Balance Sheet
Account Summary
Rochelle, IL

As Of 03/31/2025

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	900.00	
01-00-10120	Flex Spending	2,424.79	
01-00-10121	Police K-9 Fund	37,823.87	
01-00-10122	Police Bond Fund	831.01	
01-00-10123	Police DUI Fund	37,443.65	
01-00-10124	Police Vehicle Fund	2,751.09	
01-00-10125	Police Drug Enforcement Fund	5,350.43	
01-00-10126	Illinois Funds - Cemetery	139,711.76	
01-00-10127	Illinois Funds - Taxes	11,271,921.77	
01-00-10129	Police E-Citation Fees	2,107.75	
01-00-11101	Allocated Cash	-827,725.94	
	Total Category 1000 - Cash and Investments:	**10,673,540.18**	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	543,978.44	
01-00-12131	Miscellaneous Accounts Receivable	6,240.15	
01-00-12160	Property Tax Receivable	2,376,739.27	
01-00-12161	Accounts Receivable From Other Governm	1,005,492.81	
01-00-12162	Accounts Receivable	28,875.51	
	Total Category 1210 - Accounts Receivable:	**3,961,326.18**	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	10,866.83	
01-00-12129	Collections Receivable	2,436.36	
	Total Category 1212 - Customer Billing:	**13,303.19**	
Category: 1600 - Prepaid Expenses			
01-00-16000	Prepaid Insurance	117,748.90	
	Total Category 1600 - Prepaid Expenses:	**117,748.90**	
	Total Assets:	**14,765,918.45**	**14,765,918.45**
Liability			
Category: 2110 - Accounts Payable			
01-00-21233	Health Insurance Payable	-6,854.66	
01-00-21234	Life Insurance	-1,490.40	
01-00-21262	Police Bonds Payable	-678.15	
01-00-21264	Dental & Vision Insurance	-11,979.08	
01-00-21300	Accounts Payable Allocation	102,488.00	
01-00-21902	Ambulance Fees Payable (MEDICAID OVEI	295,159.74	
	Total Category 2110 - Accounts Payable:	**376,645.45**	
Category: 2200 - Accrued Payroll			
01-00-22001	Accrued Wages	53,005.82	
	Total Category 2200 - Accrued Payroll:	**53,005.82**	
Category: 2600 - Deferred Revenues			
01-00-26000	Deferred Revenue	2,376,739.27	
	Total Category 2600 - Deferred Revenues:	**2,376,739.27**	
	Total Liability:	**2,806,390.54**	
Equity			
Category: 2900 - Equity			
01-00-29100	Fund Balance (Reserved)	184,091.58	

Account	Name	Balance	
01-00-29200	Fund Balance (Unreserved)	11,605,038.89	
	Total Category 2900 - Equity:	**11,789,130.47**	
	Total Beginning Equity:	**11,789,130.47**	
Total Revenue		3,223,996.16	
Total Expense		3,053,598.72	
Revenues Over/Under Expenses		**170,397.44**	
	Total Equity and Current Surplus (Deficit):	**11,959,527.91**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**14,765,918.45**

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-6,367.90	
	Total Category 1000 - Cash and Investments:	**-6,367.90**	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	30,991.85	
	Total Category 1210 - Accounts Receivable:	**30,991.85**	
	Total Assets:	**24,623.95**	**24,623.95**
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	30,991.85	
	Total Category 2600 - Deferred Revenues:	**30,991.85**	
	Total Liability:	**30,991.85**	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,630.62	
	Total Category 2900 - Equity:	**1,630.62**	
	Total Beginning Equity:	**1,630.62**	
Total Revenue		1.48	
Total Expense		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):		**24,623.95**

Balance Sheet **As Of 03/31/2025**

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-57,143.19	
	Total Category 1000 - Cash and Investments:	**-57,143.19**	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	385,012.86	
	Total Category 1210 - Accounts Receivable:	**385,012.86**	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	82,701.01	
	Total Category 1600 - Prepaid Expenses:	**82,701.01**	
	Total Assets:	**410,570.68**	**410,570.68**
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	385,012.86	
	Total Category 2600 - Deferred Revenues:	**385,012.86**	
	Total Liability:	**385,012.86**	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	124,557.82	
	Total Category 2900 - Equity:	**124,557.82**	
	Total Beginning Equity:	**124,557.82**	
Total Revenue		0.00	
Total Expense		99,000.00	
Revenues Over/Under Expenses		**-99,000.00**	
	Total Equity and Current Surplus (Deficit):	**25,557.82**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**410,570.68**

