Rochelle, IL

Balance Sheet
Account Summary
As Of 05/31/2025

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	800.00	
01-00-10120	Flex Spending	12,331.54	
01-00-10121	Police K-9 Fund	37,506.99	
01-00-10122	Police Bond Fund	833.57	
01-00-10123	Police DUI Fund	37,981.33	
01-00-10124	Police Vehicle Fund	2,779.41	
01-00-10125	Police Drug Enforcement Fund	5,366.54	
01-00-10126	Illinois Funds - Cemetery	140,746.73	
01-00-10127	Illinois Funds - Taxes	12,529,965.12	
01-00-10129	Police E-Citation Fees	2,369.70	
01-00-11101	Allocated Cash	-2,114,671.31	
	Total Category 1000 - Cash and Investments:	**10,656,009.62**	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	520,678.11	
01-00-12131	Miscellaneous Accounts Receivable	32,629.01	
01-00-12160	Property Tax Receivable	2,376,739.27	
01-00-12161	Accounts Receivable From Other Governm	1,005,492.81	
01-00-12162	Accounts Receivable	28,875.51	
	Total Category 1210 - Accounts Receivable:	**3,964,414.71**	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	11,048.32	
01-00-12129	Collections Receivable	2,370.28	
	Total Category 1212 - Customer Billing:	**13,418.60**	
Category: 1600 - Prepaid Expenses			
01-00-16000	Prepaid Insurance	117,748.90	
	Total Category 1600 - Prepaid Expenses:	**117,748.90**	
	Total Assets:	**14,751,591.83**	**14,751,591.83**
Liability			
Category: 2110 - Accounts Payable			
01-00-21233	Health Insurance Payable	-11,117.49	
01-00-21234	Life Insurance	-1,536.94	
01-00-21262	Police Bonds Payable	-678.15	
01-00-21264	Dental & Vision Insurance	-12,735.14	
01-00-21300	Accounts Payable Allocation	104,581.70	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEI	331,497.42	
	Total Category 2110 - Accounts Payable:	**410,011.40**	
Category: 2200 - Accrued Payroll			
01-00-22001	Accrued Wages	53,005.82	
	Total Category 2200 - Accrued Payroll:	**53,005.82**	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,376,739.27	
	Total Category 2600 - Deferred Revenues:	**2,376,739.27**	
	Total Liability:	**2,839,756.49**	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	

Account	Name	Balance	
01-00-29200	Fund Balance (Unreserved)	11,587,851.30	
	Total Category 2900 - Equity:	**11,771,942.88**	
	Total Beginning Equity:	**11,771,942.88**	
Total Revenue		5,570,582.66	
Total Expense		5,430,690.20	
Revenues Over/Under Expenses		**139,892.46**	
	Total Equity and Current Surplus (Deficit):	**11,911,835.34**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**14,751,591.83**

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-17,317.90	
	Total Category 1000 - Cash and Investments:	**-17,317.90**	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	30,991.85	
	Total Category 1210 - Accounts Receivable:	**30,991.85**	
	Total Assets:	**13,673.95**	**13,673.95**
Liability			
Category: 2110 - Accounts Payable			
11-00-21300	Accounts Payable Allocation	9,305.00	
	Total Category 2110 - Accounts Payable:	**9,305.00**	
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	30,991.85	
	Total Category 2600 - Deferred Revenues:	**30,991.85**	
	Total Liability:	**40,296.85**	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,630.62	
	Total Category 2900 - Equity:	**1,630.62**	
	Total Beginning Equity:	**1,630.62**	
Total Revenue		1.48	
Total Expense		28,255.00	
Revenues Over/Under Expenses		**-28,253.52**	
	Total Equity and Current Surplus (Deficit):	**-26,622.90**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**13,673.95**

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-168,518.30	
	Total Category 1000 - Cash and Investments:	**-168,518.30**	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	385,012.86	
	Total Category 1210 - Accounts Receivable:	**385,012.86**	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	132,821.73	
	Total Category 1600 - Prepaid Expenses:	**132,821.73**	
	Total Assets:	**349,316.29**	**349,316.29**
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	385,012.86	
	Total Category 2600 - Deferred Revenues:	**385,012.86**	
	Total Liability:	**385,012.86**	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	124,557.82	
	Total Category 2900 - Equity:	**124,557.82**	
	Total Beginning Equity:	**124,557.82**	
Total Revenue		0.00	
Total Expense		160,254.39	
Revenues Over/Under Expenses		**-160,254.39**	
	Total Equity and Current Surplus (Deficit):	**-35,696.57**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**349,316.29**

