



Rochelle, IL

Balance Sheet

Account Summary

As Of 09/30/2025

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	800.00
01-00-10120	Flex Spending	5,612.20
01-00-10121	Police K-9 Fund	33,867.13
01-00-10122	Police Bond Fund	1,340.64
01-00-10123	Police DUI Fund	40,623.66
01-00-10124	Police Vehicle Fund	2,836.18
01-00-10125	Police Drug Enforcement Fund	5,398.91
01-00-10126	Illinois Funds - Cemetery	142,837.35
01-00-10127	Illinois Funds - Taxes	10,491,344.87
01-00-10129	Police E-Citation Fees	2,858.43
01-00-11101	Allocated Cash	32,958.65
Total Category 1000 - Cash and Investments:		10,760,478.02
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	577,450.61
01-00-12131	Miscellaneous Accounts Receivable	7,878.75
01-00-12160	Property Tax Receivable	2,376,739.27
01-00-12161	Accounts Receivable From Other Governn	1,005,492.81
01-00-12162	Accounts Receivable	28,875.51
Total Category 1210 - Accounts Receivable:		3,996,436.95
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	10,795.60
01-00-12129	Collections Receivable	2,338.29
Total Category 1212 - Customer Billing:		13,133.89
Category: 1600 - Prepaid Expenses		
01-00-16000	Prepaid Insurance	117,748.90
Total Category 1600 - Prepaid Expenses:		117,748.90
Total Assets:		14,887,797.76
		14,887,797.76
Liability		
Category: 2110 - Accounts Payable		
01-00-21233	Health Insurance Payable	-12,412.57
01-00-21234	Life Insurance	-1,479.08
01-00-21262	Police Bonds Payable	-178.15
01-00-21264	Dental & Vision Insurance	-12,015.98
01-00-21300	Accounts Payable Allocation	68,335.06
01-00-21902	Ambulance Fees Payable (MEDICAID OVEI	148,561.79
Total Category 2110 - Accounts Payable:		190,811.07
Category: 2200 - Accrued Payroll		
01-00-22001	Accrued Wages	53,005.82
Total Category 2200 - Accrued Payroll:		53,005.82
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	2,376,739.27
Total Category 2600 - Deferred Revenues:		2,376,739.27
Total Liability:		2,620,556.16
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58

Balance Sheet**As Of 09/30/2025**

Account	Name	Balance
01-00-29200	Fund Balance (Unreserved)	11,587,234.77
	Total Category 2900 - Equity:	11,771,326.35
	Total Beginning Equity:	11,771,326.35
Total Revenue		11,969,092.87
Total Expense		11,473,177.62
Revenues Over/Under Expenses		495,915.25
	Total Equity and Current Surplus (Deficit):	12,267,241.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,887,797.76</u>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-91.57	
	Total Category 1000 - Cash and Investments:	-91.57	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	30,991.85	
	Total Category 1210 - Accounts Receivable:	30,991.85	
	Total Assets:	30,900.28	30,900.28
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	30,991.85	
	Total Category 2600 - Deferred Revenues:	30,991.85	
	Total Liability:	30,991.85	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,630.62	
	Total Category 2900 - Equity:	1,630.62	
	Total Beginning Equity:	1,630.62	
Total Revenue		29,592.81	
Total Expense		31,315.00	
Revenues Over/Under Expenses		-1,722.19	
	Total Equity and Current Surplus (Deficit):	-91.57	
	Total Liabilities, Equity and Current Surplus (Deficit):		30,900.28

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	129,245.53	
	Total Category 1000 - Cash and Investments:	129,245.53	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	385,012.86	
	Total Category 1210 - Accounts Receivable:	385,012.86	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	69,704.65	
	Total Category 1600 - Prepaid Expenses:	69,704.65	
	Total Assets:	583,963.04	583,963.04
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	385,012.86	
	Total Category 2600 - Deferred Revenues:	385,012.86	
	Total Liability:	385,012.86	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	124,557.82	
	Total Category 2900 - Equity:	124,557.82	
	Total Beginning Equity:	124,557.82	
Total Revenue		367,599.75	
Total Expense		293,207.39	
Revenues Over/Under Expenses		74,392.36	
	Total Equity and Current Surplus (Deficit):	198,950.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		583,963.04

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	69,194.18	
	Total Category 1000 - Cash and Investments:	69,194.18	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	99,985.22	
	Total Category 1210 - Accounts Receivable:	99,985.22	
	Total Assets:	169,179.40	169,179.40
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	99,985.22	
	Total Category 2600 - Deferred Revenues:	99,985.22	
	Total Liability:	99,985.22	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	69,076.87	
	Total Category 2900 - Equity:	69,076.87	
	Total Beginning Equity:	69,076.87	
Total Revenue		117,898.82	
Total Expense		117,781.51	
Revenues Over/Under Expenses		117.31	
	Total Equity and Current Surplus (Deficit):	69,194.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		169,179.40

