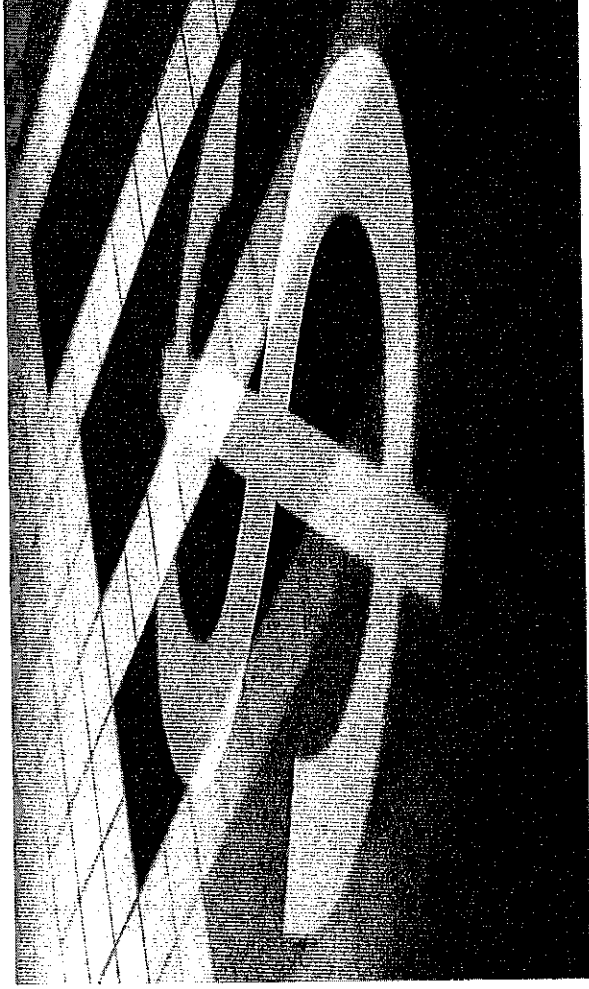


CITY OF PERU

TREASURER'S REPORT



DECEMBER 2025
JACKSON POWELL, TREASURER

Treasurer's Monthly Report Index

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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	\$ 688,332.21	\$ 2,922,868.98	\$ (3,103,382.58)	\$ 3.16	\$ 507,821.77	Unassigned	\$ 507,821.77	\$ 507,821.77
General Fund Automatic Clearing House Account Heartland Acct. #6506402	\$ 332,317.60	\$ 1,787,295.04	\$ (2,000,287.75)	\$ 420.40	\$ 119,745.29	Unassigned	\$ 627,567.06	\$ 627,567.06
General Fund Investment Account Illinois Fund - Mercantile Bank - Acct #7139186001	\$ 78,628.98	\$ 1,314,560.69	\$ (1,168,219.90)	\$ 1,126.67	\$ 226,096.44	Unassigned	\$ 853,663.50	\$ 853,663.50
General Fund Operating Reserve Transaction Account Illinois Fund - Mercantile Bank - Acct #4348664122	\$ (770,793.01)	\$ 90,255.39	\$ (450,000.00)	\$ -	\$ (1,130,537.62)	Unassigned	\$ (276,874.12)	\$ (276,874.12)
General Fund Operating Reserve Investments General Fund Operating Reserve CDs/MMIs	\$ 1,311,953.42	\$ -	\$ -	\$ 2,628.87	\$ 1,314,582.29	Unassigned	\$ 1,037,708.17	\$ 1,037,708.17
Farm Cash Rent Account - Hertz Management Heartland - Acct #2637	\$ 616.31	\$ -	\$ -	\$ 0.67	\$ 616.98	Unassigned	\$ 1,038,325.15	\$ 1,038,325.15
Infrastructure Home Rule Sales Tax Account	\$ 4,416,505.44	\$ 219,996.93	\$ -	\$ 23,713.17	\$ 4,660,215.54	Restricted	\$ 1,038,325.15	\$ 5,698,540.69
Infrastructure Plank Rd Reserve	\$ 1,250,546.24	\$ -	\$ -	\$ -	\$ 1,250,546.24	Restricted	\$ 1,038,325.15	\$ 6,949,086.93
Infrastructure Water Tower Painting Reserve	\$ 86,991.02	\$ -	\$ -	\$ -	\$ 86,991.02	Restricted	\$ 1,038,325.15	\$ 7,036,077.95
