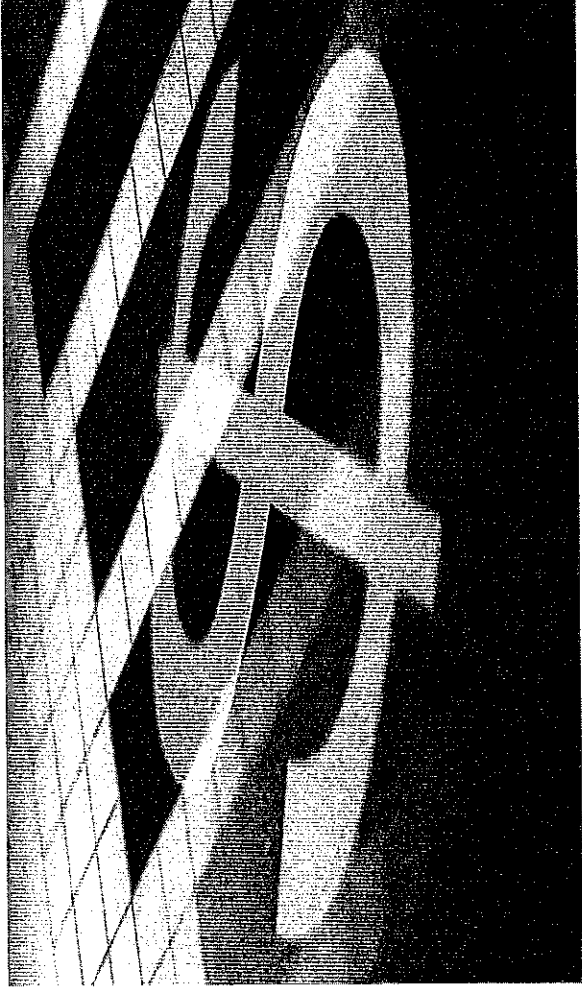


CITY OF PERU

TREASURER'S REPORT



MAY 2026

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 |
| 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



| 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 | \$ 477,346.11 | \$ 391,706.62 | \$ (635,539.62) | \$ 2.78 | \$ 233,515.89 | Unassigned | \$ 233,515.89 | \$ 233,515.89 |
| General Fund Automatic Clearing House Account Heartland Acct #6506402 | \$ 113,978.46 | \$ 1,284,001.81 | \$ (1,283,600.37) | \$ 157.78 | \$ 114,537.68 | Unassigned | \$ 348,053.57 | \$ 348,053.57 |
| General Fund Investment Account Illinois Fund - Mercantile Bank - Acct #7139166001 | \$ 1,850,341.42 | \$ 1,385,544.60 | \$ (947,692.50) | \$ 7,032.57 | \$ 2,295,226.09 | Unassigned | \$ 2,643,279.66 | \$ 2,643,279.66 |
| General Fund Operating Reserve Transaction Account Cemetery Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 255,259.11 \$ 10,000.00 | \$ 55,909.44 | \$ - | \$ - | \$ 311,168.55 \$ 10,000.00 | Unassigned Restricted | \$ 2,954,448.21 | \$ 2,964,448.21 |
| General Fund Operating Reserve Investments General Fund Operating Reserve CDs/MMs | \$ 841,753.72 | \$ - | \$ - | \$ 2,343.91 | \$ 844,097.63 | Unassigned | \$ 3,798,545.84 | \$ 3,808,545.84 |
| Farm Cash Rent Account - Hertz Management Heartland - Acct #2637 | \$ 820.47 | \$ 8.00 | \$ - | \$ 0.86 | \$ 829.33 | Unassigned | \$ 3,799,375.17 | \$ 3,809,375.17 |
| Infrastructure Home Rule Sales Tax Account Infrastructure Plank Rd Reserve Infrastructure Commercial Expansion Reserve Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 5,706,313.92 \$ 384,911.82 \$ 850,000.00 | \$ 184,883.23 \$ - \$ - | \$ - \$ - \$ - | \$ 26,596.21 \$ - \$ - | \$ 5,917,793.36 \$ 384,911.82 \$ 850,000.00 | Restricted Restricted Restricted | \$ 3,799,375.17 \$ 3,799,375.17 \$ 3,799,375.17 | \$ 9,727,168.53 \$ 10,112,080.35 \$ 10,962,080.35 |
| Motel Tax Account Motel Tax Account-ITEP Grant Reserve Peru Federal Account #161314228/#162310209 | \$ 883,742.30 \$ 500,000.00 | \$ 58,350.72 \$ - | \$ - \$ - | \$ 3,663.99 \$ - | \$ 945,757.01 \$ 500,000.00 | Committed Restricted | \$ 3,799,375.17 \$ 3,799,375.17 | \$ 11,907,837.36 \$ 12,407,837.36 |
| Parkside Bond Obligation Reserve Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 515,895.16 | \$ 128,973.79 | \$ - | \$ - | \$ 644,868.95 | Restricted | \$ 3,799,375.17 | \$ 13,052,706.31 |
| General Fund 2020/2021 Bond Reserve Illinois Fund - Mercantile Bank - Acct #4348664122 | \$ 311,704.09 | \$ 77,926.04 | \$ - | \$ - | \$ 388,630.13 | Restricted | \$ 3,799,375.17 | \$ 13,442,336.44 |
| Past Elected Officials Account Peru Federal Savings - Acct #1002354591 | \$ 4,149.07 | \$ - | \$ - | \$ 0.35 | \$ 4,149.42 | Restricted | \$ 3,799,375.17 | \$ 13,446,485.86 |
| Peru Celebration Trust Account Edward Jones - Acct #6081575315 | \$ 67,659.94 | \$ 5,240.10 | \$ - | \$ - | \$ 72,900.04 | Restricted | \$ 3,799,375.17 | \$ 13,519,415.90 |
| Peru Municipal Pool Account Hometown National Bank - Acct #110741 | \$ 136,856.20 | \$ - | \$ - | \$ - | \$ 136,856.20 | Assigned | \$ 3,799,375.17 | \$ 13,656,272.10 |



