



Rochelle, IL

Balance Sheet

Account Summary

As Of 05/31/2024

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	6,734.16
01-00-10121	Police K-9 Fund	39,536.37
01-00-10122	Police Bond Fund	716.40
01-00-10123	Police DUI Fund	33,425.08
01-00-10124	Police Vehicle Fund	2,648.92
01-00-10125	Police Drug Enforcement Fund	4,974.18
01-00-10126	Illinois Funds - Cemetery	134,095.14
01-00-10127	Illinois Funds - Taxes	13,621,358.07
01-00-10129	Police E-Citation Fees	711.59
01-00-11101	Allocated Cash	-2,956,623.15
Total Category 1000 - Cash and Investments:		10,888,476.76
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	340,219.47
01-00-12160	Property Tax Receivable	2,350,031.96
01-00-12161	Accounts Receivable From Other Governn	971,510.01
01-00-12162	Accounts Receivable	33,046.89
Total Category 1210 - Accounts Receivable:		3,694,808.33
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	10,893.24
01-00-12129	Collections Receivable	2,297.38
Total Category 1212 - Customer Billing:		13,190.62
Category: 1600 - Prepaid Expenses		
01-00-16000	Prepaid Insurance	108,088.24
Total Category 1600 - Prepaid Expenses:		108,088.24
Total Assets:		14,704,563.95
		14,704,563.95
Liability		
Category: 2110 - Accounts Payable		
01-00-21211	FICA OASB Tax Payable	-0.02
01-00-21233	Health Insurance Payable	9,332.06
01-00-21234	Life Insurance	-4,745.13
01-00-21262	Police Bonds Payable	-778.15
01-00-21264	Dental & Vision Insurance	-9,905.90
01-00-21300	Accounts Payable Allocation	121,479.15
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	351,422.44
Total Category 2110 - Accounts Payable:		466,804.45
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	3,456,415.96
Total Category 2600 - Deferred Revenues:		3,456,415.96
Total Liability:		3,923,220.41
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	10,539,598.87
Total Category 2900 - Equity:		10,723,690.45
Total Beginning Equity:		10,723,690.45

Balance Sheet

As Of 05/31/2024

Account	Name	Balance
Total Revenue		5,099,624.01
Total Expense		5,041,970.92
Revenues Over/Under Expenses		57,653.09
Total Equity and Current Surplus (Deficit):		10,781,343.54
Total Liabilities, Equity and Current Surplus (Deficit):		14,704,563.95

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-21,958.25	
	Total Category 1000 - Cash and Investments:	-21,958.25	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,009.73	
	Total Category 1210 - Accounts Receivable:	28,009.73	
	Total Assets:	6,051.48	6,051.48
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,009.73	
	Total Category 2600 - Deferred Revenues:	28,009.73	
	Total Liability:	28,009.73	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	4,036.35	
	Total Category 2900 - Equity:	4,036.35	
	Total Beginning Equity:	4,036.35	
Total Revenue		5.40	
Total Expense		26,000.00	
Revenues Over/Under Expenses		-25,994.60	
	Total Equity and Current Surplus (Deficit):	-21,958.25	
	Total Liabilities, Equity and Current Surplus (Deficit):		6,051.48

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-124,913.89	
	Total Category 1000 - Cash and Investments:	-124,913.89	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	375,000.09	
	Total Category 1210 - Accounts Receivable:	375,000.09	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	117,905.48	
	Total Category 1600 - Prepaid Expenses:	117,905.48	
	Total Assets:	367,991.68	367,991.68
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	15,013.34	
	Total Category 2110 - Accounts Payable:	15,013.34	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,000.09	
	Total Category 2600 - Deferred Revenues:	375,000.09	
	Total Liability:	390,013.43	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	123,514.54	
	Total Category 2900 - Equity:	123,514.54	
	Total Beginning Equity:	123,514.54	
Total Revenue		25.98	
Total Expense		145,562.27	
Revenues Over/Under Expenses		-145,536.29	
	Total Equity and Current Surplus (Deficit):	-22,021.75	
	Total Liabilities, Equity and Current Surplus (Deficit):		367,991.68

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	27,630.91	
	Total Category 1000 - Cash and Investments:	27,630.91	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	100,012.49	
	Total Category 1210 - Accounts Receivable:	100,012.49	
	Total Assets:	127,643.40	127,643.40
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	100,012.49	
	Total Category 2600 - Deferred Revenues:	100,012.49	
	Total Liability:	100,012.49	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	87,501.01	
	Total Category 2900 - Equity:	87,501.01	
	Total Beginning Equity:	87,501.01	
Total Revenue		344.96	
Total Expense		60,215.06	
Revenues Over/Under Expenses		-59,870.10	
	Total Equity and Current Surplus (Deficit):	27,630.91	
	Total Liabilities, Equity and Current Surplus (Deficit):		127,643.40