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	1,043.25	
	Total Category 1000 - Cash and Investments:	**1,043.25**	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	99,985.22	
	Total Category 1210 - Accounts Receivable:	**99,985.22**	
	Total Assets:	**101,028.47**	**101,028.47**
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	99,985.22	
	Total Category 2600 - Deferred Revenues:	**99,985.22**	
	Total Liability:	**99,985.22**	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	69,076.87	
	Total Category 2900 - Equity:	**69,076.87**	
	Total Beginning Equity:	**69,076.87**	
Total Revenue		161.08	
Total Expense		68,194.70	
Revenues Over/Under Expenses		**-68,033.62**	
	Total Equity and Current Surplus (Deficit):	**1,043.25**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**101,028.47**

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-139,556.53	
	Total Category 1000 - Cash and Investments:	**-139,556.53**	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	289,992.83	
	Total Category 1210 - Accounts Receivable:	**289,992.83**	
	Total Assets:	**150,436.30**	**150,436.30**
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	289,992.83	
	Total Category 2600 - Deferred Revenues:	**289,992.83**	
	Total Liability:	**289,992.83**	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-17,988.87	
	Total Category 2900 - Equity:	**-17,988.87**	
	Total Beginning Equity:	**-17,988.87**	
Total Revenue		0.00	
Total Expense		121,567.66	
Revenues Over/Under Expenses		**-121,567.66**	
	Total Equity and Current Surplus (Deficit):	**-139,556.53**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**150,436.30**

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	655,378.19	
15-00-11101	Allocated Cash	216,720.33	
	Total Category 1000 - Cash and Investments:	**872,098.52**	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	2,062.02	
	Total Category 1210 - Accounts Receivable:	**2,062.02**	
	Total Assets:	**874,160.54**	**874,160.54**
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	31,706.37	
	Total Category 2110 - Accounts Payable:	**31,706.37**	
	Total Liability:	**31,706.37**	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	770,447.07	
	Total Category 2900 - Equity:	**770,447.07**	
	Total Beginning Equity:	**770,447.07**	
Total Revenue		87,860.28	
Total Expense		15,853.18	
Revenues Over/Under Expenses		**72,007.10**	
	Total Equity and Current Surplus (Deficit):	**842,454.17**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**874,160.54**

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

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	2,013,744.46	
17-00-11101	Allocated Cash	-1,271,633.95	
	Total Category 1000 - Cash and Investments:	**742,110.51**	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governm	35,470.60	
	Total Category 1210 - Accounts Receivable:	**35,470.60**	
	Total Assets:	**777,581.11**	**777,581.11**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	569,688.32	
	Total Category 2900 - Equity:	**569,688.32**	
	Total Beginning Equity:	**569,688.32**	
Total Revenue		207,892.79	
Total Expense		0.00	
Revenues Over/Under Expenses		**207,892.79**	
	Total Equity and Current Surplus (Deficit):	**777,581.11**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**777,581.11**

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	660,393.64	
	Total Category 1000 - Cash and Investments:	**660,393.64**	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	63,300.55	
	Total Category 1210 - Accounts Receivable:	**63,300.55**	
	Total Assets:	**723,694.19**	**723,694.19**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	377,431.30	
	Total Category 2900 - Equity:	**377,431.30**	
	Total Beginning Equity:	**377,431.30**	
Total Revenue		346,262.89	
Total Expense		0.00	
Revenues Over/Under Expenses		**346,262.89**	
	Total Equity and Current Surplus (Deficit):	**723,694.19**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**723,694.19**

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	215,161.95	
19-00-11101	Allocated Cash	145,824.30	
	Total Category 1000 - Cash and Investments:	**360,986.25**	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	41,257.28	
19-00-12108	Interest & Dividends Rreceivable	2,666.83	
	Total Category 1210 - Accounts Receivable:	**43,924.11**	
	Total Assets:	**404,910.36**	**404,910.36**
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	4,151.95	
	Total Category 2110 - Accounts Payable:	**4,151.95**	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	117.26	
19-00-22010	Accrued Benefits	69.57	
	Total Category 2200 - Accrued Payroll:	**186.83**	
	Total Liability:	**4,338.78**	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	395,336.78	
	Total Category 2900 - Equity:	**395,336.78**	
	Total Beginning Equity:	**395,336.78**	
Total Revenue		123,089.25	
Total Expense		117,854.45	
Revenues Over/Under Expenses		**5,234.80**	
	Total Equity and Current Surplus (Deficit):	**400,571.58**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**404,910.36**

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	2,461,498.09	
20-00-11101	Allocated Cash	-953,179.50	
	Total Category 1000 - Cash and Investments:	**1,508,318.59**	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	369,280.99	
	Total Category 1210 - Accounts Receivable:	**369,280.99**	
	Total Assets:	**1,877,599.58**	**1,877,599.58**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,191,035.29	
	Total Category 2900 - Equity:	**1,191,035.29**	
	Total Beginning Equity:	**1,191,035.29**	
Total Revenue		686,564.29	
Total Expense		0.00	
Revenues Over/Under Expenses		**686,564.29**	
	Total Equity and Current Surplus (Deficit):	**1,877,599.58**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,877,599.58**

