



Rochelle, IL

Balance Sheet

Account Summary

As Of 06/30/2026

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	800.00
01-00-10120	Flex Spending	17,474.53
01-00-10121	Police K-9 Fund	33,491.01
01-00-10122	Police Bond Fund	856.59
01-00-10123	Police DUI Fund	45,009.46
01-00-10124	Police Vehicle Fund	2,874.60
01-00-10125	Police Drug Enforcement Fund	5,553.22
01-00-10126	Illinois Funds - Cemetery	147,043.08
01-00-10127	Illinois Funds - Taxes	4,793,874.89
01-00-10129	Police E-Citation Fees	4,143.59
01-00-11101	Allocated Cash	4,385,484.21
Total Category 1000 - Cash and Investments:		9,436,605.18
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	674,271.20
01-00-12131	Miscellaneous Accounts Receivable	519,110.79
01-00-12160	Property Tax Receivable	2,112,264.05
01-00-12161	Accounts Receivable From Other Governn	1,102,269.17
01-00-12162	Accounts Receivable	29,207.49
Total Category 1210 - Accounts Receivable:		4,437,122.70
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	10,633.72
01-00-12129	Collections Receivable	2,097.23
Total Category 1212 - Customer Billing:		12,730.95
Category: 1600 - Prepaid Expenses		
01-00-16110	Pre Paid Expenses	475.00
Total Category 1600 - Prepaid Expenses:		475.00
Total Assets:		13,886,933.83
		13,886,933.83
Liability		
Category: 2110 - Accounts Payable		
01-00-21211	FICA OASB Tax Payable	0.34
01-00-21233	Health Insurance Payable	-323,900.31
01-00-21234	Life Insurance	-2,746.28
01-00-21250	Donations	80.00
01-00-21262	Police Bonds Payable	-678.09
01-00-21264	Dental & Vision Insurance	-10,683.04
01-00-21300	Accounts Payable Allocation	155,651.70
01-00-21902	Ambulance Fees Payable (MEDICAID OVEI	182,885.74
Total Category 2110 - Accounts Payable:		610.06
Category: 2200 - Accrued Payroll		
01-00-22001	Accrued Wages	118,050.56
Total Category 2200 - Accrued Payroll:		118,050.56
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	2,112,264.05
Total Category 2600 - Deferred Revenues:		2,112,264.05
Total Liability:		2,230,924.67
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58

Balance Sheet**As Of 06/30/2026**

Account	Name	Balance
01-00-29200	Fund Balance (Unreserved)	11,282,051.57
	Total Category 2900 - Equity:	11,466,143.15
	Total Beginning Equity:	11,466,143.15
Total Revenue		7,250,399.77
Total Expense		7,060,533.76
Revenues Over/Under Expenses		189,866.01
	Total Equity and Current Surplus (Deficit):	11,656,009.16
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,886,933.83</u>

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	-3,158.54	
	Total Category 1000 - Cash and Investments:	-3,158.54	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	31,993.58	
	Total Category 1210 - Accounts Receivable:	31,993.58	
	Total Assets:	28,835.04	28,835.04
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	31,993.58	
	Total Category 2600 - Deferred Revenues:	31,993.58	
	Total Liability:	31,993.58	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,395.68	
	Total Category 2900 - Equity:	1,395.68	
	Total Beginning Equity:	1,395.68	
Total Revenue		18,160.88	
Total Expense		22,715.10	
Revenues Over/Under Expenses		-4,554.22	
	Total Equity and Current Surplus (Deficit):	-3,158.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		28,835.04

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-70,150.41	
	Total Category 1000 - Cash and Investments:	-70,150.41	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	455,134.42	
	Total Category 1210 - Accounts Receivable:	455,134.42	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	191,010.82	
	Total Category 1600 - Prepaid Expenses:	191,010.82	
	Total Assets:	575,994.83	575,994.83
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	455,134.42	
	Total Category 2600 - Deferred Revenues:	455,134.42	
	Total Liability:	455,134.42	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	91,626.74	
	Total Category 2900 - Equity:	91,626.74	
	Total Beginning Equity:	91,626.74	
Total Revenue		258,287.52	
Total Expense		229,053.85	
Revenues Over/Under Expenses		29,233.67	
	Total Equity and Current Surplus (Deficit):	120,860.41	
	Total Liabilities, Equity and Current Surplus (Deficit):		575,994.83

