

**VILLAGE OF SHERMAN, ILLINOIS**

Balance Sheet

General Fund

June 30, 2026

Assets

|                                  |        |                                |
|----------------------------------|--------|--------------------------------|
| CASH IN BANK                     | \$     | 1,958,254.05                   |
| DRUG AWARENESS FUND              |        | 1,286.15                       |
| DUI FUND                         |        | 3,777.18                       |
| VEHICLE FUND                     |        | 12,721.19                      |
| E-CITATION FUND                  |        | 635.47                         |
| CALENDAR FUND                    |        | 10,858.86                      |
| SEX OFFENDER FUND                |        | 1,890.00                       |
| PD RECRUITING                    |        | 16,601.36                      |
| HICKORY - CD                     |        | 275,749.25                     |
| DUE FROM OTHER FUNDS             |        | 6,709.38                       |
| DUE FROM SEWER REVENUE           |        | 395,297.11                     |
| DUE FROM MFT                     |        | 21,012.88                      |
| PREPAID EXPENSE                  |        | 11,375.00                      |
| ACCOUNTS RECEIVABLE-STATE OF IL  |        | 245,359.11                     |
| ACCOUNTS RECEIVABLE-PROPERTY TAX |        | 369,762.00                     |
| OTHER RECEIVABLES                |        | <u>2,448.26</u>                |
| <br>Total assets                 | <br>\$ | <br><u><u>3,333,737.25</u></u> |

Liabilities and Fund Balance

|                                        |                                   |
|----------------------------------------|-----------------------------------|
| ACCOUNTS PAYABLE                       | (318.58)                          |
| ACCRUED PAYROLL EXPENSE                | 38,352.00                         |
| PROPERTY TAX- DEFERRED REVENUE         | 369,762.00                        |
| <br>STATE INCOME TAX W/H               | <br>(998.27)                      |
| OTHER PAYROLL W/H                      | 83,545.75                         |
| DEFERRED REVENUE                       | -                                 |
| DUE TO SEWER REVENUE FUND              | 513,806.64                        |
| DUE TO MFT                             | 10,736.87                         |
| DUE TO BUSINESS DISTRICT               | \$7,271.39                        |
| DUE TO OTHER FUNDS                     | 90.27                             |
| DUE TO RT 66 TIF                       | <u>-</u>                          |
| <br>Total Liabilities                  | <br>1,022,248.07                  |
| <br>Fund Balance, Unrestricted         | <br><u>2,311,489.18</u>           |
| <br>Total Fund Balance                 | <br><u>2,311,489.18</u>           |
| <br>Total liabilities and fund balance | <br>\$ <u><u>3,333,737.25</u></u> |