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	537,904.91	
21-00-11101	Allocated Cash	720,228.87	
	Total Category 1000 - Cash and Investments:	**1,258,133.78**	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	6,667.07	
	Total Category 1210 - Accounts Receivable:	**6,667.07**	
	Total Assets:	**1,264,800.85**	**1,264,800.85**
Liability			
Category: 2110 - Accounts Payable			
21-00-21300	Accounts Payable Allocation	2,700.00	
	Total Category 2110 - Accounts Payable:	**2,700.00**	
	Total Liability:	**2,700.00**	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,280,553.79	
	Total Category 2900 - Equity:	**1,280,553.79**	
	Total Beginning Equity:	**1,280,553.79**	
Total Revenue		9,784.56	
Total Expense		28,237.50	
Revenues Over/Under Expenses		**-18,452.94**	
	Total Equity and Current Surplus (Deficit):	**1,262,100.85**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,264,800.85**

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	36,270.64	
	Total Category 1000 - Cash and Investments:	**36,270.64**	
	Total Assets:	**36,270.64**	**36,270.64**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	49,631.97	
	Total Category 2900 - Equity:	**49,631.97**	
	Total Beginning Equity:	**49,631.97**	
Total Revenue		1,112.00	
Total Expense		14,473.33	
Revenues Over/Under Expenses		**-13,361.33**	
	Total Equity and Current Surplus (Deficit):	**36,270.64**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**36,270.64**

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	-201,957.95	
	Total Category 1000 - Cash and Investments:	**-201,957.95**	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,593,392.87	
	Total Category 1100 - Restricted Assets:	**2,593,392.87**	
Category: 1210 - Accounts Receivable			
23-00-12190	Grant Receivable	34,020.00	
	Total Category 1210 - Accounts Receivable:	**34,020.00**	
	Total Assets:	**2,425,454.92**	**2,425,454.92**
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	35,012.91	
	Total Category 2110 - Accounts Payable:	**35,012.91**	
Category: 2600 - Deferred Revenues			
23-00-26000	Deferred Revenue	34,020.00	
	Total Category 2600 - Deferred Revenues:	**34,020.00**	
	Total Liability:	**69,032.91**	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,627,875.45	
	Total Category 2900 - Equity:	**2,627,875.45**	
	Total Beginning Equity:	**2,627,875.45**	
Total Revenue		19,317.43	
Total Expense		290,770.87	
Revenues Over/Under Expenses		**-271,453.44**	
	Total Equity and Current Surplus (Deficit):	**2,356,422.01**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**2,425,454.92**

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	54,547.93	
24-00-11101	Allocated Cash	85,420.68	
	Total Category 1000 - Cash and Investments:	**139,968.61**	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	171.62	
	Total Category 1210 - Accounts Receivable:	**171.62**	
	Total Assets:	**140,140.23**	**140,140.23**
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	**1,765.50**	
	Total Liability:	**1,765.50**	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	119,260.25	
	Total Category 2900 - Equity:	**119,260.25**	
	Total Beginning Equity:	**119,260.25**	
Total Revenue		19,114.48	
Total Expense		0.00	
Revenues Over/Under Expenses		**19,114.48**	
	Total Equity and Current Surplus (Deficit):	**138,374.73**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**140,140.23**

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	91,788.49	
	Total Category 1000 - Cash and Investments:	**91,788.49**	
	Total Assets:	**91,788.49**	**91,788.49**
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	2,700.00	
	Total Category 2110 - Accounts Payable:	**2,700.00**	
	Total Liability:	**2,700.00**	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	137,135.74	
	Total Category 2900 - Equity:	**137,135.74**	
	Total Beginning Equity:	**137,135.74**	
Total Revenue		540.25	
Total Expense		48,587.50	
Revenues Over/Under Expenses		**-48,047.25**	
	Total Equity and Current Surplus (Deficit):	**89,088.49**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**91,788.49**

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,936,216.53	
	Total Category 1000 - Cash and Investments:	**-1,936,216.53**	
Category: 1100 - Restricted Assets			
36-00-11003	Cash Held at Paying Agent	632,000.00	
	Total Category 1100 - Restricted Assets:	**632,000.00**	
	Total Assets:	**-1,304,216.53**	**-1,304,216.53**
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	38,160.98	
36-00-21300	Accounts Payable Allocation	29,786.80	
	Total Category 2110 - Accounts Payable:	**67,947.78**	
	Total Liability:	**67,947.78**	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-176,864.40	
	Total Category 2900 - Equity:	**-176,864.40**	
	Total Beginning Equity:	**-176,864.40**	
Total Revenue		103,609.12	
Total Expense		1,298,909.03	
Revenues Over/Under Expenses		**-1,195,299.91**	
	Total Equity and Current Surplus (Deficit):	**-1,372,164.31**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**-1,304,216.53**