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Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	49,956.52	
	Total Category 1000 - Cash and Investments:	49,956.52	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	289,992.83	
	Total Category 1210 - Accounts Receivable:	289,992.83	
	Total Assets:	339,949.35	339,949.35
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	289,992.83	
	Total Category 2600 - Deferred Revenues:	289,992.83	
	Total Liability:	289,992.83	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-17,988.87	
	Total Category 2900 - Equity:	-17,988.87	
	Total Beginning Equity:	-17,988.87	
Total Revenue		276,878.88	
Total Expense		208,933.49	
Revenues Over/Under Expenses		67,945.39	
	Total Equity and Current Surplus (Deficit):	49,956.52	
	Total Liabilities, Equity and Current Surplus (Deficit):		339,949.35

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	655,378.19	
15-00-11101	Allocated Cash	252,621.11	
	Total Category 1000 - Cash and Investments:	907,999.30	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	2,062.02	
	Total Category 1210 - Accounts Receivable:	2,062.02	
	Total Assets:	910,061.32	910,061.32
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	22,461.25	
	Total Category 2110 - Accounts Payable:	22,461.25	
	Total Liability:	22,461.25	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	770,447.07	
	Total Category 2900 - Equity:	770,447.07	
	Total Beginning Equity:	770,447.07	
Total Revenue		155,467.43	
Total Expense		38,314.43	
Revenues Over/Under Expenses		117,153.00	
	Total Equity and Current Surplus (Deficit):	887,600.07	
	Total Liabilities, Equity and Current Surplus (Deficit):		910,061.32

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
16-00-11101	Allocated Cash	-16,181.57	
	Total Category 1000 - Cash and Investments:	-16,181.57	
	Total Assets:	-16,181.57	-16,181.57
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
16-00-29200	Fund Balance (Reserved)	-28,942.47	
	Total Category 2900 - Equity:	-28,942.47	
	Total Beginning Equity:	-28,942.47	
Total Revenue		17,018.96	
Total Expense		4,258.06	
Revenues Over/Under Expenses		12,760.90	
	Total Equity and Current Surplus (Deficit):	-16,181.57	
	Total Liabilities, Equity and Current Surplus (Deficit):	-16,181.57	-16,181.57

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	2,190,333.85	
17-00-11101	Allocated Cash	-1,271,633.95	
	Total Category 1000 - Cash and Investments:	918,699.90	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	35,470.60	
	Total Category 1210 - Accounts Receivable:	35,470.60	
	Total Assets:	954,170.50	954,170.50
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	569,688.32	
	Total Category 2900 - Equity:	569,688.32	
	Total Beginning Equity:	569,688.32	
Total Revenue		384,482.18	
Total Expense		0.00	
Revenues Over/Under Expenses		384,482.18	
	Total Equity and Current Surplus (Deficit):	954,170.50	
	Total Liabilities, Equity and Current Surplus (Deficit):		954,170.50

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	306,432.16	
	Total Category 1000 - Cash and Investments:	306,432.16	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	63,300.55	
	Total Category 1210 - Accounts Receivable:	63,300.55	
	Total Assets:	369,732.71	369,732.71
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	377,431.30	
	Total Category 2900 - Equity:	377,431.30	
	Total Beginning Equity:	377,431.30	
Total Revenue		554,939.20	
Total Expense		562,637.79	
Revenues Over/Under Expenses		-7,698.59	
	Total Equity and Current Surplus (Deficit):	369,732.71	
	Total Liabilities, Equity and Current Surplus (Deficit):		369,732.71

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	215,161.95	
19-00-11101	Allocated Cash	76,706.87	
	Total Category 1000 - Cash and Investments:	291,868.82	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	41,257.28	
19-00-12108	Interest & Dividends Rreceivable	2,666.83	
19-00-12131	Miscellaneous Accounts Receivable	1,737.76	
	Total Category 1210 - Accounts Receivable:	45,661.87	
	Total Assets:	337,530.69	337,530.69
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	7,804.00	
	Total Category 2110 - Accounts Payable:	7,804.00	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	117.26	
19-00-22010	Accrued Benefits	69.57	
	Total Category 2200 - Accrued Payroll:	186.83	
	Total Liability:	7,990.83	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	395,261.83	
	Total Category 2900 - Equity:	395,261.83	
	Total Beginning Equity:	395,261.83	
Total Revenue		250,733.84	
Total Expense		316,455.81	
Revenues Over/Under Expenses		-65,721.97	
	Total Equity and Current Surplus (Deficit):	329,539.86	
	Total Liabilities, Equity and Current Surplus (Deficit):		337,530.69

