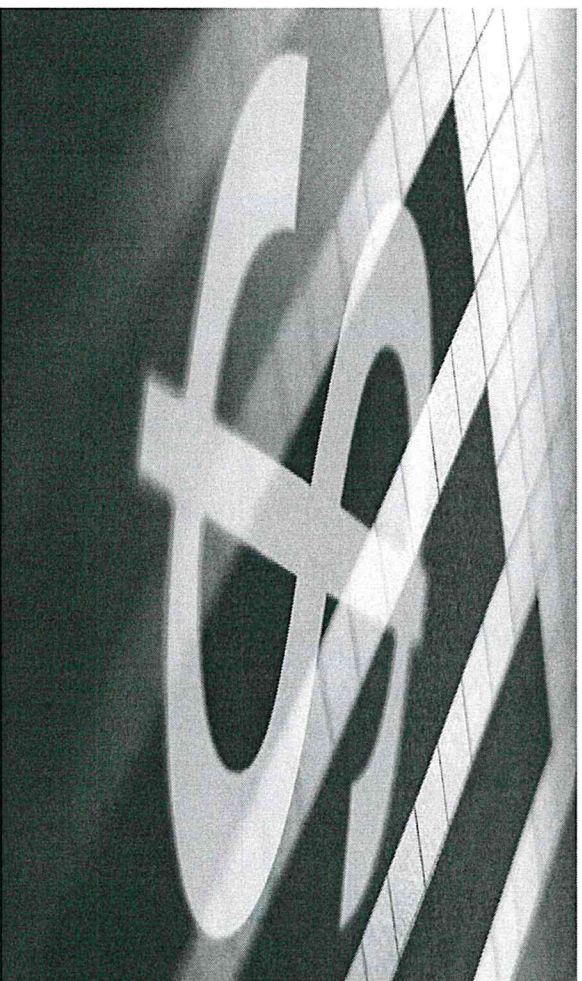


# CITY OF PERU

## TREASURER'S REPORT



**JUNE 2021**

**JACKSON POWELL, TREASURER**

## Treasurer's Monthly Report Index

| Line Item Description                                 | Page |
|-------------------------------------------------------|------|
| 2020/2021 Bond Account                                | 1    |
| Combined Operating Account Status Report              | 6    |
| Community Development & Assistance Grant Trust Fund   | 2    |
| Concentration of Deposits Report                      | 5    |
| Electric Light Enterprise Fund - Bond Accounts        | 3    |
| Electric Light Enterprise Fund - Operating Accounts   | 3    |
| Firefighters Pension Trust Fund Report of Investments | 6    |
| Fund Balances By Type                                 | 4    |
| Fund Investments                                      | 7-8  |
| Garbage Fund                                          | 2    |
| GASB 54 Balance Use Definition Totals                 | 4    |
| General Fund Operating Accounts                       | 1    |
| Illinois Valley Regional Airport Enterprise Fund      | 3    |
| Infrastructure Home Rule Sales Tax Account            | 1    |
| Insurance Fund                                        | 2    |
| Landfill Enterprise Fund                              | 4    |
| Motel Tax Account                                     | 1    |
| Motor Fuel Tax Fund                                   | 2    |
| Parkside Bond Account                                 | 1    |
| Past Elected Officials Account                        | 1    |
| Peru Celebration Trust Account                        | 1    |
| Peru Municipal Pool Account                           | 1    |
| Peru Police Drug Enforcement, Impound&Equipment Fund  | 2    |
| Police Pension Trust Fund Report of Assets            | 6    |
| TIF 2,3,4 & 5 Funds                                   | 2    |
| Veteran's Memorial Account                            | 1    |
| Waterworks & Sewerage System Enterprise Fund          | 4    |

