



Table with columns: Account, Name, Balance. Includes sections for Assets (Cash and Investments, Accounts Receivable, Customer Billing, Prepaid Expenses) and Liability (Accounts Payable, Accrued Payroll, Deferred Revenues). Total Assets: 13,742,400.83; Total Liability: 2,235,269.95.

**Balance Sheet**

**As Of 04/30/2026**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">01-00-29200</a>	Fund Balance (Unreserved)	11,282,051.57
	<b>Total Category 2900 - Equity:</b>	<b>11,466,143.15</b>
	<b>Total Beginning Equity:</b>	<b>11,466,143.15</b>
Total Revenue		4,411,227.01
Total Expense		4,370,239.28
<b>Revenues Over/Under Expenses</b>		<b>40,987.73</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>11,507,130.88</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>13,742,400.83</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 11 - Audit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">11-00-11101</a>	Allocated Cash	-6,104.32	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-6,104.32</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">11-00-12160</a>	Property Tax Receivable	31,993.58	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>31,993.58</b>	
	<b>Total Assets:</b>	<b>25,889.26</b>	<b><u>25,889.26</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">11-00-21300</a>	Accounts Payable Allocation	7,700.00	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>7,700.00</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">11-00-26000</a>	Deferred Revenue	31,993.58	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>31,993.58</b>	
	<b>Total Liability:</b>	<b>39,693.58</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">11-00-29100</a>	Fund Balance (Reserved)	1,395.68	
	<b>Total Category 2900 - Equity:</b>	<b>1,395.68</b>	
	<b>Total Beginning Equity:</b>	<b>1,395.68</b>	
Total Revenue		0.00	
Total Expense		15,200.00	
<b>Revenues Over/Under Expenses</b>		<b>-15,200.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-13,804.32</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>25,889.26</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 12 - Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">12-00-11101</a>	Allocated Cash	-326,404.59	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-326,404.59</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">12-00-12160</a>	Property Tax Receivable	455,134.42	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>455,134.42</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">12-00-16000</a>	Prepaid Insurance	261,594.16	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>261,594.16</b>	
	<b>Total Assets:</b>	<b>390,323.99</b>	<b><u><u>390,323.99</u></u></b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">12-00-26000</a>	Deferred Revenue	455,134.42	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>455,134.42</b>	
	<b>Total Liability:</b>	<b>455,134.42</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">12-00-29100</a>	Fund Balance (Reserved)	91,626.74	
	<b>Total Category 2900 - Equity:</b>	<b>91,626.74</b>	
	<b>Total Beginning Equity:</b>	<b>91,626.74</b>	
Total Revenue		0.00	
Total Expense		156,437.17	
<b>Revenues Over/Under Expenses</b>		<b>-156,437.17</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-64,810.43</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u><u>390,323.99</u></u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 13 - Illinois Municipal Fund</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">13-00-11101</a>	Allocated Cash	-25,278.64	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-25,278.64</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">13-00-12160</a>	Property Tax Receivable	114,901.66	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>114,901.66</b>	
	<b>Total Assets:</b>	<b>89,623.02</b>	<b><u>89,623.02</u></b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">13-00-26000</a>	Deferred Revenue	114,901.66	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>114,901.66</b>	
	<b>Total Liability:</b>	<b>114,901.66</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">13-00-29100</a>	Fund Balance (Reserved)	24,092.13	
	<b>Total Category 2900 - Equity:</b>	<b>24,092.13</b>	
	<b>Total Beginning Equity:</b>	<b>24,092.13</b>	
Total Revenue		8.84	
Total Expense		49,379.61	
<b>Revenues Over/Under Expenses</b>		<b>-49,370.77</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-25,278.64</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>89,623.02</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 14 - Social Security</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">14-00-11101</a>	Allocated Cash	-126,357.75	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-126,357.75</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">14-00-12160</a>	Property Tax Receivable	319,935.76	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>319,935.76</b>	
	<b>Total Assets:</b>	<b>193,578.01</b>	<b><u>193,578.01</u></b>
<b>Liability</b>			
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">14-00-26000</a>	Deferred Revenue	319,935.76	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>319,935.76</b>	
	<b>Total Liability:</b>	<b>319,935.76</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">14-00-29100</a>	Fund Balance (Reserved)	-27,901.80	
	<b>Total Category 2900 - Equity:</b>	<b>-27,901.80</b>	
	<b>Total Beginning Equity:</b>	<b>-27,901.80</b>	
Total Revenue		0.00	
Total Expense		98,455.95	
<b>Revenues Over/Under Expenses</b>		<b>-98,455.95</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-126,357.75</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>193,578.01</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 15 - Ambulance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">15-00-10130</a>	Central Bank CD	668,461.33	
<a href="#">15-00-11101</a>	Allocated Cash	347,696.74	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>1,016,158.07</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">15-00-12108</a>	Interest & Dividends Receivable	8,775.35	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>8,775.35</u>	
	<b>Total Assets:</b>	<u>1,024,933.42</u>	<u>1,024,933.42</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">15-00-21300</a>	Accounts Payable Allocation	177,305.00	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>177,305.00</u>	
	<b>Total Liability:</b>	<u>177,305.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">15-00-29100</a>	Fund Balance (Reserved)	958,313.40	
	<b>Total Category 2900 - Equity:</b>	<u>958,313.40</u>	
	<b>Total Beginning Equity:</b>	<u>958,313.40</u>	
Total Revenue		68,357.02	
Total Expense		179,042.00	
<b>Revenues Over/Under Expenses</b>		<u>-110,684.98</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>847,628.42</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>1,024,933.42</u></u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 16 - Eastern Gateway TIF</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">16-00-11101</a>	Allocated Cash	-16,151.53	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>-16,151.53</u>	
	<b>Total Assets:</b>	<u>-16,151.53</u>	<u><u>-16,151.53</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">16-00-29200</a>	Fund Balance (Reserved)	-16,151.53	
	<b>Total Category 2900 - Equity:</b>	<u>-16,151.53</u>	
	<b>Total Beginning Equity:</b>	<u>-16,151.53</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>-16,151.53</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>-16,151.53</u></u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 17 - Motor Fuel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">17-00-10100</a>	Illinois Funds - Motor Fuel Tax	1,187,322.63	
<a href="#">17-00-11101</a>	Allocated Cash	28,489.63	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>1,215,812.26</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">17-00-12163</a>	Accounts Receivable From Other Governn	38,241.78	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>38,241.78</u>	
	<b>Total Assets:</b>	<u>1,254,054.04</u>	<u>1,254,054.04</u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">17-00-29100</a>	Fund Balance (Reserved)	1,090,910.12	
	<b>Total Category 2900 - Equity:</b>	<u>1,090,910.12</u>	
	<b>Total Beginning Equity:</b>	<u>1,090,910.12</u>	
Total Revenue		163,143.92	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<u>163,143.92</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>1,254,054.04</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>1,254,054.04</u></u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 18 - Utility Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">18-00-11101</a>	Allocated Cash	491,862.93	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>491,862.93</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">18-00-12168</a>	Utility Tax Receivable	64,314.21	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>64,314.21</b>	
	<b>Total Assets:</b>	<b>556,177.14</b>	<b><u>556,177.14</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">18-00-29200</a>	Fund Balance (Reserved)	308,691.35	
	<b>Total Category 2900 - Equity:</b>	<b>308,691.35</b>	
	<b>Total Beginning Equity:</b>	<b>308,691.35</b>	
Total Revenue		247,485.79	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>247,485.79</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>556,177.14</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>556,177.14</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 19 - Hotel-Motel Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">19-00-10160</a>	Stillman Bank 6 m CD	219,777.62	