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	32,420.62	
	Total Category 1000 - Cash and Investments:	**32,420.62**	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	99,985.22	
	Total Category 1210 - Accounts Receivable:	**99,985.22**	
	Total Assets:	**132,405.84**	**132,405.84**
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	99,985.22	
	Total Category 2600 - Deferred Revenues:	**99,985.22**	
	Total Liability:	**99,985.22**	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	69,076.87	
	Total Category 2900 - Equity:	**69,076.87**	
	Total Beginning Equity:	**69,076.87**	
Total Revenue		137.96	
Total Expense		36,794.21	
Revenues Over/Under Expenses		**-36,656.25**	
	Total Equity and Current Surplus (Deficit):	**32,420.62**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**132,405.84**

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-83,683.09	
	Total Category 1000 - Cash and Investments:	**-83,683.09**	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	289,992.83	
	Total Category 1210 - Accounts Receivable:	**289,992.83**	
	Total Assets:	**206,309.74**	**206,309.74**
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	289,992.83	
	Total Category 2600 - Deferred Revenues:	**289,992.83**	
	Total Liability:	**289,992.83**	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-17,988.87	
	Total Category 2900 - Equity:	**-17,988.87**	
	Total Beginning Equity:	**-17,988.87**	
Total Revenue		0.00	
Total Expense		65,694.22	
Revenues Over/Under Expenses		**-65,694.22**	
	Total Equity and Current Surplus (Deficit):	**-83,683.09**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**206,309.74**

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	653,525.04	
15-00-11101	Allocated Cash	167,081.27	
	Total Category 1000 - Cash and Investments:	**820,606.31**	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	324.43	
	Total Category 1210 - Accounts Receivable:	**324.43**	
	Total Assets:	**820,930.74**	**820,930.74**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	770,447.07	
	Total Category 2900 - Equity:	**770,447.07**	
	Total Beginning Equity:	**770,447.07**	
Total Revenue		50,483.67	
Total Expense		0.00	
Revenues Over/Under Expenses		**50,483.67**	
	Total Equity and Current Surplus (Deficit):	**820,930.74**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**820,930.74**

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

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,932,566.32	
17-00-11101	Allocated Cash	-1,271,633.95	
	Total Category 1000 - Cash and Investments:	**660,932.37**	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governm	35,470.60	
	Total Category 1210 - Accounts Receivable:	**35,470.60**	
	Total Assets:	**696,402.97**	**696,402.97**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	569,688.32	
	Total Category 2900 - Equity:	**569,688.32**	
	Total Beginning Equity:	**569,688.32**	
Total Revenue		126,714.65	
Total Expense		0.00	
Revenues Over/Under Expenses		**126,714.65**	
	Total Equity and Current Surplus (Deficit):	**696,402.97**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**696,402.97**

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	525,330.19	
	Total Category 1000 - Cash and Investments:	**525,330.19**	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	63,300.55	
	Total Category 1210 - Accounts Receivable:	**63,300.55**	
	Total Assets:	**588,630.74**	**588,630.74**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	377,431.30	
	Total Category 2900 - Equity:	**377,431.30**	
	Total Beginning Equity:	**377,431.30**	
Total Revenue		211,199.44	
Total Expense		0.00	
Revenues Over/Under Expenses		**211,199.44**	
	Total Equity and Current Surplus (Deficit):	**588,630.74**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**588,630.74**

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	215,161.95	
19-00-11101	Allocated Cash	143,518.32	
	Total Category 1000 - Cash and Investments:	**358,680.27**	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	41,257.28	
19-00-12108	Interest & Dividends Rreceivable	359.00	
	Total Category 1210 - Accounts Receivable:	**41,616.28**	
	Total Assets:	**400,296.55**	**400,296.55**
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	1,089.20	
	Total Category 2110 - Accounts Payable:	**1,089.20**	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	117.26	
19-00-22010	Accrued Benefits	69.57	
	Total Category 2200 - Accrued Payroll:	**186.83**	
	Total Liability:	**1,276.03**	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	395,336.78	
	Total Category 2900 - Equity:	**395,336.78**	
	Total Beginning Equity:	**395,336.78**	
Total Revenue		67,511.19	
Total Expense		63,827.45	
Revenues Over/Under Expenses		**3,683.74**	
	Total Equity and Current Surplus (Deficit):	**399,020.52**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**400,296.55**

Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	2,168,400.07	
20-00-11101	Allocated Cash	-953,179.50	
	Total Category 1000 - Cash and Investments:	**1,215,220.57**	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	369,280.99	
	Total Category 1210 - Accounts Receivable:	**369,280.99**	
	Total Assets:	**1,584,501.56**	**1,584,501.56**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,191,035.29	
	Total Category 2900 - Equity:	**1,191,035.29**	
	Total Beginning Equity:	**1,191,035.29**	
Total Revenue		393,466.27	
Total Expense		0.00	
Revenues Over/Under Expenses		**393,466.27**	
	Total Equity and Current Surplus (Deficit):	**1,584,501.56**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,584,501.56**