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	10,186.42	
	Total Category 1000 - Cash and Investments:	10,186.42	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,901.66	
	Total Category 1210 - Accounts Receivable:	114,901.66	
	Total Assets:	125,088.08	125,088.08
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	114,901.66	
	Total Category 2600 - Deferred Revenues:	114,901.66	
	Total Liability:	114,901.66	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	24,092.13	
	Total Category 2900 - Equity:	24,092.13	
	Total Beginning Equity:	24,092.13	
Total Revenue		65,305.88	
Total Expense		79,211.59	
Revenues Over/Under Expenses		-13,905.71	
	Total Equity and Current Surplus (Deficit):	10,186.42	
	Total Liabilities, Equity and Current Surplus (Deficit):		125,088.08

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	-5,715.00	
	Total Category 1000 - Cash and Investments:	-5,715.00	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	319,935.76	
	Total Category 1210 - Accounts Receivable:	319,935.76	
	Total Assets:	314,220.76	314,220.76
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	319,935.76	
	Total Category 2600 - Deferred Revenues:	319,935.76	
	Total Liability:	319,935.76	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-27,901.80	
	Total Category 2900 - Equity:	-27,901.80	
	Total Beginning Equity:	-27,901.80	
Total Revenue		181,656.14	
Total Expense		159,469.34	
Revenues Over/Under Expenses		22,186.80	
	Total Equity and Current Surplus (Deficit):	-5,715.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		314,220.76

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Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	681,733.13	
15-00-11101	Allocated Cash	204,258.89	
	Total Category 1000 - Cash and Investments:	885,992.02	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	8,001.50	
	Total Category 1210 - Accounts Receivable:	8,001.50	
	Total Assets:	893,993.52	893,993.52
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	958,313.40	
	Total Category 2900 - Equity:	958,313.40	
	Total Beginning Equity:	958,313.40	
Total Revenue		114,722.12	
Total Expense		179,042.00	
Revenues Over/Under Expenses		-64,319.88	
	Total Equity and Current Surplus (Deficit):	893,993.52	
	Total Liabilities, Equity and Current Surplus (Deficit):		893,993.52

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Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
16-00-11101	Allocated Cash	-422.65	
	Total Category 1000 - Cash and Investments:	-422.65	
	Total Assets:	-422.65	-422.65
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
16-00-29200	Fund Balance (Reserved)	-16,151.53	
	Total Category 2900 - Equity:	-16,151.53	
	Total Beginning Equity:	-16,151.53	
Total Revenue		15,728.88	
Total Expense		0.00	
Revenues Over/Under Expenses		15,728.88	
	Total Equity and Current Surplus (Deficit):	-422.65	
	Total Liabilities, Equity and Current Surplus (Deficit):	-422.65	

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,265,952.73	
17-00-11101	Allocated Cash	28,567.82	
	Total Category 1000 - Cash and Investments:	1,294,520.55	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	38,241.78	
	Total Category 1210 - Accounts Receivable:	38,241.78	
	Total Assets:	1,332,762.33	1,332,762.33
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,090,910.12	
	Total Category 2900 - Equity:	1,090,910.12	
	Total Beginning Equity:	1,090,910.12	
Total Revenue		241,852.21	
Total Expense		0.00	
Revenues Over/Under Expenses		241,852.21	
	Total Equity and Current Surplus (Deficit):	1,332,762.33	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,332,762.33

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	505,062.14	
	Total Category 1000 - Cash and Investments:	505,062.14	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	64,314.21	
	Total Category 1210 - Accounts Receivable:	64,314.21	
	Total Assets:	569,376.35	569,376.35
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	308,691.35	
	Total Category 2900 - Equity:	308,691.35	
	Total Beginning Equity:	308,691.35	
Total Revenue		288,424.94	
Total Expense		27,739.94	
Revenues Over/Under Expenses		260,685.00	
	Total Equity and Current Surplus (Deficit):	569,376.35	
	Total Liabilities, Equity and Current Surplus (Deficit):		569,376.35

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	228,096.74	
19-00-11101	Allocated Cash	82,631.59	
	Total Category 1000 - Cash and Investments:	310,728.33	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	20,834.21	
19-00-12108	Interest & Dividends Rreceivable	2,767.16	
	Total Category 1210 - Accounts Receivable:	23,601.37	
	Total Assets:	334,329.70	334,329.70
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	2,872.25	
	Total Category 2110 - Accounts Payable:	2,872.25	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	205.48	
19-00-22010	Accrued Benefits	77.29	
	Total Category 2200 - Accrued Payroll:	282.77	
	Total Liability:	3,155.02	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	282,977.33	
	Total Category 2900 - Equity:	282,977.33	
	Total Beginning Equity:	282,977.33	
Total Revenue		164,159.25	
Total Expense		115,961.90	
Revenues Over/Under Expenses		48,197.35	
	Total Equity and Current Surplus (Deficit):	331,174.68	
	Total Liabilities, Equity and Current Surplus (Deficit):		334,329.70