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-100,676.00	
	Total Category 1000 - Cash and Investments:	-100,676.00	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	235,013.77	
	Total Category 1210 - Accounts Receivable:	235,013.77	
	Total Assets:	134,337.77	134,337.77
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	235,013.77	
	Total Category 2600 - Deferred Revenues:	235,013.77	
	Total Liability:	235,013.77	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	8,741.50	
	Total Category 2900 - Equity:	8,741.50	
	Total Beginning Equity:	8,741.50	
Total Revenue		0.00	
Total Expense		109,417.50	
Revenues Over/Under Expenses		-109,417.50	
	Total Equity and Current Surplus (Deficit):	-100,676.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		134,337.77

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	621,897.30	
15-00-11101	Allocated Cash	248,947.60	
	Total Category 1000 - Cash and Investments:	870,844.90	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	1,019.50	
	Total Category 1210 - Accounts Receivable:	1,019.50	
	Total Assets:	871,864.40	871,864.40
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	3,535.00	
	Total Category 2110 - Accounts Payable:	3,535.00	
	Total Liability:	3,535.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	700,597.42	
	Total Category 2900 - Equity:	700,597.42	
	Total Beginning Equity:	700,597.42	
Total Revenue		134,584.78	
Total Expense		-33,147.20	
Revenues Over/Under Expenses		167,731.98	
	Total Equity and Current Surplus (Deficit):	868,329.40	
	Total Liabilities, Equity and Current Surplus (Deficit):		871,864.40

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,501,678.27	
17-00-11101	Allocated Cash	389,563.05	
	Total Category 1000 - Cash and Investments:	1,891,241.32	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	36,867.41	
	Total Category 1210 - Accounts Receivable:	36,867.41	
	Total Assets:	1,928,108.73	1,928,108.73
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,448,017.60	
	Total Category 2900 - Equity:	1,448,017.60	
	Total Beginning Equity:	1,448,017.60	
Total Revenue		480,091.13	
Total Expense		0.00	
Revenues Over/Under Expenses		480,091.13	
	Total Equity and Current Surplus (Deficit):	1,928,108.73	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,928,108.73

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	928,781.24	
	Total Category 1000 - Cash and Investments:	928,781.24	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	67,528.39	
	Total Category 1210 - Accounts Receivable:	67,528.39	
	Total Assets:	996,309.63	996,309.63
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	624,894.60	
	Total Category 2900 - Equity:	624,894.60	
	Total Beginning Equity:	624,894.60	
Total Revenue		371,415.03	
Total Expense		0.00	
Revenues Over/Under Expenses		371,415.03	
	Total Equity and Current Surplus (Deficit):	996,309.63	
	Total Liabilities, Equity and Current Surplus (Deficit):		996,309.63

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	204,635.61	
19-00-11101	Allocated Cash	62,847.80	
	Total Category 1000 - Cash and Investments:	267,483.41	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	15,697.34	
19-00-12108	Interest & Dividends Rreceivable	233.23	
	Total Category 1210 - Accounts Receivable:	15,930.57	
	Total Assets:	283,413.98	283,413.98
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	4,403.38	
	Total Category 2110 - Accounts Payable:	4,403.38	
	Total Liability:	4,403.38	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	278,460.69	
	Total Category 2900 - Equity:	278,460.69	
	Total Beginning Equity:	278,460.69	
Total Revenue		94,550.77	
Total Expense		94,000.86	
Revenues Over/Under Expenses		549.91	
	Total Equity and Current Surplus (Deficit):	279,010.60	
	Total Liabilities, Equity and Current Surplus (Deficit):	283,413.98	

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	871,224.47	
20-00-11101	Allocated Cash	265,869.70	
	Total Category 1000 - Cash and Investments:	1,137,094.17	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	353,955.91	
	Total Category 1210 - Accounts Receivable:	353,955.91	
	Total Assets:	1,491,050.08	1,491,050.08
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	897,766.65	
	Total Category 2900 - Equity:	897,766.65	
	Total Beginning Equity:	897,766.65	
Total Revenue		593,283.43	
Total Expense		0.00	
Revenues Over/Under Expenses		593,283.43	
	Total Equity and Current Surplus (Deficit):	1,491,050.08	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,491,050.08