Treasurer's Monthly Report

June 30, 2021

| Fund Description<br>Financial Institution - Account #                                                     | Previous Period<br>Balance | Receipts        | Disbursements     | Interest<br>Earned | End of Period<br>Balance | Balance Use<br>Definition | Cumulative<br>Unassigned Fund<br>Balance | Cumulative Fund<br>Balance |
|-----------------------------------------------------------------------------------------------------------|----------------------------|-----------------|-------------------|--------------------|--------------------------|---------------------------|------------------------------------------|----------------------------|
| General Fund Operating Checking Account<br>Hometown National Bank - Acct #105853                          | \$ 74,345.83               | \$ 1,873,668.68 | \$ (1,944,645.03) | \$ 0.44            | \$ 3,369.92              | Unassigned                | \$3,369.92                               | 3,369.92                   |
| Illinois Fund - Mercantile Bank - Acct #7139166001                                                        | \$ 688,378.73              | \$ 1,253,360.36 | \$ (1,426,697.60) | \$ 13.78           | \$ 515,055.27            | Unassigned                | 518,425.19                               | 518,425.19                 |
| General Fund Automatic Clearing House Account<br>Heartland Acct #6506402                                  | \$ 42,521.57               | \$ 2,003,443.37 | \$ (2,023,020.13) | \$ 3.26            | \$ 22,948.07             | Unassigned                | 541,373.26                               | 541,373.26                 |
| General Fund Operating Reserve Transaction Accounts<br>Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 1,678,393.26            | \$ 79,225.55    | \$ -              | \$ 36.72           | \$ 1,757,655.53          | Unassigned                | 2,299,028.79                             | 2,299,028.79               |
| Heartland Acct #5840023088                                                                                | \$ -                       | \$ 1,949.32     | \$ (1,949.32)     | \$ -               | \$ -                     | Unassigned                | 2,299,028.79                             | 2,299,028.79               |
| General Fund Operating Reserve CDs                                                                        | \$ 1,609,324.15            | \$ -            | \$ -              | \$ 1,649.88        | \$ 1,610,974.03          | Unassigned                | 3,910,002.82                             | 3,910,002.82               |
| Farm Cash Rent Account - Hertz Management<br>Heartland - Acct #2637                                       | \$ 412.80                  | \$ -            | \$ -              | \$ 0.01            | \$ 412.81                | Unassigned                | 3,910,415.63                             | 3,910,415.63               |
| Infrastructure Home Rule Sales Tax Account<br>Illinois Fund - Mercantile Bank - Acct #4348664122          | \$ 695,510.30              | \$ 207,275.64   | \$ -              | \$ 15.22           | \$ 902,801.16            | Restricted                | 3,910,415.63                             | 4,813,216.79               |
| GF/Motel Tax Account<br>Peru Federal Account #161314228/#162310209                                        | \$ 364,085.40              | \$ 37,439.05    | \$ (64,019.00)    | \$ 120.14          | \$ 337,625.59            | Committed                 | 3,910,415.63                             | 5,150,842.38               |
| Parkside Bond Obligation Reserve<br>Illinois Fund - Mercantile Bank - Acct #4348664122                    | \$ 596,388.07              | \$ 129,999.45   | \$ -              | \$ 13.05           | \$ 726,400.57            | Restricted                | 3,910,415.63                             | 5,877,242.95               |
| General Fund 2020/2021 Bond Proceeds<br>Illinois Fund - Mercantile Bank - Acct #4348664122                | \$ 1,832,025.41            | \$ -            | \$ -              | \$ 40.08           | \$ 1,832,065.49          | Restricted                | 3,910,415.63                             | 7,709,308.44               |
| General Fund 2020 Bond Reserve<br>Illinois Fund - Mercantile Bank - Acct #4348664122                      | \$ 255,713.55              | \$ 51,142.71    | \$ (154,356.25)   | \$ -               | \$ 152,500.01            | Restricted                | 3,910,415.63                             | 7,861,808.45               |
| General Fund 2021 Bond Reserve<br>Illinois Fund - Mercantile Bank - Acct #4348664122                      | \$ 72,007.22               | \$ 36,003.61    | \$ (47,976.67)    | \$ -               | \$ 60,034.16             | Restricted                | 3,910,415.63                             | 7,921,842.61               |
| Past Elected Officials Account<br>Peru Federal Savings - Acct #1002354591                                 | \$ 6,798.89                | \$ -            | \$ -              | \$ 0.56            | \$ 6,799.45              | Restricted                | 3,910,415.63                             | 7,928,642.06               |
| Peru Celebration Trust Account<br>Edward Jones - Acct #6081575315                                         | \$ 50,838.52               | \$ 100.00       | \$ -              | \$ 1,610.13        | \$ 52,548.65             | Restricted                | 3,910,415.63                             | 7,981,190.71               |
| Peru Municipal Pool Account<br>Hometown National Bank - Acct #110741                                      | \$ 36,645.01               | \$ -            | \$ -              | \$ -               | \$ 36,645.01             | Assigned                  | 3,910,415.63                             | 8,017,835.72               |
| Peru Municipal Pool Acct<br>Certificate of Deposit Investments                                            | \$ 95,462.94               | \$ -            | \$ -              | \$ -               | \$ 95,462.94             | Assigned                  | 3,910,415.63                             | 8,113,298.66               |
| Veteran's Park Memorial Account<br>Hometown National Bank - Acct #105853                                  | \$ 11,822.14               | \$ -            | \$ -              | \$ -               | \$ 11,822.14             | Restricted                | 3,910,415.63                             | 8,125,120.80               |
| Cemetery Reserve-Copeland Donation<br>Illinois Fund - Mercantile Bank - Acct #4348664122                  | \$ 11,530.77               | \$ -            | \$ -              | \$ 2.44            | \$ 11,533.21             | Restricted                | 3,910,415.63                             | 8,136,654.01               |
| Covid-19 Relief Fund<br>Hometown National Bank - Acct #105853                                             | \$ 3,250.00                | \$ -            | \$ -              | \$ -               | \$ 3,250.00              | Restricted                | 3,910,415.63                             | 8,139,904.01               |