Balance Sheet

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Account	Name	Balance	
Fund: 20 - Sales Tax			
Assets			
Category: 1000 - Cash and Investments			
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	4,717,448.51	
20-00-11101	Allocated Cash	-3,449,664.19	
	Total Category 1000 - Cash and Investments:	1,267,784.32	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	485,018.05	
	Total Category 1210 - Accounts Receivable:	485,018.05	
	Total Assets:	1,752,802.37	1,752,802.37
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,157,330.26	
	Total Category 2900 - Equity:	1,157,330.26	
	Total Beginning Equity:	1,157,330.26	
Total Revenue		1,145,749.24	
Total Expense		550,277.13	
Revenues Over/Under Expenses		595,472.11	
	Total Equity and Current Surplus (Deficit):	1,752,802.37	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,752,802.37

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	570,202.14	
21-00-11101	Allocated Cash	1,385,972.63	
	Total Category 1000 - Cash and Investments:	1,956,174.77	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	1,152.89	
	Total Category 1210 - Accounts Receivable:	1,152.89	
	Total Assets:	1,957,327.66	1,957,327.66
Liability			
Category: 2110 - Accounts Payable			
21-00-21300	Accounts Payable Allocation	675.00	
	Total Category 2110 - Accounts Payable:	675.00	
	Total Liability:	675.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,662,410.37	
	Total Category 2900 - Equity:	1,662,410.37	
	Total Beginning Equity:	1,662,410.37	
Total Revenue		319,407.29	
Total Expense		25,165.00	
Revenues Over/Under Expenses		294,242.29	
	Total Equity and Current Surplus (Deficit):	1,956,652.66	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,957,327.66

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As Of 06/30/2026

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	32,376.12	
	Total Category 1000 - Cash and Investments:	32,376.12	
	Total Assets:	32,376.12	32,376.12
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	37,509.56	
	Total Category 2900 - Equity:	37,509.56	
	Total Beginning Equity:	37,509.56	
Total Revenue		315.02	
Total Expense		5,448.46	
Revenues Over/Under Expenses		-5,133.44	
	Total Equity and Current Surplus (Deficit):	32,376.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		32,376.12

Balance Sheet

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Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	-840,914.63	
	Total Category 1000 - Cash and Investments:	-840,914.63	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,597,666.64	
	Total Category 1100 - Restricted Assets:	2,597,666.64	
	Total Assets:	1,756,752.01	<u>1,756,752.01</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,660,898.58	
	Total Category 2900 - Equity:	2,660,898.58	
	Total Beginning Equity:	2,660,898.58	
Total Revenue		376,721.84	
Total Expense		1,280,868.41	
Revenues Over/Under Expenses		-904,146.57	
	Total Equity and Current Surplus (Deficit):	1,756,752.01	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,756,752.01</u>

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	56,741.48	
24-00-11101	Allocated Cash	132,154.57	
	Total Category 1000 - Cash and Investments:	188,896.05	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	665.97	
	Total Category 1210 - Accounts Receivable:	665.97	
	Total Assets:	189,562.02	189,562.02
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)	161,846.59	
	Total Category 2900 - Equity:	161,846.59	
	Total Beginning Equity:	161,846.59	
Total Revenue		25,949.93	
Total Expense		0.00	
Revenues Over/Under Expenses		25,949.93	
	Total Equity and Current Surplus (Deficit):	187,796.52	
	Total Liabilities, Equity and Current Surplus (Deficit):		189,562.02

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Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	362,523.17	
	Total Category 1000 - Cash and Investments:	362,523.17	
	Total Assets:	362,523.17	362,523.17
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	212,356.51	
	Total Category 2900 - Equity:	212,356.51	
	Total Beginning Equity:	212,356.51	
Total Revenue		152,531.66	
Total Expense		2,365.00	
Revenues Over/Under Expenses		150,166.66	
	Total Equity and Current Surplus (Deficit):	362,523.17	
	Total Liabilities, Equity and Current Surplus (Deficit):		362,523.17

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,333,375.73	
	Total Category 1000 - Cash and Investments:	-1,333,375.73	
Category: 1100 - Restricted Assets			
36-00-11003	Cash Held at Paying Agent	640,100.00	
	Total Category 1100 - Restricted Assets:	640,100.00	
	Total Assets:	-693,275.73	-693,275.73
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	-20,374.50	
36-00-21300	Accounts Payable Allocation	4,279.52	
	Total Category 2110 - Accounts Payable:	-16,094.98	
	Total Liability:	-16,094.98	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-642,170.14	
	Total Category 2900 - Equity:	-642,170.14	
	Total Beginning Equity:	-642,170.14	
Total Revenue		648,814.46	
Total Expense		683,825.07	
Revenues Over/Under Expenses		-35,010.61	
	Total Equity and Current Surplus (Deficit):	-677,180.75	
	Total Liabilities, Equity and Current Surplus (Deficit):	-693,275.73	-693,275.73

