



Rochelle, IL

Balance Sheet

Account Summary

As Of 03/31/2022

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	1,403.37
01-00-10121	Police K-9 Fund	7,001.55
01-00-10122	Police Bond Fund	1,075.59
01-00-10123	Police DUI Fund	19,031.14
01-00-10124	Police Vehicle Fund	2,635.47
01-00-10125	Police Drug Enforcement Fund	2,639.01
01-00-10126	Illinois Funds - Cemetery	122,597.37
01-00-10127	Illinois Funds - Taxes	4,880,719.55
01-00-11021	IMET 1-3 Fund - General	3,708,902.30
01-00-11101	Allocated Cash	339,250.95
Total Category 1000 - Cash and Investments:		9,086,156.30
Category: 1100 - Restricted Assets		
01-00-11020	IMET 1-3 Fund - ARPA	612,145.83
Total Category 1100 - Restricted Assets:		612,145.83
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	144,437.87
01-00-12131	Miscellaneous Accounts Receivable	34,257.13
01-00-12160	Property Tax Receivable	2,120,239.38
01-00-12161	Accounts Receivable From Other Governme	874,088.47
01-00-12162	Accounts Receivable	53,955.52
Total Category 1210 - Accounts Receivable:		3,226,978.37
Total Assets:		12,925,280.50
		12,925,280.50
Liability		
Category: 2110 - Accounts Payable		
01-00-21210	Fed Tax Withholding Tax Payable	62.88
01-00-21211	FICA OASB Tax Payable	68.04
01-00-21212	FICA Med Tax Payable	15.92
01-00-21213	State Tax Withholding Tax Payable	25.94
01-00-21233	Health Insurance Payable	-173,762.19
01-00-21234	Life Insurance	-1,978.67
01-00-21236	IMRF Payable	64.95
01-00-21258	IBEW Payable	5.49
01-00-21262	Police Bonds Payable	-378.15
01-00-21264	Dental & Vision Insurance	-10,236.39
01-00-21300	Accounts Payable Allocation	219,160.71
Total Category 2110 - Accounts Payable:		33,048.53
Category: 2200 - Accrued Payroll		
01-00-22000	Wage Payable	387.73
Total Category 2200 - Accrued Payroll:		387.73
Category: 2500 - Deposits Payable		
01-00-25000	Developer Deposits	16,500.00
Total Category 2500 - Deposits Payable:		16,500.00
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	3,226,623.38
Total Category 2600 - Deferred Revenues:		3,226,623.38
Total Liability:		3,276,559.64

Equity

Balance Sheet**As Of 03/31/2022**

Account	Name	Balance
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	9,304,868.50
	Total Category 2900 - Equity:	9,488,960.08
	Total Beginning Equity:	9,488,960.08
Total Revenue		2,642,901.40
Total Expense		2,483,140.62
Revenues Over/Under Expenses		159,760.78
	Total Equity and Current Surplus (Deficit):	9,648,720.86
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>12,925,280.50</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 11 - Audit		
Assets		
Category: 1000 - Cash and Investments		
11-00-11101	Allocated Cash	6,565.79
	Total Category 1000 - Cash and Investments:	6,565.79
Category: 1210 - Accounts Receivable		
11-00-12160	Property Tax Receivable	30,000.48
	Total Category 1210 - Accounts Receivable:	30,000.48
	Total Assets:	36,566.27
		<u>36,566.27</u>
Liability		
Category: 2600 - Deferred Revenues		
11-00-26000	Deferred Revenue	30,000.48
	Total Category 2600 - Deferred Revenues:	30,000.48
	Total Liability:	30,000.48
Equity		
Category: 2900 - Equity		
11-00-29100	Fund Balance (Reserved)	6,559.05
	Total Category 2900 - Equity:	6,559.05
	Total Beginning Equity:	6,559.05
Total Revenue		6.74
Total Expense		0.00
Revenues Over/Under Expenses		6.74
	Total Equity and Current Surplus (Deficit):	6,565.79
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>36,566.27</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-115,648.36	
	Total Category 1000 - Cash and Investments:	-115,648.36	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	374,992.54	
	Total Category 1210 - Accounts Receivable:	374,992.54	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	102,220.49	
	Total Category 1600 - Prepaid Expenses:	102,220.49	
	Total Assets:	361,564.67	<u>361,564.67</u>
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	374,992.54	
	Total Category 2600 - Deferred Revenues:	374,992.54	
	Total Liability:	374,992.54	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	53,122.49	
	Total Category 2900 - Equity:	53,122.49	
	Total Beginning Equity:	53,122.49	
Total Revenue		0.00	
Total Expense		66,550.36	
Revenues Over/Under Expenses		-66,550.36	
	Total Equity and Current Surplus (Deficit):	-13,427.87	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>361,564.67</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	7,335.53	
	Total Category 1000 - Cash and Investments:	7,335.53	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	160,002.54	
	Total Category 1210 - Accounts Receivable:	160,002.54	
	Total Assets:	167,338.07	167,338.07
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	160,002.54	
	Total Category 2600 - Deferred Revenues:	160,002.54	
	Total Liability:	160,002.54	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	44,099.94	
	Total Category 2900 - Equity:	44,099.94	
	Total Beginning Equity:	44,099.94	
Total Revenue		20.96	
Total Expense		36,785.37	
Revenues Over/Under Expenses		-36,764.41	
	Total Equity and Current Surplus (Deficit):	7,335.53	
	Total Liabilities, Equity and Current Surplus (Deficit):		167,338.07