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	144,145.01	
	Total Category 1000 - Cash and Investments:	**144,145.01**	
	Total Assets:	**144,145.01**	**144,145.01**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	146,741.39	
	Total Category 2900 - Equity:	**146,741.39**	
	Total Beginning Equity:	**146,741.39**	
Total Revenue		1,203.62	
Total Expense		3,800.00	
Revenues Over/Under Expenses		**-2,596.38**	
	Total Equity and Current Surplus (Deficit):	**144,145.01**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**144,145.01**

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,619,011.45	
51-00-11101	Allocated Cash	814,978.94	
	Total Category 1000 - Cash and Investments:	**2,433,990.39**	
Category: 1100 - Restricted Assets			
51-00-11008	Cash Held at Paying Agent	79,913.13	
	Total Category 1100 - Restricted Assets:	**79,913.13**	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	2,116.50	
51-00-12140	Lease Receivable	1,027,534.93	
	Total Category 1210 - Accounts Receivable:	**1,029,651.43**	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	209,964.22	
51-00-12125	Unbilled Accounts Receivable	65,738.00	
51-00-12129	Collections Receivable	26,465.87	
	Total Category 1212 - Customer Billing:	**302,168.09**	
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	1,803,896.66	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-13,793,256.55	
51-00-15124	Water Well #8	256,891.10	
51-00-15306	Intangible Asset	92,569.52	
51-00-15336	Accum Amortization - Intangible Asset	-53,600.18	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	**24,097,381.48**	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	39,469.46	
	Total Category 1600 - Prepaid Expenses:	**39,469.46**	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	173,759.09	
51-00-19101	Deferred Outflows - OPEB	31,225.00	
51-00-19102	Deferred Outflows - ARO	438,982.95	
	Total Category 1900 - Deferred Assets:	**643,967.04**	
	Total Assets:	**28,409,170.31**	**28,409,170.31**

Liability

Balance Sheet

As Of 05/31/2025

Account	Name	Balance	
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	193,315.52	
	Total Category 2110 - Accounts Payable:	**193,315.52**	
Category: 2200 - Accrued Payroll			
51-00-22000	Wage Payable	4,732.54	
51-00-22009	Accrued Vacation	109,278.44	
51-00-22010	Accrued Benefits	2,702.07	
	Total Category 2200 - Accrued Payroll:	**116,713.05**	
Category: 2600 - Deferred Revenues			
51-00-26500	Lessor Deferred Inflow	950,060.44	
	Total Category 2600 - Deferred Revenues:	**950,060.44**	
Category: 2700 - Long-Term Liabilities			
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,416,172.77	
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,036,871.93	
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,254,243.03	
51-00-27303	Interest Payable-IEPA L174882	3,745.07	
51-00-27304	Interest Payable-IEPA L175426	13,443.35	
51-00-27305	Interest Payable-IEPA L175571	1,442.38	
51-00-27403	IMRF Payable - Net Pension Obligation	56,824.22	
51-00-27406	OPEB Liability	55,041.00	
51-00-27600	Lease Liability	39,158.96	
	Total Category 2700 - Long-Term Liabilities:	**5,876,942.71**	
Category: 2790 - Deferred Liabilities			
51-00-26300	Deferred Inflows - OPEB	4,651.00	
51-00-27905	Deferred Inflows	3,190.50	
	Total Category 2790 - Deferred Liabilities:	**7,841.50**	
	Total Liability:	**7,144,873.22**	
Equity			
Category: 2900 - Equity			
51-00-29100	Fund Balance (Reserved)	-176,676.97	
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:	**20,583,095.12**	
	Total Beginning Equity:	**20,583,095.12**	
Total Revenue		3,930,333.54	
Total Expense		3,249,131.57	
Revenues Over/Under Expenses		**681,201.97**	
	Total Equity and Current Surplus (Deficit):	**21,264,297.09**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**28,409,170.31**

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,619,332.95
52-50-11002	First State Bank CD	296,859.29
52-50-11006	Stillman Bank 6 m CD	3,293,469.75
52-50-11101	Allocated Cash	1,123,650.47
	Total Category 1000 - Cash and Investments:	**6,333,512.46**
Category: 1100 - Restricted Assets		
52-50-11008	Cash Held at Paying Agent	138,795.88
	Total Category 1100 - Restricted Assets:	**138,795.88**
Category: 1210 - Accounts Receivable		
52-50-12100	Accounts Receivable	258,365.18
52-50-12108	Interest & Dividends Receivable	52,229.14
52-50-12130	Miscellaneous Accounts Receivable	27,334.23
	Total Category 1210 - Accounts Receivable:	**337,928.55**
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	-29,715.59
52-50-12125	Unbilled Accounts Receivable	74,814.00
52-50-12129	Collections Receivable	28,410.72
	Total Category 1212 - Customer Billing:	**73,509.13**
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	40,959.46
	Total Category 1290 - Special Assessments:	**40,959.46**
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
	Total Category 1430 - 1430:	**-68,212.58**
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,597,126.27
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89