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Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	126,270.25	
	Total Category 1000 - Cash and Investments:	126,270.25	
	Total Assets:	126,270.25	126,270.25
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
37-00-29200	Fund Balance (Unreserved)	128,794.68	
	Total Category 2900 - Equity:	128,794.68	
	Total Beginning Equity:	128,794.68	
Total Revenue		2,850.57	
Total Expense		5,375.00	
Revenues Over/Under Expenses		-2,524.43	
	Total Equity and Current Surplus (Deficit):	126,270.25	
	Total Liabilities, Equity and Current Surplus (Deficit):		126,270.25

Balance Sheet

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Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,691,438.29
51-00-11101	Allocated Cash	157,408.14
	Total Category 1000 - Cash and Investments:	1,848,846.43
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	937.90
51-00-12140	Lease Receivable	1,027,534.93
	Total Category 1210 - Accounts Receivable:	1,028,472.83
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	376,069.79
51-00-12125	Unbilled Accounts Receivable	67,243.00
51-00-12129	Collections Receivable	22,731.73
	Total Category 1212 - Customer Billing:	466,044.52
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	148,874.80
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	7,803,607.62
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-14,856,565.34
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	92,569.52
51-00-15336	Accum Amortization - Intangible Asset	-80,400.27
51-00-15900	Asset Retirement Obligation	-465,300.00
	Total Category 1500 - Capital Assets:	29,024,483.56
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	57,110.73
	Total Category 1600 - Prepaid Expenses:	57,110.73
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	173,759.09
51-00-19101	Deferred Outflows - OPEB	31,225.00
51-00-19102	Deferred Outflows - ARO	433,719.54
	Total Category 1900 - Deferred Assets:	638,703.63
	Total Assets:	32,926,204.12
		32,926,204.12
Liability		

Balance Sheet
As Of 06/30/2026

Account	Name	Balance
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	116,770.18
	Total Category 2110 - Accounts Payable:	116,770.18
Category: 2200 - Accrued Payroll		
51-00-22000	Wage Payable	6,087.58
51-00-22009	Accrued Vacation	117,899.60
51-00-22010	Accrued Benefits	2,669.14
	Total Category 2200 - Accrued Payroll:	126,656.32
Category: 2300 - RETAINAGE PAYABLE		
51-00-23000	Retainage Payable	-335,985.03
	Total Category 2300 - RETAINAGE PAYABLE:	-335,985.03
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	950,060.44
	Total Category 2600 - Deferred Revenues:	950,060.44
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,234,689.29
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	1,903,493.67
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,181,140.95
51-00-27303	Interest Payable-IEPA L174882	3,463.77
51-00-27304	Interest Payable-IEPA L175426	12,563.06
51-00-27305	Interest Payable-IEPA L175571	2,037.47
51-00-27403	IMRF Payable - Net Pension Obligation	56,824.22
51-00-27406	OPEB Liability	55,041.00
51-00-27600	Lease Liability	12,268.32
	Total Category 2700 - Long-Term Liabilities:	5,461,521.75
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	4,651.00
51-00-27905	Deferred Inflows	3,190.50
	Total Category 2790 - Deferred Liabilities:	7,841.50
	Total Liability:	6,326,865.16
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	5,069,536.38
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:	25,829,308.47
	Total Beginning Equity:	25,829,308.47
Total Revenue		2,486,171.98
Total Expense		1,716,141.49
Revenues Over/Under Expenses		770,030.49
	Total Equity and Current Surplus (Deficit):	26,599,338.96
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>32,926,204.12</u>

Balance Sheet

As Of 06/30/2026

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	1,691,774.25
52-50-11002	First State Bank CD	313,825.19
52-50-11006	Stillman Bank 6 m CD	3,509,321.10
52-50-11101	Allocated Cash	682,454.13
Total Category 1000 - Cash and Investments:		6,197,574.67
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	6,733.52
52-50-12130	Miscellaneous Accounts Receivable	38,074.81
Total Category 1210 - Accounts Receivable:		303,173.51
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	359,501.67
52-50-12125	Unbilled Accounts Receivable	75,258.00
52-50-12129	Collections Receivable	25,444.66
Total Category 1212 - Customer Billing:		460,204.33
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	11,571.46
Total Category 1290 - Special Assessments:		11,571.46
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