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	3,055,490.62	
20-00-11101	Allocated Cash	-1,879,078.89	
	Total Category 1000 - Cash and Investments:	1,176,411.73	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	369,280.99	
	Total Category 1210 - Accounts Receivable:	369,280.99	
	Total Assets:	1,545,692.72	1,545,692.72
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,191,035.29	
	Total Category 2900 - Equity:	1,191,035.29	
	Total Beginning Equity:	1,191,035.29	
Total Revenue		1,280,556.82	
Total Expense		925,899.39	
Revenues Over/Under Expenses		354,657.43	
	Total Equity and Current Surplus (Deficit):	1,545,692.72	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,545,692.72

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	537,904.91	
21-00-11101	Allocated Cash	1,308,727.66	
	Total Category 1000 - Cash and Investments:	1,846,632.57	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	6,667.07	
	Total Category 1210 - Accounts Receivable:	6,667.07	
	Total Assets:	1,853,299.64	1,853,299.64
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,280,553.79	
	Total Category 2900 - Equity:	1,280,553.79	
	Total Beginning Equity:	1,280,553.79	
Total Revenue		698,214.80	
Total Expense		125,468.95	
Revenues Over/Under Expenses		572,745.85	
	Total Equity and Current Surplus (Deficit):	1,853,299.64	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,853,299.64

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	25,077.49	
	Total Category 1000 - Cash and Investments:	25,077.49	
	Total Assets:	25,077.49	25,077.49
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	49,631.97	
	Total Category 2900 - Equity:	49,631.97	
	Total Beginning Equity:	49,631.97	
Total Revenue		1,308.54	
Total Expense		25,863.02	
Revenues Over/Under Expenses		-24,554.48	
	Total Equity and Current Surplus (Deficit):	25,077.49	
	Total Liabilities, Equity and Current Surplus (Deficit):		25,077.49

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	1,135,493.51	
	Total Category 1000 - Cash and Investments:	1,135,493.51	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,562,954.39	
	Total Category 1100 - Restricted Assets:	2,562,954.39	
Category: 1210 - Accounts Receivable			
23-00-12190	Grant Receivable	34,020.00	
	Total Category 1210 - Accounts Receivable:	34,020.00	
	Total Assets:	3,732,467.90	3,732,467.90
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	86,118.60	
	Total Category 2110 - Accounts Payable:	86,118.60	
Category: 2600 - Deferred Revenues			
23-00-26000	Deferred Revenue	34,020.00	
	Total Category 2600 - Deferred Revenues:	34,020.00	
	Total Liability:	120,138.60	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,627,875.45	
	Total Category 2900 - Equity:	2,627,875.45	
	Total Beginning Equity:	2,627,875.45	
Total Revenue		2,015,747.86	
Total Expense		1,031,294.01	
Revenues Over/Under Expenses		984,453.85	
	Total Equity and Current Surplus (Deficit):	3,612,329.30	
	Total Liabilities, Equity and Current Surplus (Deficit):	3,732,467.90	

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	54,547.93	
24-00-11101	Allocated Cash	95,758.24	
	Total Category 1000 - Cash and Investments:	150,306.17	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	171.62	
	Total Category 1210 - Accounts Receivable:	171.62	
	Total Assets:	150,477.79	150,477.79
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	1,765.50	
	Total Liability:	1,765.50	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	119,260.25	
	Total Category 2900 - Equity:	119,260.25	
	Total Beginning Equity:	119,260.25	
Total Revenue		29,452.04	
Total Expense		0.00	
Revenues Over/Under Expenses		29,452.04	
	Total Equity and Current Surplus (Deficit):	148,712.29	
	Total Liabilities, Equity and Current Surplus (Deficit):		150,477.79

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	277,093.32	
	Total Category 1000 - Cash and Investments:	277,093.32	
	Total Assets:	277,093.32	<u>277,093.32</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	137,135.74	
	Total Category 2900 - Equity:	137,135.74	
	Total Beginning Equity:	137,135.74	
Total Revenue		229,786.40	
Total Expense		89,828.82	
Revenues Over/Under Expenses		139,957.58	
	Total Equity and Current Surplus (Deficit):	277,093.32	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>277,093.32</u>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-190,156.36	
	Total Category 1000 - Cash and Investments:	-190,156.36	
	Total Assets:	-190,156.36	-190,156.36
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	38,160.98	
36-00-21300	Accounts Payable Allocation	154,213.60	
	Total Category 2110 - Accounts Payable:	192,374.58	
	Total Liability:	192,374.58	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-176,864.40	
	Total Category 2900 - Equity:	-176,864.40	
	Total Beginning Equity:	-176,864.40	
Total Revenue		2,765,275.05	
Total Expense		2,970,941.59	
Revenues Over/Under Expenses		-205,666.54	
	Total Equity and Current Surplus (Deficit):	-382,530.94	
	Total Liabilities, Equity and Current Surplus (Deficit):		-190,156.36

