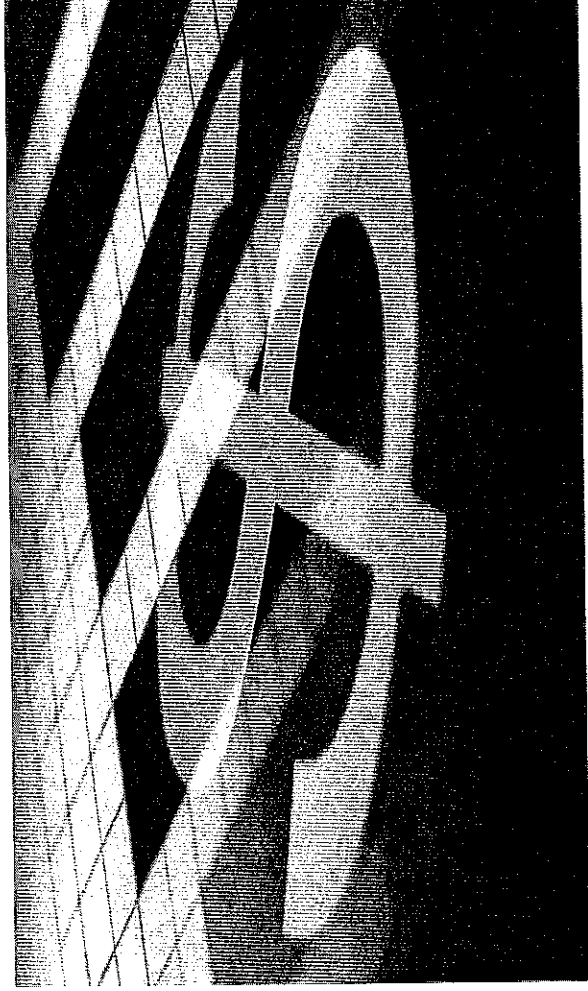


CITY OF PERU

TREASURER'S REPORT



June 2025

JACKSON POWELL, TREASURER

Treasurer's Monthly Report Index

| Line Item Description | Page |
|---|------|
| Combined Operating Account Status Report | 6 |
| Concentration of Deposits Report | 5 |
| 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 - Bond Accounts | 1 |
| General Fund - Operating Accounts | 1 |
| Illinois Valley Regional Airport Enterprise Fund | 4 |
| 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 Funds | 2 |
| Utility Fund - Bond Accounts | 3 |
| Utility Fund - Operating Accounts | 3 |
| Waterworks & Sewerage System Enterprise Fund | 3 |