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	537,904.91	
21-00-11101	Allocated Cash	744,116.34	
	Total Category 1000 - Cash and Investments:	**1,282,021.25**	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	897.49	
	Total Category 1210 - Accounts Receivable:	**897.49**	
	Total Assets:	**1,282,918.74**	**1,282,918.74**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,280,553.79	
	Total Category 2900 - Equity:	**1,280,553.79**	
	Total Beginning Equity:	**1,280,553.79**	
Total Revenue		2,364.95	
Total Expense		0.00	
Revenues Over/Under Expenses		**2,364.95**	
	Total Equity and Current Surplus (Deficit):	**1,282,918.74**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,282,918.74**

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	36,613.67	
	Total Category 1000 - Cash and Investments:	**36,613.67**	
	Total Assets:	**36,613.67**	**36,613.67**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	49,631.97	
	Total Category 2900 - Equity:	**49,631.97**	
	Total Beginning Equity:	**49,631.97**	
Total Revenue		1,002.74	
Total Expense		14,021.04	
Revenues Over/Under Expenses		**-13,018.30**	
	Total Equity and Current Surplus (Deficit):	**36,613.67**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**36,613.67**

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	-41,036.98	
	Total Category 1000 - Cash and Investments:	**-41,036.98**	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,585,608.95	
	Total Category 1100 - Restricted Assets:	**2,585,608.95**	
	Total Assets:	**2,544,571.97**	**2,544,571.97**
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	150.00	
	Total Category 2110 - Accounts Payable:	**150.00**	
	Total Liability:	**150.00**	
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		11,533.51	
Total Expense		94,986.99	
Revenues Over/Under Expenses		**-83,453.48**	
	Total Equity and Current Surplus (Deficit):	**2,544,421.97**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**2,544,571.97**

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	54,460.42	
24-00-11101	Allocated Cash	74,191.43	
	Total Category 1000 - Cash and Investments:	**128,651.85**	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	15.22	
	Total Category 1210 - Accounts Receivable:	**15.22**	
	Total Assets:	**128,667.07**	**128,667.07**
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	**1,765.50**	
	Total Liability:	**1,765.50**	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	119,260.25	
	Total Category 2900 - Equity:	**119,260.25**	
	Total Beginning Equity:	**119,260.25**	
Total Revenue		7,641.32	
Total Expense		0.00	
Revenues Over/Under Expenses		**7,641.32**	
	Total Equity and Current Surplus (Deficit):	**126,901.57**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**128,667.07**

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	91,856.76	
	Total Category 1000 - Cash and Investments:	**91,856.76**	
	Total Assets:	**91,856.76**	**91,856.76**
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	175.00	
	Total Category 2110 - Accounts Payable:	**175.00**	
	Total Liability:	**175.00**	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	137,135.74	
	Total Category 2900 - Equity:	**137,135.74**	
	Total Beginning Equity:	**137,135.74**	
Total Revenue		333.52	
Total Expense		45,787.50	
Revenues Over/Under Expenses		**-45,453.98**	
	Total Equity and Current Surplus (Deficit):	**91,681.76**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**91,856.76**

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,001,490.41	
	Total Category 1000 - Cash and Investments:	**-1,001,490.41**	
	Total Assets:	**-1,001,490.41**	**-1,001,490.41**
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	38,160.98	
36-00-21300	Accounts Payable Allocation	11,340.22	
	Total Category 2110 - Accounts Payable:	**49,501.20**	
	Total Liability:	**49,501.20**	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-808,864.40	
	Total Category 2900 - Equity:	**-808,864.40**	
	Total Beginning Equity:	**-808,864.40**	
Total Revenue		103,609.12	
Total Expense		345,736.33	
Revenues Over/Under Expenses		**-242,127.21**	
	Total Equity and Current Surplus (Deficit):	**-1,050,991.61**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**-1,001,490.41**

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	143,430.60	
	Total Category 1000 - Cash and Investments:	**143,430.60**	
	Total Assets:	**143,430.60**	**143,430.60**
Liability			
	Total Liability:	**0.00**	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	146,741.39	
	Total Category 2900 - Equity:	**146,741.39**	
	Total Beginning Equity:	**146,741.39**	
Total Revenue		489.21	
Total Expense		3,800.00	
Revenues Over/Under Expenses		**-3,310.79**	
	Total Equity and Current Surplus (Deficit):	**143,430.60**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**143,430.60**