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-67,585.11	
	Total Category 1000 - Cash and Investments:	-67,585.11	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	240,003.80	
	Total Category 1210 - Accounts Receivable:	240,003.80	
	Total Assets:	172,418.69	172,418.69
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	240,003.80	
	Total Category 2600 - Deferred Revenues:	240,003.80	
	Total Liability:	240,003.80	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-17,623.55	
	Total Category 2900 - Equity:	-17,623.55	
	Total Beginning Equity:	-17,623.55	
Total Revenue		0.00	
Total Expense		49,961.56	
Revenues Over/Under Expenses		-49,961.56	
	Total Equity and Current Surplus (Deficit):	-67,585.11	
	Total Liabilities, Equity and Current Surplus (Deficit):		172,418.69

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 15 - Ambulance		
Assets		
Category: 1000 - Cash and Investments		
15-00-11101	Allocated Cash	490,887.34
	Total Category 1000 - Cash and Investments:	490,887.34
	Total Assets:	490,887.34
		490,887.34
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
15-00-29100	Fund Balance (Reserved)	160,628.34
	Total Category 2900 - Equity:	160,628.34
	Total Beginning Equity:	160,628.34
Total Revenue		330,259.00
Total Expense		0.00
Revenues Over/Under Expenses		330,259.00
	Total Equity and Current Surplus (Deficit):	490,887.34
	Total Liabilities, Equity and Current Surplus (Deficit):	490,887.34

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	536,374.12	
17-00-11101	Allocated Cash	409,887.44	
	Total Category 1000 - Cash and Investments:	946,261.56	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governme	35,602.50	
	Total Category 1210 - Accounts Receivable:	35,602.50	
	Total Assets:	981,864.06	981,864.06
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	785,506.72	
	Total Category 2900 - Equity:	785,506.72	
	Total Beginning Equity:	785,506.72	
Total Revenue		196,357.34	
Total Expense		0.00	
Revenues Over/Under Expenses		196,357.34	
	Total Equity and Current Surplus (Deficit):	981,864.06	
	Total Liabilities, Equity and Current Surplus (Deficit):		981,864.06

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	2,260,187.88	
	Total Category 1000 - Cash and Investments:	2,260,187.88	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	55,734.86	
	Total Category 1210 - Accounts Receivable:	55,734.86	
	Total Assets:	2,315,922.74	<u>2,315,922.74</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	2,133,973.48	
	Total Category 2900 - Equity:	2,133,973.48	
	Total Beginning Equity:	2,133,973.48	
Total Revenue		181,949.26	
Total Expense		0.00	
Revenues Over/Under Expenses		181,949.26	
	Total Equity and Current Surplus (Deficit):	2,315,922.74	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,315,922.74</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-11101	Allocated Cash	193,411.47	
	Total Category 1000 - Cash and Investments:	193,411.47	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	19,990.99	
	Total Category 1210 - Accounts Receivable:	19,990.99	
	Total Assets:	213,402.46	213,402.46
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	2,920.00	
	Total Category 2110 - Accounts Payable:	2,920.00	
	Total Liability:	2,920.00	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	221,695.86	
	Total Category 2900 - Equity:	221,695.86	
	Total Beginning Equity:	221,695.86	
Total Revenue		41,784.97	
Total Expense		52,998.37	
Revenues Over/Under Expenses		-11,213.40	
	Total Equity and Current Surplus (Deficit):	210,482.46	
	Total Liabilities, Equity and Current Surplus (Deficit):		213,402.46

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	1,442,769.59	
20-00-11101	Allocated Cash	24,685.52	
	Total Category 1000 - Cash and Investments:	1,467,455.11	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	351,776.63	
	Total Category 1210 - Accounts Receivable:	351,776.63	
	Total Assets:	1,819,231.74	1,819,231.74
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,516,976.77	
	Total Category 2900 - Equity:	1,516,976.77	
	Total Beginning Equity:	1,516,976.77	
Total Revenue		352,254.98	
Total Expense		50,000.01	
Revenues Over/Under Expenses		302,254.97	
	Total Equity and Current Surplus (Deficit):	1,819,231.74	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,819,231.74	