<a href="#">19-00-11101</a>	Allocated Cash	-17,041.28	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>202,736.34</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">19-00-12100</a>	Accounts Receivable	20,834.21	
<a href="#">19-00-12108</a>	Interest & Dividends Rreceivable	4,673.13	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>25,507.34</b>	
	<b>Total Assets:</b>	<b>228,243.68</b>	<b><u>228,243.68</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">19-00-21300</a>	Accounts Payable Allocation	1,451.65	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>1,451.65</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">19-00-22000</a>	Wage Payable	205.48	
<a href="#">19-00-22010</a>	Accrued Benefits	77.29	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>282.77</b>	
	<b>Total Liability:</b>	<b>1,734.42</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">19-00-29100</a>	Fund Balance (Reserved)	282,977.33	
	<b>Total Category 2900 - Equity:</b>	<b>282,977.33</b>	
	<b>Total Beginning Equity:</b>	<b>282,977.33</b>	
Total Revenue		76,381.03	
Total Expense		132,849.10	
<b>Revenues Over/Under Expenses</b>		<b>-56,468.07</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>226,509.26</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>228,243.68</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 20 - Sales Tax</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">20-00-10100</a>	Illinois Funds - Non Home Rule Sales Tax	4,326,048.25	
<a href="#">20-00-11101</a>	Allocated Cash	-2,967,387.06	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>1,358,661.19</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">20-00-12167</a>	Sales Tax Receivable	485,018.05	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>485,018.05</u>	
	<b>Total Assets:</b>	<u>1,843,679.24</u>	<u>1,843,679.24</u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">20-00-29200</a>	Fund Balance (Reserved)	1,157,330.26	
	<b>Total Category 2900 - Equity:</b>	<u>1,157,330.26</u>	
	<b>Total Beginning Equity:</b>	<u>1,157,330.26</u>	
Total Revenue		754,348.98	
Total Expense		68,000.00	
<b>Revenues Over/Under Expenses</b>		<u>686,348.98</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>1,843,679.24</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>1,843,679.24</u></u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<b>Fund: 21 - Lighthouse Pointe TIF</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">21-00-10160</a>	Stillman Bank 6 m CD	549,444.08
<a href="#">21-00-11101</a>	Allocated Cash	1,106,882.24
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,656,326.32</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">21-00-12108</a>	Interest & Dividends Receivable	11,643.06
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>11,643.06</b>
	<b>Total Assets:</b>	<b>1,667,969.38</b>
		<b><u>1,667,969.38</u></b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">21-00-21300</a>	Accounts Payable Allocation	24,325.00
	<b>Total Category 2110 - Accounts Payable:</b>	<b>24,325.00</b>
	<b>Total Liability:</b>	<b>24,325.00</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">21-00-29200</a>	Fund Balance (Reserved)	1,662,410.37
	<b>Total Category 2900 - Equity:</b>	<b>1,662,410.37</b>
	<b>Total Beginning Equity:</b>	<b>1,662,410.37</b>
Total Revenue		5,724.01
Total Expense		24,490.00
<b>Revenues Over/Under Expenses</b>		<b>-18,765.99</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,643,644.38</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>1,667,969.38</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 22 - Foreign Fire Insurance</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">22-00-10100</a>	Foreign Fire Insurance	34,380.38	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>34,380.38</u>	
	<b>Total Assets:</b>	<u>34,380.38</u>	<u><u>34,380.38</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">22-00-29100</a>	Fund Balance (Reserved)	37,509.56	
	<b>Total Category 2900 - Equity:</b>	<u>37,509.56</u>	
	<b>Total Beginning Equity:</b>	<u>37,509.56</u>	
Total Revenue		215.28	
Total Expense		<u>3,344.46</u>	
<b>Revenues Over/Under Expenses</b>		<u>-3,129.18</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>34,380.38</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>34,380.38</u></u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<b>Fund: 23 - Downtown &amp; Southern Gateway TIF</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">23-00-11101</a>	Allocated Cash	-51,062.18
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-51,062.18</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">23-00-11017</a>	Downtown TIF Bond	2,589,869.88
	<b>Total Category 1100 - Restricted Assets:</b>	<b>2,589,869.88</b>
	<b>Total Assets:</b>	<b>2,538,807.70</b>
		<b><u>2,538,807.70</u></b>
<b>Liability</b>		
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">23-00-21300</a>	Accounts Payable Allocation	87,241.54
	<b>Total Category 2110 - Accounts Payable:</b>	<b>87,241.54</b>
	<b>Total Liability:</b>	<b>87,241.54</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">23-00-29200</a>	Fund Balance (Reserved)	2,660,898.58
	<b>Total Category 2900 - Equity:</b>	<b>2,660,898.58</b>
	<b>Total Beginning Equity:</b>	<b>2,660,898.58</b>
Total Revenue		15,342.68
Total Expense		224,675.10
<b>Revenues Over/Under Expenses</b>		<b>-209,332.42</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,451,566.16</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>2,538,807.70</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 24 - Overweight Truck Permit</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">24-00-10130</a>	Central Bank CD	55,636.86	
<a href="#">24-00-11101</a>	Allocated Cash	123,426.83	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>179,063.69</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">24-00-12108</a>	Interest & Dividends Receivable	730.37	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>730.37</u>	
	<b>Total Assets:</b>	<u>179,794.06</u>	<u>179,794.06</u>
<b>Liability</b>			
<b>Category: 9999 - History</b>			
<a href="#">24-00-21902</a>	OTF Overpayments From County	1,765.50	
	<b>Total Category 9999 - History:</b>	<u>1,765.50</u>	
	<b>Total Liability:</b>	<u>1,765.50</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">24-00-29200</a>	Fund Balance (Reserved)	161,846.59	
	<b>Total Category 2900 - Equity:</b>	<u>161,846.59</u>	
	<b>Total Beginning Equity:</b>	<u>161,846.59</u>	
Total Revenue		16,181.97	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<u>16,181.97</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>178,028.56</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>179,794.06</u></u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 25 - Northern Gateway TIF</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">25-00-11101</a>	Allocated Cash	213,350.17	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>213,350.17</u>	
	<b>Total Assets:</b>	<u>213,350.17</u>	<u><u>213,350.17</u></u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">25-00-21300</a>	Accounts Payable Allocation	2,255.00	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>2,255.00</u>	
	<b>Total Liability:</b>	<u>2,255.00</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">25-00-29200</a>	Fund Balance (Reserved)	212,356.51	
	<b>Total Category 2900 - Equity:</b>	<u>212,356.51</u>	
	<b>Total Beginning Equity:</b>	<u>212,356.51</u>	
Total Revenue		1,103.66	
Total Expense		<u>2,365.00</u>	
<b>Revenues Over/Under Expenses</b>		<u>-1,261.34</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>211,095.17</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>213,350.17</u></u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 36 - Capital Improvement</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">36-00-11101</a>	Allocated Cash	-1,491,749.64	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>-1,491,749.64</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">36-00-11003</a>	Cash Held at Paying Agent	640,100.00	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>640,100.00</b>	
	<b>Total Assets:</b>	<b>-851,649.64</b>	<b><u><u>-851,649.64</u></u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">36-00-21100</a>	Accounts Payable	-20,374.50	
<a href="#">36-00-21300</a>	Accounts Payable Allocation	123,096.55	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>102,722.05</b>	
	<b>Total Liability:</b>	<b>102,722.05</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">36-00-29100</a>	Fund Balance (Reserved)	-642,170.14	
	<b>Total Category 2900 - Equity:</b>	<b>-642,170.14</b>	
	<b>Total Beginning Equity:</b>	<b>-642,170.14</b>	
Total Revenue		0.00	
Total Expense		312,201.55	
<b>Revenues Over/Under Expenses</b>		<b>-312,201.55</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-954,371.69</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u><u>-851,649.64</u></u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<b>Fund: 37 - Stormwater</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">37-00-11101</a>	Allocated Cash	124,531.31
	<b>Total Category 1000 - Cash and Investments:</b>	<b>124,531.31</b>
	<b>Total Assets:</b>	<b>124,531.31</b>
		<b><u>124,531.31</u></b>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">37-00-29200</a>	Fund Balance (Unreserved)	128,794.68
	<b>Total Category 2900 - Equity:</b>	<b>128,794.68</b>
	<b>Total Beginning Equity:</b>	<b>128,794.68</b>
Total Revenue		1,111.63
Total Expense		5,375.00
<b>Revenues Over/Under Expenses</b>		<b>-4,263.37</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>124,531.31</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>124,531.31</u></b>