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,607,106.20	
51-00-11101	Allocated Cash	916,284.24	
	Total Category 1000 - Cash and Investments:	**2,523,390.44**	
Category: 1100 - Restricted Assets			
51-00-11008	Cash Held at Paying Agent	79,913.13	
	Total Category 1100 - Restricted Assets:	**79,913.13**	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	1,688.50	
51-00-12140	Lease Receivable	1,528,205.91	
	Total Category 1210 - Accounts Receivable:	**1,529,894.41**	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	297,852.11	
51-00-12125	Unbilled Accounts Receivable	161,901.00	
51-00-12129	Collections Receivable	27,230.91	
	Total Category 1212 - Customer Billing:	**486,984.02**	
Category: 1430 - 1430			
51-00-14300	Accum Prov For Uncollectible	-217,370.71	
	Total Category 1430 - 1430:	**-217,370.71**	
Category: 1500 - Capital Assets			
51-00-15100	General Plant	692,799.66	
51-00-15101	Land and Land Rights	257,914.69	
51-00-15102	Water Well # 11	4,537,805.60	
51-00-15103	Dist Reservoirs & Standpipes	953,208.22	
51-00-15104	Services	560,664.29	
51-00-15105	Water Mains	13,254,650.14	
51-00-15106	UPIS-Transportation Equipment	59,363.49	
51-00-15107	Water Valves	241,607.49	
51-00-15108	Water Hydrants	421,495.10	
51-00-15109	Water Well # 4	2,639,352.07	
51-00-15110	Water Well # 10	1,203,126.25	
51-00-15111	Miscellaneous Equipment	131,374.80	
51-00-15112	Water Well # 12	7,621,222.67	
51-00-15113	Water Well # 9	31,639.81	
51-00-15114	Land and Land Rights	14,610.47	
51-00-15115	Meters	887,620.67	
51-00-15116	Communication Equipment	17,599.00	
51-00-15120	Construction Work in Progress	1,803,896.66	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-13,793,256.55	
51-00-15124	Water Well #8	256,891.10	
51-00-15306	Intangible Asset	92,569.52	
51-00-15336	Accum Amortization - Intangible Asset	-53,600.18	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	**24,097,381.48**	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	29,603.85	
	Total Category 1600 - Prepaid Expenses:	**29,603.85**	
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	438,982.95	
	Total Category 1900 - Deferred Assets:	**657,412.04**	
	Total Assets:	**29,187,208.66**	**29,187,208.66**

Liability

Account	Name	Balance	
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	48,107.41	
	Total Category 2110 - Accounts Payable:	**48,107.41**	
Category: 2200 - Accrued Payroll			
51-00-22000	Wage Payable	4,732.54	
51-00-22009	Accrued Vacation	109,278.44	
51-00-22010	Accrued Benefits	2,702.07	
	Total Category 2200 - Accrued Payroll:	**116,713.05**	
Category: 2600 - Deferred Revenues			
51-00-26500	Lessor Deferred Inflow	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	2,416,172.77	
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	2,103,341.71	
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,254,243.03	
51-00-27303	Interest Payable-IEPA L174882	3,745.07	
51-00-27304	Interest Payable-IEPA L175426	13,443.35	
51-00-27305	Interest Payable-IEPA L175571	1,442.38	
51-00-27403	IMRF Payable - Net Pension Obligation	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:	**6,030,232.49**	
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:	**7,660,581.97**	
Equity			
Category: 2900 - Equity			
51-00-29100	Fund Balance (Reserved)	-227,314.85	
51-00-29300	Unappropriated Retained Earnings	20,576,084.04	
51-00-29500	Contributions In Aid Of Construction	224,179.33	
51-00-29501	Accum Amort of Contribution in Aid of Co	-40,491.28	
	Total Category 2900 - Equity:	**20,532,457.24**	
	Total Beginning Equity:	**20,532,457.24**	
Total Revenue		3,318,553.82	
Total Expense		2,324,384.37	
Revenues Over/Under Expenses		**994,169.45**	
	Total Equity and Current Surplus (Deficit):	**21,526,626.69**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**29,187,208.66**

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	1,607,425.32
52-50-11002	First State Bank CD	296,859.29
52-50-11006	Stillman Bank 6 m CD	3,293,469.75
52-50-11101	Allocated Cash	1,016,672.25
	Total Category 1000 - Cash and Investments:	**6,214,626.61**
Category: 1100 - Restricted Assets		
52-50-11008	Cash Held at Paying Agent	138,795.88
	Total Category 1100 - Restricted Assets:	**138,795.88**
Category: 1210 - Accounts Receivable		
52-50-12100	Accounts Receivable	258,365.18
52-50-12108	Interest & Dividends Receivable	14,564.40
52-50-12130	Miscellaneous Accounts Receivable	21,779.51
	Total Category 1210 - Accounts Receivable:	**294,709.09**
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	360,075.05
52-50-12125	Unbilled Accounts Receivable	188,752.00
52-50-12129	Collections Receivable	29,099.45
	Total Category 1212 - Customer Billing:	**577,926.50**
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	40,959.46
	Total Category 1290 - Special Assessments:	**40,959.46**
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
	Total Category 1430 - 1430:	**-68,212.58**
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,597,126.27
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89