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	511,589.04	
21-00-11101	Allocated Cash	454,990.07	
	Total Category 1000 - Cash and Investments:	966,579.11	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	583.07	
	Total Category 1210 - Accounts Receivable:	583.07	
	Total Assets:	967,162.18	967,162.18
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	993,518.78	
	Total Category 2900 - Equity:	993,518.78	
	Total Beginning Equity:	993,518.78	
Total Revenue		3,060.50	
Total Expense		29,417.10	
Revenues Over/Under Expenses		-26,356.60	
	Total Equity and Current Surplus (Deficit):	967,162.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		967,162.18

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	26,342.36	
	Total Category 1000 - Cash and Investments:	26,342.36	
	Total Assets:	26,342.36	26,342.36
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	55,064.67	
	Total Category 2900 - Equity:	55,064.67	
	Total Beginning Equity:	55,064.67	
Total Revenue		263.87	
Total Expense		28,986.18	
Revenues Over/Under Expenses		-28,722.31	
	Total Equity and Current Surplus (Deficit):	26,342.36	
	Total Liabilities, Equity and Current Surplus (Deficit):		26,342.36

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	33,723.55	
	Total Category 1000 - Cash and Investments:	33,723.55	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,545,660.63	
	Total Category 1100 - Restricted Assets:	2,545,660.63	
	Total Assets:	2,579,384.18	2,579,384.18
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	25,097.20	
	Total Category 2110 - Accounts Payable:	25,097.20	
	Total Liability:	25,097.20	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,676,407.30	
	Total Category 2900 - Equity:	2,676,407.30	
	Total Beginning Equity:	2,676,407.30	
Total Revenue		22,190.79	
Total Expense		144,311.11	
Revenues Over/Under Expenses		-122,120.32	
	Total Equity and Current Surplus (Deficit):	2,554,286.98	
	Total Liabilities, Equity and Current Surplus (Deficit):		2,579,384.18

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	51,824.43	
24-00-11101	Allocated Cash	28,886.25	
	Total Category 1000 - Cash and Investments:	80,710.68	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	84.96	
	Total Category 1210 - Accounts Receivable:	84.96	
	Total Assets:	80,795.64	80,795.64
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	78,545.65	
	Total Category 2900 - Equity:	78,545.65	
	Total Beginning Equity:	78,545.65	
Total Revenue		7,249.99	
Total Expense		5,000.00	
Revenues Over/Under Expenses		2,249.99	
	Total Equity and Current Surplus (Deficit):	80,795.64	
	Total Liabilities, Equity and Current Surplus (Deficit):		80,795.64

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	31,228.45	
	Total Category 1000 - Cash and Investments:	31,228.45	
	Total Assets:	31,228.45	31,228.45
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	112.50	
	Total Category 2110 - Accounts Payable:	112.50	
	Total Liability:	112.50	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	62,217.66	
	Total Category 2900 - Equity:	62,217.66	
	Total Beginning Equity:	62,217.66	
Total Revenue		203.29	
Total Expense		31,305.00	
Revenues Over/Under Expenses		-31,101.71	
	Total Equity and Current Surplus (Deficit):	31,115.95	
	Total Liabilities, Equity and Current Surplus (Deficit):		31,228.45

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,149,804.42	
	Total Category 1000 - Cash and Investments:	-1,149,804.42	
Category: 1100 - Restricted Assets			
36-00-11003	Cash Held at Paying Agent	618,400.00	
	Total Category 1100 - Restricted Assets:	618,400.00	
	Total Assets:	-531,404.42	-531,404.42
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	121,791.24	
36-00-21300	Accounts Payable Allocation	226,785.72	
	Total Category 2110 - Accounts Payable:	348,576.96	
	Total Liability:	348,576.96	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-481,644.29	
	Total Category 2900 - Equity:	-481,644.29	
	Total Beginning Equity:	-481,644.29	
Total Revenue		178,200.00	
Total Expense		576,537.09	
Revenues Over/Under Expenses		-398,337.09	
	Total Equity and Current Surplus (Deficit):	-879,981.38	
	Total Liabilities, Equity and Current Surplus (Deficit):	-531,404.42	-531,404.42

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	166,336.55	
	Total Category 1000 - Cash and Investments:	166,336.55	
	Total Assets:	166,336.55	<u>166,336.55</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	168,556.19	
	Total Category 2900 - Equity:	168,556.19	
	Total Beginning Equity:	168,556.19	
Total Revenue		1,980.36	
Total Expense		4,200.00	
Revenues Over/Under Expenses		-2,219.64	
	Total Equity and Current Surplus (Deficit):	166,336.55	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>166,336.55</u>

