



Rochelle, IL

Balance Sheet

Account Summary

As Of 01/31/2025

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	3,594.23	
01-00-10121	Police K-9 Fund	37,851.37	
01-00-10122	Police Bond Fund	828.17	
01-00-10123	Police DUI Fund	36,663.80	
01-00-10124	Police Vehicle Fund	2,743.05	
01-00-10125	Police Drug Enforcement Fund	5,334.80	
01-00-10126	Illinois Funds - Cemetery	138,708.52	
01-00-10127	Illinois Funds - Taxes	10,292,171.93	
01-00-10129	Police E-Citation Fees	1,905.78	
01-00-11101	Allocated Cash	225,490.89	
	Total Category 1000 - Cash and Investments:	10,746,192.54	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	504,900.91	
01-00-12131	Miscellaneous Accounts Receivable	30,167.65	
01-00-12160	Property Tax Receivable	2,350,031.96	
01-00-12161	Accounts Receivable From Other Governr	971,510.01	
01-00-12162	Accounts Receivable	33,046.89	
	Total Category 1210 - Accounts Receivable:	3,889,657.42	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	11,230.52	
01-00-12129	Collections Receivable	2,436.65	
	Total Category 1212 - Customer Billing:	13,667.17	
	Total Assets:	14,649,517.13	14,649,517.13
Liability			
Category: 2110 - Accounts Payable			
01-00-21211	FICA OASB Tax Payable	-0.02	
01-00-21233	Health Insurance Payable	-205,255.48	
01-00-21234	Life Insurance	-4,914.80	
01-00-21262	Police Bonds Payable	-678.15	
01-00-21264	Dental & Vision Insurance	-11,269.12	
01-00-21300	Accounts Payable Allocation	260,667.94	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEF	253,892.07	
	Total Category 2110 - Accounts Payable:	292,442.44	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,350,031.96	
	Total Category 2600 - Deferred Revenues:	2,350,031.96	
	Total Liability:	2,642,474.40	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	
01-00-29200	Fund Balance (Unreserved)	11,820,024.78	
	Total Category 2900 - Equity:	12,004,116.36	
	Total Beginning Equity:	12,004,116.36	

Balance Sheet

As Of 01/31/2025

Account	Name	Balance
Total Revenue		1,179,538.53
Total Expense		<u>1,176,612.16</u>
Revenues Over/Under Expenses		2,926.37
	Total Equity and Current Surplus (Deficit):	12,007,042.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,649,517.13</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	1,632.10	
	Total Category 1000 - Cash and Investments:	1,632.10	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	28,009.73	
	Total Category 1210 - Accounts Receivable:	28,009.73	
	Total Assets:	29,641.83	<u>29,641.83</u>
Liability			
Category: 2110 - Accounts Payable			
11-00-21300	Accounts Payable Allocation	8,000.00	
	Total Category 2110 - Accounts Payable:	8,000.00	
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	28,009.73	
	Total Category 2600 - Deferred Revenues:	28,009.73	
	Total Liability:	36,009.73	
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		8,000.00	
Revenues Over/Under Expenses		-7,998.52	
	Total Equity and Current Surplus (Deficit):	-6,367.90	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>29,641.83</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-22,701.73	
	Total Category 1000 - Cash and Investments:	-22,701.73	
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	130,661.50	
	Total Category 1600 - Prepaid Expenses:	130,661.50	
	Total Assets:	482,959.86	<u><u>482,959.86</u></u>
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	375,000.09	
	Total Category 2600 - Deferred Revenues:	375,000.09	
	Total Liability:	375,000.09	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	140,959.77	
	Total Category 2900 - Equity:	140,959.77	
	Total Beginning Equity:	140,959.77	
Total Revenue		0.00	
Total Expense		33,000.00	
Revenues Over/Under Expenses		-33,000.00	
	Total Equity and Current Surplus (Deficit):	107,959.77	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>482,959.86</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	56,991.53	
	Total Category 1000 - Cash and Investments:	56,991.53	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	100,012.49	
	Total Category 1210 - Accounts Receivable:	100,012.49	
	Total Assets:	157,004.02	<u>157,004.02</u>
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)	69,076.87	
	Total Category 2900 - Equity:	69,076.87	
	Total Beginning Equity:	69,076.87	
Total Revenue		51.27	
Total Expense		12,136.61	
Revenues Over/Under Expenses		-12,085.34	
	Total Equity and Current Surplus (Deficit):	56,991.53	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>157,004.02</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-39,968.08	
	Total Category 1000 - Cash and Investments:	-39,968.08	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	235,013.77	
	Total Category 1210 - Accounts Receivable:	235,013.77	
	Total Assets:	195,045.69	<u>195,045.69</u>
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)	-17,988.87	
	Total Category 2900 - Equity:	-17,988.87	
	Total Beginning Equity:	-17,988.87	
Total Revenue		0.00	
Total Expense		21,979.21	
Revenues Over/Under Expenses		-21,979.21	
	Total Equity and Current Surplus (Deficit):	-39,968.08	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>195,045.69</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Holcomb Bank CD	637,444.73	
15-00-11101	Allocated Cash	133,384.26	
	Total Category 1000 - Cash and Investments:	<u>770,828.99</u>	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	8,994.09	
	Total Category 1210 - Accounts Receivable:	<u>8,994.09</u>	
	Total Assets:	<u>779,823.08</u>	<u>779,823.08</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	763,036.42	
	Total Category 2900 - Equity:	<u>763,036.42</u>	
	Total Beginning Equity:	<u>763,036.42</u>	
Total Revenue		16,786.66	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>16,786.66</u>	
	Total Equity and Current Surplus (Deficit):	<u>779,823.08</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>779,823.08</u></u>