Account	Name	Balance	
52-50-15157	Construction Work in Progress	3,830,470.15	
52-50-15160	SCADA System	7,495.17	
52-50-15161	Membrane - Air Diffusers	6,533.92	
52-50-15162	Pumps and Control Panels	22,689.78	
52-50-15163	One Ton Truck	41,432.31	
52-50-15164	Completed Const Not Classified	7,329,586.38	
52-50-15165	Accumulated Provision For Depr	-32,773,581.14	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	76,447.42	
52-50-15336	Accum Amortization - Intangible Asset	-16,244.07	
	Total Category 1500 - Capital Assets:	**23,766,286.26**	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	50,909.56	
	Total Category 1600 - Prepaid Expenses:	**50,909.56**	
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:	**31,598,867.90**	**31,598,867.90**
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	54,561.83	
	Total Category 2110 - Accounts Payable:	**54,561.83**	
Category: 2200 - Accrued Payroll			
52-50-22000	Wage Payable	4,429.34	
52-50-22009	Accrued Vacation	91,426.66	
52-50-22010	Accrued Benefits	2,528.64	
	Total Category 2200 - Accrued Payroll:	**98,384.64**	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	94,100.29	
52-50-27305	Lease Liability	60,179.67	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upg	20,408.48	
52-50-27307	Interest Payable Accrued-IEPA Askvig	196.05	
52-50-27403	IMRF Payable - Net Pension Obligation	423,742.32	
52-50-27406	OPEB Liability	104,117.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	4,522,211.24	
	Total Category 2700 - Long-Term Liabilities:	**5,224,955.05**	
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:	**5,406,060.60**	
Equity			
Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	1,560,473.18	
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	

Account	Name	Balance	
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92	
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12	
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12	
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70	
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86	
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22	
52-50-29558	Acc Amort CIAC-Dist Main	-558.96	
	Total Category 2900 - Equity:	**25,780,126.87**	
	Total Beginning Equity:	**25,780,126.87**	
Total Revenue		1,442,965.57	
Total Expense		1,030,285.14	
Revenues Over/Under Expenses		**412,680.43**	
	Total Equity and Current Surplus (Deficit):	**26,192,807.30**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**31,598,867.90**

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	546,571.10	
53-00-10131	Illinois Funds - Solid Waste	4,339,868.93	
53-00-11101	Allocated Cash	-488,359.91	
	Total Category 1000 - Cash and Investments:	**4,398,080.12**	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	272,677.26	
	Total Category 1210 - Accounts Receivable:	**272,677.26**	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	447,076.79	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-375,708.30	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Deprecia	-125,386.27	
	Total Category 1500 - Capital Assets:	**779,931.26**	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	4,453.85	
	Total Category 1600 - Prepaid Expenses:	**4,453.85**	
	Total Assets:	**5,455,142.49**	**5,455,142.49**
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	**180,780.61**	
	Total Liability:	**180,780.61**	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,190,545.09	
	Total Category 2900 - Equity:	**5,190,545.09**	
	Total Beginning Equity:	**5,190,545.09**	
Total Revenue		365,188.06	
Total Expense		281,371.27	
Revenues Over/Under Expenses		**83,816.79**	
	Total Equity and Current Surplus (Deficit):	**5,274,361.88**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**5,455,142.49**