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	133,126.33	
	Total Category 1000 - Cash and Investments:	133,126.33	
	Total Assets:	133,126.33	<u>133,126.33</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	146,741.39	
	Total Category 2900 - Equity:	146,741.39	
	Total Beginning Equity:	146,741.39	
Total Revenue		2,202.94	
Total Expense		15,818.00	
Revenues Over/Under Expenses		-13,615.06	
	Total Equity and Current Surplus (Deficit):	133,126.33	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>133,126.33</u>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,643,059.85
51-00-11101	Allocated Cash	347,757.10
Total Category 1000 - Cash and Investments:		1,990,816.95
Category: 1210 - Accounts Receivable		
51-00-12130	Miscellaneous Accounts Receivable	3,395.34
51-00-12140	Lease Receivable	1,027,534.93
Total Category 1210 - Accounts Receivable:		1,030,930.27
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	282,991.55
51-00-12125	Unbilled Accounts Receivable	65,738.00
51-00-12129	Collections Receivable	25,921.99
Total Category 1212 - Customer Billing:		374,651.54
Category: 1430 - 1430		
51-00-14300	Accum Prov For Uncollectible	-217,370.71
Total Category 1430 - 1430:		-217,370.71
Category: 1500 - Capital Assets		
51-00-15100	General Plant	692,799.66
51-00-15101	Land and Land Rights	257,914.69
51-00-15102	Water Well # 11	4,537,805.60
51-00-15103	Dist Reservoirs & Standpipes	953,208.22
51-00-15104	Services	560,664.29
51-00-15105	Water Mains	13,254,650.14
51-00-15106	UPIS-Transportation Equipment	59,363.49
51-00-15107	Water Valves	241,607.49
51-00-15108	Water Hydrants	421,495.10
51-00-15109	Water Well # 4	2,639,352.07
51-00-15110	Water Well # 10	1,203,126.25
51-00-15111	Miscellaneous Equipment	131,374.80
51-00-15112	Water Well # 12	7,621,222.67
51-00-15113	Water Well # 9	31,639.81
51-00-15114	Land and Land Rights	14,610.47
51-00-15115	Meters	887,620.67
51-00-15116	Communication Equipment	17,599.00
51-00-15120	Construction Work in Progress	2,413,486.86
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-13,793,256.55
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	92,569.52
51-00-15336	Accum Amortization - Intangible Asset	-80,400.27
51-00-15900	Asset Retirement Obligation	-465,300.00
Total Category 1500 - Capital Assets:		24,680,171.59
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	31,365.26
Total Category 1600 - Prepaid Expenses:		31,365.26
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	173,759.09
51-00-19101	Deferred Outflows - OPEB	31,225.00
51-00-19102	Deferred Outflows - ARO	438,982.95
Total Category 1900 - Deferred Assets:		643,967.04
Total Assets:		28,534,531.94
		28,534,531.94
Liability		
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	373,926.68
Total Category 2110 - Accounts Payable:		373,926.68