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 21 - Lighthouse Pointe TIF		
Assets		
Category: 1000 - Cash and Investments		
21-00-11101	Allocated Cash	1,394,703.51
	Total Category 1000 - Cash and Investments:	1,394,703.51
	Total Assets:	1,394,703.51
		<u>1,394,703.51</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
21-00-29200	Fund Balance (Reserved)	1,395,001.33
	Total Category 2900 - Equity:	1,395,001.33
	Total Beginning Equity:	1,395,001.33
Total Revenue		1,433.28
Total Expense		1,731.10
Revenues Over/Under Expenses		-297.82
	Total Equity and Current Surplus (Deficit):	1,394,703.51
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,394,703.51</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	35,860.88	
	Total Category 1000 - Cash and Investments:	35,860.88	
	Total Assets:	35,860.88	35,860.88
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	46,674.91	
	Total Category 2900 - Equity:	46,674.91	
	Total Beginning Equity:	46,674.91	
Total Revenue		43.75	
Total Expense		10,857.78	
Revenues Over/Under Expenses		-10,814.03	
	Total Equity and Current Surplus (Deficit):	35,860.88	
	Total Liabilities, Equity and Current Surplus (Deficit):		35,860.88

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	157,340.72
Total Category 1000 - Cash and Investments:		157,340.72
Total Assets:		157,340.72
		157,340.72
Liability		
Total Liability:		0.00
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	172,466.20
Total Category 2900 - Equity:		172,466.20
Total Beginning Equity:		172,466.20
Total Revenue		164.42
Total Expense		15,289.90
Revenues Over/Under Expenses		-15,125.48
Total Equity and Current Surplus (Deficit):		157,340.72
Total Liabilities, Equity and Current Surplus (Deficit):		157,340.72

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-11101	Allocated Cash	211,639.27	
	Total Category 1000 - Cash and Investments:	211,639.27	
	Total Assets:	211,639.27	<u>211,639.27</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	204,066.23	
	Total Category 2900 - Equity:	204,066.23	
	Total Beginning Equity:	204,066.23	
Total Revenue		10,573.04	
Total Expense		3,000.00	
Revenues Over/Under Expenses		7,573.04	
	Total Equity and Current Surplus (Deficit):	211,639.27	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>211,639.27</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	-23,821.86	
	Total Category 1000 - Cash and Investments:	-23,821.86	
	Total Assets:	-23,821.86	<u>-23,821.86</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	-22,224.36	
	Total Category 2900 - Equity:	-22,224.36	
	Total Beginning Equity:	-22,224.36	
Total Revenue		0.00	
Total Expense		1,597.50	
Revenues Over/Under Expenses		-1,597.50	
	Total Equity and Current Surplus (Deficit):	-23,821.86	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>-23,821.86</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-10128	2018 GO Bond	2,566.69	
36-00-10129	Building Improvements	59,835.94	
36-00-11101	Allocated Cash	-736,225.19	
	Total Category 1000 - Cash and Investments:	-673,822.56	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,087.03	
36-00-11002	Silgan Containers Escrow CD	72,667.41	
36-00-11003	Cash Held at Paying Agent	597,350.00	
	Total Category 1100 - Restricted Assets:	709,104.44	
	Total Assets:	35,281.88	35,281.88
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	85,014.98	
36-00-21300	Accounts Payable Allocation	750.00	
	Total Category 2110 - Accounts Payable:	85,764.98	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	109,333.98	
	Total Category 2500 - Deposits Payable:	109,333.98	
	Total Liability:	195,098.96	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	11,336.48	
	Total Category 2900 - Equity:	11,336.48	
	Total Beginning Equity:	11,336.48	
Total Revenue		222.12	
Total Expense		171,375.68	
Revenues Over/Under Expenses		-171,153.56	
	Total Equity and Current Surplus (Deficit):	-159,817.08	
	Total Liabilities, Equity and Current Surplus (Deficit):	35,281.88	35,281.88