## Balance Sheet

Account	Name	Balance
<b>Fund: 51 - Water</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">51-00-10126</a>	Illinois Funds - Water	1,680,888.74
<a href="#">51-00-11101</a>	Allocated Cash	164,330.29
	<b>Total Category 1000 - Cash and Investments:</b>	<b>1,845,219.03</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">51-00-11008</a>	Cash Held at Paying Agent	79,913.13
	<b>Total Category 1100 - Restricted Assets:</b>	<b>79,913.13</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">51-00-12130</a>	Miscellaneous Accounts Receivable	857.00
<a href="#">51-00-12140</a>	Lease Receivable	1,027,534.93
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,028,391.93</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">51-00-12120</a>	Customer Billing	328,361.36
<a href="#">51-00-12125</a>	Unbilled Accounts Receivable	67,243.00
<a href="#">51-00-12129</a>	Collections Receivable	23,741.39
	<b>Total Category 1212 - Customer Billing:</b>	<b>419,345.75</b>
<b>Category: 1430 - 1430</b>		
<a href="#">51-00-14300</a>	Accum Prov For Uncollectible	-217,370.71
	<b>Total Category 1430 - 1430:</b>	<b>-217,370.71</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">51-00-15100</a>	General Plant	692,799.66
<a href="#">51-00-15101</a>	Land and Land Rights	257,914.69
<a href="#">51-00-15102</a>	Water Well # 11	4,537,805.60
<a href="#">51-00-15103</a>	Dist Reservoirs & Standpipes	953,208.22
<a href="#">51-00-15104</a>	Services	560,664.29
<a href="#">51-00-15105</a>	Water Mains	13,254,650.14
<a href="#">51-00-15106</a>	UPIS-Transportation Equipment	59,363.49
<a href="#">51-00-15107</a>	Water Valves	241,607.49
<a href="#">51-00-15108</a>	Water Hydrants	421,495.10
<a href="#">51-00-15109</a>	Water Well # 4	2,639,352.07
<a href="#">51-00-15110</a>	Water Well # 10	1,203,126.25
<a href="#">51-00-15111</a>	Miscellaneous Equipment	148,874.80
<a href="#">51-00-15112</a>	Water Well # 12	7,621,222.67
<a href="#">51-00-15113</a>	Water Well # 9	31,639.81
<a href="#">51-00-15114</a>	Land and Land Rights	14,610.47
<a href="#">51-00-15115</a>	Meters	887,620.67
<a href="#">51-00-15116</a>	Communication Equipment	17,599.00
<a href="#">51-00-15120</a>	Construction Work in Progress	7,803,607.62
<a href="#">51-00-15122</a>	Completed Const Not Classified	2,730,126.51
<a href="#">51-00-15123</a>	Accumulated Provision For Depr	-14,856,565.34
<a href="#">51-00-15124</a>	Water Well #8	256,891.10
<a href="#">51-00-15306</a>	Intangible Asset	92,569.52
<a href="#">51-00-15336</a>	Accum Amortization - Intangible Asset	-80,400.27
<a href="#">51-00-15900</a>	Asset Retirement Obligation	-465,300.00
	<b>Total Category 1500 - Capital Assets:</b>	<b>29,024,483.56</b>
<b>Category: 1600 - Prepaid Expenses</b>		
<a href="#">51-00-16000</a>	Prepaid Insurance	61,402.39
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>61,402.39</b>
<b>Category: 1900 - Deferred Assets</b>		
<a href="#">51-00-19100</a>	Deferred Outflows of Resources	173,759.09
<a href="#">51-00-19101</a>	Deferred Outflows - OPEB	31,225.00
<a href="#">51-00-19102</a>	Deferred Outflows - ARO	433,719.54
	<b>Total Category 1900 - Deferred Assets:</b>	<b>638,703.63</b>
	<b>Total Assets:</b>	<b>32,880,088.71</b>
		<b><u>32,880,088.71</u></b>

## Liability

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<b>Category: 2110 - Accounts Payable</b>		
<a href="#">51-00-21300</a>	Accounts Payable Allocation	246,764.07
	<b>Total Category 2110 - Accounts Payable:</b>	<b>246,764.07</b>
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">51-00-22000</a>	Wage Payable	6,087.58
<a href="#">51-00-22009</a>	Accrued Vacation	117,899.60
<a href="#">51-00-22010</a>	Accrued Benefits	2,669.14
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>126,656.32</b>
<b>Category: 2300 - RETAINAGE PAYABLE</b>		
<a href="#">51-00-23000</a>	Retainage Payable	-335,985.03
	<b>Total Category 2300 - RETAINAGE PAYABLE:</b>	<b>-335,985.03</b>
<b>Category: 2600 - Deferred Revenues</b>		
<a href="#">51-00-26500</a>	Lessor Deferred Inflow	950,060.44
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>950,060.44</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">51-00-27102</a>	IEPA Loan - Well #12 and Tower L174882	2,234,689.29
<a href="#">51-00-27103</a>	IEPA Loan - Well #11 Radium Removal L17	1,903,493.67
<a href="#">51-00-27104</a>	IEPA Loan - Well #12 Radium Removal L17	1,181,140.95
<a href="#">51-00-27303</a>	Interest Payable-IEPA L174882	3,463.77
<a href="#">51-00-27304</a>	Interest Payable-IEPA L175426	12,563.06
<a href="#">51-00-27305</a>	Interest Payable-IEPA L175571	2,037.47
<a href="#">51-00-27403</a>	IMRF Payable - Net Pension Obligation	56,824.22
<a href="#">51-00-27406</a>	OPEB Liability	55,041.00
<a href="#">51-00-27600</a>	Lease Liability	12,268.32
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>5,461,521.75</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">51-00-26300</a>	Deferred Inflows - OPEB	4,651.00
<a href="#">51-00-27905</a>	Deferred Inflows	3,190.50
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>7,841.50</b>
	<b>Total Liability:</b>	<b>6,456,859.05</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">51-00-29100</a>	Fund Balance (Reserved)	5,069,536.38
<a href="#">51-00-29300</a>	Unappropriated Retained Earnings	20,576,084.04
<a href="#">51-00-29500</a>	Contributions In Aid Of Construction	224,179.33
<a href="#">51-00-29501</a>	Accum Amort of Contribution in Aid of Co	-40,491.28
	<b>Total Category 2900 - Equity:</b>	<b>25,829,308.47</b>
	<b>Total Beginning Equity:</b>	<b>25,829,308.47</b>
Total Revenue		1,755,721.73
Total Expense		1,161,800.54
<b>Revenues Over/Under Expenses</b>		<b>593,921.19</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>26,423,229.66</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>32,880,088.71</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<b>Fund: 52 - Water Reclamation</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">52-50-10110</a>	Petty Cash	200.00
<a href="#">52-50-10126</a>	Illinois Funds - Water Reclamation	1,681,222.55
<a href="#">52-50-11002</a>	First State Bank CD	308,095.87
<a href="#">52-50-11006</a>	Stillman Bank 6 m CD	3,444,110.18
<a href="#">52-50-11101</a>	Allocated Cash	208,295.61
	<b>Total Category 1000 - Cash and Investments:</b>	<b>5,641,924.21</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">52-50-11008</a>	Cash Held at Paying Agent	138,795.88
<a href="#">52-50-11009</a>	CDBG Grant 19-242040	103,751.59
	<b>Total Category 1100 - Restricted Assets:</b>	<b>242,547.47</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">52-50-12100</a>	Accounts Receivable	258,365.18
<a href="#">52-50-12108</a>	Interest & Dividends Receivable	6,069.62
<a href="#">52-50-12130</a>	Miscellaneous Accounts Receivable	38,151.23
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>302,586.03</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">52-50-12120</a>	Customer Billing	169,471.06
<a href="#">52-50-12125</a>	Unbilled Accounts Receivable	75,258.00
<a href="#">52-50-12129</a>	Collections Receivable	26,217.09
	<b>Total Category 1212 - Customer Billing:</b>	<b>270,946.15</b>
<b>Category: 1290 - Special Assessments</b>		
<a href="#">52-50-12900</a>	Special Assessments - Deferred	40,959.46
	<b>Total Category 1290 - Special Assessments:</b>	<b>40,959.46</b>
<b>Category: 1430 - 1430</b>		
<a href="#">52-50-14300</a>	Accum Prov For Uncollectible	-68,212.58
	<b>Total Category 1430 - 1430:</b>	<b>-68,212.58</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">52-50-15000</a>	Utility Plant in Service	814,519.64
<a href="#">52-50-15124</a>	Utility Plant in Service - General Plant	4,227,742.16
<a href="#">52-50-15125</a>	Utility Plant in Service - Treatment Plant	19,358,830.35
<a href="#">52-50-15126</a>	Utility Plant in Service - Lift Stations	1,526,844.49
<a href="#">52-50-15127</a>	Utility Plant in Service - Manholes	688,586.64
<a href="#">52-50-15128</a>	Treatment Plant Equipment	894,198.59
<a href="#">52-50-15129</a>	Southview Lift Station	10,876.34
<a href="#">52-50-15130</a>	1st Avenue Lift Station	223,073.60
<a href="#">52-50-15131</a>	Wiscold Lift Station	2,366.54
<a href="#">52-50-15132</a>	Route 38 Lift Station	251,712.01
<a href="#">52-50-15133</a>	Akeson Park Lift Station	328,680.00
<a href="#">52-50-15134</a>	Treatment Plant Domestic Lift Station	236,550.00
<a href="#">52-50-15135</a>	Veteran's Parkway Replacement	532,645.50
<a href="#">52-50-15136</a>	Westwood Sewer Extension	945,362.52
<a href="#">52-50-15137</a>	Squires Landing	1,820.19
<a href="#">52-50-15138</a>	Janet Avenue Sewer Replacement	4,500.00
<a href="#">52-50-15139</a>	Sewer Mains	6,597,126.27
<a href="#">52-50-15140</a>	West Side Sewer Interceptor	2,471,888.02
<a href="#">52-50-15141</a>	West Side Sewer Interceptor Manholes	603,934.41
<a href="#">52-50-15142</a>	Intermodal Interceptor	3,000,696.96
<a href="#">52-50-15143</a>	Lakeview Sewer Lining	515,126.63
<a href="#">52-50-15144</a>	First Avenue Upgrade	957,374.12
<a href="#">52-50-15145</a>	Ritchie Court Sewer	103,718.14
<a href="#">52-50-15146</a>	Land and Land Rights	160,938.40
<a href="#">52-50-15147</a>	Structures and Improvements	378,256.52
<a href="#">52-50-15149</a>	Gravity Collection Sewers	23,654.27
<a href="#">52-50-15150</a>	Meters	221,174.17
<a href="#">52-50-15151</a>	Office Furniture and Equipment	8,417.00
<a href="#">52-50-15152</a>	Laboratory Equipment	2,284.97