Treasurer's Monthly Report

June 30, 2025

| Fund Description Financial Institution - Account # | Previous Period Balance | Receipts | Disbursements | Interest Earned | End of Period Balance | Balance Use Definition | Cumulative Unassigned Fund Balance | Cumulative Fund Balance |
|--|----------------------------|-----------------|-------------------|--------------------|--------------------------|---------------------------|--|----------------------------|
| General Fund Operating Checking Account Hometown National Bank - Acct #105853 | \$ 314,876.13 | \$ 1,123,964.00 | \$ (1,082,592.00) | \$ 2.97 | \$ 356,251.10 | Unassigned | \$ 356,251.10 | \$ 356,251.10 |
| General Fund Automatic Clearing House Account Heartland Acct #6506402 | \$ 359,615.16 | \$ 1,261,163.79 | \$ (1,186,014.58) | \$ 143.72 | \$ 434,908.09 | Unassigned | \$ 791,159.19 | \$ 791,159.19 |
| General Fund Investment Account Illinois Fund - Mercantile Bank - Acct #7139166001 | \$ 222,767.02 | \$ 1,313,788.18 | \$ (1,426,830.22) | \$ 1,399.88 | \$ 111,124.86 | Unassigned | \$ 902,284.05 | \$ 902,284.05 |
| General Fund Operating Reserve Transaction Account Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 41,860.10 | \$ 94,560.55 | \$ (550,000.00) | \$ - | \$ (413,579.35) | Unassigned | \$ 488,704.70 | \$ 488,704.70 |
| General Fund Operating Reserve Investments General Fund Operating Reserve CDs/MMs | \$ 1,287,002.42 | \$ - | \$ - | \$ 13,027.48 | \$ 1,300,029.90 | Unassigned | \$ 1,788,734.60 | \$ 1,788,734.60 |
| Farm Cash Rent Account - Hertz Management Heartland - Acct #2637 | \$ 612.42 | \$ - | \$ - | \$ 0.63 | \$ 613.05 | Unassigned | \$ 1,789,347.65 | \$ 1,789,347.65 |
| Infrastructure Home Rule Sales Tax Account | \$ 6,142,250.04 | \$ 224,302.09 | \$ (3,405,000.00) | \$ 27,925.22 | \$ 2,989,477.35 | Restricted | \$ 1,789,347.65 | \$ 4,778,825.00 |
| Infrastructure Plank Rd Reserve | \$ - | \$ 1,555,000.00 | \$ - | \$ - | \$ 1,555,000.00 | Restricted | \$ 1,789,347.65 | \$ 6,333,825.00 |
| Infrastructure Water Tower Painting Reserve | \$ - | \$ 1,000,000.00 | \$ - | \$ - | \$ 1,000,000.00 | Restricted | \$ 1,789,347.65 | \$ 7,333,825.00 |
| Infrastructure Commercial Expansion Reserve Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ - | \$ 850,000.00 | \$ - | \$ - | \$ 850,000.00 | Restricted | \$ 1,789,347.65 | \$ 8,183,825.00 |
| GF/Motel Tax Account | \$ 1,804,836.76 | \$ 58,466.66 | \$ (1,697,000.00) | \$ 4,945.49 | \$ 171,248.91 | Committed | \$ 1,789,347.65 | \$ 8,355,073.91 |
| GF/Motel Tax Account-OSLAD Grant Reserve | \$ - | \$ 1,197,000.00 | \$ - | \$ - | \$ 1,197,000.00 | Restricted | \$ 1,789,347.65 | \$ 9,552,073.91 |
| GF/Motel Tax Account-ITEP Grant Reserve Peru Federal Account #161314228/#162310209 | \$ - | \$ 500,000.00 | \$ - | \$ - | \$ 500,000.00 | Restricted | \$ 1,789,347.65 | \$ 10,052,073.91 |
| Parkside Bond Obligation Reserve Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 683,922.54 | \$ 129,741.54 | \$ - | \$ - | \$ 813,664.08 | Restricted | \$ 1,789,347.65 | \$ 10,865,737.99 |
| OSLAD Grant - Washington Park Illinois Fund - Mercantile Bank - Acct #348664122 | \$ 121,978.80 | \$ - | \$ - | \$ - | \$ 121,978.80 | Restricted | \$ 1,789,347.65 | \$ 10,987,716.79 |
| General Fund 2020/2021 Bond Reserve Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 381,130.15 | \$ 78,226.04 | \$ (184,356.25) | \$ - | \$ 284,999.94 | Restricted | \$ 1,789,347.65 | \$ 11,272,716.73 |
| Past Elected Officials Account Peru Federal Savings - Acct #1002354591 | \$ 6,826.19 | \$ - | \$ - | \$ 0.56 | \$ 6,826.75 | Restricted | \$ 1,789,347.65 | \$ 11,279,543.48 |
| Peru Celebration Trust Account Edward Jones - Acct #6081575315 | \$ 65,254.36 | \$ 4,249.22 | \$ - | \$ - | \$ 69,503.58 | Restricted | \$ 1,789,347.65 | \$ 11,349,047.06 |
| Peru Municipal Pool Account Hometown National Bank - Acct #110741 | \$ 144,356.20 | \$ - | \$ - | \$ - | \$ 144,356.20 | Assigned | \$ 1,789,347.65 | \$ 11,493,403.26 |



