Balance Sheet General Fund February 28, 2023

CASH IN BANK	\$	671,472.07
DRUG AWARENESS FUND		1,453.40
DUI FUND		3,726.52
VEHICLE FUND		11,448.54
E-CITATION FUND		818.12
CALENDAR FUND		27,758.35
SEX OFFENDER FUND		1,690.00
HICKORY - CD		255,235.20
DUE FROM OTHER FUNDS		243,746.70
DUE FROM SEWER REVENUE		604,434.74
DUE FROM MFT		74,621.14
PREPAID EXPENSE		4,813.44
ACCOUNTS RECEIVABLE-STATE OF IL		191,242.89
OTHER RECEIVABLES		2,448.26
Total assets	\$	2,294,352.37
Liabilities and Fund Balanc		
LIADIIILIES AITU FUITU BAIAITC	е	
ACCOUNTS PAYABLE		15,064.00
ACCRUED PAYROLL EXPENSE		24,429.00
STATE INCOME TAX W/H		(998.27)
OTHER PAYROLL W/H		(38,663.65)
DEFERRED REVENUE		20,090.20
DUE TO SEWER REVENUE FUND		483,898.91
DUE TO MFT		52,750.05
DUE TO BUSINESS DISTRICT		\$4,292.02
DUE TO OTHER FUNDS		840.27
DUE TO RT 66 TIF		<u>-</u>
Total Liabilities		761,145.53
Fund Balance, Unrestricted	-	1,533,206.84
Total Fund Balance		1,533,206.84
Total liabilites and fund balance	\$	2,294,352.37