Account	Name	Balance	
52-50-15157	Construction Work in Progress	3,830,470.15	
52-50-15160	SCADA System	7,495.17	
52-50-15161	Membrane - Air Diffusers	6,533.92	
52-50-15162	Pumps and Control Panels	22,689.78	
52-50-15163	One Ton Truck	41,432.31	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-32,773,581.14	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	76,447.42	
52-50-15336	Accum Amortization - Intangible Asset	-16,244.07	
	Total Category 1500 - Capital Assets:	**23,766,286.26**	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	78,502.02	
	Total Category 1600 - Prepaid Expenses:	**78,502.02**	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	463,071.12	
52-50-19101	Deferred Outflows - OPEB	83,738.00	
	Total Category 1900 - Deferred Assets:	**546,809.12**	
	Total Assets:	**31,248,090.30**	**31,248,090.30**
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	84,227.34	
	Total Category 2110 - Accounts Payable:	**84,227.34**	
Category: 2200 - Accrued Payroll			
52-50-22000	Wage Payable	4,429.34	
52-50-22009	Accrued Vacation	91,426.66	
52-50-22010	Accrued Benefits	2,528.64	
	Total Category 2200 - Accrued Payroll:	**98,384.64**	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	94,100.29	
52-50-27305	Lease Liability	60,179.67	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	20,408.48	
52-50-27307	Interest Payable Accrued-IEPA Askvig	196.05	
52-50-27403	IMRF Payable - Net Pension Obligation	147,409.32	
52-50-27406	OPEB Liability	147,612.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,150,877.00	
52-50-27410	IEPA L174374	613,117.34	
	Total Category 2700 - Long-Term Liabilities:	**5,233,900.15**	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	12,470.00	
52-50-27905	Deferred Inflows	8,453.08	
	Total Category 2790 - Deferred Liabilities:	**20,923.08**	
	Total Liability:	**5,437,435.21**	
Equity			
Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	1,408,768.08	
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	

Account	Name	Balance	
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	
52-50-29558	Acc Amort CIAC-Dist Main	-558.96	
	Total Category 2900 - Equity:	**25,628,421.77**	
	Total Beginning Equity:	**25,628,421.77**	
Total Revenue		5,094,776.56	
Total Expense		4,912,543.24	
Revenues Over/Under Expenses		**182,233.32**	
	Total Equity and Current Surplus (Deficit):	**25,810,655.09**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**31,248,090.30**

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	548,859.42	
53-00-10131	Illinois Funds - Solid Waste	4,372,018.13	
53-00-11101	Allocated Cash	-617,802.70	
	Total Category 1000 - Cash and Investments:	**4,303,074.85**	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	272,677.26	
	Total Category 1210 - Accounts Receivable:	**272,677.26**	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	447,076.79	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-375,708.30	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Deprecia	-125,386.27	
	Total Category 1500 - Capital Assets:	**779,931.26**	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	4,453.85	
	Total Category 1600 - Prepaid Expenses:	**4,453.85**	
	Total Assets:	**5,360,137.22**	**5,360,137.22**
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	**180,780.61**	
	Total Liability:	**180,780.61**	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,190,545.09	
	Total Category 2900 - Equity:	**5,190,545.09**	
	Total Beginning Equity:	**5,190,545.09**	
Total Revenue		474,980.54	
Total Expense		486,169.02	
Revenues Over/Under Expenses		**-11,188.48**	
	Total Equity and Current Surplus (Deficit):	**5,179,356.61**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**5,360,137.22**