Infrastructure Commercial Expansion Reserve Illinois Fund - Mercantile Bank - Acct #4348664122	\$ 850,000.00	\$ -	\$ -	\$ -	\$ 850,000.00	Restricted	\$ 1,038,325.15	\$ 7,886,077.95
Motel Tax Account	\$ 576,590.50	\$ 96,426.49	\$ -	\$ 5,587.91	\$ 678,604.90	Committed	\$ 1,038,325.15	\$ 8,564,682.85
Motel Tax Account-OSLAD Grant Reserve	\$ 717,506.95	\$ -	\$ (717,506.95)	\$ -	\$ -	Restricted	\$ 1,038,325.15	\$ 8,564,682.85
Motel Tax Account-ITEP Grant Reserve Peru Federal Account #161314228/#162310209	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00	Restricted	\$ 1,038,325.15	\$ 9,064,682.85
Parkside Bond Obligation Reserve Illinois Fund - Mercantile Bank - Acct #4348664122	\$ 1,462,371.78	\$ 129,741.54	\$ (1,592,113.32)	\$ -	\$ -	Restricted	\$ 1,038,325.15	\$ 9,064,682.85
OSLAD Grant - Washington Park Illinois Fund - Mercantile Bank - Acct #4348664122	\$ -	\$ -	\$ -	\$ -	\$ -	Restricted	\$ 1,038,325.15	\$ 9,064,682.85
General Fund 2020/2021 Bond Reserve Illinois Fund - Mercantile Bank - Acct #4348664122	\$ 676,130.14	\$ 78,226.04	\$ (754,356.25)	\$ -	\$ (0.07)	Restricted	\$ 1,038,325.15	\$ 9,064,682.78
Brush Truck Reserve Illinois Fund - Mercantile Bank - Acct #4348664122	\$ -	\$ -	\$ -	\$ -	\$ -	Committed	\$ 1,038,325.15	\$ 9,064,682.78
Past Elected Officials Account Peru Federal Savings - Acct #1002354591	\$ 4,147.36	\$ -	\$ -	\$ 0.35	\$ 4,147.71	Restricted	\$ 1,038,325.15	\$ 9,068,830.49
Peru Celebration Trust Account Edward Jones - Acct #6081575315	\$ 65,633.05	\$ 100.00	\$ -	\$ 66.17	\$ 65,799.22	Restricted	\$ 1,038,325.15	\$ 9,134,629.71
Peru Municipal Pool Account Hometown National Bank - Acct #110741	\$ 136,856.20	\$ -	\$ -	\$ -	\$ 136,856.20	Assigned	\$ 1,038,325.15	\$ 9,271,485.91