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	169,481.81	
	Total Category 1000 - Cash and Investments:	169,481.81	
	Total Assets:	169,481.81	<u>169,481.81</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	169,277.75	
	Total Category 2900 - Equity:	169,277.75	
	Total Beginning Equity:	169,277.75	
Total Revenue		204.06	
Total Expense		0.00	
Revenues Over/Under Expenses		204.06	
	Total Equity and Current Surplus (Deficit):	169,481.81	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>169,481.81</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-11101	Allocated Cash	2,798,367.28	
	Total Category 1000 - Cash and Investments:	2,798,367.28	
Category: 1100 - Restricted Assets			
51-00-11004	IEPA L17-4882 Principal and Interest	96,661.31	
	Total Category 1100 - Restricted Assets:	96,661.31	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	4,585.98	
	Total Category 1210 - Accounts Receivable:	4,585.98	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	429,278.20	
51-00-12125	Unbilled Accounts Receivable	95,333.00	
	Total Category 1212 - Customer Billing:	524,611.20	
Category: 1430 - 1430			
51-00-14300	Accum Prov For Uncollectible	-17,522.74	
	Total Category 1430 - 1430:	-17,522.74	
Category: 1500 - Capital Assets			
51-00-15100	General Plant	692,799.66	
51-00-15101	Land and Land Rights	257,914.69	
51-00-15102	Well # 11	4,537,805.60	
51-00-15103	Dist Reservoirs & Standpipes	953,208.22	
51-00-15104	Services	560,664.29	
51-00-15105	Water Mains	13,234,827.14	
51-00-15106	UPIS-Transportation Equipment	59,363.49	
51-00-15107	Water Valves	241,607.49	
51-00-15108	Water Hydrants	421,495.10	
51-00-15109	Water Well # 4	229,934.83	
51-00-15110	Water Well # 10	1,203,126.25	
51-00-15111	Miscellaneous Equipment	131,374.80	
51-00-15112	Water Well # 12	7,621,222.67	
51-00-15113	Water Well # 9	31,639.81	
51-00-15114	Land and Land Rights	14,610.47	
51-00-15115	Meters	1,121,792.13	
51-00-15116	Communication Equipment	17,599.00	
51-00-15119	Materials & Supplies	279.73	
51-00-15120	Contract Work	1,512,281.68	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-10,890,003.48	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	24,218,370.08	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	17,355.75	
	Total Category 1600 - Prepaid Expenses:	17,355.75	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	86,163.09	
51-00-19101	Deferred Outflows - OPEB	3,973.00	
51-00-19102	Deferred Outflows - ARO	454,773.18	
	Total Category 1900 - Deferred Assets:	544,909.27	
	Total Assets:	28,187,338.13	28,187,338.13
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	363,472.13	
	Total Category 2110 - Accounts Payable:	363,472.13	

Balance Sheet
As Of 03/31/2022

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	44,109.40
	Total Category 2200 - Accrued Payroll:	44,109.40

Category: 2500 - Deposits Payable		
51-00-25000	Customer Deposits	24,295.08
	Total Category 2500 - Deposits Payable:	24,295.08

Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,940,891.87
51-00-27103	IEPA Loan - Well #11 Radium Removal L1754	2,362,740.31
51-00-27104	IEPA Loan - Well #12 Radium Removal L1754	1,471,117.87
51-00-27303	Interest Payable-IEPA L174882	18,034.89
51-00-27304	Interest Payable-IEPA L175426	18,576.09
51-00-27305	Interest Payable-IEPA L175571	1,687.75
51-00-27403	IMRF Payable - Net Pension Obligation	82,557.22
51-00-27406	OPEB Liability	29,898.00
	Total Category 2700 - Long-Term Liabilities:	6,925,504.00

Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	960.00
51-00-27905	Deferred Inflows	98,653.50
	Total Category 2790 - Deferred Liabilities:	99,613.50
	Total Liability:	7,456,994.11

Equity

Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	477,990.03
51-00-29300	Unappropriated Retained Earnings	20,577,582.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Cons	-40,491.28
	Total Category 2900 - Equity:	21,239,260.12
	Total Beginning Equity:	21,239,260.12

Total Revenue	757,426.26
Total Expense	1,266,342.36
Revenues Over/Under Expenses	-508,916.10
Total Equity and Current Surplus (Deficit):	20,730,344.02

Total Liabilities, Equity and Current Surplus (Deficit): 28,187,338.13

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-11002	First State Bank CD	273,926.79
52-50-11101	Allocated Cash	4,431,053.48
Total Category 1000 - Cash and Investments:		4,705,080.27
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,372.15
Total Category 1100 - Restricted Assets:		39,372.15
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	607.89
52-50-12130	Miscellaneous Accounts Receivable	9,542.08
Total Category 1210 - Accounts Receivable:		10,149.97
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	571,183.83
52-50-12125	Unbilled Accounts Receivable	112,557.00
Total Category 1212 - Customer Billing:		683,740.83
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	117,064.14
Total Category 1290 - Special Assessments:		117,064.14
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-13,860.94
Total Category 1430 - 1430:		-13,860.94
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	7,376.33
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,129,147.07
52-50-15126	Utility Plant in Service - Lift Stations	1,322,644.44
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,477,787.03
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	446,922.40
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
52-50-15156	Materials & Supplies	-361.43
52-50-15157	Contract Work	325,166.60
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
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	-27,906,016.20
52-50-15166	Transportation	55,114.00
Total Category 1500 - Capital Assets:		23,933,365.22
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	42,479.00
Total Category 1600 - Prepaid Expenses:		42,479.00
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	228,156.12
52-50-19101	Deferred Outflows - OPEB	10,655.00
Total Category 1900 - Deferred Assets:		238,811.12
Total Assets:		29,756,201.76
		29,756,201.76
Liability		
Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	66,452.78
Total Category 2110 - Accounts Payable:		66,452.78
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	36,751.85
Total Category 2200 - Accrued Payroll:		36,751.85
Category: 2500 - Deposits Payable		
52-50-25000	Customer Deposits	31,427.21
Total Category 2500 - Deposits Payable:		31,427.21
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	199,573.50
52-50-27306	Interest Payable Accrued-IEPA WWTP Upgra	47,668.08
52-50-27307	Interest Payable Accrued-IEPA Askvig	1,609.78
52-50-27403	IMRF Payable - Net Pension Obligation	216,421.32
52-50-27406	OPEB Liability	80,182.00
52-50-27409	IEPA L175516 Water Recl Plant Improvemen	4,564,083.45
Total Category 2700 - Long-Term Liabilities:		5,109,538.13
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	2,574.00
52-50-27905	Deferred Inflows	264,468.08
Total Category 2790 - Deferred Liabilities:		267,042.08
Total Liability:		5,511,212.05
Equity		
Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	-86,409.35
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