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	14,212,624.02
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,343,854.75
54-90-10133	Central Bank Investment	2,171,133.57
54-90-10144	Stillman Bank 12 m CD	5,476,437.96
	Total Category 1000 - Cash and Investments:	**33,205,400.30**
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	654,745.52
54-90-11016	2021-2022 Electric Bond	3,486,485.95
	Total Category 1100 - Restricted Assets:	**4,141,231.47**
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	72,904.14
54-90-12131	Miscellaneous Accounts Receivable	25,848.84
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	**507,797.40**
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,048,105.74
54-90-12121	Unapplied Credits	-147,312.94
54-90-12122	Rochelle City Tax Receivable	36,410.14
54-90-12123	Public Utilities Tax Receivable	97,122.94
54-90-12124	Hillcrest Tax Receivable	2,304.85
54-90-12125	Unbilled Accounts Receivable	274,748.00
54-90-12126	Contract Payments Receivable	7,906.64
54-90-12129	Collections Receivable	180,175.17
	Total Category 1212 - Customer Billing:	**3,499,460.54**
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
	Total Category 1430 - 1430:	**-1,335,829.74**
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Eqiupment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	5,007,871.29
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generat	-8,540,769.50
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,137,226.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,683,507.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Account	Name	Balance	
54-60-15200	Power Operated Equipment	32,981.00	
54-60-15201	Communication Equipment	1,394,050.10	
54-60-15202	Miscellaneous Equipment	5,214.06	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Impro	-3,351,929.10	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,548,330.08	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-4,261,591.84	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,745,330.61	
54-60-15209	Accum Prov for Depr - Underground Cond	-13,737,133.88	
54-60-15210	Accum Prov for Depr - Services	-1,772,641.08	
54-60-15211	Accum Prov for Depr - Meters	-1,245,184.97	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sign	-1,968,577.57	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & E	-299,596.73	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,513,545.43	
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28	
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
54-60-15220	Accum Prov for Depr - Power Operated Eq	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Eq	-983,272.34	
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Pro	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,944,042.36	
54-60-15301	Intangible Asset	208,061.80	
54-60-15336	Accum Amortization - Intangible Asset	-43,037.23	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & E	-49,296.22	
54-90-15001	Construction Work in Progress	2,779,455.28	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & E	-24,988.08	
54-90-15230	Utility General Plant	58,805.55	
54-90-15231	Office Furniture & Equipment	84,896.30	
54-90-15232	Other Property	2,000,000.00	
54-90-15233	Completed Const Not Classified	1,305,631.38	
54-90-15234	Accum Prov For Depr - Admin	-1,502,505.19	
	Total Category 1500 - Capital Assets:	**48,964,213.98**	
Category: 1540 - Inventories			
54-60-15400	Inventories	2,093,908.48	
	Total Category 1540 - Inventories:	**2,093,908.48**	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	327,712.91	
	Total Category 1600 - Prepaid Expenses:	**327,712.91**	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	1,368,456.36	
54-00-19101	Deferred Outflows - OPEB	248,374.00	
	Total Category 1900 - Deferred Assets:	**1,616,830.36**	
	Total Assets:	**93,020,725.70**	**93,020,725.70**

Liability

Account	Name	Balance
Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	437,385.32
54-90-21265	Rochelle City Tax	52,984.87
54-90-21266	Public Utilities Tax	149,483.53
54-90-21267	Hillcrest Tax	1,361.19
	Total Category 2110 - Accounts Payable:	**641,214.91**
Category: 2200 - Accrued Payroll		
54-90-22000	Wage Payable	16,603.33

Account	Name	Balance
54-90-22009	Accrued Vacation	298,782.76
54-90-22010	Accrued Benefits	9,496.71
	Total Category 2200 - Accrued Payroll:	**324,882.80**
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	437,829.00
54-00-27414	2021 Holcomb Bank Loan	335,036.82
54-60-27305	Lease Liability	165,188.39
54-90-27000	IMRF Payable - Net Pension Obligation	428,597.00
54-90-27204	2023 Revenue Bond Payable	4,570,000.00
54-90-27205	2022 Revenue Bond Payable	7,295,000.00
54-90-27206	2021 Revenue Bond Payable	6,430,000.00
54-90-27211	Bond Premium-2021	681,360.46
54-90-27212	Bond Premium-2022	666,114.31
54-90-27213	Bond Premium-2023	306,498.68
54-90-27308	Interest Payable Accrued-2021	36,525.00
54-90-27309	Interest Payable Accrued - 2022	41,441.67
54-90-27311	Interest Payable Accured - 2023	36,008.33
	Total Category 2700 - Long-Term Liabilities:	**21,429,599.66**
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	36,984.00
54-00-27905	Deferred Inflows	24,895.22
	Total Category 2790 - Deferred Liabilities:	**61,879.22**
	Total Liability:	**22,457,576.59**

Equity

Account	Name	Balance
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	28,344,575.25
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	**74,417,502.17**
	Total Beginning Equity:	**74,417,502.17**
Total Revenue		17,191,958.90
Total Expense		21,046,311.96
Revenues Over/Under Expenses		**-3,854,353.06**
	Total Equity and Current Surplus (Deficit):	**70,563,149.11**