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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	\$ 683,218.55	\$ 567,360.82	\$ (140,019.89)	\$ 1,031.73	\$ 1,111,591.21	Committed
Total Insurance Fund	\$ 1,111,591.21					
Garbage Fund						
Peru Federal Account #161314228	\$ 93,034.22	\$ 101,844.63	\$ (162,177.93)	\$ 282.07	\$ 32,982.99	Committed
Total Garbage Fund	\$ 32,982.99					
Motor Fuel Tax Fund						
Hometown National Bank - Acct #72660101	\$ 793,014.01	\$ 38,620.74	\$ -	\$ 1,453.80	\$ 833,088.55	Restricted
Total Motor Fuel Tax Fund	\$ 833,088.55					
Peru Police Drug Enforcement, Impound & Equipment Fund						
Peru Federal Account #161317890	\$ 29,776.55	\$ -	\$ -	\$ 8.08	\$ 29,784.63	Restricted
Midland States Bank Acct #540500027	\$ 97,701.48	\$ 6,170.94	\$ (148.50)	\$ 1.66	\$ 103,725.58	Restricted
Total Police related Special Revenue Funds	\$ 133,510.21					
TIF 2 Fund - Peru Industrial						
Hearland Acct #6506410	\$ 1,299,622.44	\$ -	\$ -	\$ 1,591.65	\$ 1,301,214.09	Committed
TIF 3 Fund - North Peru						
Hearland Acct #6506410	\$ 251,371.07	\$ -	\$ -	\$ 406.92	\$ 251,777.99	Committed
TIF 4 Fund - Downtown						
Hearland Acct #6506410	\$ 724,937.07	\$ 10,927.62	\$ -	\$ 1,210.05	\$ 737,074.74	Committed
TIF 5 Fund - Peru Mail						
Hearland Acct #6506410	\$ 117,480.70	\$ -	\$ -	\$ 157.72	\$ 117,638.42	Committed
TIF 6 Fund - MVP						
Hearland Acct #6506410	\$ 219,368.42	\$ -	\$ (719,100.00)	\$ 216.35	\$ (499,515.23)	Committed
TIF 7 Fund - MINT						
Hearland Acct #6506410	\$ (61,947.79)	\$ -	\$ -	\$ -	\$ (61,947.79)	Committed
Total TIF Funds	\$ 1,846,242.22					
TOTAL SPECIAL REVENUE FUNDS	\$ 3,957,415.18					



Treasurer's Monthly Report

December 31, 2025

Fund Description Financial Institution - Account #	Previous Period Balance	Receipts	Disbursements	Interest Earned	End of Period Balance	Balance Use Definition
ENTERPRISE FUNDS						
Utility Fund-Electric Enterprise Fund Operating Accounts						
Operating Checking Account	\$ 124,345.33	\$ 1,858,567.44	\$ (1,856,918.38)	\$ 588.39	\$ 126,582.78	Unassigned
Hearland - Acct #6506429	\$ 2,278,381.70	\$ 3,935,162.20	\$ (3,242,479.61)	\$ 6,907.93	\$ 2,977,972.22	Unassigned
Operating Revenue Checking Account	\$ 890,585.09	\$ -	\$ (750,000.00)	\$ 640.10	\$ 141,225.19	Assigned
Peru Federal Account #1613142228/#162310209 Electric Reserve	\$ 846,346.18	\$ 7,950.00	\$ (4,852.97)	\$ 2,566.07	\$ 852,009.28	Restricted
DA Davidson Acct #18929160 Guaranteed Light Deposit Checking Account	\$ 508,755.12	\$ 750,000.00	\$ -	\$ 716.52	\$ 1,259,471.64	Assigned
Peru Federal Account #1613142228	\$ (600,713.78)	\$ -	\$ (638.56)	\$ 841.65	\$ (600,510.69)	Assigned
Operating Reserve Accounts	\$ 754,730.46	\$ -	\$ -	\$ -	\$ 754,730.46	Committed
Hearland Bank - Acct #5840023088	\$ 2,399,250.00	\$ -	\$ -	\$ -	\$ 2,399,250.00	Restricted
Hometown Bank-Acct #27591002589 Substation Reserve						
Hometown Bank-Acct #27591002589						
N Tmk Line/Deep Sewer Reserve						
Hometown Bank-Acct #27591002589						
Utility Fund-Electric Enterprise Fund Investments						
Certificate of Deposit Investments for Operating Reserve	\$ 2,559,744.31	\$ -	\$ -	\$ -	\$ 2,559,744.31	Assigned
Certificate of Deposit Investments for Self Insurance Reserve	\$ 506,544.52	\$ -	\$ (250,000.00)	\$ -	\$ 256,544.52	Committed
Total Utility Fund-Electric Fund Operating and Investment Accounts					\$10,727,019.71	
Utility Fund-Waterworks & Sewerage System Enterprise Fund						
Guaranteed Water Deposits Peru Federal Checking Account #161314228	\$ 55,314.55	\$ 700.00	\$ (470.00)	\$ 167.71	\$ 55,712.26	Restricted
Total Waterworks & Sewerage System Enterprise Fund					\$55,712.26	
Utility Fund-Enterprise Funds Bond Reserves						
2021 Bond Reserve	\$ 117,086.50	\$ 11,408.33	\$ (128,450.00)	\$ -	\$ 44.83	Restricted
Hearland Bank - Acct #5840023088						
Total Utility Fund-Enterprise Debt Service Fund					\$44.83	
Total Utility Fund-Enterprise Funds Operating, Investment and Debt Service Accounts					\$10,782,776.80	