Balance Sheet**As Of 03/31/2022**

Account	Name	Balance
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:	24,133,244.34
	Total Beginning Equity:	24,133,244.34
Total Revenue		1,092,536.40
Total Expense		980,791.03
Revenues Over/Under Expenses		111,745.37
	Total Equity and Current Surplus (Deficit):	24,244,989.71
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,756,201.76</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10128	Central Bank - Waste Connection Escrow	87,640.36	
53-00-10130	Holcomb Bank Money Market	1,968,511.97	
53-00-10131	Illinois Funds - Solid Waste	1,113,770.07	
53-00-11101	Allocated Cash	762,634.14	
	Total Category 1000 - Cash and Investments:	3,932,556.54	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	120,151.26	
	Total Category 1210 - Accounts Receivable:	120,151.26	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Deprec	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprecia	-265,172.10	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreciati	-125,386.27	
	Total Category 1500 - Capital Assets:	813,494.46	
	Total Assets:	4,866,202.26	4,866,202.26
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	180,780.61	
Category: 2500 - Deposits Payable			
53-00-25000	Developer Deposits	42,684.88	
	Total Category 2500 - Deposits Payable:	42,684.88	
	Total Liability:	223,465.49	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,857,859.22	
	Total Category 2900 - Equity:	4,857,859.22	
	Total Beginning Equity:	4,857,859.22	
Total Revenue		143,402.89	
Total Expense		358,525.34	
Revenues Over/Under Expenses		-215,122.45	
	Total Equity and Current Surplus (Deficit):	4,642,736.77	
	Total Liabilities, Equity and Current Surplus (Deficit):	4,866,202.26	4,866,202.26

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	375,502.82
54-60-10100	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10132	IMET 1-3 Year Fund	4,971,718.92
54-90-10133	Central Bank Investment	9,634,395.25
Total Category 1000 - Cash and Investments:		14,982,966.99
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	312,293.58
54-90-11016	2021-2022 Electric Bond	13,185,969.79
Total Category 1100 - Restricted Assets:		13,498,263.37
Category: 1210 - Accounts Receivable		
54-90-12131	Miscellaneous Accounts Receivable	48,883.72
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		457,928.14
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	4,953,091.53
54-90-12122	Rochelle City Tax Receivable	63,437.78
54-90-12123	Public Utilities Tax Receivable	194,526.89
54-90-12124	Hillcrest Tax Receivable	4,715.85
54-90-12125	Unbilled Accounts Receivable	415,296.00
Total Category 1212 - Customer Billing:		5,631,068.05
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-246,131.10
Total Category 1430 - 1430:		-246,131.10
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	25,353.95
54-10-15178	Completed Construction Not Classified - Ger	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generatio	-7,469,191.41
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Turbin	-2,684,187.09
54-10-15184	Completed Construction Not Classified - Pea	880,045.78
54-20-15001	Work in Progress	424.00
54-60-15001	Construction Work in Progress	13,775,034.79
54-60-15184	Land & Land Rights	939,044.69
54-60-15185	Structures & Improvements	6,840,885.86
54-60-15186	Equipment	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	15,344,833.60
54-60-15190	Services	3,346,559.30
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	1,999,357.60
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78
54-60-15200	Power Operated Equipment	32,981.00
54-60-15201	Communication Equipment	1,394,050.10
54-60-15202	Miscellaneous Equipment	5,214.06