Treasurer's Monthly Report

May 31, 2026

| 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-HRAVFA Acct #7179 | \$ 1,100,803.15 | \$ 12,044.87 | \$ (154,069.92) | \$ 1,490.46 | \$ 960,268.56 | Committed |
| Total Insurance Fund | | | | | | |
| | | | | | | 960,268.56 |
| Garbage Fund | | | | | | |
| Peru Federal Account #161314228 | \$ 103,521.55 | \$ 79,093.43 | \$ (80,706.17) | \$ 220.19 | \$ 102,129.00 | Committed |
| Total Garbage Fund | | | | | | |
| | | | | | | 102,129.00 |
| Motor Fuel Tax Fund | | | | | | |
| Hometown National Bank - Acct #72660101 | \$ 988,209.92 | \$ 36,531.23 | \$ - | \$ 1,575.94 | \$ 1,026,317.09 | Restricted |
| Total Motor Fuel Tax Fund | | | | | | |
| | | | | | | 1,026,317.09 |
| Peru Police Drug Enforcement, Impound & Equipment Fund | | | | | | |
| Peru Federal Account Acct #161317890 | \$ 26,552.13 | \$ - | \$ (821.99) | \$ 6.33 | \$ 25,736.47 | Restricted |
| Midland States Bank Acct #5405000027 | \$ 104,057.54 | \$ 2,415.00 | \$ (524.18) | \$ 1.77 | \$ 105,950.13 | Restricted |
| Total Police related Special Revenue Funds | | | | | | |
| | | | | | | 131,686.60 |
| TIF 2 Fund - Peru Industrial Heartland Acct #6506410 | \$ 263,320.96 | \$ - | \$ - | \$ 29.47 | \$ 263,350.43 | Committed |
| TIF 3 Fund - North Peru Heartland Acct #6506410 | \$ 140,387.07 | \$ - | \$ - | \$ 15.71 | \$ 140,402.78 | Committed |
| TIF 4 Fund - Downtown Heartland Acct #6506410 | \$ 266,238.93 | \$ - | \$ - | \$ 29.81 | \$ 266,268.74 | Committed |
| TIF 5 Fund - Peru Mail Heartland Acct #6506410 | \$ 113,778.05 | \$ - | \$ - | \$ 12.73 | \$ 113,790.78 | Committed |
| TIF 6 Fund - MVP Heartland Acct #6506410 | \$ (647,719.32) | \$ - | \$ - | \$ - | \$ (647,719.32) | Committed |
| TIF 7 Fund - MINT Heartland Acct #6506410 | \$ (65,786.29) | \$ - | \$ - | \$ - | \$ (65,786.29) | Committed |
| Total TIF Special Revenue Funds | | | | | | |
| | | | | | | 70,307.12 |
| TOTAL SPECIAL REVENUE FUNDS | | | | | | |
| | | | | | | \$2,290,708.37 |