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<a href="#">52-50-15153</a>	Communication Equipment	93,443.89	
<a href="#">52-50-15157</a>	Construction Work in Progress	11,545,273.27	
<a href="#">52-50-15160</a>	SCADA System	7,495.17	
<a href="#">52-50-15161</a>	Membrane - Air Diffusers	6,533.92	
<a href="#">52-50-15162</a>	Pumps and Control Panels	22,689.78	
<a href="#">52-50-15163</a>	One Ton Truck	41,432.31	
<a href="#">52-50-15164</a>	Completed Const Not Classified	7,329,586.38	
<a href="#">52-50-15165</a>	Accumulated Provision For Depr	-34,600,868.49	
<a href="#">52-50-15166</a>	Transportation	55,114.00	
<a href="#">52-50-15300</a>	Intangible Asset	76,447.42	
<a href="#">52-50-15336</a>	Accum Amortization - Intangible Asset	-33,671.50	
	<b>Total Category 1500 - Capital Assets:</b>	<b>29,636,374.60</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">52-50-16000</a>	Prepaid Insurance	102,112.23	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>102,112.23</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">52-50-19100</a>	Deferred Outflows of Resources	463,071.12	
<a href="#">52-50-19101</a>	Deferred Outflows - OPEB	83,738.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>546,809.12</b>	
	<b>Total Assets:</b>	<b>36,716,046.69</b>	<b><u>36,716,046.69</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">52-00-21300</a>	Accounts Payable Allocation	61,552.52	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>61,552.52</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">52-50-22000</a>	Wage Payable	35,868.77	
<a href="#">52-50-22009</a>	Accrued Vacation	140,250.52	
<a href="#">52-50-22010</a>	Accrued Benefits	3,048.96	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>179,168.25</b>	
<b>Category: 2300 - RETAINAGE PAYABLE</b>			
<a href="#">52-50-23000</a>	Retainage Payable	-547,947.48	
	<b>Total Category 2300 - RETAINAGE PAYABLE:</b>	<b>-547,947.48</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">52-50-27105</a>	IEPA Loan - Askvig L1726800	57,159.04	
<a href="#">52-50-27305</a>	Lease Liability	43,217.08	
<a href="#">52-50-27306</a>	Interest Payable Accrued-IEPA WWTP Upd	19,281.16	
<a href="#">52-50-27307</a>	Interest Payable Accrued-IEPA Askvig	178.63	
<a href="#">52-50-27403</a>	IMRF Payable - Net Pension Obligation	147,409.32	
<a href="#">52-50-27406</a>	OPEB Liability	147,612.00	
<a href="#">52-50-27409</a>	IEPA L175516 Water Recl Plant Improvem	3,921,591.19	
<a href="#">52-50-27410</a>	IEPA L174374	613,117.34	
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>4,949,565.76</b>	
<b>Category: 2790 - Deferred Liabilities</b>			
<a href="#">52-50-26300</a>	Deferred Inflows - OPEB	12,470.00	
<a href="#">52-50-27905</a>	Deferred Inflows	8,453.08	
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>20,923.08</b>	
	<b>Total Liability:</b>	<b>4,663,262.13</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">52-50-29100</a>	Fund Balance (Reserved)	7,453,169.83	
<a href="#">52-50-29300</a>	Unappropriated Retained Earnings	17,250,888.74	
<a href="#">52-50-29510</a>	Contribution In Aid Of Const	687,662.79	
<a href="#">52-50-29511</a>	CIAC-Pumping Structures	72,130.24	
<a href="#">52-50-29512</a>	CIAC-Treatment Structures	5,130,229.31	
<a href="#">52-50-29513</a>	CIAC-Disposal Structures	257,535.89	
<a href="#">52-50-29514</a>	CIAC-General Plant Structures	1,719,759.69	
<a href="#">52-50-29515</a>	CIAC-Pumping Equipment	6,590.49	