Balance Sheet

As Of 05/31/2024

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,542,498.16
51-00-11101	Allocated Cash	302,312.37
Total Category 1000 - Cash and Investments:		1,844,810.53
Category: 1210 - Accounts Receivable		
51-00-12130	Miscellaneous Accounts Receivable	1,545.00
51-00-12140	Lease Receivable	1,601,136.64
Total Category 1210 - Accounts Receivable:		1,602,681.64
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	503,346.33
51-00-12125	Unbilled Accounts Receivable	43,063.00
51-00-12129	Collections Receivable	30,061.15
Total Category 1212 - Customer Billing:		576,470.48
Category: 1430 - 1430		
51-00-14300	Accum Prov For Uncollectible	-217,370.71
Total Category 1430 - 1430:		-217,370.71
Category: 1500 - Capital Assets		
51-00-15100	General Plant	692,799.66
51-00-15101	Land and Land Rights	257,914.69
51-00-15102	Water Well # 11	4,537,805.60
51-00-15103	Dist Reservoirs & Standpipes	953,208.22
51-00-15104	Services	560,664.29
51-00-15105	Water Mains	13,254,650.14
51-00-15106	UPIS-Transportation Equipment	59,363.49
51-00-15107	Water Valves	241,607.49
51-00-15108	Water Hydrants	421,495.10
51-00-15109	Water Well # 4	2,639,352.07
51-00-15110	Water Well # 10	1,203,126.25
51-00-15111	Miscellaneous Equipment	131,374.80
51-00-15112	Water Well # 12	7,621,222.67
51-00-15113	Water Well # 9	31,639.81
51-00-15114	Land and Land Rights	14,610.47
51-00-15115	Meters	887,620.67
51-00-15116	Communication Equipment	17,599.00
51-00-15120	Construction Work in Progress	464,778.06
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-12,814,817.75
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	92,569.52
51-00-15336	Accum Amortization - Intangible Asset	-26,800.09
51-00-15900	Asset Retirement Obligation	-465,300.00
Total Category 1500 - Capital Assets:		23,763,501.77
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	40,050.63
Total Category 1600 - Prepaid Expenses:		40,050.63
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	48,273.09
51-00-19101	Deferred Outflows - OPEB	20,239.00
51-00-19102	Deferred Outflows - ARO	444,246.36
Total Category 1900 - Deferred Assets:		512,758.45
Total Assets:		28,122,902.79
		28,122,902.79

Liability

Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	177,554.32
Total Category 2110 - Accounts Payable:		177,554.32

Balance Sheet

As Of 05/31/2024

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	53,649.11
	Total Category 2200 - Accrued Payroll:	53,649.11
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	1,562,964.12
	Total Category 2600 - Deferred Revenues:	1,562,964.12
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,594,327.17
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,168,506.86
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,326,346.65
51-00-27303	Interest Payable-IEPA L174882	4,021.21
51-00-27304	Interest Payable-IEPA L175426	14,312.15
51-00-27305	Interest Payable-IEPA L175571	1,525.30
51-00-27403	IMRF Payable - Net Pension Obligation	-305,789.78
51-00-27406	OPEB Liability	38,000.00
51-00-27600	Lease Liability	65,912.43
	Total Category 2700 - Long-Term Liabilities:	5,907,161.99
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	5,643.00
51-00-27905	Deferred Inflows	296,877.50
	Total Category 2790 - Deferred Liabilities:	302,520.50
	Total Liability:	8,003,850.04

Equity

Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-482,070.67
51-00-29300	Unappropriated Retained Earnings	20,576,084.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Co	-40,491.28
	Total Category 2900 - Equity:	20,277,701.42
	Total Beginning Equity:	20,277,701.42
Total Revenue		1,525,942.62
Total Expense		1,684,591.29
Revenues Over/Under Expenses		-158,648.67
	Total Equity and Current Surplus (Deficit):	20,119,052.75
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,122,902.79</u>

