



Rochelle, IL

Balance Sheet

Account Summary

As Of 05/31/2022

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	6,512.07
01-00-10121	Police K-9 Fund	6,535.99
01-00-10122	Police Bond Fund	2,267.70
01-00-10123	Police DUI Fund	20,123.15
01-00-10124	Police Vehicle Fund	2,657.55
01-00-10125	Police Drug Enforcement Fund	2,240.87
01-00-10126	Illinois Funds - Cemetery	122,728.68
01-00-10127	Illinois Funds - Taxes	6,173,951.71
01-00-11021	IMET 1-3 Fund - General	3,708,902.30
01-00-11101	Allocated Cash	-499,232.32
Total Category 1000 - Cash and Investments:		9,547,587.70
Category: 1100 - Restricted Assets		
01-00-11020	IMET 1-3 Fund - ARPA	612,145.83
Total Category 1100 - Restricted Assets:		612,145.83
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	97,955.05
01-00-12131	Miscellaneous Accounts Receivable	22,496.77
01-00-12160	Property Tax Receivable	2,120,239.38
01-00-12161	Accounts Receivable From Other Governme	874,088.47
01-00-12162	Accounts Receivable	53,955.52
Total Category 1210 - Accounts Receivable:		3,168,735.19
Total Assets:		13,328,468.72
		<u>13,328,468.72</u>
Liability		
Category: 2110 - Accounts Payable		
01-00-21233	Health Insurance Payable	-186,091.93
01-00-21234	Life Insurance	-2,203.38
01-00-21236	IMRF Payable	0.04
01-00-21262	Police Bonds Payable	812.85
01-00-21264	Dental & Vision Insurance	-10,491.24
01-00-21300	Accounts Payable Allocation	76,230.79
Total Category 2110 - Accounts Payable:		-121,742.87
Category: 2500 - Deposits Payable		
01-00-25000	Developer Deposits	16,500.00
Total Category 2500 - Deposits Payable:		16,500.00
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	3,226,623.38
Total Category 2600 - Deferred Revenues:		3,226,623.38
Total Liability:		3,121,380.51
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	9,304,868.50
Total Category 2900 - Equity:		9,488,960.08
Total Beginning Equity:		9,488,960.08

Balance Sheet**As Of 05/31/2022**

Account	Name	Balance
Total Revenue		4,748,195.86
Total Expense		4,030,067.73
Revenues Over/Under Expenses		718,128.13
	Total Equity and Current Surplus (Deficit):	10,207,088.21
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,328,468.72</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 11 - Audit		
Assets		
Category: 1000 - Cash and Investments		
11-00-11101	Allocated Cash	6,569.88
	Total Category 1000 - Cash and Investments:	6,569.88
Category: 1210 - Accounts Receivable		
11-00-12160	Property Tax Receivable	30,000.48
	Total Category 1210 - Accounts Receivable:	30,000.48
	Total Assets:	36,570.36
		36,570.36
Liability		
Category: 2600 - Deferred Revenues		
11-00-26000	Deferred Revenue	30,000.48
	Total Category 2600 - Deferred Revenues:	30,000.48
	Total Liability:	30,000.48
Equity		
Category: 2900 - Equity		
11-00-29100	Fund Balance (Reserved)	6,559.05
	Total Category 2900 - Equity:	6,559.05
	Total Beginning Equity:	6,559.05
Total Revenue		10.83
Total Expense		0.00
Revenues Over/Under Expenses		10.83
	Total Equity and Current Surplus (Deficit):	6,569.88
		Total Liabilities, Equity and Current Surplus (Deficit):
		36,570.36

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-207,302.38	
	Total Category 1000 - Cash and Investments:	-207,302.38	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	374,992.54	
	Total Category 1210 - Accounts Receivable:	374,992.54	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	78,138.15	
	Total Category 1600 - Prepaid Expenses:	78,138.15	
	Total Assets:	245,828.31	<u>245,828.31</u>
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	374,992.54	
	Total Category 2600 - Deferred Revenues:	374,992.54	
	Total Liability:	374,992.54	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	53,122.49	
	Total Category 2900 - Equity:	53,122.49	
	Total Beginning Equity:	53,122.49	
Total Revenue		0.00	
Total Expense		182,286.72	
Revenues Over/Under Expenses		-182,286.72	
	Total Equity and Current Surplus (Deficit):	-129,164.23	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>245,828.31</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	-31,995.45	
	Total Category 1000 - Cash and Investments:	-31,995.45	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	160,002.54	
	Total Category 1210 - Accounts Receivable:	160,002.54	
	Total Assets:	128,007.09	128,007.09
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	160,002.54	
	Total Category 2600 - Deferred Revenues:	160,002.54	
	Total Liability:	160,002.54	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	44,099.94	
	Total Category 2900 - Equity:	44,099.94	
	Total Beginning Equity:	44,099.94	
Total Revenue		20.96	
Total Expense		76,116.35	
Revenues Over/Under Expenses		-76,095.39	
	Total Equity and Current Surplus (Deficit):	-31,995.45	
	Total Liabilities, Equity and Current Surplus (Deficit):		128,007.09