Balance Sheet

As Of 09/30/2025

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22000	Wage Payable	4,732.54
51-00-22009	Accrued Vacation	109,278.44
51-00-22010	Accrued Benefits	2,702.07
	Total Category 2200 - Accrued Payroll:	116,713.05
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	950,060.44
	Total Category 2600 - Deferred Revenues:	950,060.44
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,416,172.77
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	1,970,402.15
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,254,243.03
51-00-27303	Interest Payable-IEPA L174882	3,745.07
51-00-27304	Interest Payable-IEPA L175426	13,443.35
51-00-27305	Interest Payable-IEPA L175571	1,442.38
51-00-27403	IMRF Payable - Net Pension Obligation	56,824.22
51-00-27406	OPEB Liability	55,041.00
51-00-27600	Lease Liability	12,268.32
	Total Category 2700 - Long-Term Liabilities:	5,783,582.29
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	4,651.00
51-00-27905	Deferred Inflows	3,190.50
	Total Category 2790 - Deferred Liabilities:	7,841.50
	Total Liability:	7,232,123.96
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-201,148.49
51-00-29300	Unappropriated Retained Earnings	20,576,084.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Co	-40,491.28
	Total Category 2900 - Equity:	20,558,623.60
	Total Beginning Equity:	20,558,623.60
Total Revenue		6,852,864.82
Total Expense		6,109,080.44
Revenues Over/Under Expenses		743,784.38
	Total Equity and Current Surplus (Deficit):	21,302,407.98
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,534,531.94</u>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,643,386.14
52-50-11002	First State Bank CD	296,859.29
52-50-11006	Stillman Bank 6 m CD	3,293,469.75
52-50-11101	Allocated Cash	743,278.81
Total Category 1000 - Cash and Investments:		5,977,193.99
Category: 1210 - Accounts Receivable		
52-50-12100	Accounts Receivable	258,365.18
52-50-12108	Interest & Dividends Receivable	52,229.14
52-50-12130	Miscellaneous Accounts Receivable	21,894.15
Total Category 1210 - Accounts Receivable:		332,488.47
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	166,931.96
52-50-12125	Unbilled Accounts Receivable	74,814.00
52-50-12129	Collections Receivable	28,353.95
Total Category 1212 - Customer Billing:		270,099.91
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	40,959.46
Total Category 1290 - Special Assessments:		40,959.46
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
Total Category 1430 - 1430:		-68,212.58
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,597,126.27
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Construction Work in Progress	4,413,803.46
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
52-50-15162	Pumps and Control Panels	22,689.78	
52-50-15163	One Ton Truck	41,432.31	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-32,773,581.14	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	76,447.42	
52-50-15336	Accum Amortization - Intangible Asset	-33,671.50	
	Total Category 1500 - Capital Assets:	24,332,192.14	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	68,282.02	
	Total Category 1600 - Prepaid Expenses:	68,282.02	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	463,071.12	
52-50-19101	Deferred Outflows - OPEB	83,738.00	
	Total Category 1900 - Deferred Assets:	546,809.12	
	Total Assets:	31,499,812.53	31,499,812.53
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	304,500.95	
	Total Category 2110 - Accounts Payable:	304,500.95	
Category: 2200 - Accrued Payroll			
52-50-22000	Wage Payable	4,429.34	
52-50-22009	Accrued Vacation	91,426.66	
52-50-22010	Accrued Benefits	2,528.64	
	Total Category 2200 - Accrued Payroll:	98,384.64	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	94,100.29	
52-50-27305	Lease Liability	43,217.08	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upd	20,408.48	
52-50-27307	Interest Payable Accrued-IEPA Askvig	196.05	
52-50-27403	IMRF Payable - Net Pension Obligation	147,409.32	
52-50-27406	OPEB Liability	147,612.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,036,571.30	
52-50-27410	IEPA L174374	613,117.34	
	Total Category 2700 - Long-Term Liabilities:	5,102,631.86	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	12,470.00	
52-50-27905	Deferred Inflows	8,453.08	
	Total Category 2790 - Deferred Liabilities:	20,923.08	
	Total Liability:	5,526,440.53	
Equity			
Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	1,377,843.86	
52-50-29300	Unappropriated Retained Earnings	17,250,888.74	
52-50-29510	Contribution In Aid Of Const	687,662.79	
52-50-29511	CIAC-Pumping Structures	72,130.24	
52-50-29512	CIAC-Treatment Structures	5,130,229.31	
52-50-29513	CIAC-Disposal Structures	257,535.89	
52-50-29514	CIAC-General Plant Structures	1,719,759.69	
52-50-29515	CIAC-Pumping Equipment	6,590.49	
52-50-29516	CIAC-Treatment Equipment	1,463,337.97	
52-50-29517	CIAC-Disposal Equipment	647,356.35	
52-50-29518	CIAC-Distribution Main	11,177.00	
52-50-29550	Acc Amort CAOC-Services	-116,276.00	
52-50-29551	Acc Amort CIAC-Pumping Struct	-17,123.88	
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92	
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12	

Balance Sheet**As Of 09/30/2025**

Account	Name	Balance
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
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	25,597,497.55
	Total Beginning Equity:	25,597,497.55
Total Revenue		9,887,799.30
Total Expense		9,511,924.85
Revenues Over/Under Expenses		375,874.45
	Total Equity and Current Surplus (Deficit):	25,973,372.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>31,499,812.53</u>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	553,464.83	
53-00-10131	Illinois Funds - Solid Waste	4,436,959.08	
53-00-11101	Allocated Cash	-882,551.98	
	Total Category 1000 - Cash and Investments:	4,107,871.93	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	272,677.26	
	Total Category 1210 - Accounts Receivable:	272,677.26	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	447,076.79	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-375,708.30	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreci	-125,386.27	
	Total Category 1500 - Capital Assets:	779,931.26	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	4,453.85	
	Total Category 1600 - Prepaid Expenses:	4,453.85	
	Total Assets:	5,164,934.30	5,164,934.30
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	180,780.61	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,190,545.09	
	Total Category 2900 - Equity:	5,190,545.09	
	Total Beginning Equity:	5,190,545.09	
Total Revenue		1,087,384.19	
Total Expense		1,293,775.59	
Revenues Over/Under Expenses		-206,391.40	
	Total Equity and Current Surplus (Deficit):	4,984,153.69	
	Total Liabilities, Equity and Current Surplus (Deficit):		5,164,934.30

