



CITY COUNCIL MEETING
Council Chambers
401 E Third Street
Kewanee, Illinois 61443
Closed Session starting at 6:30 p.m.
Open Meeting starting at 7:00 p.m.
Monday May 11, 2026

Posted by 6:00 p.m. May 8, 2026

1. Roll Call
2. Closed Session to discuss Purchase or Lease of Real Estate Section 2(c)(5) and Litigation Section 2(c)(11)
3. Roll Call
4. Consent Agenda
 - a. Minutes
 - b. Payroll
 - c. Staff Reports
5. Payment of the bills
6. Public Comments
7. New Business
 - a) **Bill 26-39** Resolution to affirm the Mayor's recommendation for appointment to various commissions and boards.
 - b) **Bill 26-40** Resolution accepting and placing on file the fiscal year 2025 audit.
 - c) **Bill 26-41** Resolution amending the budget for the fiscal year beginning May 1, 2025, and ending April 30, 2026.
 - d) **Proclamation:** Kewanee High School Band & Choir
 - e) **Proclamation:** Public Works Week
 - f) **Discussion Only:** Chapter 95 Amendments
 - g) **Discussion Only:** Liquor and Gaming
 - h) **Discussion Only:** Downtown Update
8. Council Communications
9. Announcement
10. Adjournment



MEMORANDUM

Date: May 8, 2026
From: Kasey Mitchell, City Manager & City Clerk
To: Mayor & Council
RE: Council Meeting of **Monday May 11, 2026**

REGULAR MEETING AT 7:00 P.M.

Fire Department – We are sad to announce that Fire Chief Stephen Welgat will be retiring at the end of the month. Chief Welgat has been with the City of Kewanee Fire Department for 27 years. He has brought a wealth of knowledge and a new level of professionalism to the department. We thank him greatly for his service and wish him the best in his retirement. We are excited to announce that Jacob Forney has accepted the position as Chief Welgat’s replacement. He will be sworn in as Fire Chief at the May 26th Council Meeting. Chiefs Welgat and Forney have been working closely together during this transition time to make it as smooth as possible. We look forward to working with Chief Forney. See the attached letter from incoming Chief Forney about other department updates.

Grant Department – Congratulations to Kathleen Weber on earning her Professional Community and Economic Developer certification through the Community Development Council. This is intended to encourage and promote continuous professional improvement. Kathleen has been dedicated to searching and applying for grants to help the City improve its efforts to serve our residents. She also handles much of the grant reporting once grants have been awarded. We look forward to seeing how these skills can help our community.

During the month of April, Kathleen Compiled reporting documentation and submitted information for 24-421002 RDMS downtown project, 19-203095 ADA sidewalk replacement project, 22-203620 Well 4 reimbursement projects, completed IDPH CLEAR WIN report and amendment to accept an additional \$630,000 for FY27 and FY28 for a grand total of \$1,890,000. Worked with Chris and Courtney to address discrepancies with OSLAD and USDA/ American Forests grants. And is working to close out OSLAD and request reimbursement since the audit is complete. She also applied to the 708 Mental Health Alliance Funding and the CB-VIP round 2 for DAART/ Neurofeedback, is finishing up BNSF grant for drone request, placed an order for Tree delivery for mid-May, received Tree City USA signage, created flier for schools on CLEAR WIN eligibility, and requested IDPH to provide a Spanish application. She attended various meetings and webinars related to topics in Community and Economic Development.

Police Department – **DAART** (Drug Alcohol Addiction Response Team), funded through the ICJIA CB-VIP grant and the Henry County 708 Mental Health Board grant, continues to provide 24/7 crisis response, treatment transportation, case management, and neurofeedback therapy services to individuals in Kewanee and Henry County experiencing substance use and mental health-related issues.

From January through March 2026, the program delivered 126 neurofeedback sessions to over 20 clients and logged more than 206 hours of officer-led intervention work, including over 140 transports,

referrals, and follow-ups, at a total cost of approximately \$20,921. Participants are demonstrating measurable improvements, with one client reporting, "I have had a significant decrease in depression/anxiety. I have had much better mood stability & control over my emotions. My focus and ability to concentrate has never been better." Survey data reflects broader trends, including significantly improved mental health and outlook, better sleep, improved emotional regulation, stronger relationships, and overall quality of life described as "life-changing," with participants rating the sessions as extremely helpful and recommending the service to others.

The program continues to focus on reducing repeat calls for service, divert individuals from emergency rooms and the justice system, improve officer efficiency, and address root causes of crime and crisis, while remaining on track operationally and financially with strong potential for continued support through grant funding.

Training-Detectives assigned to narcotics enforcement attended the recent Illinois Drug Enforcement Officers Association Conference. During the conference, detectives participated in multiple training sessions focused on weapons enforcement, narcotics investigations, and the financial aspects of drug-related operations, including asset identification and seizure practices. The conference also provided valuable networking opportunities, allowing detectives to collaborate with drug enforcement officers from across the state, share investigative strategies, discuss emerging drug trends, and strengthen interagency partnerships that enhance future operations. Conference registration costs were covered by the Black Hawk Area Task Force.