Treasurer's Monthly Report

June 30, 2021

| Fund Description<br>Financial Institution - Account #                   | Previous Period<br>Balance | Receipts     | Disbursements | Interest<br>Earned | End of Period Balance | Balance Use<br>Definition |
|-------------------------------------------------------------------------|----------------------------|--------------|---------------|--------------------|-----------------------|---------------------------|
| <b>SPECIAL REVENUE FUNDS</b>                                            |                            |              |               |                    |                       |                           |
| <b>Insurance Fund</b>                                                   |                            |              |               |                    |                       |                           |
| Heartland - HRA/FSA - Acct #6506569                                     | \$1,006,840.82             | \$125,182.27 | (103,212.29)  | \$40.05            | \$1,028,850.85        | Committed                 |
| <b>Garbage Fund</b>                                                     |                            |              |               |                    |                       |                           |
| Peru Federal Account #161314228#162310209                               | \$26,725.53                | \$88,690.41  | (70,093.46)   | \$8.82             | \$45,331.30           | Committed                 |
| <b>Motor Fuel Tax Fund</b>                                              |                            |              |               |                    |                       |                           |
| Hometown National Bank - Acct #72660101                                 | \$1,818,409.17             | \$33,638.95  | \$0.00        | \$499.02           | \$1,852,547.14        | Restricted                |
| <b>Peru Police Drug Enforcement, Impound &amp; Equipment Fund</b>       |                            |              |               |                    |                       |                           |
| Peru Federal Account Acct #161317890                                    | \$137,783.60               | \$0.00       | (\$21,653.60) | \$28.65            | \$116,158.65          | Restricted                |
| Midland States Bank Acct #5405000027                                    | \$120,358.43               | \$1,490.31   | \$0.00        | \$0.99             | \$121,849.73          | Restricted                |
| <b>Total Peru Police Drug Enforcement, Impound &amp; Equipment Fund</b> |                            |              |               |                    |                       |                           |
|                                                                         |                            |              |               |                    | <b>\$238,008.38</b>   |                           |
| <b>TIF 2 Fund - Peru Industrial</b>                                     |                            |              |               |                    |                       |                           |
| Heartland Acct #6506410                                                 | \$435,386.61               | \$0.00       | -             | \$10.67            | \$435,397.28          | Committed                 |
| <b>TIF 3 Fund - North Peru</b>                                          |                            |              |               |                    |                       |                           |
| Heartland Acct #6506410                                                 | \$24,413.70                | \$0.00       | -             | \$0.60             | \$24,414.30           | Committed                 |
| <b>TIF 4 Fund - Downtown</b>                                            |                            |              |               |                    |                       |                           |
| Heartland Acct #6506410                                                 | \$78,525.44                | \$0.00       | (2,658.75)    | \$1.93             | \$75,868.62           | Committed                 |
| <b>TIF 5 Fund - Peru Mail</b>                                           |                            |              |               |                    |                       |                           |
| Heartland Acct #6506410                                                 | (5,719.90)                 | \$0.00       | (1,264.00)    | \$0.00             | (6,983.90)            | Committed                 |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>                                      |                            |              |               |                    | <b>\$3,693,433.97</b> |                           |
| <b>TRUST FUNDS</b>                                                      |                            |              |               |                    |                       |                           |
| <b>Community Development Assistance Grant Trust Fund</b>                |                            |              |               |                    |                       |                           |
| Heartland - Acct #3018792                                               | \$81,848.79                | \$0.00       | \$0.00        | \$1.34             | \$81,850.13           | Restricted                |
| <b>TOTAL TRUST FUNDS (Excludes Pension Trust Funds)</b>                 |                            |              |               |                    | <b>\$81,850.13</b>    |                           |