**VILLAGE OF SHERMAN, ILLINOIS**

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

General Fund

For the two months ended June 30, 2026

|                                  | Month             | Year              | HIDE<br>YTD % to<br>Budget |
|----------------------------------|-------------------|-------------------|----------------------------|
| Revenues                         |                   |                   |                            |
| BUILDING PERMITS                 | 1,530.00          | 3,405.00          |                            |
| FINES - STATE/COUNTY             | 128.61            | 368.46            |                            |
| FINES - LOCAL                    | 500.00            | 1,500.00          |                            |
| SALES TAX                        | 152,647.47        | 257,543.94        |                            |
| INCOME TAX                       | 50,802.13         | 195,371.18        |                            |
| CANNABIS TAX                     | 614.71            | 1,367.38          |                            |
| RENT INCOME - SRF                | 1,866.67          | 3,733.34          |                            |
| PROPERTY TAX                     | 161,802.67        | 201,415.43        |                            |
| INTEREST INCOME                  | 5,889.93          | 11,304.34         |                            |
| LIQUOR LICENSE                   | 3,920.00          | 3,920.00          |                            |
| GAMING LICENSE                   | 9,875.00          | 9,875.00          |                            |
| GAMING TAX                       | 5,271.09          | 9,118.59          |                            |
| GRANT REVENUE                    | -                 | -                 |                            |
| FRANCHISE TAX                    | -                 | -                 |                            |
| REPLACEMENT TAX                  | -                 | -                 |                            |
| ROAD AND BRIDGE TAX              | -                 | -                 |                            |
| MISCELLANEOUS                    | 2,423.85          | 3,179.60          |                            |
| DONATIONS                        | 3,500.00          | 6,000.00          |                            |
| LOAN/LEASE PROCEEDS              | -                 | -                 |                            |
| PARK EXPENSE REVENUES            | 63,595.75         | 85,163.55         |                            |
| Total revenues                   | <u>464,367.88</u> | <u>793,265.81</u> |                            |
| Emergency Management             |                   |                   |                            |
| EQUIPMENT REPAIRS                | 1,127.50          | 1,127.50          | 8.3%                       |
| SALARIES                         | 573.38            | 1,146.76          | 0.0%                       |
| PAYROLL TAXES                    | 43.86             | 87.72             | 0.0%                       |
| COMPUTER                         | -                 | 109.00            | 18.2%                      |
| UNIFORMS                         | -                 | -                 | 0.0%                       |
| Finance                          |                   |                   |                            |
| IMLRMA GENERAL INSURANCE         | 15,047.88         | 15,047.88         | 16.9%                      |
| AUDITING                         | -                 | -                 | 0.0%                       |
| Police                           |                   |                   |                            |
| SALARIES                         | 60,064.09         | 121,269.06        | 13.5%                      |
| EMPLOYEE INSURANCE HEALTH & LIFE | 10,063.22         | 17,090.33         | 15.2%                      |
| PAYROLL TAXES                    | 4,730.43          | 9,540.89          | 14.3%                      |
| IMRF                             | 10,001.03         | 21,308.26         | 24.0%                      |
| ANIMAL CONTROL                   | -                 | -                 | 0.0%                       |
| TELECOMMUNICATIONS               | 1,159.40          | 7,415.35          | 14.4%                      |
| IT SUPPORT                       | 1,955.75          | 1,955.75          | 0.0%                       |
| GASOLINE                         | 2,502.12          | 2,502.12          | 6.1%                       |
| VEHICLE MAINTENANCE              | 14,073.75         | 14,092.22         | 57.0%                      |
| TRAINING                         | 1,500.00          | 1,603.04          | 25.9%                      |
| AMMUNITION                       | -                 | -                 | 0.0%                       |
| UNIFORMS                         | 87.00             | 99.00             | 0.3%                       |