Officer Hansen attended the Illinois Women's Conference, where she participated in sessions focused on leadership development, professional growth, wellness, and communication strategies. She also had the opportunity to engage with other professionals in criminal justice, gaining insight into best practices for navigating challenges unique to women in the field, including leadership advancement, workplace dynamics, and resilience. The training emphasized building confidence, strengthening decision-making skills, and fostering professional support networks that can enhance both individual performance and overall departmental effectiveness.

Officers advised that both training experiences were highly valuable, providing relevant, real-world applications and professional insight that will directly benefit department operations.

Community Development – Thank you to our Neighborhood Services Coordinator Chuck Kunz for taking care of a majority of the IHDA Housing Stock Survey. He even visited houses on the map that are outside of city limits to help. We appreciate the assistance on this important step for future grant possibilities.

Audit - The City of Kewanee's FY25 audit was completed and filed April 24th, 2026. Our financial statements presented fairly; however, we received the same remarks on our internal control processes as we have the last several years. The timing of month-close, timing of completing the audit, and segregation of duties are the main factors. With the new staff in charge, we have had conversations with our auditor and are on the right track to get things cleaned up going forward. We asked that Joel come and give a presentation for the council and public, and he stated that since this audit was so behind, the material is irrelevant for him to be presenting. However, he did write a written presentation that is included in the packet. We have updated our processes and are already getting started on the FY26 audit.

City Manager – Since being named City Manager on April 27th, I have been involved in a wide range of projects, meetings, and operational matters throughout the City. Katie and I worked closely with Bi-State Regional Commission, who provided significant assistance in submitting Kewanee's application for a second Opportunity Zone tract designation. Adding a second Opportunity Zone tract could increase the City's ability to attract private investment for housing, commercial redevelopment, and industrial projects by expanding the

number of eligible development sites. A larger Opportunity Zone footprint would provide greater flexibility for developers and investors seeking federal capital gains tax incentives, helping position Kewanee more competitively for long-term economic development while complementing existing local redevelopment strategies. Once we receive additional information regarding the status of the application, Council will be updated.

I have also been in discussions with Kurt Gustafson and Ratliff Bros regarding the sidewalk, parking areas, and curb and gutter improvements in the 100 block of North Lexington. This project was originally presented to Council in October 2025; however, due to staff transitions and project confusion, it was never completed. I am currently waiting on final cost figures and anticipate bringing the project back to Council for discussion and possible action in the near future.

On April 20th, I attended the Kewanee School Board meeting to introduce myself as the new City Manager and express my interest in building a collaborative relationship moving forward. My goal is to attend meetings of other local taxing bodies and organizations in the coming months to continue strengthening communication and partnerships throughout the community. Additionally, on May 6th, I met with Henry County Economic Development Director Jim Kelly to discuss future opportunities and economic development initiatives that could benefit Kewanee.

Finally, on May 5th, I was present during the fire incident at Cernovich's scrap yard. I wanted to assist where possible, but also to observe the coordination between the various departments and agencies involved in the response. It was impressive to witness the level of teamwork and professionalism displayed throughout the incident. Fire personnel from surrounding communities arrived and immediately began helping, while the Police Department handled traffic control, crowd control, and other vital support. Public Works personnel assisted with barricades, hydrants, and utility coordination to help ensure the situation was managed safely and efficiently. Most importantly, there were no reported injuries, and the incident demonstrated the strength of interagency cooperation within our community.

As I continue transitioning into this role, my focus remains on communication, collaboration, and maintaining forward progress on projects important to the Council and the community. I appreciate the support and patience that has been shown during this time, and I look forward to continuing to build positive working relationships throughout the City. As I have stated before, it is a true honor to hold this position and I will do my best to remain accountable for the City.



Kewanee Fire Department
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May 8, 2026

To: Kasey Mitchell
RE: Fire Department Council Update

I wanted to take this time to share an update on recent events within the Kewanee Fire Department. First and foremost, Chief Stephen Welgat is retiring at the end of May. He has served our department for 27 years, including the last five as Fire Chief. I am honored and humbled to have been selected as his successor, and I plan to continue building upon the legacy he leaves behind.

Because of his upcoming departure, the department has seen several recent promotions. Joe Rediger has been promoted to Captain, Andrew Welgat has been promoted to Lieutenant, and Shawn Frank has been promoted to Engineer. All of these promotions are well-deserved, and I believe each of these individuals brings unique ideas, leadership, and pride to their new roles. Additionally, Andrew Welgat has been appointed as the Fire Training Officer, a position I respectfully resigned upon my appointment to Fire Chief.

We also recently received two significant grants totaling over \$366,000. The first was received in April and the second in early May; these funds will provide vital support for our operations moving forward. Regarding personnel, we recently hired Allen Lane, who is quickly gaining respect throughout the department for his strong work ethic and willingness to learn. Furthermore, probationary member Miller Janzen is nearing completion of the Peoria Fire Academy and will graduate on May 15th. Upon graduation, he will rejoin shift work as a certified firefighter. The vacancy created by Chief Welgat's retirement also means we plan to hire another new member later this year.

We have been working with the Blackhawk Welding Center to assist with updating our training burn cans. With their expertise, the cans will be more versatile and better suited to our specific training needs. Blackhawk also assisted us by repairing some welds for the stairs on the back of our ladder truck.