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-99,980.17	
	Total Category 1000 - Cash and Investments:	-99,980.17	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	240,003.80	
	Total Category 1210 - Accounts Receivable:	240,003.80	
	Total Assets:	140,023.63	<u>140,023.63</u>
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	240,003.80	
	Total Category 2600 - Deferred Revenues:	240,003.80	
	Total Liability:	240,003.80	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-17,623.55	
	Total Category 2900 - Equity:	-17,623.55	
	Total Beginning Equity:	-17,623.55	
Total Revenue		0.00	
Total Expense		82,356.62	
Revenues Over/Under Expenses		-82,356.62	
	Total Equity and Current Surplus (Deficit):	-99,980.17	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>140,023.63</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-11101	Allocated Cash	524,541.72	
	Total Category 1000 - Cash and Investments:	524,541.72	
	Total Assets:	524,541.72	524,541.72
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	160,628.34	
	Total Category 2900 - Equity:	160,628.34	
	Total Beginning Equity:	160,628.34	
Total Revenue		363,913.38	
Total Expense		0.00	
Revenues Over/Under Expenses		363,913.38	
	Total Equity and Current Surplus (Deficit):	524,541.72	
	Total Liabilities, Equity and Current Surplus (Deficit):		524,541.72

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	600,998.70	
17-00-11101	Allocated Cash	410,142.92	
	Total Category 1000 - Cash and Investments:	1,011,141.62	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governme	35,602.50	
	Total Category 1210 - Accounts Receivable:	35,602.50	
	Total Assets:	1,046,744.12	1,046,744.12
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	785,506.72	
	Total Category 2900 - Equity:	785,506.72	
	Total Beginning Equity:	785,506.72	
Total Revenue		261,237.40	
Total Expense		0.00	
Revenues Over/Under Expenses		261,237.40	
	Total Equity and Current Surplus (Deficit):	1,046,744.12	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,046,744.12	

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 18 - Utility Tax		
Assets		
Category: 1000 - Cash and Investments		
18-00-11101	Allocated Cash	2,377,722.85
	Total Category 1000 - Cash and Investments:	2,377,722.85
Category: 1210 - Accounts Receivable		
18-00-12168	Utility Tax Receivable	55,734.86
	Total Category 1210 - Accounts Receivable:	55,734.86
	Total Assets:	2,433,457.71
		<u>2,433,457.71</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
18-00-29200	Fund Balance (Reserved)	2,133,973.48
	Total Category 2900 - Equity:	2,133,973.48
	Total Beginning Equity:	2,133,973.48
Total Revenue		299,484.23
Total Expense		0.00
Revenues Over/Under Expenses		299,484.23
	Total Equity and Current Surplus (Deficit):	2,433,457.71
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,433,457.71</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-11101	Allocated Cash	227,936.82	
	Total Category 1000 - Cash and Investments:	227,936.82	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	23,928.49	
	Total Category 1210 - Accounts Receivable:	23,928.49	
	Total Assets:	251,865.31	251,865.31
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	3,358.83	
	Total Category 2110 - Accounts Payable:	3,358.83	
	Total Liability:	3,358.83	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	221,695.86	
	Total Category 2900 - Equity:	221,695.86	
	Total Beginning Equity:	221,695.86	
Total Revenue		116,377.95	
Total Expense		89,567.33	
Revenues Over/Under Expenses		26,810.62	
	Total Equity and Current Surplus (Deficit):	248,506.48	
	Total Liabilities, Equity and Current Surplus (Deficit):		251,865.31

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	1,664,767.20	
20-00-11101	Allocated Cash	-8,645.08	
	Total Category 1000 - Cash and Investments:	1,656,122.12	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	351,776.63	
	Total Category 1210 - Accounts Receivable:	351,776.63	
	Total Assets:	2,007,898.75	2,007,898.75
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,516,976.77	
	Total Category 2900 - Equity:	1,516,976.77	
	Total Beginning Equity:	1,516,976.77	
Total Revenue		574,255.33	
Total Expense		83,333.35	
Revenues Over/Under Expenses		490,921.98	
	Total Equity and Current Surplus (Deficit):	2,007,898.75	
	Total Liabilities, Equity and Current Surplus (Deficit):	2,007,898.75	