**Balance Sheet**

**As Of 04/30/2026**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">52-50-29516</a>	CIAC-Treatment Equipment	1,463,337.97
<a href="#">52-50-29517</a>	CIAC-Disposal Equipment	647,356.35
<a href="#">52-50-29518</a>	CIAC-Distribution Main	11,177.00
<a href="#">52-50-29550</a>	Acc Amort CAOC-Services	-116,276.00
<a href="#">52-50-29551</a>	Acc Amort CIAC-Pumping Struct	-17,123.88
<a href="#">52-50-29552</a>	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92
<a href="#">52-50-29553</a>	Acc Amort CIAC-Disposal Struct	-61,140.12
<a href="#">52-50-29554</a>	Acc Amort CIAC-Gen Plt Struct	-408,279.12
<a href="#">52-50-29555</a>	Acc Amort CIAC-Pumping Equip	-3,752.70
<a href="#">52-50-29556</a>	Acc Amort CIAC-Treatment Plant	-833,302.86
<a href="#">52-50-29557</a>	Acc Amort CIAC-Disposal Equip	-368,639.22
<a href="#">52-50-29558</a>	Acc Amort CIAC-Dist Main	-558.96
	<b>Total Category 2900 - Equity:</b>	<b>31,672,823.52</b>
	<b>Total Beginning Equity:</b>	<b>31,672,823.52</b>
Total Revenue		1,501,472.62
Total Expense		1,121,511.58
<b>Revenues Over/Under Expenses</b>		<b>379,961.04</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>32,052,784.56</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>36,716,046.69</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 53 - Solid Waste</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">53-00-10130</a>	Holcomb Bank Money Market	560,871.76	
<a href="#">53-00-10131</a>	Illinois Funds - Solid Waste	4,539,113.18	
<a href="#">53-00-11101</a>	Allocated Cash	-743,967.36	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>4,356,017.58</u>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">53-00-12100</a>	Accounts Receivable	371,458.94	
	<b>Total Category 1210 - Accounts Receivable:</b>	<u>371,458.94</u>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">53-00-15167</a>	Land & Land Rights	708,562.77	
<a href="#">53-00-15168</a>	Structures & Improvements	22,694.61	
<a href="#">53-00-15169</a>	Structures & Improvements - Accum Depr	-22,694.61	
<a href="#">53-00-15170</a>	Miscellaneous Equipment	850,117.40	
<a href="#">53-00-15171</a>	Miscellaneous Equipment - Accum Deprec	-415,073.43	
<a href="#">53-00-15172</a>	Other Tangible Property	125,386.27	
<a href="#">53-00-15173</a>	Other Tangible Property - Accum Depreci	-125,386.27	
	<b>Total Category 1500 - Capital Assets:</b>	<u>1,143,606.74</u>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">53-00-16000</a>	Prepaid Insurance	15,674.50	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<u>15,674.50</u>	
	<b>Total Assets:</b>	<u>5,886,757.76</u>	<u>5,886,757.76</u>
<b>Liability</b>			
<b>Category: 2410 - Other Liabilities</b>			
<a href="#">53-00-24100</a>	Investment - General Fund	180,780.61	
	<b>Total Category 2410 - Other Liabilities:</b>	<u>180,780.61</u>	
	<b>Total Liability:</b>	<u>180,780.61</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">53-00-29200</a>	Fund Balance (Unreserved)	5,552,171.03	
	<b>Total Category 2900 - Equity:</b>	<u>5,552,171.03</u>	
	<b>Total Beginning Equity:</b>	<u>5,552,171.03</u>	
Total Revenue		555,177.70	
Total Expense		401,371.58	
<b>Revenues Over/Under Expenses</b>		<u>153,806.12</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>5,705,977.15</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>5,886,757.76</u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<b>Fund: 54 - Electric</b>		
<b>Assets</b>		
<b>Category: 1000 - Cash and Investments</b>		
<a href="#">54-00-11101</a>	Allocated Cash	7,960,774.95
<a href="#">54-60-10110</a>	Petty Cash	200.00
<a href="#">54-90-10110</a>	Petty Cash	1,150.00
<a href="#">54-90-10126</a>	Illinois Funds - Electric	11,777,407.71
<a href="#">54-90-10133</a>	Central Bank Investment	2,207,163.73
<a href="#">54-90-10144</a>	Stillman Bank 12 m CD	5,711,924.79
	<b>Total Category 1000 - Cash and Investments:</b>	<b>27,658,621.18</b>
<b>Category: 1100 - Restricted Assets</b>		
<a href="#">54-90-11010</a>	Other Special Deposits (PJM Collateral)	704,745.52
<a href="#">54-90-11016</a>	2021-2022 Electric Bond	1,765,938.64
	<b>Total Category 1100 - Restricted Assets:</b>	<b>2,470,684.16</b>
<b>Category: 1210 - Accounts Receivable</b>		
<a href="#">54-90-12108</a>	Interest & Dividends Receivable	12,777.50
<a href="#">54-90-12131</a>	Miscellaneous Accounts Receivable	106,055.90
<a href="#">54-90-12164</a>	Accounts Receivable from Other Funds	409,044.42
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>527,877.82</b>
<b>Category: 1212 - Customer Billing</b>		
<a href="#">54-90-12120</a>	Customer Billing	3,369,388.17
<a href="#">54-90-12121</a>	Unapplied Credits	-200,992.21
<a href="#">54-90-12122</a>	Rochelle City Tax Receivable	25,987.20
<a href="#">54-90-12123</a>	Public Utilities Tax Receivable	105,264.29
<a href="#">54-90-12124</a>	Hillcrest Tax Receivable	2,460.60
<a href="#">54-90-12125</a>	Unbilled Accounts Receivable	302,869.00
<a href="#">54-90-12126</a>	Contract Payments Receivable	12,043.24
<a href="#">54-90-12129</a>	Collections Receivable	165,654.08
	<b>Total Category 1212 - Customer Billing:</b>	<b>3,782,674.37</b>
<b>Category: 1430 - 1430</b>		
<a href="#">54-90-14300</a>	Accum Prov For Uncollectible	-1,335,829.74
	<b>Total Category 1430 - 1430:</b>	<b>-1,335,829.74</b>
<b>Category: 1500 - Capital Assets</b>		
<a href="#">54-10-15174</a>	Diesel Prime Movers	193,731.77
<a href="#">54-10-15175</a>	Office Furniture & Equipment	573,254.41
<a href="#">54-10-15176</a>	Transportation Equipment	41,296.05
<a href="#">54-10-15177</a>	Diesel Stores Equipment	5,007,871.29
<a href="#">54-10-15178</a>	Completed Construction Not Classified - C	12,792,871.47
<a href="#">54-10-15180</a>	Accumulated Provision For Depr - Genera	-9,000,720.08
<a href="#">54-10-15181</a>	Accumulated Provision For Depr - Peaker	-880,046.15
<a href="#">54-10-15182</a>	Solar Gas Turbine	2,684,186.97
<a href="#">54-10-15183</a>	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
<a href="#">54-10-15184</a>	Completed Construction Not Classified - P	880,045.78
<a href="#">54-60-15184</a>	Land & Land Rights	1,139,470.96
<a href="#">54-60-15185</a>	Structures & Improvements	21,666,875.83
<a href="#">54-60-15186</a>	Equipment	5,137,226.72
<a href="#">54-60-15187</a>	Poles, Towers & Fixtures	5,020,518.11
<a href="#">54-60-15188</a>	Overhead Conductors & Devices	10,556,267.14
<a href="#">54-60-15189</a>	Underground Conductors and Devices	23,104,056.28
<a href="#">54-60-15190</a>	Services	3,482,728.29
<a href="#">54-60-15191</a>	Meters	1,256,151.93
<a href="#">54-60-15192</a>	Security Lights	243,636.42
<a href="#">54-60-15193</a>	Street Lights and Signal System	2,338,793.50
<a href="#">54-60-15194</a>	Structures and Improvements	232,630.77
<a href="#">54-60-15195</a>	Office Furniture and Equipment	299,596.73
<a href="#">54-60-15196</a>	Transportation Equipment	1,689,132.71
<a href="#">54-60-15197</a>	Stores Equipment	10,388.28
<a href="#">54-60-15198</a>	Tools, Shop and Garage Equipment	134,468.59
<a href="#">54-60-15199</a>	Laboratory Equipment	40,630.78