As many of you are aware, we recently responded to a large fire at the Cernovich scrapyards. I would like to extend my deepest gratitude to everyone



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who assisted us; without their help, the outcome could have been far worse. I would be remiss if I didn't mention the incredible generosity of the Cernovich family during such a difficult event. I want to personally thank them for providing food and opening their buildings to responders. We are also grateful to Kasey Mitchell, who was generous enough to provide additional food and drinks. In total, we had approximately 80 responders from seven fire departments, two police departments, the Office of Emergency Management, Ameren, and Kewanee Public Works. Their collective efforts were instrumental in managing the incident.

Later today, Friday, May 8th, members of the Kewanee Fire and Police Departments will visit Central School to face off against the 4th graders in a dodgeball game. This is a fantastic opportunity for both departments to engage with the community and show that we are more than just the people who show up when you call 911. Public relations events like this are a great opportunity for us.

As I move into this new role, my priority remains the safety of our residents and the professional development of our personnel. I look forward to working closely with the Council to ensure the Kewanee Fire Department continues to operate with the highest level of efficiency and transparency. Thank you for your continued support and for the opportunity to lead this department.

Respectfully,

Jacob Forney
Fire Chief
Kewanee Fire Department

The April 27, 2026, Council Meeting was called to order at 7:00pm in the Council Chambers. Councilmembers Cernovich, Baker, and Komnick were present along with Mayor Moore, City Attorney Zac Lessard, and City Manager/Clerk Kasey Mitchell. Councilmember Colomer was absent.

The Pledge of Allegiance was recited, followed by a moment of silence for our troops.

The Consent Agenda was presented with the following items:

- A. Minutes from the Council Meetings on April 13, 2026.
- B. Payroll for the pay period ending April 18th in the amount of \$269,022.75.
- C. Staff Reports
- D. Bock Report

A motion to approve the consent agenda items was made by Councilmember Komnick and seconded by Councilmember Baker. Motion passed 4-0.

Bill for April 27th Council Meeting were presented in the amount of \$352,717.36.

A motion to approve payment of the bills was made by Councilmember Baker and seconded by Councilmember Cernovich. Discussion: Motion passed 4-0.

Public Comments: Levi Schwigen approached the Council asking the possibility of having birthing options return to Kewanee. OSF did offer it in the past but removed it from the Kewanee facility for various reasons. The City does not have control over that but stated they would speak to OSF leadership about it.

New Business:

- A. Bill 26-37:** Resolution approving and adopting the Henry and Stark Counties Multi-Jurisdictional Local Hazard Mitigation Plan.

A motion to approve was made by Councilmember Komnick and seconded by Councilmember Cernovich. Discussion: City Manager Mitchell stated that this does not obligate the City to do anything. It just means that when we do infrastructure projects, that we keep things like flooding in mind. We also need to have a plan for things like natural disasters. Adopting this also opens the possibility for grants and FEMA aid. Motion passed 4-0.

- B. Bill 26-38:** Ordinance granting a request for a variance, to the maximum allowed height of an accessory structure, to Debra Kopp, 418 West South St.

A motion to approve was made by Councilmember Baker and seconded by Councilmember Komnick. Discussion: Council asked if there will be another variance requested for a driveway. The homeowner plans to put in a separate driveway to the structure and understands that a permit is needed. Community Development Director Keith Edwards said this has already been discussed and he is on the same page as the homeowner. Motion passed 4-0.

Council Communications:

Baker: He congratulated Kasey on her new position and said that he looks forward to working with her. He attended a Poverty Conference and was pleased with how it went. He plans to talk to staff about some of the things he learned.

Komnick: The Commission on Human Relations is holding a Cinco de Mayo event this

Saturday at Northeast Park. There will be food, vendors, and entertainment. He also asked about e-scooters as he has received a few complaints on them. Police Chief Kijanowski said that he had recently discussed this with his department. Officers will be proactive about talking with these residents as well as golf cart owners about what they can and cannot do. If minors are involved, their goal is to speak with the guardians as well.

Cernovich: The Farmer's Market will be returning soon and this year they will be offering food trucks and entertainment on Wednesday evenings. Concerts in the Park will also begin soon at the City Hall pavilion.

Mayor Communications: Thanks to the work of diligent staff, Kewanee has been named a Tree City by the Arbor Day Foundation. A plaque will hang in the City Hall rotunda and a flag will be displayed on our flagpole.

KHS Band and Choir recently earned their THIRD consecutive IHSA Class A Music Sweepstakes Championship. Congratulations to them and their directors.

Announcements: *None*

A motion to adjourn was made by Councilmember Baker and seconded by Councilmember Cernovich. Motion passed 4-0 and the meeting adjourned at 7:33pm.