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-11101	Allocated Cash	1,361,616.93	
	Total Category 1000 - Cash and Investments:	1,361,616.93	
	Total Assets:	1,361,616.93	<u>1,361,616.93</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,395,001.33	
	Total Category 2900 - Equity:	1,395,001.33	
	Total Beginning Equity:	1,395,001.33	
Total Revenue		2,281.40	
Total Expense		35,665.80	
Revenues Over/Under Expenses		-33,384.40	
	Total Equity and Current Surplus (Deficit):	1,361,616.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,361,616.93</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	35,204.74	
	Total Category 1000 - Cash and Investments:	35,204.74	
	Total Assets:	35,204.74	35,204.74
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	46,674.91	
	Total Category 2900 - Equity:	46,674.91	
	Total Beginning Equity:	46,674.91	
Total Revenue		71.62	
Total Expense		11,541.79	
Revenues Over/Under Expenses		-11,470.17	
	Total Equity and Current Surplus (Deficit):	35,204.74	
	Total Liabilities, Equity and Current Surplus (Deficit):		35,204.74

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	1,106.79
Total Category 1000 - Cash and Investments:		1,106.79
Total Assets:		1,106.79
		<u>1,106.79</u>
Liability		
Total Liability:		0.00
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	172,466.20
Total Category 2900 - Equity:		172,466.20
Total Beginning Equity:		172,466.20
Total Revenue		218.49
Total Expense		171,577.90
Revenues Over/Under Expenses		-171,359.41
Total Equity and Current Surplus (Deficit):		1,106.79
Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,106.79</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-11101	Allocated Cash	219,525.29	
	Total Category 1000 - Cash and Investments:	219,525.29	
	Total Assets:	219,525.29	<u>219,525.29</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	204,066.23	
	Total Category 2900 - Equity:	204,066.23	
	Total Beginning Equity:	204,066.23	
Total Revenue		20,459.06	
Total Expense		5,000.00	
Revenues Over/Under Expenses		15,459.06	
	Total Equity and Current Surplus (Deficit):	219,525.29	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>219,525.29</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	-26,467.36	
	Total Category 1000 - Cash and Investments:	-26,467.36	
	Total Assets:	-26,467.36	-26,467.36
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	-22,224.36	
	Total Category 2900 - Equity:	-22,224.36	
	Total Beginning Equity:	-22,224.36	
Total Revenue		0.00	
Total Expense		4,243.00	
Revenues Over/Under Expenses		-4,243.00	
	Total Equity and Current Surplus (Deficit):	-26,467.36	
	Total Liabilities, Equity and Current Surplus (Deficit):		-26,467.36

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-10128	2018 GO Bond	2,566.69	
36-00-10129	Building Improvements	59,850.94	
36-00-11101	Allocated Cash	-1,074,870.51	
	Total Category 1000 - Cash and Investments:	-1,012,452.88	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,087.03	
	Total Category 1100 - Restricted Assets:	39,087.03	
	Total Assets:	-973,365.85	-973,365.85
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	85,014.98	
36-00-21300	Accounts Payable Allocation	464,650.75	
	Total Category 2110 - Accounts Payable:	549,665.73	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	586,171.93	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	11,336.48	
	Total Category 2900 - Equity:	11,336.48	
	Total Beginning Equity:	11,336.48	
Total Revenue		73,225.27	
Total Expense		1,644,099.53	
Revenues Over/Under Expenses		-1,570,874.26	
	Total Equity and Current Surplus (Deficit):	-1,559,537.78	
	Total Liabilities, Equity and Current Surplus (Deficit):	-973,365.85	-973,365.85

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 37 - Stormwater		
Assets		
Category: 1000 - Cash and Investments		
37-00-11101	Allocated Cash	167,566.93
	Total Category 1000 - Cash and Investments:	167,566.93
	Total Assets:	167,566.93
		167,566.93
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
37-00-29200	Fund Balance (Unreserved)	169,277.75
	Total Category 2900 - Equity:	169,277.75
	Total Beginning Equity:	169,277.75
Total Revenue		789.18
Total Expense		2,500.00
Revenues Over/Under Expenses		-1,710.82
	Total Equity and Current Surplus (Deficit):	167,566.93
	Total Liabilities, Equity and Current Surplus (Deficit):	167,566.93