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis General Fund

REVENUES SOS.00 14,194.05 FINES - STATE/COUNTY 300.00 2,282.52 FINES - LOCAL - - SALES TAX 73,121.05 751,725.16 INCOME TAX 68,766.60 648,778.72 INCOME TAX 991.23 6111.49 RENT INCOME - SRF 1,866.67 18,666.70 PROPERTY TAX - 32,156.33 INTEREST INCOME 1,842.47 20,566.30 GAMING LICENSE - 3,600.00 GAMING LICENSE - 3,600.00 GAMING LICENSE - 3,600.00 GAMING LICENSE - 3,600.00 GAMING LICENSE - 2,2685.00 GEPLACEMENT TAX - 45,209.90 MISCELLANGUS 504.00 51,273.50 DONATIONS - 2,435.99		Month	Year
FINES - STATE/COUNTY 300.00 2,282.52 FINES - LOCAL - - SALES TAX 73,121.05 751,725.16 INCOME TAX 68,766.60 648,778.72 CANNABIS TAX 591.23 6,111.49 RENT INCOME - SRF 1,866.67 18,666.70 PROPERTY TAX - 332,136.03 INTEREST INCOME 1,842.47 20,576.00 INTEREST INCOME 1,842.47 20,576.00 GAMING LICENSE 5,000.00 22,750.00 GAMING LICENSE 5,000.00 22,750.00 GAMING TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,2685.00 REPLACEMENT TAX 24,364.19 25,332.12 RODA AND BRIDGE TAX - 45,209.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERE	Revenues		
FINES - LOCAL SALES TAX SALES TAX A 73,121.05 A 56,766.60 648,778.72 68,766.60 648,778.72 68,766.60 648,778.72 68,766.60 648,778.72 68,766.60 648,778.72 68,766.60 648,778.72 68,766.60 648,778.72 68,766.67 1,866.67 1,866.67 1,866.67 1,866.67 1,866.70 1,866.70 1,842.47 20,376.33 INTEREST INCOME LIQUOR LICENSE	BUILDING PERMITS	505.00	14,194.05
SALES TAX 73,121.05 751,725.16 INCOME TAX 68,766.60 648,778.72 CANNABIS TAX 591.23 6,111.49 RENT INCOME - SRF 1,866.67 18,666.70 PROPERTY TAX - 382,136.03 INTEREST INCOME 1,842.47 20,576.33 LIQUOR LICENSE - 3,600.00 GAMING LICENSE - 0 GAMING TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,685.00 REPLACEMENT TAX - 22,685.00 REPLACEMENT TAX - 45,009.00 MISCELLANEOUS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 231.90 442.21 TRAINING - 254.51 UNIFORMS - 1.0 Finance - 2.0	FINES - STATE/COUNTY	300.00	2,282.52
INICOME TAX 68,766.60 648,778.72 CANNABIS TAX 591.23 6,111.49 RENT INCOME 1,866.67 18,666.7 18,66.73 PROPERTY TAX - 382,136.03 INTEREST INCOME 1,842.47 20,576.33 LIQUOR LICENSE - 3,600.00 GAMING UCENSE 5,000.00 22,750.00 GAMING TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 2,4364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 50.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 1,500.00 PARK EXPENSE REVENUES 10.00 190,199.45 INTERT DUN REVENUE TRF - 3,565.60 Total revenues 231.90 442.21 TRAINING - 2 UNIFORMS - - - Finance	FINES - LOCAL	-	-
CANINABIS TAX 591.23 6,111.49 RENT INCOME - SRF 1,866.67 18,666.70 PROPERTY TAX - 382,136.03 INTEREST INCOME 1,842.47 20,576.00 ILQUOR LICENSE - - 3,600.00 GAMING LICENSE 5,000.00 22,750.00 GAMING TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,999.93 PARK EXPENSE REVENUES 105.00 190.199.45 INTERFUND REVENUE TRF - 3,656.68 TOTal revenues 231.90 442.21 TAXINING - 2.513.414.88 Emergency Management - 1.00 EUIVEMENT REPAIRS - 1.00 UNIFORMS<	SALES TAX	73,121.05	751,725.16
RENT INCOME - SRF 1,866.67 18,666.70 PROPERTY TAX - 382,136.03 INTEREST INCOME 1,842.47 20,576.33 LIQUOR LICENSE - 3,600.00 GAMING LICENSE 5,000.00 22,750.00 GAMING TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX 2, 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,009.60 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 TOTal revenue 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance - - UNIFORMS - - INLERGE SALES 36,126.70 407,208.72	INCOME TAX	68,766.60	648,778.72
PROPERTY TAX - 382,136,03 INTEREST INCOME 1,842.47 20,576,33 LIQUOR LICENSE - 3,600,00 GAMING LICENSE 5,000,00 22,750,00 GAMING TAX 4,509,78 38,00,84 GRANT REVENUE - - FRANCHISE TAX - 22,685,00 REPLACEMENT TAX 24,364,19 25,332,12 ROAD AND BRIDGE TAX - 45,088,96 MISCELLANEOUS 504,00 51,273,50 DONATIONS - 17,600,00 LOAN/LEASE PROCEEDS - 243,599,33 PARK EXPENSE REVENUES 105,00 190,199,45 INTER FUND REVENUE TRF - 3,656,68 TOTal revenues 223,99 2,513,414,88 Emergency Management - 2 EQUIPMENT REPAIRS 231,90 442,21 TRAINING - 2 JUNIFORMS - - Finance - - SALARIES 36,126,70 407,208,72	CANNABIS TAX	591.23	6,111.49
INTEREST INCOME 1,842.47 20,576.33 LIQUOR LICENSE - 3,600.00 GAMING LICENSE 5,000.00 22,750.00 GAMINIG TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 109,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186.475.99 2,513,414.88 Emergency Management - 11.99 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 11.99 UNIFORMS - 11.99 Finance - 2.513,414.88 AUDITING - 6,336.25 POIL - 407,208.	RENT INCOME - SRF	1,866.67	18,666.70
LIQUOR LICENSE 5,000.00 22,750.00 GAMING TAX 4,509,78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management 2 254,511 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 11.99 UNIFORMS - 11.99 Finance - 24,685.28 AUDITING - 47,208.72 PAIR - 47,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 </td <td>PROPERTY TAX</td> <td>-</td> <td>382,136.03</td>	PROPERTY TAX	-	382,136.03
GAMING LICENSE 5,000.00 22,750.00 GAMING TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 231.90 422.21 TRAINING - 11.99 Finance - 11.99 INITER SUM GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - Police - - IMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL	INTEREST INCOME	1,842.47	20,576.33