Balance Sheet

As Of 09/30/2025

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	13,685,229.82
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,512,353.71
54-90-10133	Central Bank Investment	2,184,225.56
54-90-10144	Stillman Bank 12 m CD	5,476,437.96
Total Category 1000 - Cash and Investments:		32,859,597.05
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	654,745.52
54-90-11016	2021-2022 Electric Bond	1,747,585.94
Total Category 1100 - Restricted Assets:		2,402,331.46
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	72,904.14
54-90-12131	Miscellaneous Accounts Receivable	85,068.64
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		567,017.20
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,965,971.44
54-90-12121	Unapplied Credits	-131,705.40
54-90-12122	Rochelle City Tax Receivable	45,763.43
54-90-12123	Public Utilities Tax Receivable	123,980.39
54-90-12124	Hillcrest Tax Receivable	3,565.82
54-90-12125	Unbilled Accounts Receivable	274,748.00
54-90-12126	Contract Payments Receivable	15,869.81
54-90-12129	Collections Receivable	177,239.18
Total Category 1212 - Customer Billing:		4,475,432.67
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
Total Category 1430 - 1430:		-1,335,829.74
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	5,007,871.29
54-10-15178	Completed Construction Not Classified - C	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-8,540,769.50
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,137,226.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,683,507.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Balance Sheet

As Of 09/30/2025

Account	Name	Balance
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
54-60-15203	Other Tangible Property	636,959.63
54-60-15204	Accum Prov for Depr - Structures & Impro	-3,351,929.10
54-60-15205	Accum Prov for Depr - Station Equipment	-3,548,330.08
54-60-15206	Accum Prov for Depr - Poles, Towers & Fi	-4,261,591.84
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,745,330.61
54-60-15209	Accum Prov for Depr - Underground Cond	-13,737,133.88
54-60-15210	Accum Prov for Depr - Services	-1,772,641.08
54-60-15211	Accum Prov for Depr - Meters	-1,245,184.97
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Sigr	-1,968,577.57
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & I	-299,596.73
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,513,545.43
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78
54-60-15220	Accum Prov for Depr - Power Operated Ec	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Eq	-983,272.34
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Pro	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,944,042.36
54-60-15301	Intangible Asset	464,216.08
54-60-15336	Accum Amortization - Intangible Asset	-120,177.70
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & I	-49,296.22
54-90-15001	Construction Work in Progress	2,779,455.28
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & I	-24,988.08
54-90-15230	Utility General Plant	58,805.55
54-90-15231	Office Furniture & Equipment	84,896.30
54-90-15232	Other Property	2,000,000.00
54-90-15233	Completed Const Not Classified	1,305,631.38
54-90-15234	Accum Prov For Depr - Admin	-1,502,505.19
Total Category 1500 - Capital Assets:		49,143,227.79
Category: 1540 - Inventories		
54-60-15400	Inventories	2,125,796.06
Total Category 1540 - Inventories:		2,125,796.06
Category: 1600 - Prepaid Expenses		
54-90-16000	Prepaid Insurance	145,165.23
Total Category 1600 - Prepaid Expenses:		145,165.23
Category: 1900 - Deferred Assets		
54-00-19100	Deferred Outflows of Resources	1,368,456.36
54-00-19101	Deferred Outflows - OPEB	248,374.00
Total Category 1900 - Deferred Assets:		1,616,830.36
Total Assets:		91,999,568.08
		91,999,568.08

Liability

Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	740,402.46
54-90-21265	Rochelle City Tax	62,322.88
54-90-21266	Public Utilities Tax	149,474.83
54-90-21267	Hillcrest Tax	2,662.75
Total Category 2110 - Accounts Payable:		954,862.92
Category: 2200 - Accrued Payroll		
54-90-22000	Wage Payable	16,603.33