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-11101	Allocated Cash	1,999,104.76
	Total Category 1000 - Cash and Investments:	1,999,104.76
Category: 1100 - Restricted Assets		
51-00-11004	IEPA L17-4882 Principal and Interest	96,685.54
	Total Category 1100 - Restricted Assets:	96,685.54
Category: 1210 - Accounts Receivable		
51-00-12130	Miscellaneous Accounts Receivable	-2,387.52
	Total Category 1210 - Accounts Receivable:	-2,387.52
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	333,684.67
51-00-12125	Unbilled Accounts Receivable	95,333.00
	Total Category 1212 - Customer Billing:	429,017.67
Category: 1430 - 1430		
51-00-14300	Accum Prov For Uncollectible	-17,522.74
	Total Category 1430 - 1430:	-17,522.74
Category: 1500 - Capital Assets		
51-00-15100	General Plant	692,799.66
51-00-15101	Land and Land Rights	257,914.69
51-00-15102	Well # 11	4,537,805.60
51-00-15103	Dist Reservoirs & Standpipes	953,208.22
51-00-15104	Services	560,664.29
51-00-15105	Water Mains	13,234,827.14
51-00-15106	UPIS-Transportation Equipment	59,363.49
51-00-15107	Water Valves	241,607.49
51-00-15108	Water Hydrants	421,495.10
51-00-15109	Water Well # 4	229,934.83
51-00-15110	Water Well # 10	1,203,126.25
51-00-15111	Miscellaneous Equipment	131,374.80
51-00-15112	Water Well # 12	7,621,222.67
51-00-15113	Water Well # 9	31,639.81
51-00-15114	Land and Land Rights	14,610.47
51-00-15115	Meters	887,620.67
51-00-15116	Communication Equipment	17,599.00
51-00-15119	Materials & Supplies	279.73
51-00-15120	Contract Work	1,512,281.68
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-10,857,946.15
51-00-15900	Asset Retirement Obligation	-465,300.00
	Total Category 1500 - Capital Assets:	24,016,255.95
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	13,252.25
	Total Category 1600 - Prepaid Expenses:	13,252.25
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	86,163.09
51-00-19101	Deferred Outflows - OPEB	3,973.00
51-00-19102	Deferred Outflows - ARO	454,773.18
	Total Category 1900 - Deferred Assets:	544,909.27
	Total Assets:	27,079,315.18
		27,079,315.18
Liability		
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	134,115.10
	Total Category 2110 - Accounts Payable:	134,115.10

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	44,109.40
	Total Category 2200 - Accrued Payroll:	44,109.40
Category: 2500 - Deposits Payable		
51-00-25000	Customer Deposits	9,332.05
	Total Category 2500 - Deposits Payable:	9,332.05
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,855,450.01
51-00-27103	IEPA Loan - Well #11 Radium Removal L1754	2,362,740.31
51-00-27104	IEPA Loan - Well #12 Radium Removal L1754	1,439,500.09
51-00-27303	Interest Payable-IEPA L174882	-331.06
51-00-27304	Interest Payable-IEPA L175426	22,667.75
51-00-27403	IMRF Payable - Net Pension Obligation	82,557.22
51-00-27406	OPEB Liability	29,898.00
	Total Category 2700 - Long-Term Liabilities:	6,792,482.32
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	960.00
51-00-27905	Deferred Inflows	98,653.50
	Total Category 2790 - Deferred Liabilities:	99,613.50
	Total Liability:	7,079,652.37
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	275,875.90
51-00-29300	Unappropriated Retained Earnings	20,577,582.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Cons	-40,491.28
	Total Category 2900 - Equity:	21,037,145.99
	Total Beginning Equity:	21,037,145.99
Total Revenue		1,278,949.14
Total Expense		2,316,432.32
Revenues Over/Under Expenses		-1,037,483.18
	Total Equity and Current Surplus (Deficit):	19,999,662.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>27,079,315.18</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-11002	First State Bank CD	273,926.79
52-50-11101	Allocated Cash	4,707,392.74
Total Category 1000 - Cash and Investments:		4,981,419.53
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,372.15
Total Category 1100 - Restricted Assets:		39,372.15
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	607.89
52-50-12130	Miscellaneous Accounts Receivable	2,266.81
Total Category 1210 - Accounts Receivable:		2,874.70
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	427,365.88
52-50-12125	Unbilled Accounts Receivable	112,557.00
Total Category 1212 - Customer Billing:		539,922.88
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	117,064.14
Total Category 1290 - Special Assessments:		117,064.14
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-13,860.94
Total Category 1430 - 1430:		-13,860.94
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	7,376.33
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,129,147.07
52-50-15126	Utility Plant in Service - Lift Stations	1,322,644.44
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,477,787.03
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Contract Work	325,166.60
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92
52-50-15162	Pumps and Control Panels	22,689.78

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
52-50-15163	One Ton Truck	41,432.31
52-50-15164	Completed Const Not Classified	7,329,586.38
52-50-15165	Accumulated Provision For Depr	-27,905,752.17
52-50-15166	Transportation	55,114.00
Total Category 1500 - Capital Assets:		23,708,242.45
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	32,837.00
Total Category 1600 - Prepaid Expenses:		32,837.00
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	228,156.12
52-50-19101	Deferred Outflows - OPEB	10,655.00
Total Category 1900 - Deferred Assets:		238,811.12
Total Assets:		29,646,683.03
		29,646,683.03