Treasurer's Monthly Report

June 30, 2021

| Fund Description<br>Financial Institution - Account #                            | Previous Period<br>Balance | Receipts       | Disbursements    | Interest<br>Earned | End of Period Balance | Balance Use<br>Definition |
|----------------------------------------------------------------------------------|----------------------------|----------------|------------------|--------------------|-----------------------|---------------------------|
| <b>ENTERPRISE FUNDS</b>                                                          |                            |                |                  |                    |                       |                           |
| <b>Electric Light Enterprise Fund Operating Accounts</b>                         |                            |                |                  |                    |                       |                           |
| Operating Checking Account                                                       | \$158,057.87               | \$3,080,542.20 | (\$2,640,648.18) | \$18.22            | \$597,970.11          | Unassigned                |
| Heartland - Acct #6506429                                                        |                            |                |                  |                    |                       |                           |
| Operating Revenue Checking Account                                               | \$3,719,667.30             | \$2,879,133.47 | (\$3,115,183.37) | \$1,227.37         | \$3,484,844.77        | Unassigned                |
| Peru Federal Account #161314228/#162310209                                       |                            |                |                  |                    |                       |                           |
| Electric Revenue - Operating Reserve                                             | \$756,642.24               | \$0.00         | \$0.00           | \$12.44            | \$756,654.68          | Unassigned                |
| Midland States Bank Acct #5405000523                                             |                            |                |                  |                    |                       |                           |
| Electric Reimbursement Checking Account                                          | \$223,094.59               | \$0.00         | \$0.00           | \$25.71            | \$223,120.30          | Unassigned                |
| Heartland - Acct #6506429                                                        |                            |                |                  |                    |                       |                           |
| Electric Reserve                                                                 | \$1,652,747.13             | \$150,000.00   | (\$4,077.40)     | \$2,159.05         | \$1,800,828.78        | Unassigned                |
| DA Davidson Acct #18929160                                                       |                            |                |                  |                    |                       |                           |
| Electric Scrap Metal Account                                                     | \$53,566.50                | \$0.00         | \$0.00           | \$0.88             | \$53,567.38           | Restricted                |
| Midland States Bank Acct #5405000523                                             |                            |                |                  |                    |                       |                           |
| Guaranteed Light Deposit Checking Account                                        | \$453,921.27               | \$6,250.00     | (\$5,953.82)     | \$149.78           | \$454,367.23          | Restricted                |
| Peru Federal Account #161314228/#162310209                                       |                            |                |                  |                    |                       |                           |
| Operating Reserve Accounts                                                       | \$4,664,025.90             | \$461,503.78   | (\$202,342.92)   | \$279.56           | \$4,923,466.32        | Unassigned                |
| Heartland Bank - Acct #5840023088                                                |                            |                |                  |                    |                       |                           |
| <b>Electric Light Enterprise Fund Investments</b>                                |                            |                |                  |                    |                       |                           |
| Certificate of Deposit Investments for Self Insurance Reserve                    | \$3,046,895.23             | \$0.00         | (\$400,000.00)   | \$1,006.02         | \$2,647,901.25        | Committed                 |
| Certificate of Deposit Investments for Operating Reserve                         | \$3,347,182.65             | \$0.00         | \$0.00           | \$643.56           | \$3,347,826.21        | Unassigned                |
| Certificate of Deposit Investments for Guaranteed Light Deposits                 | \$281,722.03               | \$0.00         | \$0.00           | \$62.79            | \$281,784.82          | Restricted                |
| <b>Total Electric Light Enterprise Fund Operating and Investment Accounts</b>    | <b>\$18,572,331.85</b>     |                |                  |                    |                       |                           |
| <b>Electric Light Fund Enterprise Bond Accounts</b>                              |                            |                |                  |                    |                       |                           |
| 2017 Bond Reserve                                                                | \$97,401.46                | \$94,362.49    | \$0.00           | \$5.84             | \$191,769.79          | Restricted                |
| Heartland Bank - Acct #5840023088                                                |                            |                |                  |                    |                       |                           |
| 2021 Bond Reserve                                                                | \$40,388.92                | \$20,193.80    | \$0.00           | \$2.42             | \$60,585.14           | Restricted                |
| Heartland Bank - Acct #5840023088                                                |                            |                |                  |                    |                       |                           |
| <b>Total Electric Light Enterprise Fund Bond Accts</b>                           | <b>\$252,354.93</b>        |                |                  |                    |                       |                           |
| <b>Total Electric Light Enterprise Fund Operating, Investment and Bond Accts</b> | <b>\$18,824,686.78</b>     |                |                  |                    |                       |                           |
| <b>Illinois Valley Regional Airport Enterprise Fund</b>                          |                            |                |                  |                    |                       |                           |
| Peru Federal Account #161314228/#162310209                                       | (\$109,317.07)             | \$8,100.90     | (\$6,106.75)     | \$0.00             | (\$107,322.92)        | Unassigned                |
| Farm Cash Rent Account - Hertz Management - Heartland                            | \$2,933.38                 | \$0.00         | \$0.00           | \$0.07             | \$2,933.45            | Unassigned                |
| <b>Total Illinois Valley Regional Airport Enterprise Fund</b>                    | <b>(\$104,389.47)</b>      |                |                  |                    |                       |                           |