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
54-60-15203	Other Tangible Property	636,959.63
54-60-15204	Accum Prov for Depr - Structures & Improve	-1,611,539.61
54-60-15205	Accum Prov for Depr - Station Equipment	-3,102,788.84
54-60-15206	Accum Prov for Depr - Poles, Towers & Fixtu	-3,749,292.85
54-60-15207	Accum Prov for Depr - Overhead Conduct &	-7,651,825.03
54-60-15209	Accum Prov for Depr - Underground Conduc	-12,180,135.19
54-60-15210	Accum Prov for Depr - Services	-1,353,708.12
54-60-15211	Accum Prov for Depr - Meters	-1,239,701.39
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42
54-60-15213	Accum Prov for Depr - Street Lights & Signal	-1,800,441.34
54-60-15214	Accum Prov for Depr - Structures & Improve	-232,630.77
54-60-15215	Accum Prov for Depr - Office Furniture & Eq	-299,596.73
54-60-15216	Accum Prov for Depr - Transportation Equip	-1,327,172.41
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28
54-60-15218	Accum Prov for Depr - Tools, Shop & Garage	-134,468.59
54-60-15219	Accum Prov for Depr - Laboratory Equipmen	-40,630.78
54-60-15220	Accum Prov for Depr - Power Operated Equi	-32,981.00
54-60-15221	Accum Prov for Depr - Communication Equip	-781,083.10
54-60-15222	Accum Prov for Depr - Miscellaneous Equipr	-5,214.06
54-60-15223	Accum Prov for Depr - Other Tangible Prope	-636,959.64
54-60-15224	Regulatory Asset	1,944,042.36
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,366,055.92
54-70-15226	Office Furniture & Equipment	156,820.51
54-70-15227	Accum Prov for Depr - Office Furniture & Eq	-39,995.74
54-90-15001	Construction Work in Progress	255,864.00
54-90-15228	Office Furniture & Equipment	73,661.00
54-90-15229	Accum Prov for Depr - Office Furniture & Eq	-20,610.92
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	-1,297,703.42
Total Category 1500 - Capital Assets:		41,590,770.51
Category: 1540 - Inventories		
54-60-15400	Inventories	1,096,955.67
Total Category 1540 - Inventories:		1,096,955.67
Category: 1600 - Prepaid Expenses		
54-90-16000	Prepaid Insurance	145,273.51
Total Category 1600 - Prepaid Expenses:		145,273.51
Category: 1900 - Deferred Assets		
54-00-19100	Deferred Outflows of Resources	671,672.36
54-00-19101	Deferred Outflows - OPEB	31,601.00
Total Category 1900 - Deferred Assets:		703,273.36
Category: 9999 - History		
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62
Total Category 9999 - History:		0.00
Total Assets:		77,860,368.50
		77,860,368.50

Liability

Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	3,333,375.57
54-90-21265	Rochelle City Tax	78,472.51
54-90-21266	Public Utilities Tax	2,105.70
54-90-21267	Hillcrest Tax	3,586.25
Total Category 2110 - Accounts Payable:		3,417,540.03

Balance Sheet
As Of 03/31/2022

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	115,136.95
	Total Category 2200 - Accrued Payroll:	115,136.95
Category: 2500 - Deposits Payable		
54-90-25000	Customer Deposits	-12,731.63
	Total Category 2500 - Deposits Payable:	-12,731.63
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	237,827.00
54-00-27413	2021 Electric Bond Payable	7,775,000.00
54-00-27414	2021 Holcomb Bank Loan	1,300,000.00
54-90-27000	IMRF Payable - Net Pension Obligation	633,293.00
54-90-27211	Bond Premium-2021	761,444.56
54-90-27212	Bond Premium-2022	666,422.32
54-90-27308	Interest Payable Accrued-2021	-11,750.15
54-90-27309	Interest Payable Accrued - 2022	-35,349.17
	Total Category 2700 - Long-Term Liabilities:	11,326,887.56
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	7,631.00
54-00-27905	Deferred Inflows	784,258.22
	Total Category 2790 - Deferred Liabilities:	791,889.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82
54-90-25243	Refunds CAFC-Lake Lida Phase II	-25,481.82
54-90-25244	CAFC-ILake Lida Ph III	23,490.65
54-90-25245	Refunds CAFC-Lake Lida Ph III	-23,490.65
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23
54-90-25252	CAFC -DAR-CON Developers Inc	10,608.16
54-90-25253	Refund CAFC-DAR-CON Developers	-10,608.16
54-90-25254	CAFC-Creston Commons	283,776.15

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
54-90-25255	REFUND CAFC-Creston Commons	-283,806.15
	Total Category 9999 - History:	0.00
	Total Liability:	15,638,722.13