Balance Sheet

As Of 05/31/2024

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-10126	Illinois Funds - Water Reclamation	1,542,804.56
52-50-11002	First State Bank CD	286,003.67
52-50-11006	Stillman Bank 6 m CD	3,132,343.63
52-50-11101	Allocated Cash	379,565.87
Total Category 1000 - Cash and Investments:		5,340,817.73
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	13,813.71
52-50-12130	Miscellaneous Accounts Receivable	8,592.89
Total Category 1210 - Accounts Receivable:		22,406.60
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	679,360.05
52-50-12125	Unbilled Accounts Receivable	255,915.00
52-50-12129	Collections Receivable	33,190.66
Total Category 1212 - Customer Billing:		968,465.71
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	70,347.46
Total Category 1290 - Special Assessments:		70,347.46
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
Total Category 1430 - 1430:		-68,212.58
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,597,126.27
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Construction Work in Progress	146,202.41
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 05/31/2024

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	-31,129,969.59
52-50-15166	Transportation	55,114.00
52-50-15300	Intangible Asset	18,464.07
52-50-15336	Accum Amortization - Intangible Asset	-5,830.76
Total Category 1500 - Capital Assets:		21,678,060.03
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	65,981.22
Total Category 1600 - Prepaid Expenses:		65,981.22
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	126,541.12
52-50-19101	Deferred Outflows - OPEB	54,277.00
Total Category 1900 - Deferred Assets:		180,818.12
Total Assets:		28,258,684.29
		28,258,684.29

Liability

Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	89,847.78
Total Category 2110 - Accounts Payable:		89,847.78
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	41,468.28
Total Category 2200 - Accrued Payroll:		41,468.28
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	130,135.05
52-50-27305	Lease Liability	12,658.32
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	21,522.62
52-50-27307	Interest Payable Accrued-IEPA Askvig	271.12
52-50-27403	IMRF Payable - Net Pension Obligation	-825,053.68
52-50-27406	OPEB Liability	101,912.00
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,377,481.32
Total Category 2700 - Long-Term Liabilities:		3,818,926.75
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	15,130.00
52-50-27905	Deferred Inflows	796,068.08
Total Category 2790 - Deferred Liabilities:		811,198.08
Total Liability:		4,761,440.89

Equity

Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	-1,138,816.05
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 05/31/2024

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	23,080,837.64
	Total Beginning Equity:	23,080,837.64
Total Revenue		2,033,232.20
Total Expense		1,616,826.44
Revenues Over/Under Expenses		416,405.76
	Total Equity and Current Surplus (Deficit):	23,497,243.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,258,684.29</u>

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	534,438.50	
53-00-10131	Illinois Funds - Solid Waste	4,165,400.04	
53-00-11101	Allocated Cash	-742,408.83	
	Total Category 1000 - Cash and Investments:	3,957,429.71	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	126,000.42	
	Total Category 1210 - Accounts Receivable:	126,000.42	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-329,768.24	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Deprecia	-125,386.27	
	Total Category 1500 - Capital Assets:	748,898.32	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	8,997.67	
	Total Category 1600 - Prepaid Expenses:	8,997.67	
	Total Assets:	4,841,326.12	4,841,326.12
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	3,966.24	
	Total Category 2110 - Accounts Payable:	3,966.24	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	184,746.85	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,329,606.81	
	Total Category 2900 - Equity:	5,329,606.81	
	Total Beginning Equity:	5,329,606.81	
Total Revenue		406,826.29	
Total Expense		1,079,853.83	
Revenues Over/Under Expenses		-673,027.54	
	Total Equity and Current Surplus (Deficit):	4,656,579.27	
	Total Liabilities, Equity and Current Surplus (Deficit):		4,841,326.12