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
52-50-15157	Construction Work in Progress	11,545,273.27	
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	-34,600,868.49	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	76,447.42	
52-50-15336	Accum Amortization - Intangible Asset	-33,671.50	
	Total Category 1500 - Capital Assets:	29,636,374.60	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	96,103.89	
	Total Category 1600 - Prepaid Expenses:	96,103.89	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	463,071.12	
52-50-19101	Deferred Outflows - OPEB	83,738.00	
	Total Category 1900 - Deferred Assets:	546,809.12	
	Total Assets:	37,322,394.88	37,322,394.88
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	717,170.11	
	Total Category 2110 - Accounts Payable:	717,170.11	
Category: 2200 - Accrued Payroll			
52-50-22000	Wage Payable	35,868.77	
52-50-22009	Accrued Vacation	140,250.52	
52-50-22010	Accrued Benefits	3,048.96	
	Total Category 2200 - Accrued Payroll:	179,168.25	
Category: 2300 - RETAINAGE PAYABLE			
52-50-23000	Retainage Payable	-547,947.48	
	Total Category 2300 - RETAINAGE PAYABLE:	-547,947.48	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	57,159.04	
52-50-27305	Lease Liability	43,217.08	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upd	19,281.16	
52-50-27307	Interest Payable Accrued-IEPA Askvig	178.63	
52-50-27403	IMRF Payable - Net Pension Obligation	147,409.32	
52-50-27406	OPEB Liability	147,612.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	3,921,591.19	
52-50-27410	IEPA L174374	613,117.34	
	Total Category 2700 - Long-Term Liabilities:	4,949,565.76	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	12,470.00	
52-50-27905	Deferred Inflows	8,453.08	
	Total Category 2790 - Deferred Liabilities:	20,923.08	
	Total Liability:	5,318,879.72	
Equity			
Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	7,423,781.83	
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	

Balance Sheet**As Of 06/30/2026**

Account	Name	Balance
52-50-29517	CIAC-Disposal Equipment	647,356.35
52-50-29518	CIAC-Distribution Main	11,177.00
52-50-29550	Acc Amort CAOC-Services	-116,276.00
52-50-29551	Acc Amort CIAC-Pumping Struct	-17,123.88
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
Total Category 2900 - Equity:		31,643,435.52
Total Beginning Equity:		31,643,435.52
Total Revenue		2,810,840.21
Total Expense		2,450,760.57
Revenues Over/Under Expenses		360,079.64
Total Equity and Current Surplus (Deficit):		32,003,515.16
Total Liabilities, Equity and Current Surplus (Deficit):		<u>37,322,394.88</u>

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	562,984.69	
53-00-10131	Illinois Funds - Solid Waste	4,567,601.52	
53-00-11101	Allocated Cash	-756,770.75	
	Total Category 1000 - Cash and Investments:	4,373,815.46	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	371,458.94	
	Total Category 1210 - Accounts Receivable:	371,458.94	
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	850,117.40	
53-00-15171	Miscellaneous Equipment - Accum Deprec	-415,073.43	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreci	-125,386.27	
	Total Category 1500 - Capital Assets:	1,143,606.74	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	15,674.50	
	Total Category 1600 - Prepaid Expenses:	15,674.50	
	Total Assets:	5,904,555.64	5,904,555.64
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)	5,552,171.03	
	Total Category 2900 - Equity:	5,552,171.03	
	Total Beginning Equity:	5,552,171.03	
Total Revenue		801,567.57	
Total Expense		629,963.57	
Revenues Over/Under Expenses		171,604.00	
	Total Equity and Current Surplus (Deficit):	5,723,775.03	
	Total Liabilities, Equity and Current Surplus (Deficit):		5,904,555.64

Balance Sheet

As Of 06/30/2026

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	7,139,851.96
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10126	Illinois Funds - Electric	11,851,324.95
54-90-10133	Central Bank Investment	2,213,808.35
54-90-10144	Stillman Bank 12 m CD	5,711,924.79
Total Category 1000 - Cash and Investments:		26,918,260.05
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	704,745.52
54-90-11016	2021-2022 Electric Bond	1,771,254.97
Total Category 1100 - Restricted Assets:		2,476,000.49
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	113,330.85
54-90-12131	Miscellaneous Accounts Receivable	1,170,622.84
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		1,692,998.11
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,701,680.46
54-90-12121	Unapplied Credits	-181,802.82
54-90-12122	Rochelle City Tax Receivable	32,247.03
54-90-12123	Public Utilities Tax Receivable	108,482.06
54-90-12124	Hillcrest Tax Receivable	2,762.64
54-90-12125	Unbilled Accounts Receivable	302,869.00
54-90-12126	Contract Payments Receivable	5,158.66
54-90-12129	Collections Receivable	154,457.08
Total Category 1212 - Customer Billing:		4,125,854.11
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
Total Category 1430 - 1430:		-1,335,829.74
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	5,007,871.29
54-10-15178	Completed Construction Not Classified - C	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-9,000,720.08
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	23,104,056.28
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	1,689,132.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78