Balance Sheet

As Of 09/30/2025

Account	Name	Balance
54-90-22009	Accrued Vacation	298,782.76
54-90-22010	Accrued Benefits	9,496.71
Total Category 2200 - Accrued Payroll:		324,882.80
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	437,829.00
54-00-27414	2021 Holcomb Bank Loan	335,036.82
54-60-27305	Lease Liability	344,904.26
54-90-27000	IMRF Payable - Net Pension Obligation	428,597.00
54-90-27204	2023 Revenue Bond Payable	4,570,000.00
54-90-27205	2022 Revenue Bond Payable	7,295,000.00
54-90-27206	2021 Revenue Bond Payable	6,430,000.00
54-90-27211	Bond Premium-2021	659,432.34
54-90-27212	Bond Premium-2022	645,134.07
54-90-27213	Bond Premium-2023	298,977.24
54-90-27308	Interest Payable Accrued-2021	36,525.00
54-90-27309	Interest Payable Accrued - 2022	41,441.67
54-90-27311	Interest Payable Accrued - 2023	36,008.33
Total Category 2700 - Long-Term Liabilities:		21,558,885.73
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	36,984.00
54-00-27905	Deferred Inflows	24,895.22
Total Category 2790 - Deferred Liabilities:		61,879.22
Total Liability:		22,900,510.67
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	26,430,837.54
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
Total Category 2900 - Equity:		72,503,764.46
Total Beginning Equity:		72,503,764.46
Total Revenue		32,345,288.17
Total Expense		35,749,995.22
Revenues Over/Under Expenses		-3,404,707.05
Total Equity and Current Surplus (Deficit):		69,099,057.41
Total Liabilities, Equity and Current Surplus (Deficit):		<u>91,999,568.08</u>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	126,229.40	
	Total Category 1000 - Cash and Investments:	126,229.40	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	390,564.60	
	Total Category 1100 - Restricted Assets:	390,564.60	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	60,052.91	
55-00-12140	Lease Receivable	1,145,428.61	
55-32-12100	Accounts Receivable	24,250.32	
	Total Category 1210 - Accounts Receivable:	1,229,731.84	
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	-2,719,987.30	
55-00-15237	General Plant Equipment	1,225,285.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-00-15300	Intangible Asset	18,368.57	
55-00-15336	Accum Amortization - Intangible Asset	-17,872.11	
55-32-15239	Accum Prov For Depreciation - Communications	-3,442,007.71	
55-32-15240	General Plant Equipment	2,292,003.90	
55-32-15241	Telecommunications	99,830.69	
55-32-15242	General Plant Fiber	1,331,829.58	
55-32-15243	Utility System	25,731.00	
55-32-15244	Furniture	5,290.40	
	Total Category 1500 - Capital Assets:	3,765,079.73	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,373.36	
	Total Category 1600 - Prepaid Expenses:	2,373.36	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	86,879.56	
55-00-19101	Deferred Outflows - OPEB	42,578.00	
55-00-19106	Loss on Refunding	37,831.87	
55-32-19000	Deferred Outflows of Resources	150,649.10	
	Total Category 1900 - Deferred Assets:	317,938.53	
	Total Assets:	5,822,946.86	5,822,946.86
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	13,639.16	
	Total Category 2110 - Accounts Payable:	13,639.16	
Category: 2200 - Accrued Payroll			
55-00-22000	Wage Payable	35.71	
55-32-22010	Accrued Benefits	12.33	
	Total Category 2200 - Accrued Payroll:	48.04	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	1,088,968.34	
	Total Category 2600 - Deferred Revenues:	1,088,968.34	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	499.80	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	28,411.12	
55-00-27406	OPEB Liability	75,057.00	
55-00-27411	2017A Debt Certificates	1,345,000.00	

Balance Sheet**As Of 09/30/2025**

Account	Name	Balance
55-00-27412	2017 Debt Certificate Premium	26,507.64
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	50,071.24
Total Category 2700 - Long-Term Liabilities:		1,934,591.22

Category: 2790 - Deferred Liabilities

55-00-26300	Deferred Inflows - OPEB	6,340.00
55-00-27905	Deferred Inflows	1,596.26
55-32-27905	Deferred Inflows	2,777.49
Total Category 2790 - Deferred Liabilities:		10,713.75
Total Liability:		3,047,960.51

Equity**Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	2,540,149.77
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,893,071.88
Total Beginning Equity:		2,893,071.88
Total Revenue		779,154.54
Total Expense		897,240.07
Revenues Over/Under Expenses		-118,085.53
Total Equity and Current Surplus (Deficit):		2,774,986.35

Total Liabilities, Equity and Current Surplus (Deficit): 5,822,946.86

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	567,318.86	
	Total Category 1000 - Cash and Investments:	567,318.86	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-30,700.17	
56-40-15245	Equipment	39,609.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	9,539.81	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	5,251.36	
	Total Category 1600 - Prepaid Expenses:	5,251.36	
	Total Assets:	582,110.03	582,110.03
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	23,885.80	
	Total Category 2110 - Accounts Payable:	23,885.80	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	2,430.32	
56-40-22009	Accrued Vacation	58,472.52	
56-40-22010	Accrued Benefits	1,402.20	
	Total Category 2200 - Accrued Payroll:	62,305.04	
	Total Liability:	86,190.84	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	474,364.41	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	505,204.02	
	Total Beginning Equity:	505,204.02	
Total Revenue		1,040,199.60	
Total Expense		1,049,484.43	
Revenues Over/Under Expenses		-9,284.83	
	Total Equity and Current Surplus (Deficit):	495,919.19	
	Total Liabilities, Equity and Current Surplus (Deficit):	582,110.03	582,110.03