Treasurer's Monthly Report

June 30, 2025

| Fund Description Financial Institution - Account # | Previous Period Balance | Receipts | Disbursements | Interest Earned | End of Period Balance | Balance Use Definition |
|---|----------------------------|--------------|-----------------|-----------------|--------------------------|---------------------------|
| SPECIAL REVENUE FUNDS | | | | | | |
| Insurance Fund | | | | | | |
| LSB-HRA/FSA Acct #7179 | \$ 950,725.28 | \$ 10,164.61 | \$ (147,108.02) | \$ 1,530.34 | \$ 815,312.21 | Committed |
| Total Insurance Fund | | | | | | |
| | \$ | \$ | \$ | \$ | \$ | |
| Garbage Fund | | | | | | |
| Peru Federal Account #161314228 | \$ 97,187.37 | \$ 78,188.45 | \$ (80,509.36) | \$ 233.45 | \$ 95,099.91 | Committed |
| Total Garbage Fund | | | | | | |
| | \$ | \$ | \$ | \$ | \$ | |
| Motor Fuel Tax Fund | | | | | | |
| Hometown National Bank - Acct #72660101 | \$ 556,775.63 | \$ 35,972.92 | \$ - | \$ 974.00 | \$ 593,722.55 | Restricted |
| Total Motor Fuel Tax Fund | | | | | | |
| | \$ | \$ | \$ | \$ | \$ | |
| Peru Police Drug Enforcement, Impound & Equipment Fund | | | | | | |
| Peru Federal Account Acct #161317890 | \$ 27,579.39 | \$ - | \$ (474.00) | \$ 7.03 | \$ 27,112.42 | Restricted |
| Midland States Bank Acct #5405000027 | \$ 81,834.53 | \$ 1,147.00 | \$ (136.11) | \$ 1.36 | \$ 82,846.78 | Restricted |
| Total Police related Special Revenue Funds | | | | | | |
| | \$ | \$ | \$ | \$ | \$ | |
| TIF 2 Fund - Peru Industrial | \$ 925,573.90 | | | \$ 103.27 | \$ 925,677.17 | Committed |
| Heartland Acct #6506410 | \$ 61,297.51 | | | \$ 6.84 | \$ 61,304.35 | Committed |
| TIF 3 Fund - North Peru | \$ 139,318.13 | | | \$ 15.54 | \$ 139,333.67 | Committed |
| Heartland Acct #6506410 | \$ 68,483.06 | | | \$ 7.64 | \$ 68,490.70 | Committed |
| TIF 4 Fund - Downtown | \$ (1,016,486.71) | | \$ (84,100.00) | \$ - | \$ (1,100,586.71) | Committed |
| Heartland Acct #6506410 | \$ (17,500.00) | | \$ (20,979.15) | \$ - | \$ (38,479.15) | Committed |
| TIF 5 Fund - MVP | | | | | | |
| Heartland Acct #6506410 | | | | | | |
| TIF 6 Fund - MIN | | | | | | |
| Heartland Acct #6506410 | | | | | | |
| Total TIF Funds | | | | | | |
| | \$ | \$ | \$ | \$ | \$ | |
| TOTAL SPECIAL REVENUE FUNDS | | | | | | |
| | \$ | \$ | \$ | \$ | \$ | |