**VILLAGE OF SHERMAN, ILLINOIS**

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

General Fund

For the two months ended June 30, 2026

|                                  |           |           | HIDE               |
|----------------------------------|-----------|-----------|--------------------|
|                                  | Month     | Year      | YTD % to<br>Budget |
| CALENDAR FUND                    | 421.48    | 985.77    | 16.0%              |
| DUI FUND                         | -         | -         | 0.0%               |
| SUPPLIES                         | 241.07    | 387.41    | 7.0%               |
| UTILITIES                        | 623.21    | 623.21    | 0.0%               |
| CAPITAL OUTLAY                   | 59,104.00 | 59,104.00 | 55.0%              |
| BUILDING MAINTENANCE             | 103.04    | 103.04    | 1.6%               |
| DEBT SERVICE                     | 6,187.12  | 12,374.24 | 0.0%               |
| Public Works                     |           |           |                    |
| SALARIES                         | 34,126.37 | 51,256.12 | 15.4%              |
| EMPLOYEE INSURANCE HEALTH & LIFE | 1,191.17  | 2,278.07  | 14.7%              |
| PAYROLL TAXES                    | 3,178.45  | 4,695.82  | 18.8%              |
| IMRF                             | 1,569.63  | 3,080.69  | 16.2%              |
| GAS AND OIL                      | 312.76    | 312.76    | 3.9%               |
| DIESEL FUEL                      | -         | -         | 0.0%               |
| EQUIPMENT MAINTENANCE & REPAIR   | 1,054.46  | 1,998.10  | 6.0%               |
| TELEPHONE                        | 136.20    | 691.64    | 18.7%              |
| MISCELLANEOUS / SUPPLIES         | 5,107.93  | 5,967.69  | 12.0%              |
| CAPITAL OUTLAY                   | 52,927.00 | 60,361.35 | 69.4%              |
| CLEAN UP DAY                     | 492.50    | 2,926.75  | 36.4%              |
| DEBT SERVICE                     | 9,973.02  | 16,660.28 | 14.3%              |
| Parks                            |           |           |                    |
| DIESEL FUEL                      | -         | -         | 0.0%               |
| PARK MAINTENANCE                 | 14,313.86 | 32,393.38 | 67.5%              |
| SUPPLIES                         | 29,645.85 | 50,929.58 | 42.4%              |
| UTILITIES                        | 284.40    | 284.40    | 0.0%               |
| CAPITAL OUTLAY                   | -         | -         | 0.0%               |
| PARK EVENTS EXPENSE              | 18,181.66 | 27,181.66 | 23.4%              |
| Village Hall                     |           |           |                    |
| SALARIES                         | 17,861.94 | 33,272.06 | 15.3%              |
| EMPLOYEE INSURANCE HEALTH & LIFE | 1,154.46  | 2,203.37  | 21.2%              |
| PAYROLL TAXES                    | 1,584.05  | 2,901.53  | 21.1%              |
| IMRF                             | 982.01    | 1,948.60  | 15.0%              |
| TELECOMMUNICATIONS               | 435.50    | 2,368.61  | 41.8%              |
| IT SUPPORT                       | 920.35    | 920.35    | 11.2%              |
| OFFICE EQUIPMENT                 | -         | -         | 0.0%               |
| TRAINING AND TRAVEL              | -         | -         | 0.0%               |
| PRINTING/COPIER                  | 275.21    | 576.28    | 10.4%              |
| DUES, FEES & PUBLICATIONS        | 1,516.30  | 2,203.87  | 5.9%               |
| POSTAGE                          | -         | -         | 0.0%               |
| PUBLIC RELATIONS                 | 10,084.65 | 17,239.65 | 26.1%              |
| OFFICE SUPPLIES                  | 719.21    | 719.21    | 19.4%              |
| UTILITIES                        | 2,227.45  | 2,227.45  | 9.0%               |

**VILLAGE OF SHERMAN, ILLINOIS**

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

General Fund

For the two months ended June 30, 2026

|                                              |                        |                        | HIDE                       |
|----------------------------------------------|------------------------|------------------------|----------------------------|
|                                              | <u>Month</u>           | <u>Year</u>            | <u>YTD % to<br/>Budget</u> |
| MISCELLANEOUS                                | 10.00                  | 35.00                  | 0.6%                       |
| CAPITAL OUTLAY                               | -                      | -                      | 0.0%                       |
| BUILDING MAINTENANCE                         | 557.59                 | 1,067.79               | 8.6%                       |
| COMMUNITY EVENTS                             | 25,256.27              | 23,018.27              | 60.9%                      |
| WEB PAGE                                     | 148.00                 | 296.00                 | 9.6%                       |
| Miscellaneous                                |                        |                        |                            |
| CONTINGENCY                                  | -                      | -                      | 0.0%                       |
| GENERAL OBLIGATION BOND                      | -                      | 28,272.00              | 0.0%                       |
| ENGINEERING                                  | 28,297.00              | 28,297.00              | 36.3%                      |
| LEGAL SERVICES                               | 7,750.00               | -                      | 0.0%                       |
| Total expenditures                           | <u>461,884.58</u>      | <u>696,557.88</u>      |                            |
| Excess of revenues over (under) expenditures | <u>2,483.30</u>        | <u>96,707.93</u>       |                            |
| Fund balance at beginning of period          | <u>2,309,005.88</u>    | <u>2,214,781.25</u>    |                            |
| Fund balance at end of period                | <u>\$ 2,311,489.18</u> | <u>\$ 2,311,489.18</u> |                            |