Total Liabilities, Equity and Current Surplus (Deficit): **93,020,725.70**

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	339,450.54	
	Total Category 1000 - Cash and Investments:	**339,450.54**	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	388,223.60	
	Total Category 1100 - Restricted Assets:	**388,223.60**	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	57,137.43	
55-00-12140	Lease Receivable	1,145,428.61	
55-32-12100	Accounts Receivable	29,791.51	
	Total Category 1210 - Accounts Receivable:	**1,232,357.55**	
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	-2,719,987.30	
55-00-15237	General Plant Equipment	1,225,285.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-00-15300	Intangible Asset	18,368.57	
55-00-15336	Accum Amortization - Intangible Asset	-11,914.74	
55-32-15239	Accum Prov For Depreciation - Communic	-3,442,007.71	
55-32-15240	General Plant Equipment	2,292,003.90	
55-32-15241	Telecommunications	99,830.69	
55-32-15242	General Plant Fiber	1,331,829.58	
55-32-15243	Utility System	25,731.00	
55-32-15244	Furniture	5,290.40	
	Total Category 1500 - Capital Assets:	**3,771,037.10**	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	3,971.12	
	Total Category 1600 - Prepaid Expenses:	**3,971.12**	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	86,879.56	
55-00-19101	Deferred Outflows - OPEB	42,578.00	
55-00-19106	Loss on Refunding	37,831.87	
55-32-19000	Deferred Outflows of Resources	150,649.10	
	Total Category 1900 - Deferred Assets:	**317,938.53**	
	Total Assets:	**6,044,007.84**	**6,044,007.84**
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	355,970.71	
	Total Category 2110 - Accounts Payable:	**355,970.71**	
Category: 2200 - Accrued Payroll			
55-00-22000	Wage Payable	35.71	
55-32-22010	Accrued Benefits	12.33	
	Total Category 2200 - Accrued Payroll:	**48.04**	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	1,088,968.34	
	Total Category 2600 - Deferred Revenues:	**1,088,968.34**	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	6,481.99	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	28,411.12	
55-00-27406	OPEB Liability	75,057.00	
55-00-27411	2017A Debt Certificates	1,345,000.00	

Account	Name	Balance	
55-00-27412	2017 Debt Certificate Premium	29,387.48	
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13	
55-32-27403	IMRF Payable - Net Pension Obligation	50,071.24	
	Total Category 2700 - Long-Term Liabilities:	**1,943,453.25**	
Category: 2790 - Deferred Liabilities			
55-00-26300	Deferred Inflows - OPEB	6,340.00	
55-00-27905	Deferred Inflows	1,596.26	
55-32-27905	Deferred Inflows	2,777.49	
	Total Category 2790 - Deferred Liabilities:	**10,713.75**	
	Total Liability:	**3,399,154.09**	
Equity			
Category: 2900 - Equity			
55-00-29200	Fund Balance (Unreserved)	2,549,658.83	
55-32-29500	Contributed Capital	352,922.11	
	Total Category 2900 - Equity:	**2,902,580.94**	
	Total Beginning Equity:	**2,902,580.94**	
Total Revenue		404,129.62	
Total Expense		661,856.81	
Revenues Over/Under Expenses		**-257,727.19**	
	Total Equity and Current Surplus (Deficit):	**2,644,853.75**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**6,044,007.84**

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	586,757.70	
	Total Category 1000 - Cash and Investments:	**586,757.70**	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-30,700.17	
56-40-15245	Equipment	39,609.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	**9,539.81**	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	5,251.36	
	Total Category 1600 - Prepaid Expenses:	**5,251.36**	
	Total Assets:	**601,548.87**	**601,548.87**
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	24,617.49	
	Total Category 2110 - Accounts Payable:	**24,617.49**	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	2,430.32	
56-40-22009	Accrued Vacation	58,472.52	
56-40-22010	Accrued Benefits	1,402.20	
	Total Category 2200 - Accrued Payroll:	**62,305.04**	
	Total Liability:	**86,922.53**	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	475,392.94	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	**506,232.55**	
	Total Beginning Equity:	**506,232.55**	
Total Revenue		578,034.60	
Total Expense		569,640.81	
Revenues Over/Under Expenses		**8,393.79**	
	Total Equity and Current Surplus (Deficit):	**514,626.34**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**601,548.87**

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	9,653.38	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	10,725.85	
	Total Category 1000 - Cash and Investments:	**20,579.23**	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	59,196.88	
	Total Category 1100 - Restricted Assets:	**59,196.88**	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	234.77	
57-00-12130	Miscellaneous Accounts Receivable	22,805.90	
57-00-12140	Lease Receivable	703,179.24	
57-00-12160	Property Tax Receivable	56,758.89	
	Total Category 1210 - Accounts Receivable:	**782,978.80**	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,850,682.75	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,775,691.54	
57-00-15250	Miscellaneous Equipment	107,303.42	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-99,048.60	
57-00-15252	Construction Work in Progress	22,870.02	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro|	-1,958,171.52	
	Total Category 1500 - Capital Assets:	**3,916,814.77**	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	8,331.35	
57-00-16001	Prepaid Aviation Fuel	63,686.24	
	Total Category 1600 - Prepaid Expenses:	**72,017.59**	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	9,226.00	
57-00-19109	Loss on Refunding	10,650.02	
	Total Category 1900 - Deferred Assets:	**19,876.02**	
	Total Assets:	**4,871,463.29**	**4,871,463.29**
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	1,060.11	
	Total Category 1212 - Customer Billing:	**1,060.11**	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	28,030.71	
	Total Category 2110 - Accounts Payable:	**28,030.71**	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	683.49	
57-00-22009	Accrued Vacation	9,613.61	
57-00-22010	Accrued Benefits	389.07	
	Total Category 2200 - Accrued Payroll:	**10,686.17**	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	66,498.84	
57-00-26500	Lessor Deferred Inflow	663,662.63	
	Total Category 2600 - Deferred Revenues:	**730,161.47**	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	275,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,196.88	
57-00-27403	IMRF Payable - Net Pension Obligation	15,542.75	