Prepared by: _____
Kasey Mitchell, City Clerk

04/01/2026 - 04/30/2026

| Permit Date | Permit Type | Parcel Address | Description | Project Cost | Class | Total Fees | Enterprise Zone |
|------------------------|-------------|-------------------|---|--------------|-------------|------------|-----------------|
| Group: Building | | | | | | | |
| 4/28/2026 | Building | 520 W 5TH ST | Decorative aluminum fence in front yard to be 48" from grade. | 2,268 | Residential | \$40.00 | Yes |
| 4/28/2026 | Building | 711 WILBUR ST | Installation of a 6.56 kW roof-mounted photovoltaic solar system including 16 modules with microinverters, racking, AC disconnects, and line-side tap interconnection to the existing 100A main service panel. Work includes all required wiring, grounding, and code-compliant equipment per NEC and local regulations | 21,469 | Residential | \$166.00 | Yes |
| 4/27/2026 | Building | 302 S CHESTNUT ST | ADA Ramp | 1,500 | Residential | \$20.00 | Yes |
| 4/27/2026 | Building | 615 E PROSPECT ST | 6 Foot wood privacy fence located in back yard. | 2,000 | Residential | \$20.00 | No |
| 4/24/2026 | Building | 502 W MILL ST | 20' x 12' carport/lean to attached to the North side of existing garage. | 850 | Residential | \$139.00 | No |
| 4/22/2026 | Building | 713 HENRY ST | plans. access pathways. All work will be performed in accordance with manufacturer guidelines and engineering specifications, and proper layout of arrays maintaining required fire setbacks and roof installation includes placement of module-level rapid shutdown devices, roof attachments spaced per detached garage, utilizing a rail-based mounting system secured to existing roof framing. The Install a roof-mounted photovoltaic system consisting of 24 solar modules on the main residence and approved plans. | 69,038 | Residential | \$400.00 | Yes |
| 4/21/2026 | Building | 1634 LAKE ST | 5' Chain link fence in back yard, 4' chain link in front yard. | 1,000 | Residential | \$20.00 | No |
| 4/21/2026 | Building | 833 SUNSET DR | Closing in 10' x 12' 3 seasons room. | 14,275 | Residential | \$124.00 | Yes |
| 4/21/2026 | Building | 1022 TERRY AVE | 6' Tall white vinyl privacy fence in backyard | 2,000 | Residential | \$20.00 | No |

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| 4/21/2026 | Building | 708 E 4TH ST | 5' Chain link fence located in back yard. Fence not to extend further to the East than existing wood fence. | 1,500 | Residential | \$20.00 | No |
| 4/21/2026 | Building | 1512 LAKE ST | This project includes the installation of a roof-mounted photovoltaic system on a detached garage, consisting of forty (40) modules | 69,328 | Residential | \$400.00 | No |
| 4/20/2026 | Building | 216 WILLARD ST | Rooftop residential solar installation. | 11,193 | Residential | \$106.00 | No |
| 4/20/2026 | Building | 211 E COLLEGE ST | 32' x 12' Pre-fab yard shed anchored on concrete slab. | 10,000 | Residential | \$86.00 | No |
| 4/20/2026 | Building | 416 N GRACE AVE | 11' x 8' deck off front of house. | 2,000 | Residential | \$20.00 | Yes |
| 4/20/2026 | Building | 702 HENRY ST | Roof mounted solar array, 11.7 kW | 43,000 | Residential | \$346.00 | Yes |
| 4/16/2026 | Building | 1631 LAKE ST | Rooftop residential solar and battery installation 9.02 kw. | 10,000 | Residential | \$94.00 | No |
| 4/15/2026 | Building | 1204 ROCKWELL ST | 6' Dog eared picket privacy fence in back yard. | 3,000 | Residential | \$20.00 | No |
| 4/15/2026 | Building | 224 E MCCLURE ST | Roof-mounted solar PV system installation (~19.68 kW DC) including modules, microinverters, disconnects, and interconnection to existing service (line-side tap) | 56,630 | Residential | \$374.00 | No |
| 4/14/2026 | Building | 407 GREEN ST | Installation of 8' x 10' pre-fab shed using earth anchors AND 11.5' round pergola on patio behind house. | 1,817 | Residential | \$20.00 | No |
| 4/10/2026 | Building | 231 ELLIOTT ST | Installation of a 9.840 kW DC rooftop solar PV system on a detached garage structure. The system includes 24 roof-mounted modules with microinverters, connected via a breaker tie-in to the main service panel. • Approximately 60 ft of trenching for conduit routing between system components | 26,618 | Residential | \$314.00 | No |
| 4/9/2026 | Building | 728 PINE ST | Installation of roof mount solar panels with battery and main service upgrade | 44,826 | Residential | \$350.00 | No |
| 4/8/2026 | Building | 446 CIRCLE DR | Installation of roof mount solar panels with battery and main service upgrade | 71,812 | Residential | \$404.00 | No |
| 4/8/2026 | Building | 630 MISSION DR | 4' x 7' landing/deck off sliding door in back of house | 1,500 | Residential | \$20.00 | No |
| 4/8/2026 | Building | 1210 E 7TH ST | Installation of solar PV system to existing rooftop off detached accessory structure. | 10,127 | Residential | \$100.00 | No |
| 4/8/2026 | Building | 803 MAY ST | Installation of solar PV system to existing rooftop on detached accessory structure. | 34,164 | Residential | \$330.00 | Yes |
| 4/7/2026 | Building | 115 EDWARDS ST | 40' x 30' Garage | 25,000 | Residential | \$138.00 | No |