Treasurer's Monthly Report

June 30, 2021

| Fund Description<br>Financial Institution - Account #             | Previous Period<br>Balance | Receipts                                      | Disbursements | Interest<br>Earned | End of Period Balance | Balance Use<br>Definition |
|-------------------------------------------------------------------|----------------------------|-----------------------------------------------|---------------|--------------------|-----------------------|---------------------------|
| <b>Landfill Enterprise Fund</b>                                   |                            |                                               |               |                    |                       |                           |
| Operating Checking Account                                        | \$521,948.27               | \$3,528.64                                    | (\$14,243.58) | \$172.23           | \$511,405.56          | Unassigned                |
| Peru Federal Account #161314228/#162310209                        |                            |                                               |               |                    |                       |                           |
| Landfill No. 3 Closure/Post Closure Money Market Account          | \$132,038.12               | \$0.00                                        | \$0.00        | \$7.91             | \$132,046.03          | Restricted                |
| Hearland - Acct.5840023088                                        |                            |                                               |               |                    |                       |                           |
| Electric Reserve                                                  | \$50,233.97                | \$0.00                                        | \$0.00        | \$0.00             | \$50,233.97           | Unassigned                |
| DA Davidson Acct #18929160                                        |                            |                                               |               |                    |                       |                           |
| Landfill Compost Site Reserve                                     | \$121,952.29               | \$0.00                                        | \$0.00        | \$286.67           | \$122,238.96          | Restricted                |
| General Reserve Certificate of Deposit Investments                | \$404,009.01               | \$0.00                                        | \$0.00        | \$0.00             | \$404,009.01          | Unassigned                |
| Post Closure Reserve Investments                                  | \$120,476.98               | \$0.00                                        | \$0.00        | \$0.00             | \$120,476.98          | Restricted                |
| <b>Total Landfill Enterprise Fund</b>                             | <b>\$1,340,410.51</b>      |                                               |               |                    |                       |                           |
| <b>Waterworks &amp; Sewerage System Enterprise Fund</b>           |                            |                                               |               |                    |                       |                           |
| Area 4 & 6 Loan Payment Reserve                                   |                            |                                               |               |                    |                       |                           |
| Hearland - Acct #5840023088                                       | \$249,665.35               | \$19,194.00                                   | \$0.00        | \$14.96            | \$268,874.31          | Committed                 |
| Guaranteed Water Deposit Checking Account                         |                            |                                               |               |                    |                       |                           |
| Peru Federal Account #161314228/#162310209                        | \$43,382.74                | \$750.00                                      | (\$670.00)    | \$14.32            | \$43,477.06           | Restricted                |
| Series 2010 Debt Service Fund                                     |                            |                                               |               |                    |                       |                           |
| Bank of New York Mellon Acct #778107                              | \$75,218.27                | \$0.00                                        | \$0.00        | \$0.00             | \$75,218.27           | Restricted                |
| <b>Total Waterworks &amp; Sewerage System<br/>Enterprise Fund</b> | <b>\$387,569.64</b>        |                                               |               |                    |                       |                           |
| <b>TOTAL ENTERPRISE FUNDS</b>                                     | <b>\$20,448,277.46</b>     |                                               |               |                    |                       |                           |
| <b>FUND BALANCES</b>                                              |                            |                                               |               |                    |                       |                           |
| <b>Fund Type</b>                                                  | <b>Amount</b>              | <b>GASB STATEMENT 54 FUND CLASSIFICATIONS</b> |               |                    |                       |                           |
| General Fund                                                      | \$8,139,904.01             | Restricted Fund Balances                      |               |                    |                       |                           |
| Special Revenue Funds                                             | 3,693,433.97               | Committed Fund Balances                       |               |                    |                       |                           |
| Trust Funds                                                       | 81,850.13                  | Assigned Fund Balances                        |               |                    |                       |                           |
| Enterprise Funds                                                  | 20,448,277.46              | Unassigned Fund Balances                      |               |                    |                       |                           |
| <b>Total Of All Fund Types</b>                                    | <b>\$32,363,465.57</b>     | <b>Total of All Fund Characteristics</b>      |               |                    |                       |                           |
|                                                                   |                            | <b>\$32,363,465.57</b>                        |               |                    |                       |                           |