Balance Sheet

As Of 05/31/2024

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	9,958,882.13
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	10,807,753.17
54-90-10133	Central Bank Investment	2,131,173.12
54-90-10144	Stillman Bank 12 m CD	5,210,000.00
Total Category 1000 - Cash and Investments:		28,109,158.42
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	622,532.63
54-90-11016	2021-2022 Electric Bond	9,063,756.91
Total Category 1100 - Restricted Assets:		9,686,289.54
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	16,697.62
54-90-12131	Miscellaneous Accounts Receivable	40,524.84
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		466,266.88
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	5,328,598.92
54-90-12121	Unapplied Credits	-102,939.33
54-90-12122	Rochelle City Tax Receivable	65,384.51
54-90-12123	Public Utilities Tax Receivable	184,408.77
54-90-12124	Hillcrest Tax Receivable	4,514.53
54-90-12125	Unbilled Accounts Receivable	147,835.00
54-90-12126	Contract Payments Receivable	45,240.61
54-90-12129	Collections Receivable	210,937.88
Total Category 1212 - Customer Billing:		5,883,980.89
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-1,306,663.05
Total Category 1430 - 1430:		-1,306,663.05
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	139,947.93
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-8,076,899.71
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
54-60-15200	Power Operated Equipment	32,981.00	
54-60-15201	Communication Equipment	1,394,050.10	
54-60-15202	Miscellaneous Equipment	5,214.06	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Impro	-2,773,362.60	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,400,845.35	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-4,085,806.76	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,374,376.64	
54-60-15209	Accum Prov for Depr - Underground Cond	-13,219,597.20	
54-60-15210	Accum Prov for Depr - Services	-1,633,331.95	
54-60-15211	Accum Prov for Depr - Meters	-1,243,357.10	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sign	-1,912,532.17	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & f	-298,971.76	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,469,717.67	
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28	
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
54-60-15220	Accum Prov for Depr - Power Operated Eq	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Eqi	-913,569.83	
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Proj	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,788,310.54	
54-60-15301	Intangible Asset	41,425.97	
54-60-15336	Accum Amortization - Intangible Asset	-13,441.19	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & f	-46,159.81	
54-90-15001	Construction Work in Progress	5,344,823.62	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & f	-23,514.86	
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	-1,433,518.52	
	Total Category 1500 - Capital Assets:	49,101,407.68	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,646,365.04	
	Total Category 1540 - Inventories:	1,646,365.04	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	346,086.54	
	Total Category 1600 - Prepaid Expenses:	346,086.54	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	370,274.36	
54-00-19101	Deferred Outflows - OPEB	160,990.00	
	Total Category 1900 - Deferred Assets:	531,264.36	
Category: 9999 - History			
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02	
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02	
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62	
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62	
	Total Category 9999 - History:	0.00	
	Total Assets:	94,464,156.30	94,464,156.30
Liability			
Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	444,552.69	

Balance Sheet

As Of 05/31/2024

Account	Name	Balance
54-90-21265	Rochelle City Tax	81,968.52
54-90-21266	Public Utilities Tax	88,857.38
54-90-21267	Hillcrest Tax	3,489.04
Total Category 2110 - Accounts Payable:		618,867.63
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	143,735.68
Total Category 2200 - Accrued Payroll:		143,735.68
Category: 2600 - Deferred Revenues		
54-90-26000	Other Deferred Credits	1,315,457.04
Total Category 2600 - Deferred Revenues:		1,315,457.04
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	302,278.00
54-00-27414	2021 Holcomb Bank Loan	663,175.88
54-60-27305	Lease Liability	28,039.83
54-90-27000	IMRF Payable - Net Pension Obligation	-2,455,829.00
54-90-27204	2023 Revenue Bond Payable	4,795,000.00
54-90-27205	2022 Revenue Bond Payable	7,825,000.00
54-90-27206	2021 Revenue Bond Payable	6,895,000.00
54-90-27211	Bond Premium-2021	747,144.82
54-90-27212	Bond Premium-2022	666,114.31
54-90-27213	Bond Premium-2023	256,694.07
54-90-27308	Interest Payable Accrued-2021	38,850.00
54-90-27309	Interest Payable Accrued - 2022	44,091.67
54-90-27311	Interest Payable Accrued - 2023	37,883.33
Total Category 2700 - Long-Term Liabilities:		19,843,442.91
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	44,876.00
54-00-27905	Deferred Inflows	2,361,040.22
Total Category 2790 - Deferred Liabilities:		2,405,916.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82

Balance Sheet**As Of 05/31/2024**

Account	Name	Balance
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
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
Total Category 9999 - History:		0.00
Total Liability:		24,327,419.48

Equity**Category: 2900 - Equity**

54-90-29100	Fund Balance (Reserved)	19,188,332.47
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
Total Category 2900 - Equity:		65,261,259.39
Total Beginning Equity:		65,261,259.39
Total Revenue		19,281,566.17
Total Expense		14,406,088.74
Revenues Over/Under Expenses		4,875,477.43
Total Equity and Current Surplus (Deficit):		70,136,736.82