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| 4/7/2026 | Building | 912 ZANG AVE | Changing area of flat roof on North side of house to a pitched roof using hand framed 2x8 16" OC | 800 | Residential | \$45.00 | No |
| 4/7/2026 | Building | 517 E 2ND ST | 4' tall dog eared picket wood fence in backyard. | 2,000 | Residential | \$20.00 | Yes |
| 4/6/2026 | Building | 306 RICE ST | 6' tall dog eared picket privacy fence. See file upload for details. | 4,000 | Residential | \$20.00 | No |
| 4/6/2026 | Building | 304 MCKINLEY AVE | Framing modifications as required by submitted engineering plans. | 2,000 | Residential | \$46.00 | Yes |
| 4/6/2026 | Building | 331 RICE ST | Installation of solar PV system to existing rooftop. | 35,909 | Residential | \$332.00 | Yes |
| 4/6/2026 | Building | 1308 ROSEVIEW AVE | Installation of solar PV system to existing rooftop. | 18,109 | Residential | \$148.00 | Yes |
| 4/6/2026 | Building | 304 MCKINLEY AVE | Installation of solar PV system to existing rooftop. REQUIRES FRAMING MODIFICATION PRIOR TO SOLAR INSTALL. | 47,330 | Residential | \$356.00 | Yes |
| 4/6/2026 | Building | 310 RICE ST | 14' x 20' Steel shed on concrete slab | 4,000 | Residential | \$79.50 | Yes |
| 4/6/2026 | Building | 230 S WALNUT ST | Installation of 2 carports. One 12'x20' and One 22' x 20' | 1,500 | Residential | \$105.50 | No |
| 4/6/2026 | Building | 1016 W PROSPECT ST | 14' x 20' American Steel Garage | 7,400 | Residential | \$79.50 | No |
| | | | | | | \$5,322.50 | |

Group Total: 36

Group: Electrical

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|-----------|------------|------------------|---|-------|-------------|---------|-----|
| 4/28/2026 | Electrical | 1020 MADISON AVE | Installation of a 6.56 kW roof-mounted photovoltaic solar system including 16 modules with microinverters, racking, AC disconnects, and line-side tap interconnection to the existing 100A main service panel. Work includes all required wiring, grounding, and code-compliant equipment per NEC and local regulations | 5,000 | Residential | \$70.00 | No |
| 4/28/2026 | Electrical | 711 WILBUR ST | Installation of a 6.56 kW roof-mounted photovoltaic solar system including 16 modules with microinverters, racking, AC disconnects, and line-side tap interconnection to the existing 100A main service panel. Work includes all required wiring, grounding, and code-compliant equipment per NEC and local regulations | 3,000 | Residential | \$70.00 | Yes |

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| 4/23/2026 | Electrical | 501 N WEST ST | Main panel upgrade. | 2,250 | Residential | \$70.00 | Yes |
| 4/23/2026 | Electrical | 501 N WEST ST | 200 Amp Service Upgrade | 2,250 | Residential | \$70.00 | Yes |
| 4/22/2026 | Electrical | 713 HENRY ST | Electrical for roof mounted PV system. | 5,000 | Residential | \$70.00 | Yes |
| 4/21/2026 | Electrical | 1512 LAKE ST | Electrical for roof mounted solar, integrated microinverters, associated racking, electrical equipment, and required disconnects, along with a 95-foot trench for conductor routing. | 5,000 | Residential | \$70.00 | No |
| 4/21/2026 | Electrical | 300 MCKINLEY AVE | New Garage wiring and new 100 amp panel | 3,500 | Residential | \$70.00 | Yes |
| 4/20/2026 | Electrical | 216 WILLARD ST | Electrical for rooftop residential solar installation. No upgrades needed. | 1,000 | Residential | \$70.00 | No |
| 4/20/2026 | Electrical | 702 HENRY ST | Meter upgrade | 2,381 | Residential | \$70.00 | Yes |
| 4/20/2026 | Electrical | 702 HENRY ST | Electrical for roof mounted solar array | 2,381 | Residential | \$70.00 | Yes |
| 4/17/2026 | Electrical | 524 S COTTAGE ST | The existing utility meter will be replaced with a new, code-compliant meter socket. Service conductors between the utility meter, main breaker enclosure, and main service panel will be installed or upgraded using appropriately sized copper conductors in approved raceways. | 5,000 | Residential | \$70.00 | No |
| 4/17/2026 | Electrical | 524 S COTTAGE ST | A new 125A main service panel with a 100A main breaker will be installed. In addition, a 200A main breaker enclosure with a 100A main breaker will be installed as part of the service configuration. | 5,000 | Residential | \$70.00 | No |
| 4/17/2026 | Electrical | 1512 LAKE ST | The existing rusted meter base will be removed and replaced with a new meter main assembly. The upgraded equipment will consist of a 100A meter main combination panel (100A/100A rated), serving as the new service entrance equipment. Additionally, a 100A non-fused disconnect will be installed adjacent to the meter main to provide a service disconnecting means in compliance with code requirements. The utility service remains overhead-fed, terminating at the new meter main, which will serve as the primary service disconnect point. | 5,000 | Residential | \$70.00 | No |
| 4/16/2026 | Electrical | 1631 LAKE ST | Replacing the existing separate electrical meter socket and main disconnect/breaker | 1,500 | Residential | \$70.00 | No |