Liability

Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	36,377.22
Total Category 2110 - Accounts Payable:		36,377.22
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	36,751.85
Total Category 2200 - Accrued Payroll:		36,751.85
Category: 2500 - Deposits Payable		
52-50-25000	Customer Deposits	18,864.12
Total Category 2500 - Deposits Payable:		18,864.12
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	182,536.01
52-50-27306	Interest Payable Accrued-IEPA WWTP Upgra	57,632.58
52-50-27403	IMRF Payable - Net Pension Obligation	216,421.32
52-50-27406	OPEB Liability	80,182.00
52-50-27409	IEPA L175516 Water Recl Plant Improvemen	4,564,083.45
Total Category 2700 - Long-Term Liabilities:		5,100,855.36
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	2,574.00
52-50-27905	Deferred Inflows	264,468.08
Total Category 2790 - Deferred Liabilities:		267,042.08
Total Liability:		5,459,890.63

Equity

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

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	23,907,760.14
	Total Beginning Equity:	23,907,760.14
Total Revenue		1,947,710.06
Total Expense		1,668,677.80
Revenues Over/Under Expenses		279,032.26
	Total Equity and Current Surplus (Deficit):	24,186,792.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,646,683.03</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10128	Central Bank - Waste Connection Escrow	87,640.36	
53-00-10130	Holcomb Bank Money Market	1,969,170.05	
53-00-10131	Illinois Funds - Solid Waste	1,114,962.82	
53-00-11101	Allocated Cash	778,785.23	
	Total Category 1000 - Cash and Investments:	3,950,558.46	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	120,151.26	
	Total Category 1210 - Accounts Receivable:	120,151.26	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Deprec	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprecia	-268,677.24	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreciati	-125,386.27	
	Total Category 1500 - Capital Assets:	809,989.32	
	Total Assets:	4,880,699.04	4,880,699.04
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
Category: 2500 - Deposits Payable			
53-00-25000	Developer Deposits	42,684.88	
	Total Category 2500 - Deposits Payable:	42,684.88	
	Total Liability:	223,465.49	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,854,354.08	
	Total Category 2900 - Equity:	4,854,354.08	
	Total Beginning Equity:	4,854,354.08	
Total Revenue		443,159.12	
Total Expense		640,279.65	
Revenues Over/Under Expenses		-197,120.53	
	Total Equity and Current Surplus (Deficit):	4,657,233.55	
	Total Liabilities, Equity and Current Surplus (Deficit):	4,880,699.04	4,880,699.04

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	-993,316.53
54-60-10100	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10132	IMET 1-3 Year Fund	4,971,718.92
54-90-10133	Central Bank Investment	9,640,102.82
Total Category 1000 - Cash and Investments:		13,619,855.21
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	587,293.58
54-90-11016	2021-2022 Electric Bond	10,565,759.49
Total Category 1100 - Restricted Assets:		11,153,053.07
Category: 1210 - Accounts Receivable		
54-90-12131	Miscellaneous Accounts Receivable	16,592.23
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		425,636.65
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	4,666,119.96
54-90-12122	Rochelle City Tax Receivable	66,928.67
54-90-12123	Public Utilities Tax Receivable	183,439.43
54-90-12124	Hillcrest Tax Receivable	4,352.11
54-90-12125	Unbilled Accounts Receivable	415,296.00
Total Category 1212 - Customer Billing:		5,336,136.17
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-253,464.44
Total Category 1430 - 1430:		-253,464.44
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	25,353.95
54-10-15178	Completed Construction Not Classified - Ger	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generatio	-7,473,688.36
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Turbin	-2,684,187.09
54-10-15184	Completed Construction Not Classified - Pea	880,045.78
54-20-15001	Work in Progress	424.00
54-60-15001	Construction Work in Progress	13,775,034.79
54-60-15184	Land & Land Rights	939,044.69
54-60-15185	Structures & Improvements	6,840,885.86
54-60-15186	Equipment	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	15,344,833.60
54-60-15190	Services	3,346,559.30
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	1,999,357.60
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78
54-60-15200	Power Operated Equipment	32,981.00
54-60-15201	Communication Equipment	1,394,050.10
54-60-15202	Miscellaneous Equipment	5,214.06