Treasurer's Monthly Report

December 31, 2025

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	\$ 839,605.84	\$ 4,023.85	\$ (8,281.90)	\$ 2,545.64	\$ 837,893.43	Unassigned
Peru Federal Account #161314228/#162310209						
Landfill No. 3 Closure/Post Closure Money Market Account	\$ 240,341.76	\$ -	\$ -	\$ 338.49	\$ 240,680.25	Restricted
Heartland - Acct.5840023088						
Total Landfill Enterprise Fund						
Illinois Valley Regional Airport Enterprise Fund						
Peru Federal Account #161314228/#162310209	\$ (533,814.10)	\$ 7,860.34	\$ (21,684.39)	\$ -	\$ (547,638.15)	Unassigned
Farm Cash Rent Account - Hertz Management - Heartland	\$ 8,507.24	\$ -	\$ -	\$ 9.25	\$ 8,516.49	Unassigned
Total Illinois Valley Regional Airport Enterprise Fund						
TOTAL ENTERPRISE FUNDS						

Fund Type	Amount
General Fund	\$ 9,271,485.91
Special Revenue Funds	3,957,415.18
Enterprise Funds	11,322,228.82
Total Of All Fund Types	\$ 24,551,129.91

GASB STATEMENT 54 FUND CLASSIFICATIONS	
	Amount
Restricted Fund Balances	\$ 11,931,995.04
Committed Fund Balances	\$ 4,680,696.30
Assigned Fund Balances	\$ 3,496,786.65
Unassigned Fund Balances	\$ 4,441,651.92
Total of All Fund Characteristics	\$ 24,551,129.91



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	\$ 6,443,311.55	N/A	N/A	\$ -
Hometown National Bank Transaction Accounts	\$ 1,477,766.52	\$ 250,000.00	\$ 3,096,591.18	\$ -
Hometown National Bank Investment Accounts	\$ 2,553,469.77	N/A	N/A	\$ -
Midland Bank Transaction Accounts	\$ 103,725.58	\$ 250,000.00	\$ -	\$ -
Peru Federal Savings Transaction Accounts	\$ 4,921,489.27	\$ 250,000.00	\$ 6,683,844.00	\$ -
Peru Federal Savings Money Market Account	\$ 832,123.76			
Heariland Transaction Accounts	\$ 3,601,900.48	\$ 250,000.00	\$ 3,346,771.07	\$ 5,129.41
La Salle State Bank Transaction Accounts	\$ 1,111,591.21			
La Salle State Bank CD Investments	\$ 482,458.53	\$ 250,000.00	\$ 1,070,005.80	\$ -
Central Bank CD Investments	\$ 218.80	\$ 250,000.00	\$ 908,616.28	\$ -
Negotiable Certificates of Deposit Investments	\$ 2,559,525.51	\$ 2,559,525.51	N/A	\$ -
First State Bank CD Investments	\$ 256,544.52	\$ 250,000.00	\$ 274,405.11	\$ -
Edward Jones - Money Markets	\$ 65,799.22	\$ 250,000.00	\$ -	\$ -
DA Davidson Money Market	\$ 141,225.19	\$ 250,000.00	\$ -	\$ -
Total	\$ 24,551,129.91		Total Deposit Risk Exposure	\$ 5,129.41



FIREFIGHTER'S PENSION TRUST FUND

Financial Institution	Investment Type	Previous Period Balance	Value Held at State	Inc in Market Value	Receipts or Inc in Market Value	Disbursements or Loss of Market Value	End of Period Balance
Dowstate Investment and Hometown National Bank-Trustee	Multiple Investments	\$96,222.18	\$3,308,825.50	\$3,427.66	\$ (21,432.08)		\$3,387,043.26