Balance Sheet

As Of 01/31/2025

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:	<u>-28,942.47</u>	
	Total Assets:	<u>-28,942.47</u>	<u><u>-28,942.47</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
16-00-29200	Fund Balance (Reserved)	-28,942.47	
	Total Category 2900 - Equity:	<u>-28,942.47</u>	
	Total Beginning Equity:	<u>-28,942.47</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	<u>-28,942.47</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-28,942.47</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,848,393.71	
17-00-11101	Allocated Cash	-1,271,633.95	
	Total Category 1000 - Cash and Investments:	576,759.76	
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:	613,627.17	613,627.17
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	571,085.13	
	Total Category 2900 - Equity:	571,085.13	
	Total Beginning Equity:	571,085.13	
Total Revenue		42,542.04	
Total Expense		0.00	
Revenues Over/Under Expenses		42,542.04	
	Total Equity and Current Surplus (Deficit):	613,627.17	
	Total Liabilities, Equity and Current Surplus (Deficit):		613,627.17

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	377,771.16	
	Total Category 1000 - Cash and Investments:	<u>377,771.16</u>	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	67,528.39	
	Total Category 1210 - Accounts Receivable:	<u>67,528.39</u>	
	Total Assets:	<u>445,299.55</u>	<u><u>445,299.55</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	381,659.14	
	Total Category 2900 - Equity:	<u>381,659.14</u>	
	Total Beginning Equity:	<u>381,659.14</u>	
Total Revenue		63,640.41	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		<u>63,640.41</u>	
	Total Equity and Current Surplus (Deficit):	<u>445,299.55</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>445,299.55</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	209,883.25	
19-00-11101	Allocated Cash	149,905.41	
	Total Category 1000 - Cash and Investments:	359,788.66	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	15,697.34	
19-00-12108	Interest & Dividends Rreceivable	2,991.26	
	Total Category 1210 - Accounts Receivable:	18,688.60	
	Total Assets:	378,477.26	378,477.26
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	4,398.75	
	Total Category 2110 - Accounts Payable:	4,398.75	
	Total Liability:	4,398.75	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	367,727.64	
	Total Category 2900 - Equity:	367,727.64	
	Total Beginning Equity:	367,727.64	
Total Revenue		19,179.76	
Total Expense		12,828.89	
Revenues Over/Under Expenses		6,350.87	
	Total Equity and Current Surplus (Deficit):	374,078.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		378,477.26