| Fund Description Financial Institution - Account # | Previous Period Balance | Receipts | Disbursements | Interest Earned | End of Period Balance | Balance Use Definition |
|---|----------------------------|--------------|----------------|-----------------|--------------------------|---------------------------|
| Landfill Enterprise Fund | | | | | | |
| Operating Checking Account | \$ 374,832.29 | \$ 3,373.87 | \$ (6,299.04) | \$ 900.37 | \$ 372,807.49 | Unassigned |
| Peru Federal Account #1613142228/#162310209 | \$ | | | | | |
| Landfill No. 3 Closure/Post Closure Money Market Account | \$ 500,023.01 | \$ - | \$ - | \$ 556.59 | \$ 500,579.60 | Restricted |
| Heartland -Acct.5840023088 | \$ | | | | | |
| Landfill Reserve Certificate of Deposit Investments | \$ 235,988.97 | \$ - | \$ - | \$ - | \$ 235,988.97 | Restricted |
| DA Davidson Acct #18929180 | \$ | | | | | |
| Total Landfill Enterprise Fund | \$1,109,376.06 | | | | | |
| Illinois Valley Regional Airport Enterprise Fund | | | | | | |
| Peru Federal Account #1613142228/#162310209 | \$ (531,046.55) | \$ 12,330.35 | \$ (12,073.57) | \$ - | \$ (530,789.77) | Unassigned |
| Farm Cash Rent Account - Hertz Management - Heartland | \$ 3,610.67 | \$ 4,843.00 | | \$ 8.67 | \$ 8,462.34 | Unassigned |
| Total Illinois Valley Regional Airport Enterprise Fund | (\$522,327.43) | | | | | |
| TOTAL ENTERPRISE FUNDS | \$13,297,818.61 | | | | | |

| Fund Type | Amount |
|--------------------------------|------------------------|
| FUND BALANCES | |
| General Fund | \$ 11,493,403.26 |
| Special Revenue Funds | 1,669,833.90 |
| Enterprise Funds | 13,297,818.61 |
| Total Of All Fund Types | \$26,461,055.77 |

| GASB STATEMENT 54 FUND CLASSIFICATIONS | Amount |
|--|-------------------------|
| Restricted Fund Balances | \$ 13,939,632.82 |
| Committed Fund Balances | \$ 3,653,533.70 |
| Assigned Fund Balances | \$ 5,726,954.56 |
| Unassigned Fund Balances | \$ 3,140,934.69 |
| Total of All Fund Characteristics | \$ 26,461,055.77 |

CONCENTRATION REPORT FOR APPROVED DEPOSITORIES AND INVESTMENTS

| Financial Institution/Account(s) Description | Amount | FDIC Insurance of Accounts | Market Value Of Pledged Collateral | Deposit Risk Exposure |
|--|-------------------------|----------------------------|------------------------------------|------------------------|
| The Illinois Funds | \$ 9,009,665.68 | N/A | N/A | \$ - |
| Hometown National Bank Transaction Accounts | \$ 1,094,329.85 | \$ 250,000.00 | \$ 3,096,591.18 | \$ - |
| Hometown National Bank Investment Accounts | \$ 4,022,330.92 | N/A | N/A | \$ - |
| Midland Bank Transaction Accounts | \$ 82,846.78 | \$ 250,000.00 | \$ - | \$ - |
| Peru Federal Savings Transaction Accounts | \$ 2,418,413.34 | \$ 250,000.00 | \$ 6,663,844.00 | \$ - |
| Peru Federal Savings Money Market Account | \$ 817,571.37 | | | |
| Heartland Transaction Accounts | \$ 1,404,063.15 | \$ 250,000.00 | \$ 3,346,771.07 | \$ - |
| La Salle State Bank Transaction Accounts | \$ 815,312.21 | | | |
| La Salle State Bank CD Investments | \$ 732,458.53 | \$ 250,000.00 | \$ 1,070,005.80 | \$ - |
| Central Bank CD Investments | \$ 781,628.46 | \$ 250,000.00 | \$ 908,616.28 | \$ - |
| Negotiable Certificates of Deposit Investments | \$ 3,105,116.44 | \$ 3,105,116.44 | N/A | \$ - |
| First State Bank CD Investments | \$ 513,089.04 | \$ 250,000.00 | \$ 274,405.11 | \$ - |
| North Central Bank CD Investments | \$ - | \$ 250,000.00 | \$ - | \$ - |
| Spring Valley City Bank CD Investments | \$ - | \$ - | \$ - | \$ - |
| Edward Jones - Money Markets | \$ 69,503.58 | \$ 250,000.00 | \$ - | \$ - |
| DA Davidson Money Market | \$ 1,594,726.42 | \$ 250,000.00 | \$ - | \$ 1,344,726.42 |
| Total | \$ 26,461,055.77 | | Total Deposit Risk Exposure | \$ 1,344,726.42 |