Total Liabilities, Equity and Current Surplus (Deficit): 94,464,156.30

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	155,167.61	
	Total Category 1000 - Cash and Investments:	155,167.61	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	381,078.21	
	Total Category 1100 - Restricted Assets:	381,078.21	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	76,328.33	
55-00-12140	Lease Receivable	2,026,966.06	
55-32-12100	Accounts Receivable	66,548.92	
	Total Category 1210 - Accounts Receivable:	2,169,843.31	
Category: 1430 - 1430			
55-32-14300	Accum Prov For Uncollectible	-8,970.60	
	Total Category 1430 - 1430:	-8,970.60	
Category: 1500 - Capital Assets			
55-00-15235	Land	519,453.00	
55-00-15236	Accum Prov For Depreciation - Tech Cente	-2,465,759.45	
55-00-15237	General Plant Equipment	1,225,285.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-00-15300	Intangible Asset	18,368.57	
55-00-15336	Accum Amortization - Intangible Asset	-5,957.37	
55-32-15239	Accum Prov For Depreciation - Communic	-3,388,734.53	
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:	4,084,495.50	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,909.43	
	Total Category 1600 - Prepaid Expenses:	2,909.43	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	24,136.56	
55-00-19101	Deferred Outflows - OPEB	27,598.00	
55-00-19106	Loss on Refunding	40,254.19	
55-32-19000	Deferred Outflows of Resources	42,275.10	
	Total Category 1900 - Deferred Assets:	134,263.85	
	Total Assets:	6,918,787.31	6,918,787.31
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	19,298.68	
	Total Category 2110 - Accounts Payable:	19,298.68	
Category: 2200 - Accrued Payroll			
55-32-22009	Accrued Vacation	910.74	
	Total Category 2200 - Accrued Payroll:	910.74	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	2,027,931.15	
	Total Category 2600 - Deferred Revenues:	2,027,931.15	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	12,435.77	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	-152,894.88	
55-00-27406	OPEB Liability	51,820.00	
55-00-27411	2017A Debt Certificates	1,655,000.00	
55-00-27412	2017 Debt Certificate Premium	36,850.98	

Balance Sheet**As Of 05/31/2024**

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	-263,094.76
Total Category 2700 - Long-Term Liabilities:		1,749,161.53

Category: 2790 - Deferred Liabilities

55-00-26300	Deferred Inflows - OPEB	7,692.00
55-00-27905	Deferred Inflows	148,439.26
55-32-27905	Deferred Inflows	256,416.49
Total Category 2790 - Deferred Liabilities:		412,547.75
Total Liability:		4,209,849.85

Equity**Category: 2900 - Equity**

55-00-29200	Fund Balance (Unreserved)	2,419,604.53
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,772,526.64
Total Beginning Equity:		2,772,526.64

Total Revenue	624,704.06
Total Expense	688,293.24
Revenues Over/Under Expenses	-63,589.18

Total Equity and Current Surplus (Deficit): 2,708,937.46**Total Liabilities, Equity and Current Surplus (Deficit): 6,918,787.31**

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	428,615.01	
	Total Category 1000 - Cash and Investments:	428,615.01	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-22,652.10	
56-40-15245	Equipment	40,038.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	18,016.88	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	8,157.60	
	Total Category 1600 - Prepaid Expenses:	8,157.60	
	Total Assets:	454,789.49	454,789.49
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	21,380.87	
	Total Category 2110 - Accounts Payable:	21,380.87	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	21,762.00	
	Total Category 2200 - Accrued Payroll:	21,762.00	
	Total Liability:	43,142.87	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	349,704.50	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	380,544.11	
	Total Beginning Equity:	380,544.11	
Total Revenue		503,441.64	
Total Expense		472,339.13	
Revenues Over/Under Expenses		31,102.51	
	Total Equity and Current Surplus (Deficit):	411,646.62	
	Total Liabilities, Equity and Current Surplus (Deficit):	454,789.49	454,789.49

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	7,393.81	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-44,659.15	
	Total Category 1000 - Cash and Investments:	-37,065.34	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	54,946.87	
	Total Category 1100 - Restricted Assets:	54,946.87	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	271.45	
57-00-12130	Miscellaneous Accounts Receivable	9,997.79	
57-00-12140	Lease Receivable	726,860.17	
57-00-12160	Property Tax Receivable	63,403.56	
	Total Category 1210 - Accounts Receivable:	800,532.97	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,209,901.98	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,649,871.00	
57-00-15250	Miscellaneous Equipment	93,704.69	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-96,376.80	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-1,914,085.34	
	Total Category 1500 - Capital Assets:	3,412,143.77	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	7,553.97	
57-00-16001	Prepaid Aviation Fuel	19,428.93	
	Total Category 1600 - Prepaid Expenses:	26,982.90	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,980.00	
57-00-19109	Loss on Refunding	14,910.02	
	Total Category 1900 - Deferred Assets:	20,890.02	
	Total Assets:	4,278,431.19	4,278,431.19
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	2,238.29	
	Total Category 1212 - Customer Billing:	2,238.29	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	14,753.44	
	Total Category 2110 - Accounts Payable:	14,753.44	
Category: 2200 - Accrued Payroll			
57-00-22009	Accrued Vacation	4,079.31	
	Total Category 2200 - Accrued Payroll:	4,079.31	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	73,143.51	
57-00-26500	Lessor Deferred Inflow	714,227.41	
	Total Category 2600 - Deferred Revenues:	787,370.92	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	325,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,946.88	
57-00-27403	IMRF Payable - Net Pension Obligation	-91,593.25	
57-00-27406	OPEB Liability	11,227.00	
	Total Category 2700 - Long-Term Liabilities:	249,580.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,667.00	