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	1,909,921.81	
20-00-11101	Allocated Cash	-953,179.50	
	Total Category 1000 - Cash and Investments:	<u>956,742.31</u>	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	353,955.91	
	Total Category 1210 - Accounts Receivable:	<u>353,955.91</u>	
	Total Assets:	<u>1,310,698.22</u>	<u>1,310,698.22</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,175,710.21	
	Total Category 2900 - Equity:	<u>1,175,710.21</u>	
	Total Beginning Equity:	<u>1,175,710.21</u>	
Total Revenue		134,988.01	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>134,988.01</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,310,698.22</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,310,698.22</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	524,708.14	
21-00-11101	Allocated Cash	742,419.29	
	Total Category 1000 - Cash and Investments:	<u>1,267,127.43</u>	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	7,478.18	
	Total Category 1210 - Accounts Receivable:	<u>7,478.18</u>	
	Total Assets:	<u>1,274,605.61</u>	<u>1,274,605.61</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,273,937.71	
	Total Category 2900 - Equity:	<u>1,273,937.71</u>	
	Total Beginning Equity:	<u>1,273,937.71</u>	
Total Revenue		667.90	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>667.90</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,274,605.61</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,274,605.61</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	45,092.24	
	Total Category 1000 - Cash and Investments:	<u>45,092.24</u>	
	Total Assets:	<u>45,092.24</u>	<u>45,092.24</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	49,631.97	
	Total Category 2900 - Equity:	<u>49,631.97</u>	
	Total Beginning Equity:	<u>49,631.97</u>	
Total Revenue		892.27	
Total Expense		<u>5,432.00</u>	
Revenues Over/Under Expenses		-4,539.73	
	Total Equity and Current Surplus (Deficit):	<u>45,092.24</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>45,092.24</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	-10,827.16
	Total Category 1000 - Cash and Investments:	-10,827.16
Category: 1100 - Restricted Assets		
23-00-11017	Downtown TIF Bond	2,578,054.33
	Total Category 1100 - Restricted Assets:	2,578,054.33
	Total Assets:	2,567,227.17
		<u>2,567,227.17</u>
Liability		
Category: 2110 - Accounts Payable		
23-00-21300	Accounts Payable Allocation	197.85
	Total Category 2110 - Accounts Payable:	197.85
	Total Liability:	197.85
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		3,978.89
Total Expense		64,825.02
Revenues Over/Under Expenses		-60,846.13
	Total Equity and Current Surplus (Deficit):	2,567,029.32
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,567,227.17</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Holcomb Bank CD	53,120.04	
24-00-11101	Allocated Cash	69,054.23	
	Total Category 1000 - Cash and Investments:	<u>122,174.27</u>	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	749.52	
	Total Category 1210 - Accounts Receivable:	<u>749.52</u>	
	Total Assets:	<u>122,923.79</u>	<u>122,923.79</u>
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	<u>1,765.50</u>	
	Total Liability:	<u>1,765.50</u>	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	118,654.17	
	Total Category 2900 - Equity:	<u>118,654.17</u>	
	Total Beginning Equity:	<u>118,654.17</u>	
Total Revenue		2,504.12	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>2,504.12</u>	
	Total Equity and Current Surplus (Deficit):	<u>121,158.29</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>122,923.79</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	137,259.22	
	Total Category 1000 - Cash and Investments:	<u>137,259.22</u>	
	Total Assets:	137,259.22	<u><u>137,259.22</u></u>
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	90.00	
	Total Category 2110 - Accounts Payable:	<u>90.00</u>	
	Total Liability:	<u>90.00</u>	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	137,135.74	
	Total Category 2900 - Equity:	<u>137,135.74</u>	
	Total Beginning Equity:	<u>137,135.74</u>	
Total Revenue		123.48	
Total Expense		<u>90.00</u>	
Revenues Over/Under Expenses		33.48	
	Total Equity and Current Surplus (Deficit):	137,169.22	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>137,259.22</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-702,602.26	
	Total Category 1000 - Cash and Investments:	<u>-702,602.26</u>	
	Total Assets:	<u>-702,602.26</u>	<u><u>-702,602.26</u></u>
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	121,791.24	
36-00-21300	Accounts Payable Allocation	77,586.76	
	Total Category 2110 - Accounts Payable:	<u>199,378.00</u>	
	Total Liability:	<u>199,378.00</u>	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-892,494.66	
	Total Category 2900 - Equity:	<u>-892,494.66</u>	
	Total Beginning Equity:	<u>-892,494.66</u>	
Total Revenue		0.00	
Total Expense		9,485.60	
Revenues Over/Under Expenses		<u>-9,485.60</u>	
	Total Equity and Current Surplus (Deficit):	<u>-901,980.26</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>-702,602.26</u>	<u><u>-702,602.26</u></u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	146,873.52	
	Total Category 1000 - Cash and Investments:	146,873.52	
	Total Assets:	146,873.52	<u>146,873.52</u>
Liability			
Category: 2110 - Accounts Payable			
37-00-21300	Accounts Payable Allocation	3,800.00	
	Total Category 2110 - Accounts Payable:	3,800.00	
	Total Liability:	3,800.00	
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		132.13	
Total Expense		3,800.00	
Revenues Over/Under Expenses		-3,667.87	
	Total Equity and Current Surplus (Deficit):	143,073.52	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>146,873.52</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,595,565.85	
51-00-11101	Allocated Cash	-653,679.81	
	Total Category 1000 - Cash and Investments:	941,886.04	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	353.50	
51-00-12140	Lease Receivable	1,528,205.91	
	Total Category 1210 - Accounts Receivable:	1,528,559.41	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	346,874.14	
51-00-12125	Unbilled Accounts Receivable	96,163.00	
51-00-12129	Collections Receivable	27,993.44	
	Total Category 1212 - Customer Billing:	471,030.58	
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	-53,600.18	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	23,736,701.68	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	32,449.39	
	Total Category 1600 - Prepaid Expenses:	32,449.39	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	198,885.09	
51-00-19101	Deferred Outflows - OPEB	19,544.00	
51-00-19102	Deferred Outflows - ARO	444,246.36	
	Total Category 1900 - Deferred Assets:	662,675.45	
	Total Assets:	27,155,931.84	<u><u>27,155,931.84</u></u>
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	186,598.17	
	Total Category 2110 - Accounts Payable:	186,598.17	