**VILLAGE OF SHERMAN, ILLINOIS**

Balance Sheet

Sewer Fund

June 30, 2026

Assets

Current assets:

|                                   |                   |
|-----------------------------------|-------------------|
| CASH IN BANK                      | 26,202.42         |
| CAPITAL RESERVE/DEPRECIATION FUND | 211,824.45        |
| ACCOUNTS RECEIVABLE               | 126,801.35        |
| DUE FROM OTHER FUNDS              | <u>513,806.64</u> |

|                      |                   |
|----------------------|-------------------|
| Total current assets | <u>878,634.86</u> |
|----------------------|-------------------|

Noncurrent assets:

|                                                |                   |
|------------------------------------------------|-------------------|
| TREATMENT FACILITY - NET OF ACCUM DEPRECIATION | <u>536,635.48</u> |
|------------------------------------------------|-------------------|

|                         |                   |
|-------------------------|-------------------|
| Total noncurrent assets | <u>536,635.48</u> |
|-------------------------|-------------------|

|              |                               |
|--------------|-------------------------------|
| Total assets | <u><u>\$ 1,415,270.34</u></u> |
|--------------|-------------------------------|

Liabilities and Fund Balance

|                         |                   |
|-------------------------|-------------------|
| ACCOUNTS PAYABLE        | 53,768.81         |
| ACCRUED PAYROLL EXPENSE | 6,415.00          |
| COMPENSATED ABSENCES    | 10,139.54         |
| DUE TO GENERAL FUND     | <u>395,297.11</u> |

|                   |                   |
|-------------------|-------------------|
| Total liabilities | <u>465,620.46</u> |
|-------------------|-------------------|

Fund Balances

|                                                 |                   |
|-------------------------------------------------|-------------------|
| Invested in capital assets, net of related debt | 536,635.48        |
| Restricted for capital projects                 | 211,824.45        |
| Unrestricted                                    | <u>201,189.95</u> |

|                     |                   |
|---------------------|-------------------|
| Total fund balances | <u>949,649.88</u> |
|---------------------|-------------------|

|                                     |                               |
|-------------------------------------|-------------------------------|
| Total liabilities and fund balances | <u><u>\$ 1,415,270.34</u></u> |
|-------------------------------------|-------------------------------|