Equity**Category: 2900 - Equity**

54-90-29100	Fund Balance (Reserved)	11,621,172.83
54-90-29300	Unappropriated Retained Earnings	46,073,956.92
	Total Category 2900 - Equity:	57,695,129.75
	Total Beginning Equity:	57,695,129.75
Total Revenue		18,100,233.03
Total Expense		13,573,716.41
Revenues Over/Under Expenses		4,526,516.62
	Total Equity and Current Surplus (Deficit):	62,221,646.37
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>77,860,368.50</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 55 - Tech Center/Advance Communications		
Assets		
Category: 1000 - Cash and Investments		
55-00-11101	Allocated Cash	-8,866.37
	Total Category 1000 - Cash and Investments:	-8,866.37
Category: 1100 - Restricted Assets		
55-00-11011	2017A Debt Certificate Principal and Interes	369,055.60
	Total Category 1100 - Restricted Assets:	369,055.60
Category: 1210 - Accounts Receivable		
55-00-12100	Accounts Receivable	58,414.93
55-32-12100	Accounts Receivable	71,315.41
	Total Category 1210 - Accounts Receivable:	129,730.34
Category: 1430 - 1430		
55-32-14300	Accum Prov For Uncollectible	-8,970.60
	Total Category 1430 - 1430:	-8,970.60
Category: 1500 - Capital Assets		
55-00-15235	Land	519,453.00
55-00-15236	Accum Prov For Depreciation - Tech Center	-1,919,391.67
55-00-15237	General Plant Equipment	1,036,704.34
55-00-15238	RMU Technology Center	4,427,154.42
55-32-15239	Accum Prov For Depreciation - Communicat	-3,176,058.42
55-32-15240	General Plant Equipment	2,301,475.48
55-32-15241	Telecommunications	100,143.09
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:	4,652,331.22
Category: 1600 - Prepaid Expenses		
55-00-16000	Prepaid Insurance	3,640.50
	Total Category 1600 - Prepaid Expenses:	3,640.50
Category: 1900 - Deferred Assets		
55-00-19100	Deferred Outflows of Resources	43,081.56
55-00-19101	Deferred Outflows - OPEB	5,417.00
55-00-19106	Loss on Refunding	56,747.83
55-32-19000	Deferred Outflows of Resources	74,998.10
	Total Category 1900 - Deferred Assets:	180,244.49
	Total Assets:	5,317,165.18
		<u>5,317,165.18</u>
Liability		
Category: 2110 - Accounts Payable		
55-00-21300	Accounts Payable Allocation	12,863.61
	Total Category 2110 - Accounts Payable:	12,863.61
Category: 2200 - Accrued Payroll		
55-32-22009	Accrued Vacation	3,530.87
	Total Category 2200 - Accrued Payroll:	3,530.87
Category: 2500 - Deposits Payable		
55-32-25000	Customer Deposits - Hardware	-156.39
	Total Category 2500 - Deposits Payable:	-156.39
Category: 2700 - Long-Term Liabilities		
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29
55-00-27311	Interest Payable - 2017A Debt Certificates	18,162.51
55-00-27403	IMRF Payable - Net Pension Obligation	41,278.12
55-00-27406	OPEB Liability	40,772.00
55-00-27411	2017A Debt Certificates	2,245,000.00
55-00-27412	2017 Debt Certificate Premium	55,569.94
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
55-32-27403	IMRF Payable - Net Pension Obligation	72,295.24
Total Category 2700 - Long-Term Liabilities:		2,882,122.23
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	1,307.00
55-00-27905	Deferred Inflows	49,327.26
55-32-27905	Deferred Inflows	85,222.49
Total Category 2790 - Deferred Liabilities:		135,856.75
Total Liability:		3,034,217.07

Equity

Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	1,803,057.71
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,155,979.82
Total Beginning Equity:		2,155,979.82
Total Revenue		346,973.66
Total Expense		220,005.37
Revenues Over/Under Expenses		126,968.29
Total Equity and Current Surplus (Deficit):		2,282,948.11
Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,317,165.18</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	168,155.46	
	Total Category 1000 - Cash and Investments:	168,155.46	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-8,829.48	
56-40-15245	Equipment	41,332.49	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	33,133.27	
	Total Assets:	201,288.73	201,288.73
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	22,479.37	
	Total Category 2110 - Accounts Payable:	22,479.37	
Category: 2200 - Accrued Payroll			
56-40-22009	Accrued Vacation	9,372.62	
	Total Category 2200 - Accrued Payroll:	9,372.62	
	Total Liability:	31,851.99	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	7,574.34	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	38,413.95	
	Total Beginning Equity:	38,413.95	
Total Revenue		296,415.45	
Total Expense		165,392.66	
Revenues Over/Under Expenses		131,022.79	
	Total Equity and Current Surplus (Deficit):	169,436.74	
	Total Liabilities, Equity and Current Surplus (Deficit):	201,288.73	