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| | | | panel with a single, integrated unit | | | | |
| 4/16/2026 | Electrical | 1631 LAKE ST | Electrical for rooftop residential solar and battery installation 9.02 kw. | 1,500 | Residential | \$70.00 | No |
| 4/15/2026 | Electrical | 224 E MCCLURE ST | Roof-mounted solar PV system installation (~19.68 kW DC) including modules, microinverters, disconnects, and interconnection to existing service (line-side tap) | 3,000 | Residential | \$70.00 | No |
| 4/13/2026 | Electrical | 1206 W 3RD ST | Replace Existing 60 Amp service to a new 100 Amp service | 3,500 | Residential | \$70.00 | No |
| 4/10/2026 | Electrical | 231 ELLIOTT ST | Utility meter upgrade/replacement | 3,000 | Residential | \$70.00 | No |
| 4/10/2026 | Electrical | 231 ELLIOTT ST | • Main Service Panel (MSP) upgrade and relocation to a 125A panel with a 100A main breaker | 3,000 | Residential | \$70.00 | No |
| 4/10/2026 | Electrical | 231 ELLIOTT ST | Installation of a 9.840 kW DC rooftop solar PV system on a detached garage structure. The system includes 24 roof-mounted modules with microinverters, connected via a breaker tie-in to the main service panel. | 3,000 | Residential | \$70.00 | No |
| 4/9/2026 | Electrical | 120-126 W 5TH ST | Install multiple outlets and switches as needed. 20 outlets and 6 light switches | 1,500 | Business | \$120.00 | Yes |
| 4/9/2026 | Electrical | 728 PINE ST | Electrical wiring for rooftop solar pv system with inverters, combiner and hook up into existing electrical equipment. | 3,000 | Residential | \$70.00 | No |
| 4/8/2026 | Electrical | 446 CIRCLE DR | Main Service Upgrade | 5,000 | Residential | \$70.00 | No |
| 4/8/2026 | Electrical | 446 CIRCLE DR | Electrical wiring for rooftop solar pv system with inverters, combiner and hook up into existing electrical equipment. | 5,000 | Residential | \$70.00 | No |
| 4/8/2026 | Electrical | 1210 E 7TH ST | Meter socket upgrade. | 4,000 | Residential | \$70.00 | No |
| 4/8/2026 | Electrical | 1210 E 7TH ST | Main service panel upgrade. | 4,000 | Residential | \$70.00 | No |
| 4/8/2026 | Electrical | 1210 E 7TH ST | Electrical wiring for rooftop solar pv system with inverters, combiner and hook up into existing electrical equipment. | 4,000 | Residential | \$70.00 | No |
| 4/8/2026 | Electrical | 803 MAY ST | Electrical wiring for rooftop solar pv system with inverters, combiner and hook up into existing electrical equipment. | 5,000 | Residential | \$70.00 | Yes |
| 4/7/2026 | Electrical | 722 WILBUR ST | Utility meter upgrade | 5,000 | Residential | \$70.00 | Yes |
| 4/7/2026 | Electrical | 702 HENRY ST | Utility meter upgrade | 5,000 | Residential | \$70.00 | Yes |
| 4/7/2026 | Electrical | 713 HENRY ST | Utility meter upgrade | 5,000 | Residential | \$70.00 | Yes |

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|----------|------------|---------------------|---|--------|-------------|-------------------|-----|
| 4/6/2026 | Electrical | 623 TENNEY ST | Taco Bell Remodel. Install new light fixtures & outlets per plans. Provide power to signs. | 30,000 | Business | \$120.00 | Yes |
| 4/6/2026 | Electrical | 331 RICE ST | Meter upgrade | 5,000 | Residential | \$70.00 | Yes |
| 4/6/2026 | Electrical | 331 RICE ST | Electrical wiring for rooftop solar pv system with inverters, combiner and hook up into existing electrical equipment. | 5,000 | Residential | \$70.00 | Yes |
| 4/6/2026 | Electrical | 1308 ROSEVIEW AVE | Main Panel Upgrade | 5,000 | Residential | \$70.00 | Yes |
| 4/6/2026 | Electrical | 1308 ROSEVIEW AVE | Electrical wiring for rooftop solar pv system with inverters, combiner and hook up into existing electrical equipment. | 5,000 | Residential | \$70.00 | Yes |
| 4/6/2026 | Electrical | 304 MCKINLEY AVE | Electrical wiring for solar PV system to existing electrical equipment. REQUIRES FRAMING MODIFICATION PRIOR TO SOLAR INSTALL. | 5,000 | Residential | \$70.00 | Yes |
| 4/2/2026 | Electrical | 112 N LEXINGTON AVE | Install new wiring in new shop/office | 2,500 | Business | \$70.00 | Yes |
| | | | | | | \$2,760.00 | |

Group Total: 38

Group: Mechanical

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| 4/6/2026 | Mechanical | 623 TENNEY ST | Taco Bell Remodel. Install new diffusers, new freezer, modify existing cooler. | 15,000 | Business | \$124.00 | Yes |
| | | | | | | \$124.00 | |