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
54-60-15203	Other Tangible Property	636,959.63
54-60-15204	Accum Prov for Depr - Structures & Improve	-1,616,229.60
54-60-15205	Accum Prov for Depr - Station Equipment	-3,105,875.84
54-60-15206	Accum Prov for Depr - Poles, Towers & Fixtu	-3,734,236.63
54-60-15207	Accum Prov for Depr - Overhead Conduct &	-7,623,468.67
54-60-15209	Accum Prov for Depr - Underground Conduc	-12,184,522.50
54-60-15210	Accum Prov for Depr - Services	-1,354,713.69
54-60-15211	Accum Prov for Depr - Meters	-1,239,701.39
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Signal	-1,800,441.34
54-60-15214	Accum Prov for Depr - Structures & Improve	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & Eq	-292,979.83
54-60-15216	Accum Prov for Depr - Transportation Equip	-1,334,629.97
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28
54-60-15218	Accum Prov for Depr - Tools, Shop & Garage	-134,468.59
54-60-15219	Accum Prov for Depr - Laboratory Equipmen	-40,630.78
54-60-15220	Accum Prov for Depr - Power Operated Equi	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Equip	-774,164.77
54-60-15222	Accum Prov for Depr - Miscellaneous Equipr	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Prope	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,286,622.18
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & Eq	-39,886.99
54-90-15001	Construction Work in Progress	15,000.00
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & Eq	-20,568.42
54-90-15230	Utility General Plant	58,805.55
54-90-15231	Office Furniture & Equipment	84,896.30
54-90-15232	Other Property	2,000,000.00
54-90-15233	Completed Const Not Classified	1,305,631.38
54-90-15234	Accum Prov For Depr - Admin	-1,295,545.21
Total Category 1500 - Capital Assets:		41,463,473.14
Category: 1540 - Inventories		
54-60-15400	Inventories	1,592,999.07
Total Category 1540 - Inventories:		1,592,999.07
Category: 1600 - Prepaid Expenses		
54-90-16000	Prepaid Insurance	112,515.85
Total Category 1600 - Prepaid Expenses:		112,515.85
Category: 1900 - Deferred Assets		
54-00-19100	Deferred Outflows of Resources	671,672.36
54-00-19101	Deferred Outflows - OPEB	31,601.00
Total Category 1900 - Deferred Assets:		703,273.36
Category: 9999 - History		
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62
Total Category 9999 - History:		0.00
Total Assets:		74,153,478.08
		74,153,478.08

Liability

Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	2,253,867.31
54-90-21265	Rochelle City Tax	84,065.58
54-90-21266	Public Utilities Tax	4.22
54-90-21267	Hillcrest Tax	3,222.51
Total Category 2110 - Accounts Payable:		2,341,159.62

Balance Sheet
As Of 05/31/2022

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	115,136.95
	Total Category 2200 - Accrued Payroll:	115,136.95
Category: 2500 - Deposits Payable		
54-90-25000	Customer Deposits	86,804.74
	Total Category 2500 - Deposits Payable:	86,804.74
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	237,827.00
54-00-27413	2021 Electric Bond Payable	7,775,000.00
54-00-27414	2021 Holcomb Bank Loan	1,300,000.00
54-90-27000	IMRF Payable - Net Pension Obligation	633,293.00
54-90-27211	Bond Premium-2021	724,300.92
54-90-27212	Bond Premium-2022	631,347.46
54-90-27308	Interest Payable Accrued-2021	45,331.85
54-90-27309	Interest Payable Accrued - 2022	3,617.31
	Total Category 2700 - Long-Term Liabilities:	11,350,717.54
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	7,631.00
54-00-27905	Deferred Inflows	784,258.22
	Total Category 2790 - Deferred Liabilities:	791,889.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82
54-90-25243	Refunds CAFC-Lake Lida Phase II	-25,481.82
54-90-25244	CAFC-ILake Lida Ph III	23,490.65
54-90-25245	Refunds CAFC-Lake Lida Ph III	-23,490.65
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23
54-90-25252	CAFC -DAR-CON Developers Inc	10,608.16
54-90-25253	Refund CAFC-DAR-CON Developers	-10,608.16
54-90-25254	CAFC-Creston Commons	283,776.15