GAMING TAX 4,509.78 38,030.84 GRANT REVENUE - - FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management 2 242.51 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance - - IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 <td< td=""><td>LIQUOR LICENSE</td><td>-</td><td>3,600.00</td></td<>	LIQUOR LICENSE	-	3,600.00
GRANT REVENUE - 22,685.00 FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management - 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance - 11.99 IMLEMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - POICE SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLI TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,218.52	GAMING LICENSE	5,000.00	22,750.00
FRANCHISE TAX - 22,685.00 REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management 2 221.92 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance - - IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - POICE - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.32 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH	GAMING TAX	4,509.78	38,030.84
REPLACEMENT TAX 24,364.19 25,332.12 ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.89 Emergency Management - 254.51 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 1.09 Finance - - IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - POICE - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL	GRANT REVENUE	-	-
ROAD AND BRIDGE TAX - 45,208.96 MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management 2 2 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance - - - IMLEMA GENERAL INSURANCE 6,333.44 43,685.28 - AUDITING - - - Police - - - - SALARIES 36,126.70 407,208.72 - - EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 - PAYROLL TAXES 3,329.01 33,641.29 - SALARY DEFERRAL MATCH 1,097.02 12,928.50	FRANCHISE TAX	-	22,685.00
MISCELLANEOUS 504.00 51,273.50 DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management - 2 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance - - IMLEMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 GASOLINE 3,230.03	REPLACEMENT TAX	24,364.19	25,332.12
DONATIONS - 17,600.00 LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management Emergency Management 231.90 442.21 EQUIPMENT REPAIRS 231.90 442.21 11.99 TRAINING - 254.51 11.99 UNIFORMS - 11.99 11.99 11.99 11.99 11.99 11.99 11.99 11.90 11.99 11.90 1	ROAD AND BRIDGE TAX	-	45,208.96
LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management 2 2,513,414.88 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance 8 3,334.4 43,685.28 AUDITING - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 <td>MISCELLANEOUS</td> <td>504.00</td> <td>51,273.50</td>	MISCELLANEOUS	504.00	51,273.50
LOAN/LEASE PROCEEDS - 243,599.33 PARK EXPENSE REVENUES 105.00 190,199.45 INTERFUND REVENUE TRF - 3,656.68 Total revenues 186,475.99 2,513,414.88 Emergency Management 2 2,513,414.88 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance 8 3,334.4 43,685.28 AUDITING - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 <td>DONATIONS</td> <td>-</td> <td>17,600.00</td>	DONATIONS	-	17,600.00
INTERFUND REVENUE TRF Total revenues	LOAN/LEASE PROCEEDS	-	
Total revenues 186,475.99 2,513,414.88 Emergency Management 231.90 442.21 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	PARK EXPENSE REVENUES	105.00	190,199.45
Total revenues 186,475.99 2,513,414.88 Emergency Management 231.90 442.21 EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	INTERFUND REVENUE TRF	-	3,656.68
EQUIPMENT REPAIRS 231.90 442.21 TRAINING - 254.51 UNIFORMS - 11.99 Finance - - IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	Total revenues	186,475.99	
TRAINING - 254.51 UNIFORMS - 11.99 Finance - - IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - POlice - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	Emergency Management		
UNIFORMS - 11.99 Finance IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	EQUIPMENT REPAIRS	231.90	442.21
Finance IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	TRAINING	-	254.51
IMLRMA GENERAL INSURANCE 6,333.44 43,685.28 AUDITING - - Police - - SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	UNIFORMS	-	11.99
AUDITING Police SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	Finance		
Police SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	IMLRMA GENERAL INSURANCE	6,333.44	43,685.28
SALARIES 36,126.70 407,208.72 EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59		-	-
EMPLOYEE INSURANCE HEALTH & LIFE 11,027.50 85,381.30 PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59			
PAYROLL TAXES 3,329.01 33,641.29 SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59			
SALARY DEFERRAL MATCH 1,097.02 12,928.50 ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59			
ANIMAL CONTROL - 677.84 TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59			•
TELECOMMUNICATIONS 3,384.76 22,188.52 IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	SALARY DEFERRAL MATCH	1,097.02	12,928.50
IT SUPPORT - 6,836.25 GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	ANIMAL CONTROL	-	677.84
GASOLINE 3,230.03 30,062.45 VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	TELECOMMUNICATIONS	3,384.76	22,188.52
VEHICLE MAINTENANCE 5,394.93 17,999.17 EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	IT SUPPORT	-	6,836.25
EQUIP REPAIRS & MAINT - 1,703.01 TRAINING 247.52 5,245.59	GASOLINE	3,230.03	30,062.45
TRAINING 247.52 5,245.59	VEHICLE MAINTENANCE	5,394.93	17,999.17
	EQUIP REPAIRS & MAINT	-	1,703.01
AMMUNITION 2,189.99 2,389.99	TRAINING	247.52	5,245.59
	AMMUNITION	2,189.99	2,389.99