Balance Sheet

As Of 01/31/2025

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	1,454,989.52
	Total Category 2600 - Deferred Revenues:	1,454,989.52
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	159,863.22
51-00-27406	OPEB Liability	38,822.00
51-00-27600	Lease Liability	39,158.96
	Total Category 2700 - Long-Term Liabilities:	6,346,883.52
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	5,147.00
51-00-27905	Deferred Inflows	5,392.50
	Total Category 2790 - Deferred Liabilities:	10,539.50
	Total Liability:	8,052,659.82
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	-1,724,921.63
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:	19,034,850.46
	Total Beginning Equity:	19,034,850.46
Total Revenue		326,434.12
Total Expense		258,012.56
Revenues Over/Under Expenses		68,421.56
	Total Equity and Current Surplus (Deficit):	19,103,272.02
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>27,155,931.84</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,595,882.74
52-50-11002	First State Bank CD	291,336.93
52-50-11006	Stillman Bank 6 m CD	3,212,668.93
52-50-11101	Allocated Cash	771,889.29
	Total Category 1000 - Cash and Investments:	5,871,977.89
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	58,854.44
52-50-12130	Miscellaneous Accounts Receivable	45,969.48
	Total Category 1210 - Accounts Receivable:	104,823.92
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	418,318.81
52-50-12125	Unbilled Accounts Receivable	113,938.00
52-50-12129	Collections Receivable	30,108.83
	Total Category 1212 - Customer Billing:	562,365.64
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 01/31/2025

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	-31,151,125.94	
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:	21,704,473.72	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	77,314.74	
	Total Category 1600 - Prepaid Expenses:	77,314.74	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	530,454.12	
52-50-19101	Deferred Outflows - OPEB	52,413.00	
	Total Category 1900 - Deferred Assets:	582,867.12	
	Total Assets:	28,905,957.91	<u>28,905,957.91</u>