FIREFIGHTER'S PENSION TRUST FUND

| Financial Institution | Investment Type | Previous Period Balance | Value Held at State | Receipts or Inc In Market Value | Disbursements or Loss of Market Value | End of Period Balance |
|---|----------------------|-------------------------|---------------------|---------------------------------|---------------------------------------|-----------------------|
| Downstate Investment and Hometown National Bank-Trustee | Multiple Investments | \$139,447.06 | \$3,308,825.50 | \$2,716.91 | \$ (21,307.08) | \$3,429,682.39 |

POLICE PENSION TRUST FUND

| Financial Institution | Investment Type | Previous Period Balance | Value Held at State/Ins Ann | Receipts or Inc In Market Value | Disbursements or Loss of Market Value | End of Period Balance |
|---|----------------------|-------------------------|-----------------------------|---------------------------------|---------------------------------------|-----------------------|
| Downstate Investment and Hometown National Bank-Trustee | Multiple Investments | \$2,907,738.81 | \$13,153,260.06 | \$29,889.58 | \$ (105,815.24) | \$15,985,073.21 |

COMBINED OPERATING ACCOUNT STATUS-PFSB

| Fund Operating Checking Account Description | Operating Balance | Negative Balance |
|--|--------------------|--------------------|
| Electric Fund - Guaranteed Light Deposits | \$833,217 | |
| Electric Fund Operating Reserve | \$1,388,482 | |
| Garbage Fund | \$95,100 | |
| Illinois Valley Regional Airport | (\$530,790) | (\$530,790) |
| Landfill Operating | \$372,807 | |
| Motel Tax | \$171,249 | |
| Water & Sewer - Guaranteed Water Deposits | \$54,409 | |
| Totals | \$2,384,474 | (\$530,790) |
| Less Electric Fund - Guaranteed Light Deposits | (\$833,217) | |
| Less Water & Sewer - Guaranteed Water Deposits | (\$54,409) | |
| Net Funds Available in Combined Operating Account | \$1,496,848 | |