# CONCENTRATION REPORT FOR APPROVED DEPOSITORIES AND INVESTMENTS

| Financial Institution/Account(s) Description   | Amount                 | FDIC Insurance<br>of Accounts      | Market Value<br>Of Pledged<br>Collateral* | Deposit Risk<br>Exposure |
|------------------------------------------------|------------------------|------------------------------------|-------------------------------------------|--------------------------|
| The Illinois Funds                             | \$5,958,045            | N/A                                | N/A                                       | -                        |
| Hometown National Bank Transaction Accounts    | \$1,907,634            | \$250,000                          | \$3,975,082                               | -                        |
| Hometown National Bank CD Investments          | \$473,706              | See Above                          |                                           |                          |
| Midland Bank Transaction Accounts              | \$932,072              | \$250,000                          | \$887,505                                 | -                        |
| Midland Bank CD Investments                    | \$95,463               | See Above                          |                                           |                          |
| Peru Federal Savings Transaction Accounts      | \$4,892,687            | \$250,000                          | \$6,993,128                               | -                        |
| Peru Federal Savings CD Investments            | \$1,638,230            | See Above                          |                                           |                          |
| Heartland Transaction Accounts                 | \$8,063,524            | \$250,000                          | \$9,400,859                               | -                        |
| La Salle State Bank CD Investments             | \$1,333,869            | \$250,000                          | \$1,178,408                               | -                        |
| Streator Onized Credit Union CD                | \$257,861              | \$250,000                          | \$0                                       | 7,861                    |
| Central Bank CD Investments                    | \$1,118,134            | \$250,000                          | \$1,022,933                               | -                        |
| First State Bank of Mendota CD                 | \$412,432              | \$250,000                          | \$412,432                                 | -                        |
| Negotiable Certificates of Deposit Investments | \$3,050,979            | \$3,050,979                        | N/A                                       | -                        |
| Edward Jones - Money Markets                   | \$52,549               | \$499,000                          | N/A                                       | -                        |
| Bank of New York Mellon Bond Accounts          | \$75,218               | N/A                                | \$75,218                                  | -                        |
| First Federal Savings Bank CD                  | \$250,000              | \$250,000                          | \$0                                       | -                        |
| DA Davidson Cash                               | \$1,851,063            | N/A                                | N/A                                       |                          |
| <b>Total</b>                                   | <b>\$32,363,465.57</b> | <b>Total Deposit Risk Exposure</b> |                                           | <b>7,861</b>             |

\* 4/30/21 balance

**FIREFIGHTER'S PENSION TRUST FUND**

| Financial Institution            | Investment Type      | Previous Period Balance | Receipts or Inc In Market Value | Disbursements or Loss of Market Value | End of Period Balance |
|----------------------------------|----------------------|-------------------------|---------------------------------|---------------------------------------|-----------------------|
| Hometown National Bank - Trustee | Multiple Investments | \$3,162,710.02          | \$36,358.12                     | \$ (13,655.52)                        | \$3,185,412.62        |

**POLICE PENSION TRUST FUND**

| Financial Institution            | Investment Type      | Previous Balance | Receipts or Inc In Market Value | Disbursements or Loss of Market Value | End of Period Balance |
|----------------------------------|----------------------|------------------|---------------------------------|---------------------------------------|-----------------------|
| Hometown National Bank - Trustee | Multiple Investments | \$13,828,630.37  | \$380,189.25                    | \$ (90,037.80)                        | \$14,118,781.82       |

**COMBINED OPERATING ACCOUNT STATUS**

Peru Federal Account #161314228/#162310209

| Fund Operating Checking Account Description | Operating Balance  | Negative Balance   |
|---------------------------------------------|--------------------|--------------------|
| Electric Fund - Guaranteed Light Deposits   | \$454,367          |                    |
| Electric Fund Operating Reserve             | \$3,484,845        |                    |
| Garbage Fund                                | \$45,331           |                    |
| Illinois Valley Regional Airport            | (\$107,323)        | (\$107,323)        |
| Landfill Operating                          | \$511,406          |                    |
| Motel Tax                                   | \$337,626          |                    |
| Water & Sewer - Guaranteed Water Deposits   | \$43,477           |                    |
| <b>Totals</b>                               | <b>\$4,769,729</b> | <b>(\$107,323)</b> |

|                                                          |                    |
|----------------------------------------------------------|--------------------|
| Guaranteed Deposit Adjustments                           |                    |
| Less Electric Fund - Guaranteed Light Deposits           | (\$454,367)        |
| Less Water & Sewer - Guaranteed Water Deposits           | (\$43,477)         |
| <b>Net Funds Available in Combined Operating Account</b> | <b>\$4,271,884</b> |