Liability

Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	353,854.55	
	Total Category 2110 - Accounts Payable:	353,854.55	
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	60,179.67	
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	423,742.32	
52-50-27406	OPEB Liability	104,117.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,377,481.32	
	Total Category 2700 - Long-Term Liabilities:	5,117,449.10	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	13,800.00	
52-50-27905	Deferred Inflows	14,359.08	
	Total Category 2790 - Deferred Liabilities:	28,159.08	
	Total Liability:	5,540,931.01	

Equity

Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	-771,182.56	
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 01/31/2025

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	23,448,471.13
	Total Beginning Equity:	23,448,471.13
Total Revenue		371,682.85
Total Expense		455,127.08
Revenues Over/Under Expenses		-83,444.23
	Total Equity and Current Surplus (Deficit):	23,365,026.90
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,905,957.91</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	544,366.88	
53-00-10131	Illinois Funds - Solid Waste	4,308,705.17	
53-00-11101	Allocated Cash	-464,695.96	
	Total Category 1000 - Cash and Investments:	4,388,376.09	
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:	5,272,272.50	<u>5,272,272.50</u>
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	210.00	
	Total Category 2110 - Accounts Payable:	210.00	
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
	Total Liability:	180,990.61	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,017,379.13	
	Total Category 2900 - Equity:	5,017,379.13	
	Total Beginning Equity:	5,017,379.13	
Total Revenue		173,858.35	
Total Expense		99,955.59	
Revenues Over/Under Expenses		73,902.76	
	Total Equity and Current Surplus (Deficit):	5,091,281.89	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,272,272.50</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	14,787,320.69
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,179,579.83
54-90-10133	Central Bank Investment	2,158,292.46
54-90-10144	Stillman Bank 12 m CD	5,210,000.00
	Total Category 1000 - Cash and Investments:	33,336,542.98
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	622,532.63
54-90-11016	2021-2022 Electric Bond	7,011,663.11
	Total Category 1100 - Restricted Assets:	7,634,195.74
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	215,617.12
54-90-12131	Miscellaneous Accounts Receivable	485,937.05
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	1,110,598.59
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,912,773.80
54-90-12121	Unapplied Credits	-125,314.33
54-90-12122	Rochelle City Tax Receivable	51,358.81
54-90-12123	Public Utilities Tax Receivable	137,382.67
54-90-12124	Hillcrest Tax Receivable	2,886.82
54-90-12125	Unbilled Accounts Receivable	355,915.00
54-90-12126	Contract Payments Receivable	6,655.79
54-90-12129	Collections Receivable	194,703.69
	Total Category 1212 - Customer Billing:	4,536,362.25
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
	Total Category 1430 - 1430:	-1,335,829.74
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	139,947.93
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generat	-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	5,137,226.72
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	1,473,283.71
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 01/31/2025

Account	Name	Balance	
54-60-15200	Power Operated Equipment	32,981.00	
54-60-15201	Communication Equipment	1,394,050.10	
54-60-15202	Miscellaneous Equipment	5,214.06	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Impro	-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	-8,371,376.64	
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	-299,596.73	
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 Eq	-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	208,061.80	
54-60-15336	Accum Amortization - Intangible Asset	-43,037.23	
54-70-15226	Office Furniture & Equipment	163,012.40	
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:	49,254,864.39	
Category: 1540 - Inventories			
54-60-15400	Inventories	2,145,712.40	
	Total Category 1540 - Inventories:	2,145,712.40	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	381,983.07	
	Total Category 1600 - Prepaid Expenses:	381,983.07	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	1,568,320.36	
54-00-19101	Deferred Outflows - OPEB	155,461.00	
	Total Category 1900 - Deferred Assets:	1,723,781.36	
	Total Assets:	98,788,211.04	<u>98,788,211.04</u>

Liability

Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	1,039,460.53	
54-90-21265	Rochelle City Tax	67,921.00	
54-90-21266	Public Utilities Tax	150,151.13	
54-90-21267	Hillcrest Tax	1,903.16	
	Total Category 2110 - Accounts Payable:	1,259,435.82	