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis General Fund

	Month	Year
UNIFORMS	-	13,827.16
CALENDAR FUND	156.00	5,340.95
SUPPLIES	251.47	3,043.06
UTILITIES	735.88	6,723.48
CAPITAL OUTLAY	6,912.00	48,111.22
BUILDING MAINTENANCE	-	2,868.74
DEBT SERVICE	4,815.96	47,071.99
Public Works		
SALARIES	12,275.74	191,568.91
EMPLOYEE INSURANCE HEALTH & LIFE	1,199.62	16,693.27
PAYROLL TAXES	1,313.10	17,660.89
SALARY DEFERRAL MATCH	317.19	3,343.90
GAS AND OIL	574.74	9,183.79
DIESEL FUEL	-	5,329.48
EQUIPMENT MAINTENANCE & REPAIR	1,589.35	29,613.18
TELEPHONE	145.75	1,546.78
MISCELLANEOUS / SUPPLIES	1,248.91	20,342.19
CAPITAL OUTLAY	-	50,183.29
CLEAN UP DAY	-	4,750.90
DEBT SERVICE	6,980.72	51,344.84
Parks		
GAS & OIL	-	-
DIESEL FUEL	-	5,160.10
PARK MAINTENANCE	2,590.46	27,240.87
SUPPLIES	3.19	65,343.33
UTILITIES	-	140.70
CAPITAL OUTLAY	-	43,725.37
PARK EVENTS EXPENSE	24,040.50	240,330.31
Village Hall		
SALARIES	11,249.80	125,599.91
EMPLOYEE INSURANCE HEALTH & LIFE	2,272.55	18,032.68
PAYROLL TAXES	995.32	10,626.39
SALARY DEFERRAL MATCH	151.39	1,596.63
TELECOMMUNICATIONS	247.08	3,093.13
IT SUPPORT	-	994.75
OFFICE EQUIPMENT	-	-
TRAINING AND TRAVEL	-	4,565.73
PRINTING/COPIER	160.16	5,010.08
DUES, FEES & PUBLICATIONS	907.15	25,245.24
POSTAGE	-	356.00
INTERPRETER	-	-
PUBLIC RELATIONS	-	20,579.05
OFFICE SUPPLIES	291.50	1,013.63
UTILITIES	3,694.59	22,668.07

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis General Fund

	Month	Year
MISCELLANEOUS	-	16,352.54
CAPITAL OUTLAY	-	401,311.94
BUILDING MAINTENANCE	709.31	6,491.74
RECYCLING PROGRAM	-	(1,606.63)
COMMUNITY EVENTS	600.00	52,556.10
WEB PAGE	464.25	1,531.00
DEBT SERVICE	-	-
Miscellaneous		106 242 47
CONTINGENCY	-	106,243.47
GENERAL OBLIGATION BOND	-	242,944.30
ENGINEERING	-	98,482.50
LEGAL SERVICES	450.00	14,553.19
Total expenditures	159,936.48	2,759,386.76
Excess of revenues over (under) expenditures	26,539.51	(245,971.88)
Fund balance at beginning of period	1,506,667.33	1,779,178.72
Fund balance at end of period	\$ 1,533,206.84	\$ 1,533,206.84

Balance Sheet Sewer Fund February 28, 2023

Current assets:	
CASH IN BANK	21,061.19
CAPITAL RESERVE/DEPRECIATION FUND	196,489.97
ACCOUNTS RECEIVABLE	97,891.34
DUE FROM OTHER FUNDS	483,898.91
Total current assets	799,341.41
Noncurrent assets:	
TREATMENT FACILITY - NET OF ACCUM DEPRECIATION	491,363.28
Total noncurrent assets	491,363.28
Total assets	\$ 1,290,704.69
Liabilities and Fund Balance	
ACCOLINITS DAVABLE	0.550.00
ACCOUNTS PAYABLE ACCRUED PAYROLL EXPENSE	9,550.00 4,559.00
COMPENSATED ABSENCES	16,748.03
DUE TO GENERAL FUND	604,434.74
DUE TO SEWER BOND FUND	-
G.O. BONDS PAYABLE	
Total liabilities	635,291.77
Fund Balances	
Invested in capital assets, net of related debt	491,363.28
Restricted for capital projects	196,489.97
Unrestricted	(32,440.33)
Total fund balances	655,412.92
Total liabilites and fund balances	\$ 1,290,704.69