Balance Sheet

As Of 06/30/2026

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	-3,915,829.74	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,691,145.24	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fi	-4,339,184.08	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-8,911,316.65	
54-60-15209	Accum Prov for Depr - Underground Cond	-14,243,356.43	
54-60-15210	Accum Prov for Depr - Services	-1,910,391.48	
54-60-15211	Accum Prov for Depr - Meters	-1,247,012.81	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sigr	-2,020,692.73	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & I	-299,596.73	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,558,404.50	
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 Ec	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Eq	-1,065,427.94	
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	464,216.08	
54-60-15336	Accum Amortization - Intangible Asset	-120,177.70	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & I	-52,554.58	
54-90-15001	Construction Work in Progress	9,399,068.63	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & I	-26,509.08	
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	-1,573,967.47	
	Total Category 1500 - Capital Assets:	55,260,705.00	
Category: 1540 - Inventories			
54-60-15400	Inventories	2,217,303.68	
	Total Category 1540 - Inventories:	2,217,303.68	
Category: 1600 - Prepaid Expenses			
54-00-16110	Pre Paid Expenses	20,399.00	
54-90-16000	Prepaid Insurance	-331,671.81	
	Total Category 1600 - Prepaid Expenses:	-311,272.81	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	1,368,456.36	
54-00-19101	Deferred Outflows - OPEB	248,374.00	
	Total Category 1900 - Deferred Assets:	1,616,830.36	
	Total Assets:	92,660,849.25	92,660,849.25
Liability			
Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	442,136.09	
54-90-21265	Rochelle City Tax	48,978.63	
54-90-21266	Public Utilities Tax	149,536.87	
54-90-21267	Hillcrest Tax	2,085.64	
	Total Category 2110 - Accounts Payable:	642,737.23	

Balance Sheet

As Of 06/30/2026

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22000	Wage Payable	39,148.33
54-90-22009	Accrued Vacation	350,622.26
54-90-22010	Accrued Benefits	11,519.57
	Total Category 2200 - Accrued Payroll:	401,290.16
Category: 2300 - RETAINAGE PAYABLE		
54-60-23000	Retainage Report	-102,500.34
	Total Category 2300 - RETAINAGE PAYABLE:	-102,500.34
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	437,829.00
54-60-27305	Lease Liability	344,904.26
54-90-27000	IMRF Payable - Net Pension Obligation	428,597.00
54-90-27204	2023 Revenue Bond Payable	4,335,000.00
54-90-27205	2022 Revenue Bond Payable	6,745,000.00
54-90-27206	2021 Revenue Bond Payable	5,945,000.00
54-90-27211	Bond Premium-2021	610,094.07
54-90-27212	Bond Premium-2022	597,928.53
54-90-27213	Bond Premium-2023	282,054.00
54-90-27308	Interest Payable Accrued-2021	33,291.67
54-90-27309	Interest Payable Accrued - 2022	37,775.00
54-90-27311	Interest Payable Accrued - 2023	34,050.00
	Total Category 2700 - Long-Term Liabilities:	19,831,523.53
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	36,984.00
54-00-27905	Deferred Inflows	24,895.22
	Total Category 2790 - Deferred Liabilities:	61,879.22
	Total Liability:	20,834,929.80
Equity		
Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	28,258,898.45
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
	Total Category 2900 - Equity:	74,331,825.37
	Total Beginning Equity:	74,331,825.37
Total Revenue		19,793,295.61
Total Expense		22,299,201.53
Revenues Over/Under Expenses		-2,505,905.92
	Total Equity and Current Surplus (Deficit):	71,825,919.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>92,660,849.25</u>