Balance Sheet

As Of 01/31/2025

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	143,735.68
	Total Category 2200 - Accrued Payroll:	143,735.68
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	308,818.00
54-00-27414	2021 Holcomb Bank Loan	663,175.88
54-60-27305	Lease Liability	165,188.39
54-90-27000	IMRF Payable - Net Pension Obligation	1,248,228.00
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	703,288.58
54-90-27212	Bond Premium-2022	687,094.55
54-90-27213	Bond Premium-2023	314,020.12
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:	23,725,638.52
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	40,930.00
54-00-27905	Deferred Inflows	42,411.22
	Total Category 2790 - Deferred Liabilities:	83,341.22
	Total Liability:	25,212,151.24
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	27,043,958.07
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	73,116,884.99
	Total Beginning Equity:	73,116,884.99
Total Revenue		3,928,791.44
Total Expense		3,469,616.63
Revenues Over/Under Expenses		459,174.81
	Total Equity and Current Surplus (Deficit):	73,576,059.80
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>98,788,211.04</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	272,089.11	
	Total Category 1000 - Cash and Investments:	272,089.11	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	385,927.46	
	Total Category 1100 - Restricted Assets:	385,927.46	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	14,532.91	
55-00-12140	Lease Receivable	1,311,227.16	
55-32-12100	Accounts Receivable	9,850.87	
	Total Category 1210 - Accounts Receivable:	1,335,610.94	
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	-11,914.74	
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:	4,078,538.13	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	3,395.68	
	Total Category 1600 - Prepaid Expenses:	3,395.68	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	99,442.56	
55-00-19101	Deferred Outflows - OPEB	26,650.00	
55-00-19106	Loss on Refunding	47,289.85	
55-32-19000	Deferred Outflows of Resources	172,349.10	
	Total Category 1900 - Deferred Assets:	345,731.51	
	Total Assets:	6,412,322.23	<u>6,412,322.23</u>
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	12,128.60	
	Total Category 2110 - Accounts Payable:	12,128.60	
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	1,268,571.94	
	Total Category 2600 - Deferred Revenues:	1,268,571.94	
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	79,931.12	
55-00-27406	OPEB Liability	52,941.00	
55-00-27411	2017A Debt Certificates	1,655,000.00	
55-00-27412	2017 Debt Certificate Premium	31,874.62	

Balance Sheet

As Of 01/31/2025

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	139,060.24
	Total Category 2700 - Long-Term Liabilities:	2,374,333.39
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	7,016.00
55-00-27905	Deferred Inflows	2,697.26
55-32-27905	Deferred Inflows	4,679.49
	Total Category 2790 - Deferred Liabilities:	14,392.75
	Total Liability:	3,670,337.42

Equity

Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,439,301.45
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,792,223.56
	Total Beginning Equity:	2,792,223.56
Total Revenue		13,428.99
Total Expense		63,667.74
Revenues Over/Under Expenses		-50,238.75
	Total Equity and Current Surplus (Deficit):	2,741,984.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>6,412,322.23</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	635,416.63	
	Total Category 1000 - Cash and Investments:	635,416.63	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-22,652.10	
56-40-15245	Equipment	39,609.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	17,587.88	
	Total Assets:	653,004.51	653,004.51
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	16,389.76	
	Total Category 2110 - Accounts Payable:	16,389.76	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	21,762.00	
	Total Category 2200 - Accrued Payroll:	21,762.00	
	Total Liability:	38,151.76	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	532,490.17	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	563,329.78	
	Total Beginning Equity:	563,329.78	
Total Revenue		115,480.13	
Total Expense		63,957.16	
Revenues Over/Under Expenses		51,522.97	
	Total Equity and Current Surplus (Deficit):	614,852.75	
	Total Liabilities, Equity and Current Surplus (Deficit):		653,004.51