**VILLAGE OF SHERMAN, ILLINOIS**

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

Sewer Fund

For the two months ended June 30, 2026

|                                         | <u>Month</u>         | <u>Year</u>          |
|-----------------------------------------|----------------------|----------------------|
| Operating Revenues                      |                      |                      |
| SEWER REVENUE                           | \$ 135,523.86        | \$ 164,062.40        |
| Total revenues                          | <u>135,523.86</u>    | <u>164,062.40</u>    |
| Operating Expenses                      |                      |                      |
| SALARIES                                | 10,852.75            | 22,314.81            |
| EMPLOYEE INSURANCE HEALTH               | 86.77                | 173.11               |
| PAYROLL TAXES                           | 830.29               | 1,707.54             |
| IMRF                                    | 2,372.15             | 4,670.29             |
| GAS AND OIL                             | 312.77               | 312.77               |
| DIESEL FUEL                             | -                    | -                    |
| ENGINEERING                             | -                    | -                    |
| RENT EXPENSE                            | 1,866.67             | 3,733.34             |
| EQUIPMENT STORAGE                       | -                    | -                    |
| OPERATING SUPPLIES                      | 1,948.56             | 1,948.56             |
| MISCELLANEOUS                           | 201.16               | 242.50               |
| CAPITAL OUTLAY                          | 7,272.89             | 7,272.89             |
| CONTINGENCY                             | -                    | -                    |
| SANITARY DISTRICT                       | 47,989.71            | 47,989.71            |
| VILLAGE OF WILLIAMSVILLE                | 13.57                | 13.57                |
| OUTSIDE SERVICES                        | -                    | -                    |
| UTILITY REBATES                         | -                    | -                    |
| SYSTEM IMPROVEMENTS                     | -                    | -                    |
| DEPRECIATION                            | -                    | -                    |
| TRANSFERS                               | -                    | -                    |
| Total operating expenses                | <u>73,747.29</u>     | <u>90,379.09</u>     |
| Operating income (loss)                 | <u>61,776.57</u>     | <u>73,683.31</u>     |
| Non-Operating Revenues                  |                      |                      |
| INTEREST INCOME                         | 32.73                | 62.36                |
| INTEREST INCOME - CAPITAL RESERVE FUND  | 426.27               | 811.87               |
| Total nonoperating revenue (expense)    | <u>459.00</u>        | <u>874.23</u>        |
| Change in fund balance                  | <u>62,235.57</u>     | <u>74,557.54</u>     |
| Total fund balance, beginning of period | <u>887,414.31</u>    | <u>875,092.34</u>    |
| Total fund balance, end of period       | <u>\$ 949,649.88</u> | <u>\$ 949,649.88</u> |

**VILLAGE OF SHERMAN, ILLINOIS**

Balance Sheet

Motor Fuel Tax Fund

June 30, 2026

Assets

|                                 |    |                  |
|---------------------------------|----|------------------|
| CASH IN BANK                    | \$ | 884,635.33       |
| ACCOUNTS RECEIVABLE-STATE OF IL |    | 16,889.77        |
| DUE FROM OTHER FUNDS            |    | <u>10,827.14</u> |

|              |    |                          |
|--------------|----|--------------------------|
| Total assets | \$ | <u><u>912,352.24</u></u> |
|--------------|----|--------------------------|

Liabilities and Fund Balance

|                     |    |                  |
|---------------------|----|------------------|
| ACCOUNTS PAYABLE    | \$ | -                |
| OTHER LIABILITIES   |    | -                |
| DUE TO GENERAL FUND |    | <u>21,012.88</u> |

|                   |  |           |
|-------------------|--|-----------|
| Total Liabilities |  | 21,012.88 |
|-------------------|--|-----------|

|                            |  |                   |
|----------------------------|--|-------------------|
| Fund Balance, Unrestricted |  | <u>891,339.36</u> |
|----------------------------|--|-------------------|

|                    |  |                   |
|--------------------|--|-------------------|
| Total Fund Balance |  | <u>891,339.36</u> |
|--------------------|--|-------------------|

|                                    |    |                          |
|------------------------------------|----|--------------------------|
| Total liabilities and fund balance | \$ | <u><u>912,352.24</u></u> |
|------------------------------------|----|--------------------------|