**Balance Sheet**

**As Of 04/30/2026**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<a href="#">54-60-15200</a>	Power Operated Equipment	32,981.00	
<a href="#">54-60-15201</a>	Communication Equipment	1,394,050.10	
<a href="#">54-60-15202</a>	Miscellaneous Equipment	5,214.06	
<a href="#">54-60-15203</a>	Other Tangible Property	636,959.63	
<a href="#">54-60-15204</a>	Accum Prov for Depr - Structures & Impro	-3,915,829.74	
<a href="#">54-60-15205</a>	Accum Prov for Depr - Station Equipment	-3,691,145.24	
<a href="#">54-60-15206</a>	Accum Prov for Depr - Poles, Towers & Fi	-4,339,184.08	
<a href="#">54-60-15207</a>	Accum Prov for Depr - Overhead Conduct	-8,911,316.65	
<a href="#">54-60-15209</a>	Accum Prov for Depr - Underground Cond	-14,243,356.43	
<a href="#">54-60-15210</a>	Accum Prov for Depr - Services	-1,910,391.48	
<a href="#">54-60-15211</a>	Accum Prov for Depr - Meters	-1,247,012.81	
<a href="#">54-60-15212</a>	Accum Prov for Depr - Security Lights	-243,636.42	
<a href="#">54-60-15213</a>	Accum Prov for Depr - Street Lights & Sigr	-2,020,692.73	
<a href="#">54-60-15214</a>	Accum Prov for Depr - Structures & Impro	-232,630.77	
<a href="#">54-60-15215</a>	Accum Prov for Depr - Office Furniture & I	-299,596.73	
<a href="#">54-60-15216</a>	Accum Prov for Depr - Transportation Equ	-1,558,404.50	
<a href="#">54-60-15217</a>	Accum Prov for Depr - Stores Equipment	-10,388.28	
<a href="#">54-60-15218</a>	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
<a href="#">54-60-15219</a>	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
<a href="#">54-60-15220</a>	Accum Prov for Depr - Power Operated Ec	-32,981.00	
<a href="#">54-60-15221</a>	Accum Prov for Depr - Communication Eq	-1,065,427.94	
<a href="#">54-60-15222</a>	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
<a href="#">54-60-15223</a>	Accum Prov for Depr - Other Tangible Pro	-636,959.64	
<a href="#">54-60-15224</a>	Regulatory Asset	1,944,042.36	
<a href="#">54-60-15225</a>	Accum Prov for Depr - Regulatory Asset	-1,944,042.36	
<a href="#">54-60-15301</a>	Intangible Asset	464,216.08	
<a href="#">54-60-15336</a>	Accum Amortization - Intangible Asset	-120,177.70	
<a href="#">54-70-15226</a>	Office Furniture & Equipment	156,820.51	
<a href="#">54-70-15227</a>	Accum Prov for Depr - Office Furniture & I	-52,554.58	
<a href="#">54-90-15001</a>	Construction Work in Progress	8,781,594.95	
<a href="#">54-90-15228</a>	Office Furniture & Equipment	73,661.00	
<a href="#">54-90-15229</a>	Accum Prov for Depr - Office Furniture & I	-26,509.08	
<a href="#">54-90-15230</a>	Utility General Plant	58,805.55	
<a href="#">54-90-15231</a>	Office Furniture & Equipment	84,896.30	
<a href="#">54-90-15232</a>	Other Property	2,000,000.00	
<a href="#">54-90-15233</a>	Completed Const Not Classified	1,305,631.38	
<a href="#">54-90-15234</a>	Accum Prov For Depr - Admin	-1,573,967.47	
	<b>Total Category 1500 - Capital Assets:</b>	<b>54,643,231.32</b>	
<b>Category: 1540 - Inventories</b>			
<a href="#">54-60-15400</a>	Inventories	2,185,515.45	
	<b>Total Category 1540 - Inventories:</b>	<b>2,185,515.45</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">54-00-16110</a>	Pre Paid Expenses	20,399.00	
<a href="#">54-90-16000</a>	Prepaid Insurance	-115,005.15	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>-94,606.15</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">54-00-19100</a>	Deferred Outflows of Resources	1,368,456.36	
<a href="#">54-00-19101</a>	Deferred Outflows - OPEB	248,374.00	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>1,616,830.36</b>	
	<b>Total Assets:</b>	<b>91,454,998.77</b>	<b><u>91,454,998.77</u></b>

**Liability**

<b>Category: 2110 - Accounts Payable</b>			
<a href="#">54-00-21300</a>	Accounts Payable Allocation	288,622.33	
<a href="#">54-90-21265</a>	Rochelle City Tax	42,723.62	
<a href="#">54-90-21266</a>	Public Utilities Tax	149,536.87	
<a href="#">54-90-21267</a>	Hillcrest Tax	1,783.60	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>482,666.42</b>	

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<b>Category: 2200 - Accrued Payroll</b>		
<a href="#">54-90-22000</a>	Wage Payable	39,148.33
<a href="#">54-90-22009</a>	Accrued Vacation	350,622.26
<a href="#">54-90-22010</a>	Accrued Benefits	11,519.57
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>401,290.16</b>
<b>Category: 2300 - RETAINAGE PAYABLE</b>		
<a href="#">54-60-23000</a>	Retainage Report	-102,500.34
	<b>Total Category 2300 - RETAINAGE PAYABLE:</b>	<b>-102,500.34</b>
<b>Category: 2700 - Long-Term Liabilities</b>		
<a href="#">54-00-27406</a>	OPEB Liability	437,829.00
<a href="#">54-60-27305</a>	Lease Liability	344,904.26
<a href="#">54-90-27000</a>	IMRF Payable - Net Pension Obligation	428,597.00
<a href="#">54-90-27204</a>	2023 Revenue Bond Payable	4,335,000.00
<a href="#">54-90-27205</a>	2022 Revenue Bond Payable	6,745,000.00
<a href="#">54-90-27206</a>	2021 Revenue Bond Payable	5,945,000.00
<a href="#">54-90-27211</a>	Bond Premium-2021	621,058.13
<a href="#">54-90-27212</a>	Bond Premium-2022	608,418.65
<a href="#">54-90-27213</a>	Bond Premium-2023	285,814.72
<a href="#">54-90-27308</a>	Interest Payable Accrued-2021	33,291.67
<a href="#">54-90-27309</a>	Interest Payable Accrued - 2022	37,775.00
<a href="#">54-90-27311</a>	Interest Payable Accrued - 2023	34,050.00
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>19,856,738.43</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">54-00-26300</a>	Deferred Inflows - OPEB	36,984.00
<a href="#">54-00-27905</a>	Deferred Inflows	24,895.22
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>61,879.22</b>
	<b>Total Liability:</b>	<b>20,700,073.89</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">54-90-29100</a>	Fund Balance (Reserved)	27,641,424.77
<a href="#">54-90-29300</a>	Unappropriated Retained Earnings	46,072,926.92
	<b>Total Category 2900 - Equity:</b>	<b>73,714,351.69</b>
	<b>Total Beginning Equity:</b>	<b>73,714,351.69</b>
Total Revenue		12,888,146.69
Total Expense		15,847,573.50
<b>Revenues Over/Under Expenses</b>		<b>-2,959,426.81</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>70,754,924.88</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>91,454,998.77</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 55 - Tech Center/Advance Communications</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">55-00-11101</a>	Allocated Cash	292,682.04	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>292,682.04</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">55-00-11011</a>	2017A Debt Certificate Principal and Inter	394,666.21	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>394,666.21</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">55-00-12100</a>	Accounts Receivable	61,942.76	
<a href="#">55-00-12140</a>	Lease Receivable	1,145,428.61	
<a href="#">55-32-12100</a>	Accounts Receivable	24,703.59	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>1,232,074.96</b>	
<b>Category: 1430 - 1430</b>			
<a href="#">55-32-14300</a>	Accum Prov For Uncollectible	-8,970.60	
	<b>Total Category 1430 - 1430:</b>	<b>-8,970.60</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">55-00-15235</a>	Land	519,453.00	
<a href="#">55-00-15236</a>	Accum Prov For Depreciation - Tech Cente	-2,825,652.07	
<a href="#">55-00-15237</a>	General Plant Equipment	1,230,910.29	
<a href="#">55-00-15238</a>	RMU Technology Center	4,427,154.42	
<a href="#">55-00-15300</a>	Intangible Asset	18,368.57	
<a href="#">55-00-15336</a>	Accum Amortization - Intangible Asset	-17,872.11	
<a href="#">55-32-15239</a>	Accum Prov For Depreciation - Communic	-3,475,810.75	
<a href="#">55-32-15240</a>	General Plant Equipment	2,292,003.90	
<a href="#">55-32-15241</a>	Telecommunications	99,830.69	
<a href="#">55-32-15242</a>	General Plant Fiber	1,331,829.58	
<a href="#">55-32-15243</a>	Utility System	25,731.00	
<a href="#">55-32-15244</a>	Furniture	5,290.40	
	<b>Total Category 1500 - Capital Assets:</b>	<b>3,631,236.92</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">55-00-16000</a>	Prepaid Insurance	5,039.59	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>5,039.59</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">55-00-19100</a>	Deferred Outflows of Resources	86,879.56	
<a href="#">55-00-19101</a>	Deferred Outflows - OPEB	42,578.00	
<a href="#">55-00-19106</a>	Loss on Refunding	37,831.87	
<a href="#">55-32-19000</a>	Deferred Outflows of Resources	150,649.10	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>317,938.53</b>	
	<b>Total Assets:</b>	<b>5,864,667.65</b>	<b><u>5,864,667.65</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">55-00-21300</a>	Accounts Payable Allocation	11,587.73	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>11,587.73</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">55-00-22000</a>	Wage Payable	-125.00	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>-125.00</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">55-00-26500</a>	Lessor Deferred Inflow	1,088,968.34	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>1,088,968.34</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">55-00-27305</a>	Lease Liability	499.80	
<a href="#">55-00-27310</a>	Notes Payable - Intergovernmental Loan	223,490.29	
<a href="#">55-00-27403</a>	IMRF Payable - Net Pension Obligation	28,411.12	
<a href="#">55-00-27406</a>	OPEB Liability	75,057.00	
<a href="#">55-00-27411</a>	2017A Debt Certificates	1,025,000.00	
<a href="#">55-00-27412</a>	2017 Debt Certificate Premium	21,467.92	