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	10,216.75	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	48,864.28	
	Total Category 1000 - Cash and Investments:	59,281.03	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	234.77	
57-00-12130	Miscellaneous Accounts Receivable	30,712.61	
57-00-12140	Lease Receivable	703,179.24	
57-00-12160	Property Tax Receivable	56,758.89	
	Total Category 1210 - Accounts Receivable:	790,885.51	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,850,682.75	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,775,691.54	
57-00-15250	Miscellaneous Equipment	107,303.42	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-99,048.60	
57-00-15252	Construction Work in Progress	22,870.02	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-1,958,171.52	
	Total Category 1500 - Capital Assets:	3,916,814.77	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	7,651.35	
57-00-16001	Prepaid Aviation Fuel	63,686.24	
	Total Category 1600 - Prepaid Expenses:	71,337.59	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	9,226.00	
57-00-19109	Loss on Refunding	10,650.02	
	Total Category 1900 - Deferred Assets:	19,876.02	
	Total Assets:	4,858,194.92	4,858,194.92
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	10,337.24	
	Total Category 1212 - Customer Billing:	10,337.24	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	29,812.90	
	Total Category 2110 - Accounts Payable:	29,812.90	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	683.49	
57-00-22009	Accrued Vacation	9,613.61	
57-00-22010	Accrued Benefits	389.07	
	Total Category 2200 - Accrued Payroll:	10,686.17	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	66,498.84	
57-00-26500	Lessor Deferred Inflow	663,662.63	
	Total Category 2600 - Deferred Revenues:	730,161.47	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	220,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,196.88	
57-00-27403	IMRF Payable - Net Pension Obligation	15,542.75	
57-00-27406	OPEB Liability	16,262.00	
	Total Category 2700 - Long-Term Liabilities:	256,001.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,373.00	
57-00-27900	Deferred Outflows	-50,608.37	

Balance Sheet

As Of 09/30/2025

Account	Name	Balance
57-00-27905	Deferred Inflows	916.83
	Total Category 2790 - Deferred Liabilities:	-48,318.54
	Total Liability:	988,680.87
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	1,471,609.50
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,819,757.96
	Total Beginning Equity:	3,819,757.96
Total Revenue		468,761.06
Total Expense		419,004.97
Revenues Over/Under Expenses		49,756.09
	Total Equity and Current Surplus (Deficit):	3,869,514.05
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,858,194.92</u>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	409,278.42	
58-00-11101	Allocated Cash	509,049.49	
	Total Category 1000 - Cash and Investments:	918,327.91	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	233,618.00	
58-00-12190	Grant Receivable	54,056.43	
	Total Category 1210 - Accounts Receivable:	287,674.43	
	Total Assets:	1,206,002.34	1,206,002.34
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	3,412.89	
	Total Category 2110 - Accounts Payable:	3,412.89	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	5,239.33	
58-00-22010	Accrued Benefits	3,105.63	
	Total Category 2200 - Accrued Payroll:	8,344.96	
Category: 2600 - Deferred Revenues			
58-00-26000	Deferred Revenue	54,056.43	
	Total Category 2600 - Deferred Revenues:	54,056.43	
	Total Liability:	65,814.28	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	803,504.41	
	Total Category 2900 - Equity:	803,504.41	
	Total Beginning Equity:	803,504.41	
Total Revenue		1,048,868.66	
Total Expense		712,185.01	
Revenues Over/Under Expenses		336,683.65	
	Total Equity and Current Surplus (Deficit):	1,140,188.06	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,206,002.34

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	699,307.99	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-652,906.35	
	Total Category 1000 - Cash and Investments:	47,001.64	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	7,047.03	
	Total Category 1600 - Prepaid Expenses:	7,047.03	
	Total Assets:	54,048.67	54,048.67
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	176.18	
59-00-21300	Accounts Payable Allocation	3,129.46	
	Total Category 2110 - Accounts Payable:	3,305.64	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	581.51	
59-00-22010	Accrued Benefits	344.88	
	Total Category 2200 - Accrued Payroll:	926.39	
	Total Liability:	4,232.03	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	10,428.66	
	Total Category 2900 - Equity:	10,428.66	
	Total Beginning Equity:	10,428.66	
Total Revenue		433,113.42	
Total Expense		393,725.44	
Revenues Over/Under Expenses		39,387.98	
	Total Equity and Current Surplus (Deficit):	49,816.64	
	Total Liabilities, Equity and Current Surplus (Deficit):	54,048.67	54,048.67

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	280,924.06	
	Total Category 1000 - Cash and Investments:	280,924.06	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	47,918.33	
	Total Category 1210 - Accounts Receivable:	47,918.33	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	9,011.29	
	Total Category 1212 - Customer Billing:	9,011.29	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-137,499.31	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	389.90	
	Total Category 1500 - Capital Assets:	187,306.31	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	8,305.44	
	Total Category 1600 - Prepaid Expenses:	8,305.44	
	Total Assets:	533,465.43	533,465.43
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	153,412.89	
64-00-21300	Accounts Payable Allocation	517.01	
	Total Category 2110 - Accounts Payable:	153,929.90	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	5,366.88	
64-00-22009	Accrued Vacation	115,793.67	
64-00-22010	Accrued Benefits	3,088.71	
	Total Category 2200 - Accrued Payroll:	124,249.26	
	Total Liability:	278,179.16	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	135,039.17	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	120,326.80	
	Total Beginning Equity:	120,326.80	
Total Revenue		1,299,920.38	
Total Expense		1,164,960.91	
Revenues Over/Under Expenses		134,959.47	
	Total Equity and Current Surplus (Deficit):	255,286.27	
	Total Liabilities, Equity and Current Surplus (Deficit):	533,465.43	533,465.43