Account	Name	Balance	
57-00-27406	OPEB Liability	16,262.00	
	Total Category 2700 - Long-Term Liabilities:	**311,001.63**	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,373.00	
57-00-27900	Deferred Outflows	-50,608.37	
57-00-27905	Deferred Inflows	916.83	
	Total Category 2790 - Deferred Liabilities:	**-48,318.54**	
	Total Liability:	**1,032,621.55**	
Equity			
Category: 2900 - Equity			
57-00-29200	Fund Balance (Unreserved)	1,473,361.45	
57-00-29800	Investment - Fixed Assets	2,348,148.46	
	Total Category 2900 - Equity:	**3,821,509.91**	
	Total Beginning Equity:	**3,821,509.91**	
Total Revenue		194,631.79	
Total Expense		177,299.96	
Revenues Over/Under Expenses		**17,331.83**	
	Total Equity and Current Surplus (Deficit):	**3,838,841.74**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**4,871,463.29**

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	406,825.26	
58-00-11101	Allocated Cash	438,612.72	
	Total Category 1000 - Cash and Investments:	**845,437.98**	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	233,618.00	
58-00-12190	Grant Receivable	54,056.43	
	Total Category 1210 - Accounts Receivable:	**287,674.43**	
	Total Assets:	**1,133,112.41**	**1,133,112.41**
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	23,017.01	
	Total Category 2110 - Accounts Payable:	**23,017.01**	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	5,239.33	
58-00-22010	Accrued Benefits	3,105.63	
	Total Category 2200 - Accrued Payroll:	**8,344.96**	
Category: 2600 - Deferred Revenues			
58-00-26000	Deferred Revenue	54,056.43	
	Total Category 2600 - Deferred Revenues:	**54,056.43**	
	Total Liability:	**85,418.40**	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	804,521.94	
	Total Category 2900 - Equity:	**804,521.94**	
	Total Beginning Equity:	**804,521.94**	
Total Revenue		587,890.23	
Total Expense		344,718.16	
Revenues Over/Under Expenses		**243,172.07**	
	Total Equity and Current Surplus (Deficit):	**1,047,694.01**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,133,112.41**

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	490,124.80	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-449,831.62	
	Total Category 1000 - Cash and Investments:	**40,893.18**	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	10,512.39	
	Total Category 1600 - Prepaid Expenses:	**10,512.39**	
	Total Assets:	**51,405.57**	**51,405.57**
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	151.37	
59-00-21300	Accounts Payable Allocation	14,497.84	
	Total Category 2110 - Accounts Payable:	**14,649.21**	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	581.51	
59-00-22010	Accrued Benefits	344.88	
	Total Category 2200 - Accrued Payroll:	**926.39**	
	Total Liability:	**15,575.60**	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	10,715.53	
	Total Category 2900 - Equity:	**10,715.53**	
	Total Beginning Equity:	**10,715.53**	
Total Revenue		183,538.25	
Total Expense		158,423.81	
Revenues Over/Under Expenses		**25,114.44**	
	Total Equity and Current Surplus (Deficit):	**35,829.97**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**51,405.57**

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	204,792.70	
	Total Category 1000 - Cash and Investments:	**204,792.70**	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	48,996.90	
	Total Category 1210 - Accounts Receivable:	**48,996.90**	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	9,124.74	
	Total Category 1212 - Customer Billing:	**9,124.74**	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-137,499.31	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	389.90	
	Total Category 1500 - Capital Assets:	**187,306.31**	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	8,305.44	
	Total Category 1600 - Prepaid Expenses:	**8,305.44**	
	Total Assets:	**458,526.09**	**458,526.09**
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	112,660.00	
64-00-21300	Accounts Payable Allocation	2,406.03	
	Total Category 2110 - Accounts Payable:	**115,066.03**	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	5,366.88	
64-00-22009	Accrued Vacation	115,793.67	
64-00-22010	Accrued Benefits	3,088.71	
	Total Category 2200 - Accrued Payroll:	**124,249.26**	
	Total Liability:	**239,315.29**	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	135,039.17	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	**120,326.80**	
	Total Beginning Equity:	**120,326.80**	
Total Revenue		721,948.77	
Total Expense		623,064.77	
Revenues Over/Under Expenses		**98,884.00**	
	Total Equity and Current Surplus (Deficit):	**219,210.80**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**458,526.09**