**VILLAGE OF SHERMAN, ILLINOIS**

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

## Motor Fuel Tax Fund

For the two months ended June 30, 2026

|                                              | <u>Month</u>         | <u>Year</u>          |
|----------------------------------------------|----------------------|----------------------|
| Revenues                                     |                      |                      |
| MFT ALLOTMENT                                | \$ 17,812.93         | \$ 35,063.37         |
| MISCELLANEOUS INCOME                         | -                    | -                    |
| GRANT INCOME                                 | -                    | -                    |
| INTEREST INCOME                              | 2,053.21             | 3,872.73             |
|                                              | <u>19,866.14</u>     | <u>38,936.10</u>     |
| Total revenues                               | <u>19,866.14</u>     | <u>38,936.10</u>     |
| Expenditures                                 |                      |                      |
| SNOW REMOVAL, PATCHING                       | 532.00               | 4,532.00             |
| ENGINEERING                                  | 1,136.00             | 1,136.00             |
| COMMODITIES                                  | -                    | -                    |
| OPERATING SUPPLIES                           | -                    | -                    |
| STREET LIGHTING                              | 4,777.20             | 4,777.20             |
| MISCELLANEOUS                                | -                    | -                    |
| SIGNAL MAINTENANCE                           | 4,202.35             | 4,202.35             |
| ROUNDING ACCOUNT                             | -                    | -                    |
| STREET PROJECTS                              | 1,152.00             | 1,152.00             |
|                                              | <u>11,799.55</u>     | <u>15,799.55</u>     |
| Total expenditures                           | <u>11,799.55</u>     | <u>15,799.55</u>     |
| Excess of revenues over (under) expenditures | <u>8,066.59</u>      | <u>23,136.55</u>     |
| Total fund balance, beginning of period      | <u>883,272.77</u>    | <u>868,202.81</u>    |
| Total fund balance, end of period            | <u>\$ 891,339.36</u> | <u>\$ 891,339.36</u> |

**VILLAGE OF SHERMAN, ILLINOIS**

Balance Sheet

TIF Funds

June 30, 2026

Assets

|                          | <u>TIF 1</u>        | <u>TIF 2</u>         | <u>TIF 3</u>         | <u>Total TIF</u>     |
|--------------------------|---------------------|----------------------|----------------------|----------------------|
| CASH IN BANK             | 15,108.17           | 183,804.47           | 285,591.95           | \$ 484,504.59        |
| ECONOMIC INCENTIVE FUNDS | -                   | -                    | -                    | -                    |
| RESTRICTED FUNDS         | -                   | -                    | -                    | -                    |
| DUE FROM OTHER FUNDS     | -                   | -                    | -                    | -                    |
| NOTES RECEIVABLE         | <u>-</u>            | <u>-</u>             | <u>-</u>             | <u>-</u>             |
| Total Assets             | <u>\$ 15,108.17</u> | <u>\$ 183,804.47</u> | <u>\$ 285,591.95</u> | <u>\$ 484,504.59</u> |

Liabilities and Fund Balance

|                                     |                     |                      |                      |                      |
|-------------------------------------|---------------------|----------------------|----------------------|----------------------|
| ACCOUNTS PAYABLE                    | 239,345.84          | -                    | -                    | \$ 239,345.84        |
| ACCRUED PAYROLL EXPENSE             | -                   | -                    | -                    | -                    |
| DUE TO OTHER FUNDS                  | 6,709.38            | -                    | -                    | 6,709.38             |
| DUE TO DEVELOPER                    | <u>-</u>            | <u>-</u>             | <u>-</u>             | <u>-</u>             |
| Total Liabilities                   | 246,055.22          | -                    | -                    | 246,055.22           |
| Restricted for Economic Development | (230,947.05)        | 183,804.47           | 285,591.95           | 238,449.37           |
| Other Restrictions                  | <u>-</u>            | <u>-</u>             | <u>-</u>             | <u>-</u>             |
| Total Fund Balance                  | <u>(230,947.05)</u> | <u>183,804.47</u>    | <u>285,591.95</u>    | <u>238,449.37</u>    |
| Total liabilities and fund balance  | <u>\$ 15,108.17</u> | <u>\$ 183,804.47</u> | <u>\$ 285,591.95</u> | <u>\$ 484,504.59</u> |