FUND INVESTMENTS

| Fund                                          | Financial Firm                   | Investment Type | Account #   | Balance               | Rate  | Maturity Date | Balance Use Definition |
|-----------------------------------------------|----------------------------------|-----------------|-------------|-----------------------|-------|---------------|------------------------|
| <b>General Fund</b>                           |                                  |                 |             |                       |       |               |                        |
| Operating Reserve                             | Peru Federal Savings Bank        | CD              | 182000028   | \$153,731.85          | 1.64% | 2-Apr-21      | Unassigned             |
| Operating Reserve                             | Peru Federal Savings Bank        | CD              | 183000005   | \$103,085.88          | 1.74% | 2-Oct-21      | Unassigned             |
| Operating Reserve                             | Home Federal Bank                | CD              | 47310PBBO   | \$100,000.00          | 2.60% | 15-Dec-21     | Unassigned             |
| Operating Reserve                             | Peru Federal Savings Bank        | CD              | 10181037064 | \$267,109.10          | 2.86% | 7-Mar-22      | Unassigned             |
| Operating Reserve                             | BMW Bank of North America        | CD              | 05580ATG9   | \$200,000.00          | 1.75% | 27-Mar-22     | Unassigned             |
| Operating Reserve                             | Peru Federal Savings Bank        | CD              | 10160000985 | \$373,636.45          | 2.70% | 19-Apr-22     | Unassigned             |
| Operating Reserve                             | LaSalle State Bank               | CD              | 80016183    | \$413,410.75          | 1.66% | 5-Mar-23      | Unassigned             |
| <b>Total General Fund</b>                     |                                  |                 |             | <b>\$1,610,974.03</b> |       |               |                        |
| <b>Landfill Enterprise Fund</b>               |                                  |                 |             |                       |       |               |                        |
| Landfill Fund - Reserve for Post Closure      | Hometown National Bank           | CD              | 76600601002 | \$120,476.98          | 1.20% | 15-May-21     | Restricted             |
| Landfill Fund - Compost Site Resv for Closure | Peru Federal Savings Bank        | CD              | 10160001004 | \$122,238.96          | 2.90% | 13-Jan-22     | Restricted             |
| Operating Reserve                             | LaSalle State Bank               | CD              | 80016406    | \$404,009.01          | 2.02% | 6-Sep-22      | Restricted             |
| <b>Total Landfill Enterprise Fund</b>         |                                  |                 |             | <b>\$646,724.95</b>   |       |               |                        |
| <b>Electric Light Enterprise Fund</b>         |                                  |                 |             |                       |       |               |                        |
| Electric Light Fund - Operating Reserve       | Streator Onized Credit Union (5) | CD              | 70344       | \$128,930.75          | 2.89% | 19-Jul-21     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Sallie Mae Bank                  | CD              | 795450U60   | \$250,000.00          | 3.00% | 9-Aug-21      | Unassigned             |
| Electric Light Fund - Operating Reserve       | Hanni Bank                       | CD              | 410493DL1   | \$250,000.00          | 2.95% | 17-Aug-21     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Southwest National Bank          | CD              | 845182BQ6   | \$100,000.00          | 2.90% | 24-Aug-21     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Central Bank                     | CD              | 107681      | \$500,000.00          | 0.50% | 3-Sep-21      | Unassigned             |
| Electric Light Fund - Operating Reserve       | Comerity Capital Bank            | CD              | 20033ASN7   | \$250,000.00          | 1.70% | 12-Oct-21     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Central Bank                     | CD              | 106116      | \$103,234.51          | 3.20% | 6-Mar-22      | Unassigned             |
| Electric Light Fund - Operating Reserve       | Raymond James Bank               | CD              | 75472RAS0   | \$250,000.00          | 1.70% | 30-Jun-22     | Unassigned             |
| Electric Light Fund - Operating Reserve       | BMW Bank of North America        | CD              | 0580AUL6    | \$50,000.00           | 1.70% | 29-Jul-22     | Unassigned             |
| Electric Light Fund - Operating Reserve       | First Federal Savings Bank       | CD              | 4020017127  | \$250,000.00          | 2.30% | 16-Aug-22     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Hometown National Bank           | CD              | 76600601003 | \$353,228.63          | 1.85% | 30-Sep-22     | Unassigned             |
| Electric Light Fund - Operating Reserve       | First State Bank Mendota         | CD              | 1023246143  | \$412,432.32          | 1.92% | 17-Nov-22     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Morgan Stanley Bank              | CD              | 61760A4U0   | \$250,000.00          | 1.85% | 17-Nov-22     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Wells Fargo Bank                 | CD              | 949763S64   | \$150,000.00          | 1.90% | 30-Jan-23     | Unassigned             |
| Electric Light Fund - Operating Reserve       | Axos Bank                        | CD              | 05465DAF5   | \$50,000.00           | 1.55% | 28-Mar-22     | Unassigned             |
| <b>Total Operating Reserve</b>                |                                  |                 |             | <b>\$3,347,826.21</b> |       |               |                        |
| Electric Light Fund - Self Insurance Reserve  | LaSalle State Bank               | CD              | 80014765    | \$112,439.81          | 1.47% | 23-Mar-21     | Committed              |
| Electric Light Fund - Self Insurance Reserve  | Somerset Trust Co                | CD              | 835104BW9   | \$150,000.00          | 1.65% | 30-Jul-21     | Committed              |
| Electric Light Fund - Self Insurance Reserve  | LaSalle State Bank               | CD              | 80016405    | \$404,009.01          | 2.02% | 6-Sep-21      | Committed              |
| Electric Light Fund - Self Insurance Reserve  | Ally Bank UT                     | CD              | 02007GGF4   | \$150,000.00          | 3.25% | 29-Nov-21     | Committed              |
| Electric Light Fund - Self Insurance Reserve  | Merrick Bank                     | CD              | 59013J5D7   | \$150,000.00          | 3.20% | 29-Nov-21     | Committed              |