POLICE PENSION TRUST FUND

Financial Institution	Investment Type	Previous Period Balance	Value Held at State/fns Ann	Inc in Market Value	Receipts or Inc in Market Value	Disbursements or Loss of Market Value	End of Period Balance
Dowstate Investment and Hometown National Bank-Trustee	Multiple Investments	\$3,371,901.80	\$13,239,038.43	\$39,711.09	\$ (100,227.20)		\$16,550,424.12

COMBINED OPERATING ACCOUNT STATUS-PFSB

Fund Operating Checking Account Description	Operating Balance	Negative Balance
Electric Fund - Guaranteed Light Deposits	\$852,009	
Electric Fund Operating Reserve	\$2,977,972	
Garbage Fund	\$32,983	
Illinois Valley Regional Airport	(\$547,638)	(\$547,638)
Landfill Operating	\$837,893	
Motel Tax	\$678,605	
Water & Sewer - Guaranteed Water Deposits	\$55,712	
Totals	\$4,887,537	(\$547,638)
Less Electric Fund - Guaranteed Light Deposits	(\$852,009)	
Less Water & Sewer - Guaranteed Water Deposits	(\$55,712)	
Net Funds Available in Combined Operating Account	\$3,979,815	

Treasurer's Monthly Report
FUND INVESTMENTS

December 31, 2025

Fund	Financial Firm	Investment Type	Account #	Balance	Rate	Maturity Date	Balance Use Definition
General Fund							
Operating Reserve	Peru Federal Savings Bank	MM	161000266	\$832,123.76	3.56%	NA	Unassigned
Operating Reserve	LaSalle State Bank	CD	4817443	\$482,458.53	3.95%	20-Dec-25	Unassigned
Total General Fund				\$1,314,582.29			
Electric Light Enterprise Fund							
Electric Light Fund - Operating Reserve	American Express Natl Bank	CD	02589AEB4	\$0.00	4.70%	3-Nov-25	Assigned
Electric Light Fund - Operating Reserve	Discover Bank	CD	254673233	\$0.00	4.95%	17-Nov-25	Assigned
Electric Light Fund - Operating Reserve	Sallie Mae Bank	CD	795451CJ0	\$0.00	5.00%	18-Nov-25	Assigned
Electric Light Fund - Operating Reserve	Bank OZK	CD	06418CM45	\$0.00	4.20%	18-Nov-25	Assigned
Electric Light Fund - Operating Reserve	Central Bank	CD	1030516172	\$0.00	4.20%	20-Nov-25	Assigned
Electric Light Fund - Operating Reserve	Central Bank	MM	100154301	\$218.80			Assigned
Electric Light Fund - Operating Reserve	US Treasury Bill	T Bill	91282CBH3	\$245,740.51	4.22%	31-Jan-26	Assigned
Electric Light Fund - Operating Reserve	US Treasury Bill	T Bill	91282CKB6	\$601,785.00	4.63%	28-Feb-26	Assigned
Electric Light Fund - Operating Reserve	Bank of New York Mellon	CD	06405VJND	\$240,000.00	4.25%	25-Mar-26	Assigned
Electric Light Fund - Operating Reserve	Astra Bank	CD	046308AP7	\$242,000.00	4.20%	8-May-26	Assigned
Electric Light Fund - Operating Reserve	Hingham Instn for Savings	CD	43323NQ1	\$240,000.00	4.10%	19-May-26	Assigned
Electric Light Fund - Operating Reserve	Bank of America 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				\$2,559,744.31			
Electric Light Fund - Self Insurance Reserve	LaSalle State Bank	CD	4816390	\$0.00	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				\$256,544.52			
Total Electric Light Fund Enterprise				\$2,816,288.83			
Total Fund Investments				\$4,130,871.12			

Certificate of Deposit Investments by Depos	Amount
Purchased Negotiable Certificates of Deposit	\$2,559,525.51
Central Bank Money Market	\$218.80
LaSalle State Bank Certificate of Deposit	\$482,458.53
Peru Federal Savings Bank Money Market	\$832,123.76
First State Bank Certificate of Deposit	\$256,544.52
Total Certificate of Deposit Investments	\$4,130,871.12