Balance Sheet **As Of 03/31/2025**

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	14,595,877.94
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,260,438.83
54-90-10133	Central Bank Investment	2,164,617.03
54-90-10144	Stillman Bank 12 m CD	5,476,437.96
	Total Category 1000 - Cash and Investments:	**33,498,721.76**
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	654,745.52
54-90-11016	2021-2022 Electric Bond	4,403,720.15
	Total Category 1100 - Restricted Assets:	**5,058,465.67**
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	14,838.90
54-90-12131	Miscellaneous Accounts Receivable	108,165.66
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	**532,048.98**
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,436,210.02
54-90-12121	Unapplied Credits	-144,293.79
54-90-12122	Rochelle City Tax Receivable	42,781.40
54-90-12123	Public Utilities Tax Receivable	113,276.64
54-90-12124	Hillcrest Tax Receivable	2,523.98
54-90-12125	Unbilled Accounts Receivable	630,663.00
54-90-12126	Contract Payments Receivable	9,663.70
54-90-12129	Collections Receivable	190,639.24
	Total Category 1212 - Customer Billing:	**4,281,464.19**
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
	Total Category 1430 - 1430:	**-1,335,829.74**
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Eqiupment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	5,007,871.29
54-10-15178	Completed Construction Not Classified - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generat	-8,540,769.50
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,137,226.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	21,300,400.50
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,683,507.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Account	Name	Balance	
54-60-15200	Power Operated Equipment	32,981.00	
54-60-15201	Communication Equipment	1,394,050.10	
54-60-15202	Miscellaneous Equipment	5,214.06	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Impro	-3,351,929.10	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,548,330.08	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fix	-4,261,591.84	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,745,330.61	
54-60-15209	Accum Prov for Depr - Underground Cond	-13,737,133.88	
54-60-15210	Accum Prov for Depr - Services	-1,772,641.08	
54-60-15211	Accum Prov for Depr - Meters	-1,245,184.97	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sign	-1,968,577.57	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & E	-299,596.73	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,513,545.43	
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28	
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
54-60-15220	Accum Prov for Depr - Power Operated Eq	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Eq	-983,272.34	
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Pro	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,944,042.36	
54-60-15301	Intangible Asset	208,061.80	
54-60-15336	Accum Amortization - Intangible Asset	-43,037.23	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & E	-49,296.22	
54-90-15001	Construction Work in Progress	2,779,455.28	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & E	-24,988.08	
54-90-15230	Utility General Plant	58,805.55	
54-90-15231	Office Furniture & Equipment	84,896.30	
54-90-15232	Other Property	2,000,000.00	
54-90-15233	Completed Const Not Classified	1,305,631.38	
54-90-15234	Accum Prov For Depr - Admin	-1,502,505.19	
	Total Category 1500 - Capital Assets:	**48,964,213.98**	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,964,164.56	
	Total Category 1540 - Inventories:	**1,964,164.56**	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	307,883.64	
	Total Category 1600 - Prepaid Expenses:	**307,883.64**	
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:	**94,994,914.40**	**94,994,914.40**

Liability

Account	Name	Balance
Category: 2110 - Accounts Payable		
54-00-21300	Accounts Payable Allocation	2,252,681.33
54-90-21265	Rochelle City Tax	59,343.59
54-90-21266	Public Utilities Tax	149,482.87
54-90-21267	Hillcrest Tax	1,580.32
	Total Category 2110 - Accounts Payable:	**2,463,088.11**
Category: 2200 - Accrued Payroll		
54-90-22000	Wage Payable	16,603.33

Account	Name	Balance
54-90-22009	Accrued Vacation	298,782.76
54-90-22010	Accrued Benefits	9,496.71
	Total Category 2200 - Accrued Payroll:	**324,882.80**
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	308,818.00
54-00-27414	2021 Holcomb Bank Loan	335,036.82
54-60-27305	Lease Liability	165,188.39
54-90-27000	IMRF Payable - Net Pension Obligation	1,248,228.00
54-90-27204	2023 Revenue Bond Payable	4,570,000.00
54-90-27205	2022 Revenue Bond Payable	7,295,000.00
54-90-27206	2021 Revenue Bond Payable	6,430,000.00
54-90-27211	Bond Premium-2021	692,324.52
54-90-27212	Bond Premium-2022	676,604.43
54-90-27213	Bond Premium-2023	310,259.40
54-90-27308	Interest Payable Accrued-2021	36,525.00
54-90-27309	Interest Payable Accrued - 2022	41,441.67
54-90-27311	Interest Payable Accured - 2023	36,008.33
	Total Category 2700 - Long-Term Liabilities:	**22,145,434.56**
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:	**25,016,746.69**

Equity

Account	Name	Balance
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	28,095,359.25
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	**74,168,286.17**
	Total Beginning Equity:	**74,168,286.17**
Total Revenue		10,791,350.39
Total Expense		14,981,468.85
Revenues Over/Under Expenses		**-4,190,118.46**
	Total Equity and Current Surplus (Deficit):	**69,978,167.71**