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis Sewer Fund

	 Month	Year			
Operating Revenues					
SEWER REVENUE	\$ 27,752.04	\$	583,409.98		
Total revenues	 27,752.04		583,409.98		
Operating Expenses					
SALARIES	9,120.37		117,600.09		
EMPLOYEE INSURANCE HEALTH	253.42		1,461.33		
PAYROLL TAXES	734.60		9,342.91		
SALARY DEFERRAL MATCH	423.15		4,461.49		
GAS AND OIL	574.73		5,752.19		
DIESEL FUEL	-		-		
RENT EXPENSE	1,866.67		18,666.70		
OPERATING SUPPLIES	2,851.09		4,675.30		
MISCELLANEOUS	140.17		3,461.03		
CAPITAL OUTLAY	-		149,999.69		
SANITARY DISTRICT	38,056.61		380,636.49		
VILLAGE OF WILLIAMSVILLE	1,881.00		16,984.00		
OUTSIDE SERVICES	1,415.00		11,342.53		
SYSTEM IMPROVEMENTS	 -		250.00		
Total operating expenses	 57,316.81		724,633.75		
Operating income (loss)	 (29,564.77)		(141,223.77)		
Non-Operating Revenues					
INTEREST INCOME	4.96		140.51		
INTEREST INCOME - CAPITAL RESERVE FUND	128.04		928.04		
Total nonoperating revenue (expense)	133.00		1,068.55		
Change in fund balance	 (29,431.77)		(140,155.22)		
Total fund balance, beginning of period	 684,844.69		795,568.14		
Total fund balance, end of period	\$ 655,412.92	\$	655,412.92		

Balance Sheet

Motor Fuel Tax Fund
February 28, 2023

CASH IN BANK		\$ 779,469.49
ACCOUNTS RECEIVABLE-STATE OF IL		23,859.33
DUE FROM OTHER FUNDS		 52,840.32
Total assets		\$ 856,169.14
	Liabilities and Fund Balance	
ACCOUNTS PAYABLE		\$ -
OTHER LIABILITIES		10,194.60
DUE TO GENERAL FUND		 74,621.14
Total Liabilities		84,815.74
Fund Balance, Unrestricted		 771,353.40
Total Fund Balance		 771,353.40
Total liabilites and fund balance		\$ 856,169.14

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis Motor Fuel Tax Fund

		Month	Year		
Revenues					
MFT ALLOTMENT	\$	14,621.81	\$	151,448.96	
MISCELLANEOUS INCOME		2,868.78		7,278.73	
GRANT INCOME		-		45,561.59	
INTEREST INCOME		2,414.42		14,781.10	
Total revenues			219,070.38		
Expenditures					
SNOW REMOVAL, PATCHING		-		4,686.70	
ENGINEERING		-		2,440.00	
COMMODITIES		-		-	
OPERATING SUPPLIES		-		2,718.67	
STREET LIGHTING		6,772.85		55,904.25	
MISCELLANEOUS		-		-	
SIGNAL MAINTENANCE		-		2,611.38	
ROUNDING ACCOUNT		-		-	
STREET PROJECTS				26,627.20	
Total expenditures		6,772.85		94,988.20	
Excess of revenues over (under) expenditures		13,132.16		124,082.18	
Total fund balance, beginning of period		758,221.24		647,271.22	
Total fund balance, end of period	\$	771,353.40	\$	771,353.40	

Balance Sheet Sewer Bond Fund February 28, 2023

Assets

CASH IN BANK		\$ 194,345.40
INVESTMENT ACCOUNT		-
DUE FROM SEWER FUND		
Total assets		\$ 194,345.40
	Liabilities and Fund Balance	
ACCOUNTS PAYABLE		\$ -
Total Liabilities		-
Restricted for Debt Payment		 194,345.40
Total liabilites and fund balance		\$ 194,345.40