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	14,685,708.07

Equity**Category: 2900 - Equity**

54-90-29100	Fund Balance (Reserved)	11,419,296.63
54-90-29300	Unappropriated Retained Earnings	46,073,956.92
	Total Category 2900 - Equity:	57,493,253.55
	Total Beginning Equity:	57,493,253.55
Total Revenue		23,749,951.29
Total Expense		21,775,434.83
Revenues Over/Under Expenses		1,974,516.46
	Total Equity and Current Surplus (Deficit):	59,467,770.01
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>74,153,478.08</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 55 - Tech Center/Advance Communications		
Assets		
Category: 1000 - Cash and Investments		
55-00-11101	Allocated Cash	-279,298.16
	Total Category 1000 - Cash and Investments:	-279,298.16
Category: 1100 - Restricted Assets		
55-00-11011	2017A Debt Certificate Principal and Interest	369,345.55
	Total Category 1100 - Restricted Assets:	369,345.55
Category: 1210 - Accounts Receivable		
55-00-12100	Accounts Receivable	78,779.66
55-32-12100	Accounts Receivable	68,483.42
	Total Category 1210 - Accounts Receivable:	147,263.08
Category: 1430 - 1430		
55-32-14300	Accum Prov For Uncollectible	-8,970.60
	Total Category 1430 - 1430:	-8,970.60
Category: 1500 - Capital Assets		
55-00-15235	Land	519,453.00
55-00-15236	Accum Prov For Depreciation - Tech Center	-1,942,360.77
55-00-15237	General Plant Equipment	1,036,704.34
55-00-15238	RMU Technology Center	4,427,154.42
55-32-15239	Accum Prov For Depreciation - Communicat	-3,283,207.23
55-32-15240	General Plant Equipment	2,292,003.90
55-32-15241	Telecommunications	99,830.69
55-32-15242	General Plant Fiber	1,331,829.58
55-32-15243	Utility System	25,731.00
55-32-15244	Furniture	5,290.40
	Total Category 1500 - Capital Assets:	4,512,429.33
Category: 1600 - Prepaid Expenses		
55-00-16000	Prepaid Insurance	2,831.50
	Total Category 1600 - Prepaid Expenses:	2,831.50
Category: 1900 - Deferred Assets		
55-00-19100	Deferred Outflows of Resources	43,081.56
55-00-19101	Deferred Outflows - OPEB	5,417.00
55-00-19106	Loss on Refunding	56,747.83
55-32-19000	Deferred Outflows of Resources	74,998.10
	Total Category 1900 - Deferred Assets:	180,244.49
	Total Assets:	4,923,845.19
		<u>4,923,845.19</u>
Liability		
Category: 2110 - Accounts Payable		
55-00-21300	Accounts Payable Allocation	930.21
	Total Category 2110 - Accounts Payable:	930.21
Category: 2200 - Accrued Payroll		
55-32-22009	Accrued Vacation	3,530.87
	Total Category 2200 - Accrued Payroll:	3,530.87
Category: 2500 - Deposits Payable		
55-32-25000	Customer Deposits - Hardware	-156.39
	Total Category 2500 - Deposits Payable:	-156.39
Category: 2700 - Long-Term Liabilities		
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29
55-00-27311	Interest Payable - 2017A Debt Certificates	30,270.85
55-00-27403	IMRF Payable - Net Pension Obligation	41,278.12
55-00-27406	OPEB Liability	40,772.00
55-00-27411	2017A Debt Certificates	2,245,000.00
55-00-27412	2017 Debt Certificate Premium	54,130.02
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
55-32-27403	IMRF Payable - Net Pension Obligation	72,295.24
Total Category 2700 - Long-Term Liabilities:		2,892,790.65

Category: 2790 - Deferred Liabilities

55-00-26300	Deferred Inflows - OPEB	1,307.00
55-00-27905	Deferred Inflows	49,327.26
55-32-27905	Deferred Inflows	85,222.49
Total Category 2790 - Deferred Liabilities:		135,856.75
Total Liability:		3,032,952.09

Equity**Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	1,663,155.82
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,016,077.93

Total Beginning Equity: 2,016,077.93

Total Revenue	579,025.13
Total Expense	704,209.96
Revenues Over/Under Expenses	-125,184.83

Total Equity and Current Surplus (Deficit): 1,890,893.10**Total Liabilities, Equity and Current Surplus (Deficit): 4,923,845.19**

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	217,246.62	
	Total Category 1000 - Cash and Investments:	217,246.62	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-9,737.05	
56-40-15245	Equipment	24,139.01	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	15,032.22	
	Total Assets:	232,278.84	232,278.84
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	13,821.81	
	Total Category 2110 - Accounts Payable:	13,821.81	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	9,372.62	
	Total Category 2200 - Accrued Payroll:	9,372.62	
	Total Liability:	23,194.43	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	-10,526.71	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	20,312.90	
	Total Beginning Equity:	20,312.90	
Total Revenue		494,065.99	
Total Expense		305,294.48	
Revenues Over/Under Expenses		188,771.51	
	Total Equity and Current Surplus (Deficit):	209,084.41	
	Total Liabilities, Equity and Current Surplus (Deficit):	232,278.84	232,278.84