Treasurer's Monthly Report

May 31, 2026

| Fund Description Financial Institution - Account # | Previous Period Balance | Receipts | Disbursements | Interest Earned | End of Period Balance | Balance Use Definition |
|--|----------------------------|-----------------|-------------------|-----------------|--------------------------|---------------------------|
| ENTERPRISE FUNDS | | | | | | |
| Electric Fund-Electric Enterprise Fund Operating Accounts | | | | | | |
| Operating Checking Account | \$ 34,833.48 | \$ 1,958,371.11 | \$ (1,885,154.24) | \$ 470.34 | \$ 108,510.69 | Unassigned |
| Heartland - Acct #6506429 | | | | | | |
| Operating Revenue Checking Account | \$ 2,228,485.70 | \$ 2,670,062.47 | \$ (3,293,249.57) | \$ 4,739.88 | \$ 1,610,038.48 | Unassigned |
| Peru Federal Account #161314228/#162310209 | | | | | | |
| Electric Reserve | \$ 841,220.02 | \$ 482,000.00 | \$ (20,788.60) | \$ 21,721.87 | \$ 1,324,153.29 | Assigned |
| DA Davidson Acct #18929160 | | | | | | |
| Guaranteed Light Deposit Checking Account | \$ 860,347.61 | \$ 3,250.00 | \$ (6,955.17) | \$ 1,829.92 | \$ 858,472.36 | Restricted |
| Peru Federal Account #161314228 | | | | | | |
| Operating Reserve Accounts | \$ 1,573,071.47 | \$ 20,788.60 | \$ - | \$ 1,775.99 | \$ 1,595,636.06 | Assigned |
| Heartland Bank - Acct #5840023088 | | | | | | |
| Operating Reserve Account | \$ 186,546.96 | \$ 3,487.28 | \$ (646.45) | \$ 2,252.51 | \$ 191,640.30 | Assigned |
| Hometown Bank-Acct #27591002589 | | | | | | |
| N Trnk Line/Deep Sewer Reserve | \$ 2,399,250.00 | \$ - | \$ - | \$ - | \$ 2,399,250.00 | Restricted |
| Hometown Bank-Acct #27591002589 | | | | | | |
| Electric Fund-Electric Enterprise Fund Investments | | | | | | |
| Certificate of Deposit Investments for Operating Reserve | \$ 1,472,218.97 | \$ - | \$ (482,000.00) | \$ - | \$ 990,218.97 | Assigned |
| Certificate of Deposit Investments for Self Insurance Reserve | \$ 0.00 | \$ - | \$ - | \$ - | \$ 0.00 | Committed |
| Total Utility Fund-Electric Fund Operating and Investment Accounts | | | | | | |
| | | | | | \$9,077,920.15 | |
| Water Fund-Waterworks & Sewerage System Enterprise Fund | | | | | | |
| Water Checking Account | \$ 828,521.25 | \$ 545,219.90 | \$ (114,961.87) | \$ 1,762.23 | \$ 1,260,541.51 | Unassigned |
| Peru Federal Account #161314228/#162310209 | | | | | | |
| Guaranteed Water Deposits Peru Federal Checking Account #161314228 | | | | | | |
| Total Waterworks & Sewerage System Enterprise Fund | | | | | \$56,178.34 | |
| Water Fund-Enterprise Funds Bond Reserves | | | | | | |
| 2021 Bond Reserve | \$ 46,544.83 | \$ 11,625.00 | \$ - | \$ - | \$ 58,169.83 | Restricted |
| Heartland Bank - Acct #5840023088 | | | | | | |
| Total Utility Fund-Enterprise Debt Service Fund | | | | | \$58,169.83 | |
| Total Utility Fund-Enterprise Funds Operating, Investment and Debt Service Accounts | | | | | | |
| | | | | | \$9,192,268.32 | |
| Landfill Enterprise Fund | | | | | | |
| Operating Checking Account | \$ 840,738.33 | \$ 3,177.78 | \$ - | \$ 1,788.21 | \$ 845,704.32 | Unassigned |
| Peru Federal Account #161314228/#162310209 | | | | | | |
| Landfill No. 3 Closure/Post Closure Money Market Account | \$ 241,766.27 | \$ - | \$ - | \$ 272.95 | \$ 242,039.22 | Restricted |
| Heartland -Acct.5840023088 | | | | | | |
| Total Landfill Enterprise Fund | | | | | \$1,087,743.54 | |



Fund Description
 Financial Institution - Account #

| Fund Description | Financial Institution - Account # | Previous Period Balance | Receipts | Disbursements | Interest Earned | End of Period Balance | Balance Use Definition |
|---|-----------------------------------|-------------------------|--------------|----------------|-----------------|-----------------------|------------------------|
| Illinois Valley Regional Airport Enterprise Fund | | | | | | | |
| Peru Federal Account #161314228#162310209 | | \$ (472,933.77) | \$ 10,060.84 | \$ (24,266.75) | \$ - | \$ (487,139.68) | Unassigned |
| Farm Cash Rent Account - Hertz Management - Heartland | | \$ 10,272.26 | | | \$ 10.81 | \$ 10,283.07 | Unassigned |
| Total Illinois Valley Regional Airport Enterprise Fund | | | | | | | |