VILLAGE OF SHERMAN, ILLINOIS

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis Sewer Bond Fund

	 Month	Year			
Revenues					
TRANSFERS FROM SRF	\$ -	\$	-		
MISCELLANEOUS INCOME	\$ -	\$	-		
APPREC IN FMV OF ASSETS	\$ -	\$	-		
INTEREST INCOME	 126.64		917.93		
Total revenues	126.64		917.93		
Expenditures					
MISCELLANEOUS	-		-		
PAYMENT OF BONDS	 -		-		
Total expenditures	 		<u>-</u>		
Excess of revenues over (under) expenditures	 126.64		917.93		
Total fund balance, beginning of period	194,218.76		193,427.47		
Total fund balance, end of period	\$ 194,345.40	\$	194,345.40		

Balance Sheet TIF Funds February 28, 2023

		TIF 1		TIF 2		TIF 3		Total TIF		
CASH IN BANK ECONOMIC INCENTIVE FUNDS	\$	930,499.75 168,725.41	\$	170,498.44 -	\$	519,334.07 -	\$	1,620,332.26 168,725.41		
RESTRICTED FUNDS		-		-		-		-		
DUE FROM OTHER FUNDS		-		-		-		-		
NOTES RECEIVABLE		-		-		<u>-</u>		-		
Total Assets	\$	1,099,225.16	\$	170,498.44	\$	519,334.07	<u>\$</u>	1,789,057.67		
Liabilities and Fund Balance										
ACCOUNTS PAYABLE	\$	(116,438.73)	\$	-	\$	-	\$	(116,438.73)		
ACCRUED PAYROLL EXPENSE		734.00		-		-		734.00		
DUE TO OTHER FUNDS		220,179.10		-		-		220,179.10		
DUE TO DEVELOPER	_	164,278.12		<u> </u>		<u>-</u>		164,278.12		
Total Liabilities		268,752.49		-		-		268,752.49		
Restricted for Economic Development		830,472.67		170,498.44		519,334.07		1,520,305.18		
Other Restrictions		<u>-</u>		- 		- 		- -		
Total Fund Balance	_	830,472.67		170,498.44		519,334.07		1,520,305.18		
Total liabilites and fund balance	\$	1,099,225.16	\$	170,498.44	\$	519,334.07	\$	1,789,057.67		

Statement of Revenues, Expenditures, and Changes in Fund Balances- Modified Accrual Basis

TIF Funds

		TII	F 1		TIF	2			TIF 3				Total TIF			
		Month		Year	Month		Year		Month	Month Year			Month		Year	
Revenues																
SALES TAX	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	
PROPERTY TAX		-		1,210,240.26	-		322,275.11		-		69,821.46		-		1,602,336.83	
MISCELLANEOUS		-		-	-		-		-		-		-		-	
INTEREST INCOME		835.21		7,164.23	228.10		2,762.92		417.98		2,879.90		1,481.29		12,807.05	
BOND PROCEEDS		-		-	-		-		-		-		-		-	
APPREC(DEPR) IN FMV		-		-	-		-		-		-		-		-	
Total revenues		835.21		1,217,404.49	228.10	_	325,038.03	_	417.98		72,701.36		1,481.29		1,615,143.88	
Expenditures																
SALARIES		1,095.44		12,407.63	-		-		-		-		1,095.44		12,407.63	
PAYROLL TAXES		99.68		1,016.05	-		-		-		-		99.68		1,016.05	
SALARY DEFERRAL MATCH		45.42		478.97	-		-		-		-		45.42		478.97	
ENGINEERING		-		2,291.59	-		-		-		-		-		2,291.59	
LEGAL		-		-	-		-		-		-		-		-	
MISCELLANEOUS		5.00		50.04	-		-		-		-		5.00		50.04	
ADMINISTRATION/AUDIT		-		-	-		-		-		-		-		-	
DEBT SERVICE		-		-	-		-		-		-		-		-	
TAX REBATES		-		605,120.13	-		-		-		-		-		605,120.13	
TIF PROJECTS		-		209,044.23	-		-		-		-		-		209,044.23	
TIF BOND PRINCIPAL		-		-	306,700.05		855,883.08		-		-		306,700.05		855,883.08	
TIF BOND INTEREST		-		-	-		-		-		-		-		-	
Total expenditures		1,245.54		830,408.64	306,700.05		855,883.08	=	-		-	_	307,945.59		1,686,291.72	
Excess of revenues over (under)																
expenditures		(410.33)		386,995.85	 (306,471.95)	_	(530,845.05)	_	417.98		72,701.36	_	(306,464.30)		(71,147.84)	
Fund balance at beginning of period		830,883.00		443,476.82	476,970.39		701,343.49		518,916.09		446,632.71		1,826,769.48		1,591,453.02	
	_		_	,	 	_	,	_	,		-,	_	,,	_	,,	
Fund balance at end of period	\$	830,472.67	\$	830,472.67	\$ 170,498.44	\$	170,498.44	\$	519,334.07	\$	519,334.07	\$	1,520,305.18	\$	1,520,305.18	