**VILLAGE OF SHERMAN, ILLINOIS**

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

TIF Funds

For the two months ended June 30, 2026

|                                              | TIF-1           |                 | TIF 2         |               | TIF 3         |               | Total TIF     |               |
|----------------------------------------------|-----------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                              | Month           | Year            | Month         | Year          | Month         | Year          | Month         | Year          |
| Revenues                                     |                 |                 |               |               |               |               |               |               |
| SALES TAX                                    | \$ -            | \$ -            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| PROPERTY TAX                                 | -               | -               | -             | -             | -             | -             | -             | -             |
| MISCELLANEOUS                                | -               | -               | -             | -             | -             | -             | -             | -             |
| INTEREST INCOME                              | 11.91           | 22.70           | 369.88        | 704.48        | 749.18        | 1,426.51      | 1,130.97      | 2,153.69      |
| BOND PROCEEDS                                | -               | -               | -             | -             | -             | -             | -             | -             |
| APPREC(DEPR) IN FMV                          | -               | -               | -             | -             | -             | -             | -             | -             |
| Total revenues                               | 11.91           | 22.70           | 369.88        | 704.48        | 749.18        | 1,426.51      | 1,130.97      | 2,153.69      |
| Expenditures                                 |                 |                 |               |               |               |               |               |               |
| SALARIES                                     | -               | -               | -             | -             | -             | -             | -             | -             |
| PAYROLL TAXES                                | -               | -               | -             | -             | -             | -             | -             | -             |
| SALARY DEFERRAL MATCH                        | -               | -               | -             | -             | -             | -             | -             | -             |
| ENGINEERING                                  | -               | -               | -             | -             | -             | -             | -             | -             |
| LEGAL                                        | -               | -               | -             | -             | -             | -             | -             | -             |
| MISCELLANEOUS                                | 5.00            | 10.00           | -             | -             | -             | -             | 5.00          | 10.00         |
| ADMINISTRATION/AUDIT                         | -               | -               | -             | -             | -             | -             | -             | -             |
| DEBT SERVICE                                 | -               | -               | -             | -             | -             | -             | -             | -             |
| TAX REBATES                                  | -               | -               | -             | -             | -             | -             | -             | -             |
| TIF PROJECTS                                 | -               | -               | -             | -             | -             | -             | -             | -             |
| TIF BOND PRINCIPAL                           | -               | -               | -             | -             | -             | -             | -             | -             |
| TIF BOND INTEREST                            | -               | -               | -             | -             | -             | -             | -             | -             |
| Total expenditures                           | 5.00            | 10.00           | -             | -             | -             | -             | 5.00          | 10.00         |
| Excess of revenues over (under) expenditures | 6.91            | 12.70           | 369.88        | 704.48        | 749.18        | 1,426.51      | 1,125.97      | 2,143.69      |
| Fund balance at beginning of period          | (230,953.96)    | (230,959.75)    | 183,434.59    | 183,099.99    | 284,842.77    | 284,165.44    | 237,323.40    | 236,305.68    |
| Fund balance at end of period                | \$ (230,947.05) | \$ (230,947.05) | \$ 183,804.47 | \$ 183,804.47 | \$ 285,591.95 | \$ 285,591.95 | \$ 238,449.37 | \$ 238,449.37 |