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	9,374.55	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-436.40	
	Total Category 1000 - Cash and Investments:	9,138.15	
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	16,262.49	
57-00-12140	Lease Receivable	715,128.49	
57-00-12160	Property Tax Receivable	63,403.56	
	Total Category 1210 - Accounts Receivable:	795,065.99	
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	107,063.69	
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 Proj	-1,914,085.34	
	Total Category 1500 - Capital Assets:	3,425,502.77	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	5,721.63	
57-00-16001	Prepaid Aviation Fuel	19,428.93	
	Total Category 1600 - Prepaid Expenses:	25,150.56	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,775.00	
57-00-19109	Loss on Refunding	12,780.02	
	Total Category 1900 - Deferred Assets:	18,555.02	
	Total Assets:	4,328,359.36	4,328,359.36
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	9,483.23	
	Total Category 1212 - Customer Billing:	9,483.23	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	6,143.09	
	Total Category 2110 - Accounts Payable:	6,143.09	
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	688,945.02	
	Total Category 2600 - Deferred Revenues:	762,088.53	
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	45,985.75	
57-00-27406	OPEB Liability	11,470.00	
	Total Category 2700 - Long-Term Liabilities:	387,402.63	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,520.00	

Balance Sheet

As Of 01/31/2025

Account	Name	Balance
57-00-27900	Deferred Outflows	-58,032.37
57-00-27905	Deferred Inflows	1,567.83
	Total Category 2790 - Deferred Liabilities:	-54,944.54
	Total Liability:	1,114,252.25

Equity

Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	821,886.66
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,170,035.12
	Total Beginning Equity:	3,170,035.12
Total Revenue		62,505.16
Total Expense		18,433.17
Revenues Over/Under Expenses		44,071.99
	Total Equity and Current Surplus (Deficit):	3,214,107.11
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,328,359.36</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	404,419.10	
58-00-11002	First Mid Ag Services	427.11	
58-00-11101	Allocated Cash	371,521.61	
	Total Category 1000 - Cash and Investments:	<u>776,367.82</u>	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	114,513.00	
	Total Category 1210 - Accounts Receivable:	<u>114,513.00</u>	
	Total Assets:	<u>890,880.82</u>	<u>890,880.82</u>
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	5,669.11	
	Total Category 2110 - Accounts Payable:	<u>5,669.11</u>	
	Total Liability:	<u>5,669.11</u>	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	712,099.59	
	Total Category 2900 - Equity:	<u>712,099.59</u>	
	Total Beginning Equity:	<u>712,099.59</u>	
Total Revenue		234,576.40	
Total Expense		61,464.28	
Revenues Over/Under Expenses		<u>173,112.12</u>	
	Total Equity and Current Surplus (Deficit):	<u>885,211.71</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>890,880.82</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	358,223.51	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-355,271.78	
	Total Category 1000 - Cash and Investments:	<u>3,551.73</u>	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	9,114.69	
	Total Category 1600 - Prepaid Expenses:	<u>9,114.69</u>	
	Total Assets:	<u>12,666.42</u>	<u>12,666.42</u>
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	19.87	
59-00-21300	Accounts Payable Allocation	4,279.92	
	Total Category 2110 - Accounts Payable:	<u>4,299.79</u>	
	Total Liability:	<u>4,299.79</u>	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	14,765.40	
	Total Category 2900 - Equity:	<u>14,765.40</u>	
	Total Beginning Equity:	<u>14,765.40</u>	
Total Revenue		10,551.71	
Total Expense		16,950.48	
Revenues Over/Under Expenses		<u>-6,398.77</u>	
	Total Equity and Current Surplus (Deficit):	<u>8,366.63</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>12,666.42</u>

Balance Sheet

As Of 01/31/2025

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	193,052.00	
	Total Category 1000 - Cash and Investments:	193,052.00	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	48,686.17	
	Total Category 1210 - Accounts Receivable:	48,686.17	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	9,911.43	
	Total Category 1212 - Customer Billing:	9,911.43	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-127,115.11	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	389.90	
	Total Category 1500 - Capital Assets:	197,690.51	
	Total Assets:	449,340.11	<u>449,340.11</u>
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	109,974.83	
64-00-21300	Accounts Payable Allocation	55,753.15	
	Total Category 2110 - Accounts Payable:	165,727.98	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	86,645.52	
	Total Category 2200 - Accrued Payroll:	86,645.52	
	Total Liability:	252,373.50	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	205,137.18	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	190,424.81	
	Total Beginning Equity:	190,424.81	
Total Revenue		144,342.00	
Total Expense		137,800.20	
Revenues Over/Under Expenses		6,541.80	
	Total Equity and Current Surplus (Deficit):	196,966.61	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>449,340.11</u>