Balance Sheet**As Of 05/31/2024**

Account	Name	Balance
57-00-27900	Deferred Outflows	-13,533.37
57-00-27905	Deferred Inflows	87,688.83
Total Category 2790 - Deferred Liabilities:		75,822.46
Total Liability:		1,133,845.05

Equity**Category: 2900 - Equity**

57-00-29200	Fund Balance (Unreserved)	784,734.29
57-00-29800	Investment - Fixed Assets	2,348,148.46
Total Category 2900 - Equity:		3,132,882.75
Total Beginning Equity:		3,132,882.75
Total Revenue		886,818.10
Total Expense		875,114.71
Revenues Over/Under Expenses		11,703.39
Total Equity and Current Surplus (Deficit):		3,144,586.14

Total Liabilities, Equity and Current Surplus (Deficit): 4,278,431.19

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	399,337.51	
58-00-11002	First Mid Ag Services	622.86	
58-00-11101	Allocated Cash	69,329.53	
	Total Category 1000 - Cash and Investments:	469,289.90	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	114,513.00	
	Total Category 1210 - Accounts Receivable:	114,513.00	
Category: 1600 - Prepaid Expenses			
58-00-16000	Prepaid Insurance	2,039.40	
	Total Category 1600 - Prepaid Expenses:	2,039.40	
	Total Assets:	585,842.30	585,842.30
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	479.51	
	Total Category 2110 - Accounts Payable:	479.51	
	Total Liability:	479.51	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	475,171.29	
	Total Category 2900 - Equity:	475,171.29	
	Total Beginning Equity:	475,171.29	
Total Revenue		376,941.53	
Total Expense		266,750.03	
Revenues Over/Under Expenses		110,191.50	
	Total Equity and Current Surplus (Deficit):	585,362.79	
	Total Liabilities, Equity and Current Surplus (Deficit):	585,842.30	585,842.30

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	140,050.29	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-122,660.75	
	Total Category 1000 - Cash and Investments:	17,989.54	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	8,059.91	
	Total Category 1600 - Prepaid Expenses:	8,059.91	
	Total Assets:	26,049.45	26,049.45
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	173.21	
59-00-21300	Accounts Payable Allocation	11,184.33	
	Total Category 2110 - Accounts Payable:	11,357.54	
	Total Liability:	11,357.54	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	38,312.93	
	Total Category 2900 - Equity:	38,312.93	
	Total Beginning Equity:	38,312.93	
Total Revenue		160,716.27	
Total Expense		184,337.29	
Revenues Over/Under Expenses		-23,621.02	
	Total Equity and Current Surplus (Deficit):	14,691.91	
	Total Liabilities, Equity and Current Surplus (Deficit):	26,049.45	26,049.45

Balance Sheet

As Of 05/31/2024

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	71,324.04	
	Total Category 1000 - Cash and Investments:	71,324.04	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	99,291.39	
	Total Category 1210 - Accounts Receivable:	99,291.39	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	10,973.21	
	Total Category 1212 - Customer Billing:	10,973.21	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,730.91	
64-00-15257	Equipment	42,060.57	
	Total Category 1500 - Capital Assets:	0.00	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	16,315.21	
	Total Category 1600 - Prepaid Expenses:	16,315.21	
	Total Assets:	197,903.85	197,903.85
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	105,850.66	
64-00-21300	Accounts Payable Allocation	9,921.29	
	Total Category 2110 - Accounts Payable:	115,771.95	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	86,645.52	
	Total Category 2200 - Accrued Payroll:	86,645.52	
	Total Liability:	202,417.47	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	-54,555.18	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-69,267.55	
	Total Beginning Equity:	-69,267.55	
	Total Revenue	690,548.47	
	Total Expense	625,794.54	
	Revenues Over/Under Expenses	64,753.93	
	Total Equity and Current Surplus (Deficit):	-4,513.62	
	Total Liabilities, Equity and Current Surplus (Deficit):	197,903.85	197,903.85