**VILLAGE OF SHERMAN, ILLINOIS**

Balance Sheet

Other Funds

June 30, 2026

|                                    | PARK BENCH  | BUS. DIST    | 2021 CIP                     | ARPA         | REBUILD IL   | DONOR PROJECT | TOTAL         |
|------------------------------------|-------------|--------------|------------------------------|--------------|--------------|---------------|---------------|
|                                    |             |              |                              |              |              |               |               |
|                                    |             |              | Assets                       |              |              |               |               |
| CASH IN BANK                       | \$0.00      | \$7,386.57   | \$330,794.37                 | \$0.00       | \$14,824.23  | \$233.97      | \$ 353,239.14 |
| DUE FROM OTHER FUNDS               | -           | 7,271.39     | -                            | -            | -            | -             | 7,271.39      |
| Total Assets                       | \$ -        | \$ 14,657.96 | \$ 330,794.37                | \$ -         | \$ 14,824.23 | \$ 233.97     | \$ 360,510.53 |
|                                    |             |              |                              |              |              |               |               |
|                                    |             |              | Liabilities and Fund Balance |              |              |               |               |
| ACCOUNTS PAYABLE                   | \$10,081.00 | \$363.03     | \$0.00                       | \$479,453.29 | \$0.00       | \$29,530.97   | \$ 519,428.29 |
| MUNICIPALITY FUNDS ON DEPOSIT      | -           | -            | -                            | -            | -            | -             | -             |
| DUE TO OTHER FUNDS                 | -           | -            | -                            | -            | -            | -             | -             |
| Total Liabilities                  | 10,081.00   | 363.03       | -                            | 479,453.29   | -            | 29,530.97     | 519,428.29    |
| Restricted Fund Balance            | (10,081.00) | 14,294.93    | 330,794.37                   | (479,453.29) | 14,824.23    | (29,297.00)   | (158,917.76)  |
| Total liabilities and fund balance | \$ -        | \$ 14,657.96 | \$ 330,794.37                | \$ -         | \$ 14,824.23 | \$ 233.97     | \$ 360,510.53 |

**VILLAGE OF SHERMAN, ILLINOIS**

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

Other Funds

For the two months ended June 30, 2026

|                                              | PARK BENCH     | BUS. DIST.   | 2021 CIP      | ARPA            | REBUILD IL   | DONOR PROJECT  | TOTAL           |
|----------------------------------------------|----------------|--------------|---------------|-----------------|--------------|----------------|-----------------|
|                                              | Year to Date   | Year to Date | Year to Date  | Year to Date    | Year to Date | Year to Date   | Year to Date    |
| Revenues                                     |                |              |               |                 |              |                |                 |
| INTEREST INCOME                              | -              | \$8.02       | \$1,652.28    | \$0.00          | \$1,278.30   | \$0.27         | \$ 2,938.87     |
| SALES TAX                                    | -              | \$849.87     | -             | -               | -            | -              | 849.87          |
| CONTRIBUTIONS                                | -              | -            | -             | -               | -            | -              | -               |
| GRANT INCOME                                 | -              | -            | -             | -               | -            | -              | -               |
| MISCELLANEOUS                                | -              | -            | -             | -               | -            | -              | -               |
| BOND PROCEEDS                                | -              | -            | -             | -               | -            | -              | -               |
| Total revenues                               | -              | 857.89       | 1,652.28      | -               | 1,278.30     | 0.27           | 3,788.74        |
| Expenditures                                 |                |              |               |                 |              |                |                 |
| ACCOUNTING/AUDIT                             | -              | -            | -             | -               | -            | -              | -               |
| ENGINEERING                                  | -              | -            | -             | -               | -            | -              | -               |
| LEGAL                                        | -              | -            | -             | -               | -            | -              | -               |
| STREET REPAIRS                               | -              | -            | -             | -               | -            | -              | -               |
| MISCELLANEOUS                                | -              | -            | -             | -               | -            | \$10.00        | 10.00           |
| TRANSFERS TO OTHER FUNDS                     | -              | -            | -             | -               | -            | -              | -               |
| PROJECTS                                     | -              | -            | -             | -               | -            | -              | -               |
| CAPITAL OUTLAY                               | -              | -            | -             | -               | -            | -              | -               |
| Total expenditures                           | -              | -            | -             | -               | -            | 10.00          | 10.00           |
| Excess of revenues over (under) expenditures | -              | 857.89       | 1,652.28      | -               | 1,278.30     | (9.73)         | 3,778.74        |
| Fund balance at beginning of period          | (10,081.00)    | 13,437.04    | 329,142.09    | (479,453.29)    | 13,545.93    | (29,287.27)    | (162,696.50)    |
| Fund balance at end of period                | \$ (10,081.00) | \$ 14,294.93 | \$ 330,794.37 | \$ (479,453.29) | \$ 14,824.23 | \$ (29,297.00) | \$ (158,917.76) |