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Fund: 57 - Airport		
Assets		
Category: 1000 - Cash and Investments		
57-00-10100	Illinois Funds - Airport	2,570.51
57-00-10110	Petty Cash	200.00
57-00-11101	Allocated Cash	-65,564.52
Total Category 1000 - Cash and Investments:		-62,794.01
Category: 1100 - Restricted Assets		
57-00-11012	Cash Held at Paying Agent	51,371.87
Total Category 1100 - Restricted Assets:		51,371.87
Category: 1210 - Accounts Receivable		
57-00-12100	Accounts Receivable	221.71
57-00-12130	Miscellaneous Accounts Receivable	-7,532.35
57-00-12160	Property Tax Receivable	61,395.07
Total Category 1210 - Accounts Receivable:		54,084.43
Category: 1500 - Capital Assets		
57-00-15247	Land and Land Rights	1,209,901.98
57-00-15248	Structures and Improvements	2,913,512.98
57-00-15249	Accum Prov for Depr - Structures & Improve	-1,388,218.27
57-00-15250	Miscellaneous Equipment	93,704.69
57-00-15251	Accum Prov for Depr - Miscellaneous Equipr	-88,023.45
57-00-15252	Construction Work in Progress	505,806.92
57-00-15253	Other Tangible Property	2,134,355.42
57-00-15254	Accum Prov for Depr - Other Tangible Prope	-1,823,155.52
Total Category 1500 - Capital Assets:		3,557,884.75
Category: 1600 - Prepaid Expenses		
57-00-16000	Prepaid Insurance	1,549.49
57-00-16001	Prepaid Aviation Fuel	34,348.87
Total Category 1600 - Prepaid Expenses:		35,898.36
Category: 1900 - Deferred Assets		
57-00-19101	Deferred Outflows - OPEB	1,174.00
57-00-19109	Loss on Refunding	14,910.02
Total Category 1900 - Deferred Assets:		16,084.02
Total Assets:		3,652,529.42
		<u>3,652,529.42</u>
Liability		
Category: 2110 - Accounts Payable		
57-00-21300	Accounts Payable Allocation	43,049.45
Total Category 2110 - Accounts Payable:		43,049.45
Category: 2200 - Accrued Payroll		
57-00-22009	Accrued Vacation	6,519.95
Total Category 2200 - Accrued Payroll:		6,519.95
Category: 2600 - Deferred Revenues		
57-00-26100	Deferred Revenue	61,395.07
Total Category 2600 - Deferred Revenues:		61,395.07
Category: 2700 - Long-Term Liabilities		
57-00-27209	2017B GO Bond	420,000.00
57-00-27313	Interest Payable - 2017B GO Bond	9,389.13
57-00-27403	IMRF Payable - Net Pension Obligation	23,145.75
57-00-27406	OPEB Liability	8,833.00
Total Category 2700 - Long-Term Liabilities:		461,367.88
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	284.00
57-00-27900	Deferred Outflows	-24,727.37
57-00-27905	Deferred Inflows	29,121.83
Total Category 2790 - Deferred Liabilities:		4,678.46
Total Liability:		577,010.81

Balance Sheet

As Of 03/31/2022

Account	Name	Balance
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	732,831.20
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,080,979.66
	Total Beginning Equity:	3,080,979.66
Total Revenue		84,680.50
Total Expense		90,141.55
Revenues Over/Under Expenses		-5,461.05
	Total Equity and Current Surplus (Deficit):	3,075,518.61
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,652,529.42</u>

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	1,114,394.58	
58-00-11101	Allocated Cash	547,812.15	
	Total Category 1000 - Cash and Investments:	1,662,206.73	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	139,774.50	
	Total Category 1210 - Accounts Receivable:	139,774.50	
	Total Assets:	1,801,981.23	1,801,981.23
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	13,344.49	
	Total Category 2110 - Accounts Payable:	13,344.49	
	Total Liability:	13,344.49	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	1,529,975.33	
	Total Category 2900 - Equity:	1,529,975.33	
	Total Beginning Equity:	1,529,975.33	
Total Revenue		390,775.68	
Total Expense		132,114.27	
Revenues Over/Under Expenses		258,661.41	
	Total Equity and Current Surplus (Deficit):	1,788,636.74	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,801,981.23

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	37,179.39	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	93,922.84	
	Total Category 1000 - Cash and Investments:	131,702.23	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	6,786.01	
	Total Category 1600 - Prepaid Expenses:	6,786.01	
	Total Assets:	138,488.24	138,488.24
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	117.55	
59-00-21300	Accounts Payable Allocation	11,104.51	
	Total Category 2110 - Accounts Payable:	11,222.06	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	1,500.00	
	Total Liability:	12,722.06	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	152,362.89	
	Total Category 2900 - Equity:	152,362.89	
	Total Beginning Equity:	152,362.89	
Total Revenue		59,573.94	
Total Expense		86,170.65	
Revenues Over/Under Expenses		-26,596.71	
	Total Equity and Current Surplus (Deficit):	125,766.18	
	Total Liabilities, Equity and Current Surplus (Deficit):	138,488.24	

Balance Sheet

As Of 03/31/2022

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	-13,736.98	
	Total Category 1000 - Cash and Investments:	-13,736.98	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	77,005.78	
	Total Category 1210 - Accounts Receivable:	77,005.78	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	74,670.34	
64-00-15256	Accum Provision For Depreciation	-116,879.91	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	149.00	
	Total Category 1500 - Capital Assets:	0.00	
	Total Assets:	63,268.80	63,268.80
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	76,017.99	
64-00-21300	Accounts Payable Allocation	23,178.00	
	Total Category 2110 - Accounts Payable:	99,195.99	
Category: 2200 - Accrued Payroll			
64-00-22009	Accrued Vacation	39,953.66	
	Total Category 2200 - Accrued Payroll:	39,953.66	
	Total Liability:	139,149.65	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	1,500.18	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	-13,212.19	
	Total Beginning Equity:	-13,212.19	
Total Revenue		360,713.47	
Total Expense		423,382.13	
Revenues Over/Under Expenses		-62,668.66	
	Total Equity and Current Surplus (Deficit):	-75,880.85	
	Total Liabilities, Equity and Current Surplus (Deficit):	63,268.80	63,268.80