Total Liabilities, Equity and Current Surplus (Deficit): **94,994,914.40**

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	245,403.19	
	Total Category 1000 - Cash and Investments:	**245,403.19**	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	387,058.37	
	Total Category 1100 - Restricted Assets:	**387,058.37**	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	78,566.28	
55-00-12140	Lease Receivable	1,311,227.16	
55-32-12100	Accounts Receivable	32,315.76	
	Total Category 1210 - Accounts Receivable:	**1,422,109.20**	
Category: 1430 - 1430			
55-32-14300	Accum Prov For Uncollectible	-8,970.60	
	Total Category 1430 - 1430:	**-8,970.60**	
Category: 1500 - Capital Assets			
55-00-15235	Land	519,453.00	
55-00-15236	Accum Prov For Depreciation - Tech Cente	-2,719,987.30	
55-00-15237	General Plant Equipment	1,225,285.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-00-15300	Intangible Asset	18,368.57	
55-00-15336	Accum Amortization - Intangible Asset	-11,914.74	
55-32-15239	Accum Prov For Depreciation - Communic	-3,442,007.71	
55-32-15240	General Plant Equipment	2,292,003.90	
55-32-15241	Telecommunications	99,830.69	
55-32-15242	General Plant Fiber	1,331,829.58	
55-32-15243	Utility System	25,731.00	
55-32-15244	Furniture	5,290.40	
	Total Category 1500 - Capital Assets:	**3,771,037.10**	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,026.14	
	Total Category 1600 - Prepaid Expenses:	**2,026.14**	
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	37,831.87	
55-32-19000	Deferred Outflows of Resources	172,349.10	
	Total Category 1900 - Deferred Assets:	**336,273.53**	
	Total Assets:	**6,154,936.93**	**6,154,936.93**
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	11,055.22	
	Total Category 2110 - Accounts Payable:	**11,055.22**	
Category: 2200 - Accrued Payroll			
55-00-22000	Wage Payable	35.71	
55-32-22010	Accrued Benefits	12.33	
	Total Category 2200 - Accrued Payroll:	**48.04**	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	1,268,571.94	
	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	1,345,000.00	

Account	Name	Balance	
55-00-27412	2017 Debt Certificate Premium	30,827.40	
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:	**2,063,286.17**	
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:	**3,357,354.12**	

Equity

Account	Name	Balance	
Category: 2900 - Equity			
55-00-29200	Fund Balance (Unreserved)	2,432,116.78	
55-32-29500	Contributed Capital	352,922.11	
	Total Category 2900 - Equity:	**2,785,038.89**	
	Total Beginning Equity:	**2,785,038.89**	
Total Revenue		211,309.01	
Total Expense		198,765.09	
Revenues Over/Under Expenses		**12,543.92**	
	Total Equity and Current Surplus (Deficit):	**2,797,582.81**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**6,154,936.93**

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	589,271.31	
	Total Category 1000 - Cash and Investments:	**589,271.31**	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-30,700.17	
56-40-15245	Equipment	39,609.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	**9,539.81**	
Category: 1600 - Prepaid Expenses			
56-40-16000	Prepaid Insurance	5,251.36	
	Total Category 1600 - Prepaid Expenses:	**5,251.36**	
	Total Assets:	**604,062.48**	**604,062.48**
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	29,296.77	
	Total Category 2110 - Accounts Payable:	**29,296.77**	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	2,430.32	
56-40-22009	Accrued Vacation	58,472.52	
56-40-22010	Accrued Benefits	1,402.20	
	Total Category 2200 - Accrued Payroll:	**62,305.04**	
	Total Liability:	**91,601.81**	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	475,392.94	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	**506,232.55**	
	Total Beginning Equity:	**506,232.55**	
Total Revenue		346,860.93	
Total Expense		340,632.81	
Revenues Over/Under Expenses		**6,228.12**	
	Total Equity and Current Surplus (Deficit):	**512,460.67**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**604,062.48**

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	9,528.32	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	16,009.54	
	Total Category 1000 - Cash and Investments:	**25,737.86**	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	59,196.88	
	Total Category 1100 - Restricted Assets:	**59,196.88**	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	234.77	
57-00-12130	Miscellaneous Accounts Receivable	9,832.09	
57-00-12140	Lease Receivable	715,128.49	
57-00-12160	Property Tax Receivable	56,758.89	
	Total Category 1210 - Accounts Receivable:	**781,954.24**	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,850,682.75	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,775,691.54	
57-00-15250	Miscellaneous Equipment	107,303.42	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-99,048.60	
57-00-15252	Construction Work in Progress	22,870.02	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro|	-1,958,171.52	
	Total Category 1500 - Capital Assets:	**3,916,814.77**	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	7,503.49	
57-00-16001	Prepaid Aviation Fuel	63,686.24	
	Total Category 1600 - Prepaid Expenses:	**71,189.73**	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	5,775.00	
57-00-19109	Loss on Refunding	10,650.02	
	Total Category 1900 - Deferred Assets:	**16,425.02**	
	Total Assets:	**4,871,318.50**	**4,871,318.50**
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	9,551.23	
	Total Category 1212 - Customer Billing:	**9,551.23**	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	7,226.68	
	Total Category 2110 - Accounts Payable:	**7,226.68**	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	683.49	
57-00-22009	Accrued Vacation	9,613.61	
57-00-22010	Accrued Benefits	389.07	
	Total Category 2200 - Accrued Payroll:	**10,686.17**	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	66,498.84	
57-00-26500	Lessor Deferred Inflow	688,945.02	
	Total Category 2600 - Deferred Revenues:	**755,443.86**	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	280,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	4,196.88	
57-00-27403	IMRF Payable - Net Pension Obligation	45,985.75	