Treasurer's Monthly Report
FUND INVESTMENTS

| Fund | Financial Firm | Investment Type | Account # | Balance | Rate | Maturity Date | Balance Use Definition |
|--|----------------------------|-----------------|------------|-----------------------|-------|---------------|------------------------|
| General Fund | | | | | | | |
| Operating Reserve | Peru Federal Savings Bank | MM | 161000266 | \$817,571.37 | 3.56% | | Unassigned |
| Operating Reserve | LaSalle State Bank | CD | 4817443 | \$482,458.53 | 3.95% | 20-Dec-25 | Unassigned |
| Total General Fund | | | | \$1,300,029.90 | | | |
| Electric Light Enterprise Fund | | | | | | | |
| Electric Light Fund - Operating Reserve | Central Bank | MM | 100154301 | \$1,178.77 | 3.30% | | Assigned |
| Electric Light Fund - Operating Reserve | Capital One NA | CD | 14042RQY0 | \$0.00 | 3.40% | 5-May-25 | Assigned |
| Electric Light Fund - Operating Reserve | Bank of China | CD | 06428F4R5 | \$0.00 | 4.35% | 16-Jun-25 | Assigned |
| Electric Light Fund - Operating Reserve | Beal Bank USA | CD | 07371VDT1 | \$0.00 | 4.35% | 18-Jun-25 | Assigned |
| Electric Light Fund - Operating Reserve | Capital One Bank USA | CD | 14042THM2 | \$250,116.44 | 3.40% | 7-Jul-25 | Assigned |
| Electric Light Fund - Operating Reserve | UBS Bank USA | CD | 90348J5M8 | \$250,000.00 | 3.45% | 8-Sep-25 | Assigned |
| Electric Light Fund - Operating Reserve | North Pointe Bank | CD | 666613QP2 | \$245,000.00 | 4.45% | 22-Sep-25 | Assigned |
| Electric Light Fund - Operating Reserve | Open Bank | CD | 68371GEP3 | \$240,000.00 | 4.30% | 26-Sep-25 | Assigned |
| Electric Light Fund - Operating Reserve | American Express Natl Bank | CD | 02589AEB4 | \$250,000.00 | 4.70% | 3-Nov-25 | Assigned |
| Electric Light Fund - Operating Reserve | Discover Bank | CD | 254673Z33 | \$250,000.00 | 4.95% | 17-Nov-25 | Assigned |
| Electric Light Fund - Operating Reserve | Sallie Mae Bank | CD | 795451CJ0 | \$150,000.00 | 5.00% | 18-Nov-25 | Assigned |
| Electric Light Fund - Operating Reserve | Bank OZK | CD | 06418CM45 | \$240,000.00 | 4.20% | 18-Nov-25 | Assigned |
| Electric Light Fund - Operating Reserve | Central Bank | CD | 1030516172 | \$780,449.69 | 4.20% | 20-Nov-25 | Assigned |
| Electric Light Fund - Operating Reserve | Bank of New York Mellon | CD | 06405VJN0 | \$240,000.00 | 4.25% | 25-Mar-26 | Assigned |
| Electric Light Fund - Operating Reserve | Bank of Amer NA | CD | 06051XXW7 | \$240,000.00 | 4.25% | 30-Jun-26 | Assigned |
| Electric Light Fund - Operating Reserve | Discover Bank | CD | 254673P34 | \$250,000.00 | 3.50% | 10-Aug-26 | Assigned |
| Electric Light Fund - Operating Reserve | Morgan Stanley Bank NA | CD | 61690UR51 | \$250,000.00 | 3.60% | 15-Sep-26 | Assigned |
| Electric Light Fund - Operating Reserve | Synchrony Bank | CD | 87165FS54 | \$250,000.00 | 4.70% | 4-Nov-27 | Assigned |
| Total Operating Reserve | | | | \$3,886,744.90 | | | |
| Electric Light Fund - Self Insurance Reserve | First State Bank | CD | 152473 | \$256,544.52 | 4.50% | 16-Aug-25 | Committed |
| Electric Light Fund - Self Insurance Reserve | LaSalle State Bank | CD | 4816390 | \$250,000.00 | 4.30% | 3-Dec-25 | Committed |
| Electric Light Fund - Self Insurance Reserve | First State Bank | CD | 152479 | \$256,544.52 | 4.25% | 16-Feb-26 | Committed |
| Total Self Insurance Reserve | | | | \$763,089.04 | | | |
| Total Electric Light Fund Enterprise | | | | \$4,649,833.94 | | | |
| Total Fund Investments | | | | \$5,949,863.84 | | | |

Treasurer's Monthly Report

| Certificate of Deposit Investments by Depos | Amount |
|---|-----------------------|
| Purchased Negotiable Certificates of Deposit | \$3,105,116.44 |
| Central Bank Certificates of Deposit | \$781,628.46 |
| LaSalle State Bank Certificate of Deposit | \$732,458.53 |
| Peru Federal Savings Bank Money Market | \$817,571.37 |
| First State Bank Certificate of Deposit | \$513,089.04 |
| North Central Bank Certificates of Deposit | \$0.00 |
| Spring Valley City Bank Certificate of Deposit | \$0.00 |
| Total Certificate of Deposit Investments | \$5,949,863.84 |