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	-8,238.91	
	Total Category 1000 - Cash and Investments:	-8,238.91	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	395,854.34	
	Total Category 1100 - Restricted Assets:	395,854.34	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	64,653.40	
55-00-12140	Lease Receivable	1,145,428.61	
55-32-12100	Accounts Receivable	22,197.76	
	Total Category 1210 - Accounts Receivable:	1,232,279.77	
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	-2,825,652.07	
55-00-15237	General Plant Equipment	1,230,910.29	
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	-17,872.11	
55-32-15239	Accum Prov For Depreciation - Communic	-3,475,810.75	
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:	3,631,236.92	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	4,039.59	
	Total Category 1600 - Prepaid Expenses:	4,039.59	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	86,879.56	
55-00-19101	Deferred Outflows - OPEB	42,578.00	
55-00-19106	Loss on Refunding	37,831.87	
55-32-19000	Deferred Outflows of Resources	150,649.10	
	Total Category 1900 - Deferred Assets:	317,938.53	
	Total Assets:	5,564,139.64	5,564,139.64
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	14,486.37	
	Total Category 2110 - Accounts Payable:	14,486.37	
Category: 2200 - Accrued Payroll			
55-00-22000	Wage Payable	-125.00	
	Total Category 2200 - Accrued Payroll:	-125.00	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	1,088,968.34	
	Total Category 2600 - Deferred Revenues:	1,088,968.34	
Category: 2700 - Long-Term Liabilities			
55-00-27305	Lease Liability	499.80	
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	28,411.12	
55-00-27406	OPEB Liability	75,057.00	
55-00-27411	2017A Debt Certificates	1,025,000.00	
55-00-27412	2017 Debt Certificate Premium	20,028.00	

Balance Sheet**As Of 06/30/2026**

Account	Name	Balance
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13
55-32-27403	IMRF Payable - Net Pension Obligation	50,071.24
Total Category 2700 - Long-Term Liabilities:		1,608,111.58
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	6,340.00
55-00-27905	Deferred Inflows	1,596.26
55-32-27905	Deferred Inflows	2,777.49
Total Category 2790 - Deferred Liabilities:		10,713.75
Total Liability:		2,722,155.04

Equity

Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,677,609.14
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		3,030,531.25
Total Beginning Equity:		3,030,531.25
Total Revenue		558,925.71
Total Expense		747,472.36
Revenues Over/Under Expenses		-188,546.65
Total Equity and Current Surplus (Deficit):		2,841,984.60
Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,564,139.64</u>

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	529,300.98	
	Total Category 1000 - Cash and Investments:	529,300.98	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-40,615.10	
56-40-15245	Equipment	174,309.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	134,324.88	
	Total Assets:	663,625.86	663,625.86
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	10,957.83	
	Total Category 2110 - Accounts Payable:	10,957.83	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	5,147.75	
56-40-22009	Accrued Vacation	73,300.58	
56-40-22010	Accrued Benefits	1,664.77	
	Total Category 2200 - Accrued Payroll:	80,113.10	
	Total Liability:	91,070.93	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	637,204.93	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	668,044.54	
	Total Beginning Equity:	668,044.54	
Total Revenue		557,298.93	
Total Expense		652,788.54	
Revenues Over/Under Expenses		-95,489.61	
	Total Equity and Current Surplus (Deficit):	572,554.93	
	Total Liabilities, Equity and Current Surplus (Deficit):	663,625.86	663,625.86

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	11,881.27	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-66,925.01	
	Total Category 1000 - Cash and Investments:	-54,843.74	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	53,371.88	
	Total Category 1100 - Restricted Assets:	53,371.88	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	881.11	
57-00-12130	Miscellaneous Accounts Receivable	33,292.01	
57-00-12140	Lease Receivable	703,179.24	
57-00-12160	Property Tax Receivable	60,546.98	
	Total Category 1210 - Accounts Receivable:	797,899.34	
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	-1,893,230.86	
57-00-15250	Miscellaneous Equipment	107,303.42	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-101,720.40	
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	-2,004,921.62	
	Total Category 1500 - Capital Assets:	3,749,853.55	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	9,995.27	
57-00-16001	Aviation Fuel	66,399.50	
	Total Category 1600 - Prepaid Expenses:	76,394.77	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	9,226.00	
57-00-19109	Loss on Refunding	10,650.02	
	Total Category 1900 - Deferred Assets:	19,876.02	
	Total Assets:	4,642,551.82	4,642,551.82
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	3,424.23	
	Total Category 1212 - Customer Billing:	3,424.23	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	2,486.56	
	Total Category 2110 - Accounts Payable:	2,486.56	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	707.26	
57-00-22009	Accrued Vacation	12,276.35	
57-00-22010	Accrued Benefits	371.87	
	Total Category 2200 - Accrued Payroll:	13,355.48	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	70,286.93	
57-00-26500	Lessor Deferred Inflow	663,662.63	
	Total Category 2600 - Deferred Revenues:	733,949.56	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	220,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	3,371.88	
57-00-27403	IMRF Payable - Net Pension Obligation	15,542.75	