**Balance Sheet**

As Of 04/30/2026

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">55-32-27312</a>	Notes Payable - Intergovernmental Loan	185,554.13
<a href="#">55-32-27403</a>	IMRF Payable - Net Pension Obligation	50,071.24
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>1,609,551.50</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">55-00-26300</a>	Deferred Inflows - OPEB	6,340.00
<a href="#">55-00-27905</a>	Deferred Inflows	1,596.26
<a href="#">55-32-27905</a>	Deferred Inflows	2,777.49
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>10,713.75</b>
	<b>Total Liability:</b>	<b>2,720,696.32</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">55-00-29200</a>	Fund Balance (Unreserved)	2,677,609.14
<a href="#">55-32-29500</a>	Contributed Capital	352,922.11
	<b>Total Category 2900 - Equity:</b>	<b>3,030,531.25</b>
	<b>Total Beginning Equity:</b>	<b>3,030,531.25</b>
Total Revenue		374,171.80
Total Expense		260,731.72
<b>Revenues Over/Under Expenses</b>		<b>113,440.08</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,143,971.33</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>5,864,667.65</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 56 - Network Administration</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">56-40-11101</a>	Allocated Cash	548,908.77	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>548,908.77</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">56-40-15165</a>	Accumulated Provision For Depr	-40,615.10	
<a href="#">56-40-15245</a>	Equipment	174,309.72	
<a href="#">56-40-15246</a>	Furniture	630.26	
	<b>Total Category 1500 - Capital Assets:</b>	<b>134,324.88</b>	
	<b>Total Assets:</b>	<b>683,233.65</b>	<b><u>683,233.65</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">56-00-21300</a>	Accounts Payable Allocation	20,894.31	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>20,894.31</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">56-40-22000</a>	Wage Payable	5,147.75	
<a href="#">56-40-22009</a>	Accrued Vacation	73,300.58	
<a href="#">56-40-22010</a>	Accrued Benefits	1,664.77	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>80,113.10</b>	
	<b>Total Liability:</b>	<b>101,007.41</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">56-00-29100</a>	Fund Balance (Reserved)	637,204.93	
<a href="#">56-40-29300</a>	Unappropriated Retained Earnings	30,839.61	
	<b>Total Category 2900 - Equity:</b>	<b>668,044.54</b>	
	<b>Total Beginning Equity:</b>	<b>668,044.54</b>	
Total Revenue		371,658.69	
Total Expense		457,476.99	
<b>Revenues Over/Under Expenses</b>		<b>-85,818.30</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>582,226.24</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>683,233.65</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 57 - Airport</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">57-00-10100</a>	Illinois Funds - Airport	11,705.82	
<a href="#">57-00-10110</a>	Petty Cash	200.00	
<a href="#">57-00-11101</a>	Allocated Cash	9,281.36	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>21,187.18</b>	
<b>Category: 1100 - Restricted Assets</b>			
<a href="#">57-00-11012</a>	Cash Held at Paying Agent	53,371.88	
	<b>Total Category 1100 - Restricted Assets:</b>	<b>53,371.88</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">57-00-12100</a>	Accounts Receivable	200.71	
<a href="#">57-00-12130</a>	Miscellaneous Accounts Receivable	14,711.60	
<a href="#">57-00-12140</a>	Lease Receivable	703,179.24	
<a href="#">57-00-12160</a>	Property Tax Receivable	60,546.98	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>778,638.53</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">57-00-15247</a>	Land and Land Rights	1,850,682.75	
<a href="#">57-00-15248</a>	Structures and Improvements	3,634,514.82	
<a href="#">57-00-15249</a>	Accum Prov for Depr - Structures & Impro	-1,893,230.86	
<a href="#">57-00-15250</a>	Miscellaneous Equipment	107,303.42	
<a href="#">57-00-15251</a>	Accum Prov for Depr - Miscellaneous Equi	-101,720.40	
<a href="#">57-00-15252</a>	Construction Work in Progress	22,870.02	
<a href="#">57-00-15253</a>	Other Tangible Property	2,134,355.42	
<a href="#">57-00-15254</a>	Accum Prov for Depr - Other Tangible Pro	-2,004,921.62	
	<b>Total Category 1500 - Capital Assets:</b>	<b>3,749,853.55</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">57-00-16000</a>	Prepaid Insurance	11,828.61	
<a href="#">57-00-16001</a>	Aviation Fuel	66,399.50	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>78,228.11</b>	
<b>Category: 1900 - Deferred Assets</b>			
<a href="#">57-00-19101</a>	Deferred Outflows - OPEB	9,226.00	
<a href="#">57-00-19109</a>	Loss on Refunding	10,650.02	
	<b>Total Category 1900 - Deferred Assets:</b>	<b>19,876.02</b>	
	<b>Total Assets:</b>	<b>4,701,155.27</b>	<b><u>4,701,155.27</u></b>
<b>Liability</b>			
<b>Category: 1212 - Customer Billing</b>			
<a href="#">57-00-12121</a>	Unapplied Credits	2,407.86	
	<b>Total Category 1212 - Customer Billing:</b>	<b>2,407.86</b>	
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">57-00-21300</a>	Accounts Payable Allocation	3,944.11	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>3,944.11</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">57-00-22000</a>	Wage Payable	707.26	
<a href="#">57-00-22009</a>	Accrued Vacation	12,276.35	
<a href="#">57-00-22010</a>	Accrued Benefits	371.87	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>13,355.48</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">57-00-26100</a>	Deferred Revenue	70,286.93	
<a href="#">57-00-26500</a>	Lessor Deferred Inflow	663,662.63	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>733,949.56</b>	
<b>Category: 2700 - Long-Term Liabilities</b>			
<a href="#">57-00-27209</a>	2017B GO Bond	220,000.00	
<a href="#">57-00-27313</a>	Interest Payable - 2017B GO Bond	3,371.88	
<a href="#">57-00-27403</a>	IMRF Payable - Net Pension Obligation	15,542.75	