Account	Name	Balance	
57-00-27406	OPEB Liability	11,470.00	
	Total Category 2700 - Long-Term Liabilities:	**341,652.63**	
Category: 2790 - Deferred Liabilities			
57-00-26300	Deferred Inflows - OPEB	1,520.00	
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:	**1,069,616.03**	
Equity			
Category: 2900 - Equity			
57-00-29200	Fund Balance (Unreserved)	1,432,552.31	
57-00-29800	Investment - Fixed Assets	2,348,148.46	
	Total Category 2900 - Equity:	**3,780,700.77**	
	Total Beginning Equity:	**3,780,700.77**	
Total Revenue		120,261.86	
Total Expense		99,260.16	
Revenues Over/Under Expenses		**21,001.70**	
	Total Equity and Current Surplus (Deficit):	**3,801,702.47**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**4,871,318.50**

Balance Sheet **As Of 03/31/2025**

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	405,604.20	
58-00-11101	Allocated Cash	367,046.26	
	Total Category 1000 - Cash and Investments:	**772,650.46**	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	233,618.00	
	Total Category 1210 - Accounts Receivable:	**233,618.00**	
	Total Assets:	**1,006,268.46**	**1,006,268.46**
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	105,578.45	
	Total Category 2110 - Accounts Payable:	**105,578.45**	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	5,239.33	
58-00-22010	Accrued Benefits	3,105.63	
	Total Category 2200 - Accrued Payroll:	**8,344.96**	
	Total Liability:	**113,923.41**	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	804,521.94	
	Total Category 2900 - Equity:	**804,521.94**	
	Total Beginning Equity:	**804,521.94**	
Total Revenue		344,525.89	
Total Expense		256,702.78	
Revenues Over/Under Expenses		**87,823.11**	
	Total Equity and Current Surplus (Deficit):	**892,345.05**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,006,268.46**

Balance Sheet

As Of 03/31/2025

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	408,408.04	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-374,775.00	
	Total Category 1000 - Cash and Investments:	**34,233.04**	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	6,293.83	
	Total Category 1600 - Prepaid Expenses:	**6,293.83**	
	Total Assets:	**40,526.87**	**40,526.87**
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	43.00	
59-00-21300	Accounts Payable Allocation	5,828.28	
	Total Category 2110 - Accounts Payable:	**5,871.28**	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	581.51	
59-00-22010	Accrued Benefits	344.88	
	Total Category 2200 - Accrued Payroll:	**926.39**	
	Total Liability:	**6,797.67**	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	10,715.53	
	Total Category 2900 - Equity:	**10,715.53**	
	Total Beginning Equity:	**10,715.53**	
Total Revenue		80,731.11	
Total Expense		57,717.44	
Revenues Over/Under Expenses		**23,013.67**	
	Total Equity and Current Surplus (Deficit):	**33,729.20**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**40,526.87**

Balance Sheet **As Of 03/31/2025**

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	205,803.25	
	Total Category 1000 - Cash and Investments:	**205,803.25**	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	46,809.59	
	Total Category 1210 - Accounts Receivable:	**46,809.59**	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	9,320.24	
	Total Category 1212 - Customer Billing:	**9,320.24**	
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**	
Category: 1600 - Prepaid Expenses			
64-00-16000	Prepaid Insurance	8,305.44	
	Total Category 1600 - Prepaid Expenses:	**8,305.44**	
	Total Assets:	**467,929.03**	**467,929.03**
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	108,350.50	
64-00-21300	Accounts Payable Allocation	20,329.69	
	Total Category 2110 - Accounts Payable:	**128,680.19**	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	5,366.88	
64-00-22009	Accrued Vacation	115,793.67	
64-00-22010	Accrued Benefits	3,088.71	
	Total Category 2200 - Accrued Payroll:	**124,249.26**	
	Total Liability:	**252,929.45**	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	145,423.37	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	**130,711.00**	
	Total Beginning Equity:	**130,711.00**	
Total Revenue		433,087.37	
Total Expense		348,798.79	
Revenues Over/Under Expenses		**84,288.58**	
	Total Equity and Current Surplus (Deficit):	**214,999.58**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**467,929.03**