Balance Sheet**As Of 06/30/2026**

Account	Name	Balance
57-00-27406	OPEB Liability	16,262.00
Total Category 2700 - Long-Term Liabilities:		255,176.63
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	1,373.00
57-00-27900	Deferred Outflows	-50,608.37
57-00-27905	Deferred Inflows	916.83
Total Category 2790 - Deferred Liabilities:		-48,318.54
Total Liability:		960,073.92
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	1,336,802.86
57-00-29800	Investment - Fixed Assets	2,348,148.46
Total Category 2900 - Equity:		3,684,951.32
Total Beginning Equity:		3,684,951.32
Total Revenue		332,565.23
Total Expense		335,038.65
Revenues Over/Under Expenses		-2,473.42
Total Equity and Current Surplus (Deficit):		3,682,477.90
Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,642,551.82</u>

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	414,821.60	
58-00-11101	Allocated Cash	-249,726.33	
	Total Category 1000 - Cash and Investments:	165,095.27	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	104,374.75	
58-00-12190	Grant Receivable	169,489.97	
	Total Category 1210 - Accounts Receivable:	273,864.72	
Category: 1500 - Capital Assets			
58-00-15120	Construction Work In Progress	128,198.12	
	Total Category 1500 - Capital Assets:	128,198.12	
	Total Assets:	567,158.11	567,158.11
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	16,643.16	
	Total Category 2110 - Accounts Payable:	16,643.16	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	-17,684.03	
58-00-22010	Accrued Benefits	69.65	
	Total Category 2200 - Accrued Payroll:	-17,614.38	
Category: 2600 - Deferred Revenues			
58-00-26000	Deferred Revenue	169,489.97	
	Total Category 2600 - Deferred Revenues:	169,489.97	
	Total Liability:	168,518.75	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	287,711.31	
	Total Category 2900 - Equity:	287,711.31	
	Total Beginning Equity:	287,711.31	
Total Revenue		580,821.80	
Total Expense		469,893.75	
Revenues Over/Under Expenses		110,928.05	
	Total Equity and Current Surplus (Deficit):	398,639.36	
	Total Liabilities, Equity and Current Surplus (Deficit):		567,158.11

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	238,412.59	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-202,548.81	
	Total Category 1000 - Cash and Investments:	36,463.78	
Category: 1210 - Accounts Receivable			
59-00-12130	Miscellaneous Accounts Receivable	5,000.00	
	Total Category 1210 - Accounts Receivable:	5,000.00	
Category: 1500 - Capital Assets			
59-00-15245	Equipment	20,600.00	
	Total Category 1500 - Capital Assets:	20,600.00	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	22,434.00	
	Total Category 1600 - Prepaid Expenses:	22,434.00	
Category: 9999 - History			
59-00-10800	Accumulated Depreciation	-1,000.00	
	Total Category 9999 - History:	-1,000.00	
	Total Assets:	83,497.78	83,497.78
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	2,284.16	
59-00-21300	Accounts Payable Allocation	7,489.96	
	Total Category 2110 - Accounts Payable:	9,774.12	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	1,982.84	
59-00-22010	Accrued Benefits	455.28	
	Total Category 2200 - Accrued Payroll:	2,438.12	
	Total Liability:	12,212.24	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	66,935.39	
	Total Category 2900 - Equity:	66,935.39	
	Total Beginning Equity:	66,935.39	
Total Revenue		244,648.05	
Total Expense		240,297.90	
Revenues Over/Under Expenses		4,350.15	
	Total Equity and Current Surplus (Deficit):	71,285.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		83,497.78

Balance Sheet

As Of 06/30/2026

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	273,622.66	
	Total Category 1000 - Cash and Investments:	273,622.66	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	48,829.69	
	Total Category 1210 - Accounts Receivable:	48,829.69	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	7,932.85	
	Total Category 1212 - Customer Billing:	7,932.85	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-137,499.31	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	2,253.86	
	Total Category 1500 - Capital Assets:	189,170.27	
Category: 1600 - Prepaid Expenses			
64-00-16110	Pre Paid Expenses	230.00	
	Total Category 1600 - Prepaid Expenses:	230.00	
	Total Assets:	519,785.47	519,785.47
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	155,185.78	
64-00-21300	Accounts Payable Allocation	11,320.07	
	Total Category 2110 - Accounts Payable:	166,505.85	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	45,028.63	
64-00-22009	Accrued Vacation	105,897.47	
64-00-22010	Accrued Benefits	7,811.53	
	Total Category 2200 - Accrued Payroll:	158,737.63	
	Total Liability:	325,243.48	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	170,301.00	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	155,588.63	
	Total Beginning Equity:	155,588.63	
Total Revenue		878,532.10	
Total Expense		839,578.74	
Revenues Over/Under Expenses		38,953.36	
	Total Equity and Current Surplus (Deficit):	194,541.99	
	Total Liabilities, Equity and Current Surplus (Deficit):		519,785.47