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Fund: 57 - Airport		
Assets		
Category: 1000 - Cash and Investments		
57-00-10100	Illinois Funds - Airport	2,615.22
57-00-10110	Petty Cash	200.00
57-00-11101	Allocated Cash	66,366.41
Total Category 1000 - Cash and Investments:		69,181.63
Category: 1100 - Restricted Assets		
57-00-11012	Cash Held at Paying Agent	51,371.87
Total Category 1100 - Restricted Assets:		51,371.87
Category: 1210 - Accounts Receivable		
57-00-12100	Accounts Receivable	221.71
57-00-12130	Miscellaneous Accounts Receivable	-2,663.59
57-00-12160	Property Tax Receivable	61,395.07
Total Category 1210 - Accounts Receivable:		58,953.19
Category: 1500 - Capital Assets		
57-00-15247	Land and Land Rights	1,209,901.98
57-00-15248	Structures and Improvements	2,913,512.98
57-00-15249	Accum Prov for Depr - Structures & Improve	-1,394,462.46
57-00-15250	Miscellaneous Equipment	93,704.69
57-00-15251	Accum Prov for Depr - Miscellaneous Equipr	-88,172.64
57-00-15252	Construction Work in Progress	505,806.92
57-00-15253	Other Tangible Property	2,134,355.42
57-00-15254	Accum Prov for Depr - Other Tangible Prope	-1,823,618.28
Total Category 1500 - Capital Assets:		3,551,028.61
Category: 1600 - Prepaid Expenses		
57-00-16000	Prepaid Insurance	1,205.15
57-00-16001	Prepaid Aviation Fuel	34,348.87
Total Category 1600 - Prepaid Expenses:		35,554.02
Category: 1900 - Deferred Assets		
57-00-19101	Deferred Outflows - OPEB	1,174.00
57-00-19109	Loss on Refunding	14,910.02
Total Category 1900 - Deferred Assets:		16,084.02
Total Assets:		3,782,173.34
		3,782,173.34
Liability		
Category: 2110 - Accounts Payable		
57-00-21300	Accounts Payable Allocation	210,230.05
Total Category 2110 - Accounts Payable:		210,230.05
Category: 2200 - Accrued Payroll		
57-00-22009	Accrued Vacation	6,519.95
Total Category 2200 - Accrued Payroll:		6,519.95
Category: 2600 - Deferred Revenues		
57-00-26100	Deferred Revenue	61,395.07
Total Category 2600 - Deferred Revenues:		61,395.07
Category: 2700 - Long-Term Liabilities		
57-00-27209	2017B GO Bond	420,000.00
57-00-27313	Interest Payable - 2017B GO Bond	11,400.63
57-00-27403	IMRF Payable - Net Pension Obligation	23,145.75
57-00-27406	OPEB Liability	8,833.00
Total Category 2700 - Long-Term Liabilities:		463,379.38
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	284.00
57-00-27900	Deferred Outflows	-24,727.37
57-00-27905	Deferred Inflows	29,121.83
Total Category 2790 - Deferred Liabilities:		4,678.46
Total Liability:		746,202.91

Balance Sheet

As Of 05/31/2022

Account	Name	Balance
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	725,975.06
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,074,123.52
	Total Beginning Equity:	3,074,123.52
Total Revenue		319,922.74
Total Expense		358,075.83
Revenues Over/Under Expenses		-38,153.09
	Total Equity and Current Surplus (Deficit):	3,035,970.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,782,173.34</u>

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	1,115,270.08	
58-00-11101	Allocated Cash	569,131.19	
	Total Category 1000 - Cash and Investments:	1,684,401.27	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	139,774.50	
	Total Category 1210 - Accounts Receivable:	139,774.50	
	Total Assets:	1,824,175.77	1,824,175.77
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	325.00	
	Total Category 2110 - Accounts Payable:	325.00	
	Total Liability:	325.00	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,529,975.33	
	Total Category 2900 - Equity:	1,529,975.33	
	Total Beginning Equity:	1,529,975.33	
Total Revenue		492,155.09	
Total Expense		198,279.65	
Revenues Over/Under Expenses		293,875.44	
	Total Equity and Current Surplus (Deficit):	1,823,850.77	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,824,175.77

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	93,923.42	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	45,896.96	
	Total Category 1000 - Cash and Investments:	140,420.38	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	5,031.35	
	Total Category 1600 - Prepaid Expenses:	5,031.35	
	Total Assets:	145,451.73	145,451.73
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	121.28	
59-00-21300	Accounts Payable Allocation	27,724.98	
	Total Category 2110 - Accounts Payable:	27,846.26	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	1,500.00	
	Total Liability:	29,346.26	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	152,463.33	
	Total Category 2900 - Equity:	152,463.33	
	Total Beginning Equity:	152,463.33	
Total Revenue		141,999.64	
Total Expense		178,357.50	
Revenues Over/Under Expenses		-36,357.86	
	Total Equity and Current Surplus (Deficit):	116,105.47	
	Total Liabilities, Equity and Current Surplus (Deficit):	145,451.73	

Balance Sheet

As Of 05/31/2022

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	26,707.01	
	Total Category 1000 - Cash and Investments:	26,707.01	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	83,500.09	
	Total Category 1210 - Accounts Receivable:	83,500.09	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,879.91	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	149.00	
	Total Category 1500 - Capital Assets:	0.00	
	Total Assets:	110,207.10	110,207.10
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	85,254.30	
64-00-21300	Accounts Payable Allocation	8,174.90	
	Total Category 2110 - Accounts Payable:	93,429.20	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	39,953.66	
	Total Category 2200 - Accrued Payroll:	39,953.66	
	Total Liability:	133,382.86	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	1,500.18	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-13,212.19	
	Total Beginning Equity:	-13,212.19	
Total Revenue		601,075.86	
Total Expense		611,039.43	
Revenues Over/Under Expenses		-9,963.57	
	Total Equity and Current Surplus (Deficit):	-23,175.76	
	Total Liabilities, Equity and Current Surplus (Deficit):	110,207.10	