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance
<a href="#">57-00-27406</a>	OPEB Liability	16,262.00
	<b>Total Category 2700 - Long-Term Liabilities:</b>	<b>255,176.63</b>
<b>Category: 2790 - Deferred Liabilities</b>		
<a href="#">57-00-26300</a>	Deferred Inflows - OPEB	1,373.00
<a href="#">57-00-27900</a>	Deferred Outflows	-50,608.37
<a href="#">57-00-27905</a>	Deferred Inflows	916.83
	<b>Total Category 2790 - Deferred Liabilities:</b>	<b>-48,318.54</b>
	<b>Total Liability:</b>	<b>960,515.10</b>
<b>Equity</b>		
<b>Category: 2900 - Equity</b>		
<a href="#">57-00-29200</a>	Fund Balance (Unreserved)	1,336,802.86
<a href="#">57-00-29800</a>	Investment - Fixed Assets	2,348,148.46
	<b>Total Category 2900 - Equity:</b>	<b>3,684,951.32</b>
	<b>Total Beginning Equity:</b>	<b>3,684,951.32</b>
Total Revenue		186,154.37
Total Expense		130,465.52
<b>Revenues Over/Under Expenses</b>		<b>55,688.85</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,740,640.17</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>4,701,155.27</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 58 - Railroad</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">58-00-10100</a>	Capital Projects Fund	413,576.54	
<a href="#">58-00-11101</a>	Allocated Cash	-62,216.89	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>351,359.65</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">58-00-12105</a>	Accounts Receivable	104,374.75	
<a href="#">58-00-12190</a>	Grant Receivable	169,489.97	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>273,864.72</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">58-00-15120</a>	Construction Work In Progress	128,198.12	
	<b>Total Category 1500 - Capital Assets:</b>	<b>128,198.12</b>	
	<b>Total Assets:</b>	<b>753,422.49</b>	<b><u>753,422.49</u></b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">58-00-21300</a>	Accounts Payable Allocation	17,017.95	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>17,017.95</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">58-00-22000</a>	Wage Payable	-17,684.03	
<a href="#">58-00-22010</a>	Accrued Benefits	69.65	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>-17,614.38</b>	
<b>Category: 2600 - Deferred Revenues</b>			
<a href="#">58-00-26000</a>	Deferred Revenue	169,489.97	
	<b>Total Category 2600 - Deferred Revenues:</b>	<b>169,489.97</b>	
	<b>Total Liability:</b>	<b>168,893.54</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">58-00-29200</a>	Fund Balance (Unreserved)	287,711.31	
	<b>Total Category 2900 - Equity:</b>	<b>287,711.31</b>	
	<b>Total Beginning Equity:</b>	<b>287,711.31</b>	
Total Revenue		490,753.74	
Total Expense		193,936.10	
<b>Revenues Over/Under Expenses</b>		<b>296,817.64</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>584,528.95</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>753,422.49</u></b>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 59 - Golf Course</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">59-00-10100</a>	Central Bank Deposit Account	135,234.92	
<a href="#">59-00-10110</a>	Petty Cash	600.00	
<a href="#">59-00-11101</a>	Allocated Cash	-43,888.06	
	<b>Total Category 1000 - Cash and Investments:</b>	<u>91,946.86</u>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">59-00-15245</a>	Equipment	20,600.00	
	<b>Total Category 1500 - Capital Assets:</b>	<u>20,600.00</u>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">59-00-16000</a>	Prepaid Insurance	23,767.32	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<u>23,767.32</u>	
<b>Category: 9999 - History</b>			
<a href="#">59-00-10800</a>	Accumulated Depreciation	-1,000.00	
	<b>Total Category 9999 - History:</b>	<u>-1,000.00</u>	
	<b>Total Assets:</b>	<u>135,314.18</u>	<u>135,314.18</u>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">59-00-21200</a>	Tax Collections Payable	163.73	
<a href="#">59-00-21300</a>	Accounts Payable Allocation	10,833.19	
	<b>Total Category 2110 - Accounts Payable:</b>	<u>10,996.92</u>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">59-00-22000</a>	Wage Payable	1,982.84	
<a href="#">59-00-22010</a>	Accrued Benefits	455.28	
	<b>Total Category 2200 - Accrued Payroll:</b>	<u>2,438.12</u>	
	<b>Total Liability:</b>	<u>13,435.04</u>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">59-00-29200</a>	Fund Balance (Unreserved)	66,935.39	
	<b>Total Category 2900 - Equity:</b>	<u>66,935.39</u>	
	<b>Total Beginning Equity:</b>	<u>66,935.39</u>	
Total Revenue		180,574.86	
Total Expense		125,631.11	
<b>Revenues Over/Under Expenses</b>		<u>54,943.75</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>121,879.14</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>135,314.18</u>

**Balance Sheet**

**As Of 04/30/2026**

Account	Name	Balance	
<b>Fund: 64 - Administrative Services</b>			
<b>Assets</b>			
<b>Category: 1000 - Cash and Investments</b>			
<a href="#">64-00-11101</a>	Allocated Cash	221,317.36	
	<b>Total Category 1000 - Cash and Investments:</b>	<b>221,317.36</b>	
<b>Category: 1210 - Accounts Receivable</b>			
<a href="#">64-00-12139</a>	Trash Accounts Receivable	48,641.63	
	<b>Total Category 1210 - Accounts Receivable:</b>	<b>48,641.63</b>	
<b>Category: 1212 - Customer Billing</b>			
<a href="#">64-00-12129</a>	Collections Receivable	8,343.00	
	<b>Total Category 1212 - Customer Billing:</b>	<b>8,343.00</b>	
<b>Category: 1500 - Capital Assets</b>			
<a href="#">64-00-15255</a>	General Plant	282,355.15	
<a href="#">64-00-15256</a>	Accum Provision For Depreciation	-137,499.31	
<a href="#">64-00-15257</a>	Equipment	42,060.57	
<a href="#">64-00-15259</a>	Furniture	2,253.86	
	<b>Total Category 1500 - Capital Assets:</b>	<b>189,170.27</b>	
<b>Category: 1600 - Prepaid Expenses</b>			
<a href="#">64-00-16110</a>	Pre Paid Expenses	230.00	
	<b>Total Category 1600 - Prepaid Expenses:</b>	<b>230.00</b>	
	<b>Total Assets:</b>	<b>467,702.26</b>	<b>467,702.26</b>
<b>Liability</b>			
<b>Category: 2110 - Accounts Payable</b>			
<a href="#">64-00-21210</a>	Contracts Payable-Trash	113,379.70	
<a href="#">64-00-21300</a>	Accounts Payable Allocation	8,374.90	
	<b>Total Category 2110 - Accounts Payable:</b>	<b>121,754.60</b>	
<b>Category: 2200 - Accrued Payroll</b>			
<a href="#">64-00-22000</a>	Wage Payable	45,028.63	
<a href="#">64-00-22009</a>	Accrued Vacation	105,897.47	
<a href="#">64-00-22010</a>	Accrued Benefits	7,811.53	
	<b>Total Category 2200 - Accrued Payroll:</b>	<b>158,737.63</b>	
	<b>Total Liability:</b>	<b>280,492.23</b>	
<b>Equity</b>			
<b>Category: 2900 - Equity</b>			
<a href="#">64-00-29100</a>	Fund Balance (Reserved)	170,301.00	
<a href="#">64-00-29300</a>	Unappropriated Retained Earnings	-14,712.37	
	<b>Total Category 2900 - Equity:</b>	<b>155,588.63</b>	
	<b>Total Beginning Equity:</b>	<b>155,588.63</b>	
Total Revenue		585,766.39	
Total Expense		554,144.99	
<b>Revenues Over/Under Expenses</b>		<b>31,621.40</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>187,210.03</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>467,702.26</b>