FUND INVESTMENTS

| Fund                                                   | Financial Firm                  | Investment Type | Account #   | Balance               | Rate  | Maturity Date | Balance Use Definition |
|--------------------------------------------------------|---------------------------------|-----------------|-------------|-----------------------|-------|---------------|------------------------|
| Electric Light Fund - Self Insurance Reserve           | Enerbank USA                    | CD              | 29278TELO   | \$50,000.00           | 3.15% | 30-Nov-21     | Committed              |
| Electric Light Fund - Self Insurance Reserve           | Medallion Bank Utah             | CD              | 58404DCY5   | \$250,000.00          | 3.20% | 13-Dec-21     | Committed              |
| Electric Light Fund - Self Insurance Reserve           | Peru Federal Savings Bank       | CD              | 10160000993 | \$196,645.28          | 2.90% | 13-Jan-22     | Committed              |
| Electric Light Fund - Self Insurance Reserve           | Central Bank                    | CD              | 106439      | \$308,939.95          | 2.95% | 13-Jan-22     | Committed              |
| Electric Light Fund - Self Insurance Reserve           | Central Bank                    | CD              | 106151      | \$205,959.91          | 2.95% | 19-May-22     | Committed              |
| Electric Light Fund - Self Insurance Reserve           | Peru Federal Savings Bank       | CD              | 10160001020 | \$268,927.91          | 2.50% | 26-Jun-22     | Committed              |
| Electric Light Fund - Self Insurance Reserve           | Morgan Stanley Bank             | CD              | 61690UJUS   | \$150,979.38          | 2.10% | 8-Aug-22      | Committed              |
| Electric Light Fund - Self Insurance Reserve           | Wells Fargo Bank                | CD              | 949495AT2   | \$250,000.00          | 1.90% | 30-Jan-23     | Committed              |
| <b>Total Self Insurance Reserve</b>                    |                                 |                 |             | <b>\$2,647,901.25</b> |       |               |                        |
| Electric Light Fund - Guaranteed Deposits              | Peru Federal Savings Bank       | CD              | 181000008   | \$152,854.08          | 1.54% | 2-Oct-20      | Restricted             |
| Electric Light Fund - Guaranteed Deposits              | Stearor Onized Credit Union (5) | CD              | 70344       | \$128,930.74          | 2.89% | 19-Jul-21     | Restricted             |
| <b>Total Guaranteed Light Deposits</b>                 |                                 |                 |             | <b>\$281,784.82</b>   |       |               |                        |
| <b>Total Electric Light Fund Enterprise</b>            |                                 |                 |             | <b>\$6,277,512.28</b> |       |               |                        |
| <b>Peru Municipal Pool Account</b>                     |                                 |                 |             |                       |       |               |                        |
| Municipal Pool Account                                 | Midland States Bank             | CD              | 8484945406  | \$95,462.94           | 1.80% | 29-Oct-22     | Assigned               |
| <b>Total Peru Municipal Pool Account</b>               |                                 |                 |             | <b>\$95,462.94</b>    |       |               |                        |
| <b>Total Fund Investments</b>                          |                                 |                 |             | <b>\$8,630,674.20</b> |       |               |                        |
| <b>Certificate of Deposit Investments by Depositor</b> |                                 |                 |             | <b>Amount</b>         |       |               |                        |
| Purchased Negotiable Certificates of Deposit           |                                 |                 |             | \$3,050,979.38        |       |               |                        |
| Central Bank Certificates of Deposit                   |                                 |                 |             | \$1,118,134.37        |       |               |                        |
| Midland State Certificates of Deposit                  |                                 |                 |             | \$95,462.94           |       |               |                        |
| LaSalle State Bank Certificates of Deposit             |                                 |                 |             | \$1,333,868.58        |       |               |                        |
| Hometown Bank Certificates of Deposit                  |                                 |                 |             | \$473,705.61          |       |               |                        |
| Peru Federal Savings Bank                              |                                 |                 |             | \$1,638,229.51        |       |               |                        |
| First State Bank of Mendota                            |                                 |                 |             | \$412,432.32          |       |               |                        |
| Stearor Onized Credit Union                            |                                 |                 |             | \$257,861.49          |       |               |                        |
| First Federal Savings Bank                             |                                 |                 |             | \$250,000.00          |       |               |                        |
| <b>Total Certificate of Deposit Investments</b>        |                                 |                 |             | <b>\$8,630,674.20</b> |       |               |                        |