TOTAL ENTERPRISE FUNDS \$9,803,155.25

| Fund Type | Amount |
|--------------------------------|-------------------------|
| General Fund | \$ 13,656,272.10 |
| Special Revenue Funds | 2,290,708.37 |
| Enterprise Funds | 9,803,155.25 |
| Total Of All Fund Types | \$ 25,750,135.72 |

| GASB STATEMENT 54 FUND CLASSIFICATIONS | Amount |
|--|-------------------------|
| Restricted Fund Balances | \$ 13,546,397.16 |
| Committed Fund Balances | \$ 2,078,461.69 |
| Assigned Fund Balances | \$ 4,238,504.82 |
| Unassigned Fund Balances | \$ 5,886,772.05 |
| Total of All Fund Characteristics | \$ 25,750,135.72 |



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 | \$ 11,303,598.90 | N/A | N/A | \$ - |
| Hometown National Bank Transaction Accounts | \$ 1,396,689.18 | \$ 250,000.00 | \$ 3,180,347.67 | \$ - |
| Hometown National Bank Investment Accounts | \$ 2,590,890.30 | N/A | N/A | \$ - |
| Midland Bank Transaction Accounts | \$ 105,950.13 | \$ 250,000.00 | \$ - | \$ - |
| Peru Federal Savings Transaction Accounts | \$ 3,961,025.72 | \$ 250,000.00 | \$ 6,576,553.00 | \$ - |
| Peru Federal Savings Money Market Account | \$ 844,097.63 | | | |
| Heartland Transaction Accounts | \$ 2,200,313.00 | \$ 250,000.00 | \$ 1,920,982.66 | \$ 29,330.34 |
| La Salle State Bank Transaction Accounts | \$ 960,268.56 | \$ 250,000.00 | \$ 1,069,491.00 | \$ - |
| Central Bank Deposit Investment | \$ 218.97 | \$ 250,000.00 | \$ - | \$ - |
| Negotiable Certificates of Deposit Investments | \$ 990,000.00 | \$ 990,000.00 | N/A | \$ - |
| Edward Jones - Money Markets | \$ 72,930.04 | \$ 250,000.00 | \$ - | \$ - |
| DA Davidson Money Market | \$ 1,324,153.29 | \$ 250,000.00 | \$ - | \$ 1,074,153.29 |
| Total | \$ 25,750,135.72 | | Total Deposit Risk Exposure | \$ 1,103,483.63 |



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 | \$2,006.25 | \$3,954,609.36 | \$62,333.94 | \$ (21,732.50) | \$3,997,217.05 |

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 | \$2,989,157.47 | \$15,503,774.00 | \$26,584.78 | \$ (108,489.25) | \$18,411,027.00 |

COMBINED OPERATING ACCOUNT STATUS-PFSB

| Fund Operating Checking Account Description | Operating Balance | Negative Balance |
|--|--------------------|--------------------|
| Electric Fund - Guaranteed Light Deposits | \$858,472 | |
| Garbage Fund | \$1,610,038 | |
| Illinois Valley Regional Airport | \$102,129 | |
| Landfill Operating | (\$487,140) | (\$487,140) |
| Motel Tax | \$845,704 | |
| Water & Sewer - Guaranteed Water Deposits | \$945,757 | |
| Totals | \$3,931,140 | (\$487,140) |
| Less Electric Fund - Guaranteed Light Deposits | (\$858,472) | |
| Less Water & Sewer - Guaranteed Water Deposits | (\$56,178) | |
| Net Funds Available in Combined Operating Account | \$3,016,489 | |

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 | \$844,097.63 | 3.56% | NA | Unassigned |
| Total General Fund | | | | \$844,097.63 | | | |
| Electric Light Enterprise Fund | | | | | | | |
| Electric Light Fund - Operating Reserve | Central Bank | MM | 100154301 | \$218.97 | | | Assigned |
| Electric Light Fund - Operating Reserve | Astra Bank | CD | 046308AP7 | \$0.00 | 4.20% | 8-May-26 | Assigned |
| Electric Light Fund - Operating Reserve | Hingham Instn for Savings | CD | 433323NQ1 | \$0.00 | 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 | 294673P34 | \$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 | | | | \$990,218.97 | | | |
| Total Self Insurance Reserve | | | | \$0.00 | | | |
| Total Electric Light Fund Enterprise | | | | \$990,218.97 | | | |
| Total Fund Investments | | | | \$1,834,316.60 | | | |

| Certificate of Deposit Investments by Depos | Amount |
|---|-----------------------|
| Purchased Negotiable Certificates of Deposit | \$990,000.00 |
| Central Bank Money Market | \$218.97 |
| Peru Federal Savings Bank Money Market | \$844,097.63 |
| Total Certificate of Deposit Investments | \$1,834,316.60 |