Balance Sheet Other Funds February 28, 2023

	PROJECT FUND	PARK BENCH	BUS. DIST	HSIP	2021 CIP	ARPA	CDBG	TOTAL						
Assets														
CASH IN BANK DUE FROM OTHER FUNDS	\$ -	\$ 7,845.89 750.00	\$ 619.89 4,277.94	\$ - -	\$ 432,146.17	\$636,411.52	\$0.00	\$ 1,077,023.47 5,027.94						
Total Assets	\$ -	\$ 8,595.89	\$ 4,897.83	\$ -	\$ 432,146.17	\$ 636,411.52	\$ -	\$ 1,082,051.41						
Liabilities and Fund Balance														
ACCOUNTS PAYABLE MUNICIPALITY FUNDS ON DEPOSIT DUE TO OTHER FUNDS	\$ (0.11	\$ - - -	\$ - - -	\$ 4,666.04	\$ - \$ <u>23,567.60</u>	\$0.00 \$ - -	\$ -	\$ (0.11) 4,666.04 23,567.60						
Total Liabilities	(0.11	-	-	4,666.04	23,567.60	-	-	28,233.53						
Restricted Fund Balance	0.11	8,595.89	4,897.83	(4,666.04)	408,578.57	636,411.52		1,053,817.88						
Total liabilites and fund balance	\$ -	\$ 8,595.89	\$ 4,897.83	\$ -	\$ 432,146.17	\$ 636,411.52	\$ -	\$ 1,082,051.41						

VILLAGE OF SHERMAN, ILLINOIS

 ${\bf Statement\ of\ Revenues,\ Expenditures,\ and\ Changes\ in\ Fund\ Balances-\ Modified\ Accrual\ Basis}$

Other Funds

	PROJECT FUND Year to Date		PARK BENCH Year to Date		BUS. DIST. Year to Date		HSIP Year to Date		2021 CIP Year to Date		ARPA Year to Date		CDBG Year to Date		TOTAL Year to Date	
Revenues																
INTEREST INCOME	\$	-	\$	-	\$	1.13	\$	-	\$	11,156.44	\$	-	\$	-	\$	11,157.57
SALES TAX		-		-		941.16		-		-		-		-		941.16
CONTRIBUTIONS		-		3,350.00		-		-		-		-		-		3,350.00
BOND PROCEEDS		-		-		-		-		-		318,370.04		-		318,370.04
Total revenues		-		3,350.00		942.29		-		11,156.44		318,370.04		-		333,818.77
Expenditures																
ACCOUNTING/AUDIT		-		-		-		-		-		-		-		-
ENGINEERING		-		-		-		-		-		-		-		-
LEGAL		-		-		-		-		-		-		-		-
STREET REPAIRS		-		-		-		-		1,855,460.30		-		-		1,855,460.30
MISCELLANEOUS		-		1,212.13		-		-		-		-		-		1,212.13
TRANSFERS TO OTHER FUNDS		-		-		-		3,656.68		-		-		-		3,656.68
CAPITAL OUTLAY		-		-								-				
Total expenditures		-		1,212.13		-		3,656.68		1,855,460.30		-		-		1,860,329.11
Excess of revenues over (under) expenditures		-		2,137.87		942.29		(3,656.68)		(1,844,303.86)		318,370.04		-		(1,526,510.34)
Fund balance at beginning of period		0.11		6,458.02		3,955.54		(1,009.36)		2,252,882.43		318,041.48			_	2,580,328.22
Fund balance at end of period	\$	0.11	\$	8,595.89	\$	4,897.83	\$	(4,666.04)	\$	408,578.57	\$	636,411.52	\$	-	\$	1,053,817.88