Group Total: 1

Group: Plumbing

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|-----------|----------|------------------|---|---------|-------------|------------|-----|
| 4/28/2026 | Plumbing | 606 MCKINLEY AVE | WATER HEATER | 3,082 | Residential | \$26.30 | No |
| 4/20/2026 | Plumbing | LAKELAND TER | Re-piping all domestic water for every unit in Lakeland Terrace and all gas lines for B units | 459,800 | Residential | \$1,180.00 | No |
| 4/20/2026 | Plumbing | 420 E MCCLURE ST | INSTALLED NEW 40 GALLON NATURAL GAS WATER HEATER ON 4/15/2026. | 1,545 | Residential | \$26.30 | No |
| 4/16/2026 | Plumbing | 460 MIDLAND DR | REPLACED WATER HEATER | 1,470 | Residential | \$26.30 | No |
| 4/14/2026 | Plumbing | 312 GOODRICH ST | WATER HEATER | 1,697 | Residential | \$26.30 | No |
| 4/6/2026 | Plumbing | 623 TENNEY ST | Taco Bell Remodel. Plumbing renovation. | 40,000 | Business | \$133.40 | Yes |
| 4/6/2026 | Plumbing | 607 E 2ND ST | WATER HEATER | 1,690 | Residential | \$26.30 | Yes |
| 4/1/2026 | Plumbing | 235 E MCCLURE ST | WATER HEATER | 1,578 | Residential | \$26.30 | No |

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|----------|----------|-------------------|---|-------|-------------|-------------------|-----|
| 4/1/2026 | Plumbing | 508 S CHESTNUT ST | INSTALLED NEW AO SMITH 40 GALLON NATURAL GAS WATER HEATER ON 3/24/2026. | 1,503 | Residential | \$26.30 | Yes |
| | | | | | | \$1,497.50 | |

Group Total: 9

Group: Sign

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|-----------|------|---------------|---|--------|----------|-----------------|-----|
| 4/28/2026 | Sign | 618 TENNEY ST | Internally illuminated wall sign only and re-facing existing pylon sign | 11,450 | Business | \$170.00 | Yes |
| | | | | | | \$170.00 | |

Group Total: 1

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| | | | | | | \$9,874.00 | |
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Total Records: 85

5/5/2026



Case Violation Report

04/01/2026 - 04/30/2026

| Case # | Case Date | Open Date | Complaint Description | Owner Name | Parcel Address | Violation Name | Violation Notes |
|--------|-----------|-----------|-------------------------------------|---------------------------------------|-------------------|--|--|
| 260062 | 4/2/2026 | 4/2/2026 | Excessive debris on property | SMITH, ESTHER E | 430 S ELM ST | 095.02 (P) Littering | Excessive debris / garbage throughout property |
| 260063 | 4/6/2026 | 4/6/2026 | Vehicle parked in front yard | SMITH, THOMAS A | 318 E PROSPECT ST | 155.124 (A) PARKING IN FRONT YARD / LOCATIONS OF PARKING AREAS | Vehicle parked in front yard for months being repaired |
| 260064 | 4/6/2026 | 4/6/2026 | Vehicle parked in front yard | MARTINEZ, ANTONIO & BANDERAS,AGUSTINA | 322 E PROSPECT ST | 155.124 (A) PARKING IN FRONT YARD / LOCATIONS OF PARKING AREAS | Vehicle parked in front yard |
| 260065 | 4/6/2026 | 4/6/2026 | Debris scattered in front by street | WILEY, KEVIN A | 223 E OAK ST | 095.02 (P) Littering | Debris, furniture scattered in front by street |
| 260066 | 4/6/2026 | 4/6/2026 | Indoor couch outside | MURRAY, JOHN K & MURRAY, RICHARD | 100 N BURR BLVD | 095.02 (P) Littering | Indoor couch outside by street, rain soaked |

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|--------|-----------|-----------|---|---|---------------------|------------------------------------|--|
| 260067 | 4/10/2026 | 4/10/2026 | Excessive debris and trash throughout yard | LOPEZ, SANTOS C & CONTRERAS, AZUSENA | 224 TENNEY ST | 095.02 (P) Littering | Excessive trash and debris throughout yard, illegal items on burn pile. On follow-up on 5/5/26 Burn piles were burnt with unauthorized material being burned, these piles must be removed along with trailer loaded with debris |
| 260068 | 4/13/2026 | 4/13/2026 | Debris piles on ground | KARAMAJANES, GEORGE & LATHOURIS, GEORGE | 418 PROSPECT PL | 095.02 (P) Littering | Mattress, trash and other debris throughout yard property |
| 260069 | 4/13/2026 | 4/13/2026 | Illegal burn pile containing non allowed burn items | RICHARDSON, MARK R | 630 N WASHINGTON ST | 095.02 (P) Littering | Large pile with debris not allowed to be burnt mixed in with tree limbs |
| 260070 | 4/13/2026 | 4/13/2026 | Refrigerator and indoor chair outside by garage | CONRAD, CINDY | 817 PINE ST | 095.02 (P) Littering | Indoor refrigerator and chair outside by garage rained on |
| 260071 | 4/14/2026 | 4/15/2026 | Tall grass | SUNQUIST, DAVID L & MARCIA L | 1031 ROSEVIEW AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260072 | 4/14/2026 | 4/14/2026 | Tall grass | SUNQUIST, DAVID L & MARCIA L | 1029 ROSEVIEW AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |

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| 260073 | 4/14/2026 | 4/14/2026 | Tall grass | LUZ ZORAIDA PENA TRELLES | 807 COLUMBUS AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260075 | 4/14/2026 | 4/14/2026 | Tall grass | STERLING, THOMAS | 340 5TH AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260077 | 4/14/2026 | 4/14/2026 | Tall grass | FEUCHT, EARL W & MARGARET L | 803 COLUMBUS AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260078 | 4/14/2026 | 4/14/2026 | Tall grass | NEVA, TERRANCE L & SUSAN K | 823 COLUMBUS AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260079 | 4/14/2026 | 4/14/2026 | Tall grass | CHRISTY JO NANNIGA | 1302 W 2ND ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260080 | 4/14/2026 | 4/14/2026 | Tall grass | FEUCHT, EARL W & MARGARET L | 900 WILBUR ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260081 | 4/14/2026 | 4/14/2026 | Tall grass | Luz Zoraida Trelles | 1018 HARRISON ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260082 | 4/14/2026 | 4/14/2026 | Tall grass | Luz Zoraida Trelles | 906 SEE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260083 | 4/14/2026 | 4/14/2026 | Tall grass | WILEY, LESLEY R | 717 FLORENCE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260084 | 4/14/2026 | 4/14/2026 | Tall grass | Rivera, Daniel | 714 E 3RD ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260085 | 4/14/2026 | 4/14/2026 | Tall grass | FEUCHT, EARL & MARGARET L | 800 PRAIRIE AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260086 | 4/14/2026 | 4/14/2026 | IPMC Building Maintenance | WOLLER, EDWARD A & LYNN | 211 W 1ST ST | IPMC - 111.1 Unsafe conditions. | |

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| 260086 | 4/14/2026 | 4/14/2026 | IPMC Building Maintenance | WOLLER, EDWARD A & LYNN | 211 W 1ST ST | IPMC - 111.1.1 Unsafe structures. | |
| 260086 | 4/14/2026 | 4/14/2026 | IPMC Building Maintenance | WOLLER, EDWARD A & LYNN | 211 W 1ST ST | IPMC - 302.4 Weeds. | Vegetation overgrowth around perimeter of building and growing under siding and in windows. |
| 260086 | 4/14/2026 | 4/14/2026 | IPMC Building Maintenance | WOLLER, EDWARD A & LYNN | 211 W 1ST ST | IPMC - 304.1 Exterior structure, General. | Exterior structure in very poor condition. Failing siding, gutters, window treatments, roofing, doors. |
| 260086 | 4/14/2026 | 4/14/2026 | IPMC Building Maintenance | WOLLER, EDWARD A & LYNN | 211 W 1ST ST | IPMC - 304.2 Protective treatment. | Failing paint and siding. |
| 260086 | 4/14/2026 | 4/14/2026 | IPMC Building Maintenance | WOLLER, EDWARD A & LYNN | 211 W 1ST ST | IPMC - 304.13.1 Glazing | Vegetation growing on building and into the windows. |
| 260086 | 4/14/2026 | 4/14/2026 | IPMC Building Maintenance | WOLLER, EDWARD A & LYNN | 211 W 1ST ST | IPMC - 304.7 Roofs and drainage. | Voids in roof, gutters not functional, signs of structural failure in roofing. |
| 260087 | 4/16/2026 | 4/16/2026 | Tall grass | Tracy Drawyer | 810 N BURR BLVD | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260088 | 4/16/2026 | 4/16/2026 | Tall grass | NORRIS, DEVIN | 801 N BURR BLVD | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260089 | 4/16/2026 | 4/16/2026 | Tall grass | WILAMOSKI, PATRICIA ETAL | 413 E 8TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260090 | 4/16/2026 | 4/16/2026 | Tall grass | LUZ ZORAIDA PENA TRELLES | 522 E 7TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |

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| 260091 | 4/16/2026 | 4/16/2026 | Tall grass | HENRY COUNTY AS TRUSTEE, | 717 N VINE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260092 | 4/16/2026 | 4/16/2026 | Tall grass | HENRY COUNTY AS TRUSTEE, | 721 N VINE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260093 | 4/16/2026 | 4/16/2026 | Tall grass | FEUCHT, EARL W & MARGARET L | 404 E 10TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260094 | 4/16/2026 | 4/16/2026 | Tall grass | FEUCHT, EARL W & MARGARET L | 514 N LEXINGTON AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260095 | 4/16/2026 | 4/16/2026 | Tall grass | FESLER, MICHAEL D & DEBRA | 500 5TH AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260096 | 4/16/2026 | 4/16/2026 | Tall grass | TELLO, MAURICIO BARRAGAN | 614 S CHESTNUT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260097 | 4/16/2026 | 4/16/2026 | Tall grass | TANZILLO, PETER M | 526 PLEASANT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260098 | 4/16/2026 | 4/16/2026 | Tall grass | HAWKINS, BETSY S & HAWKINS, MARJORIE F | 905 W CHURCH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260099 | 4/16/2026 | 4/16/2026 | Tall grass | WALKER, ANGELA | 504 BEACH ST S | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260100 | 4/17/2026 | 4/17/2026 | Tall grass | PHELPS, JERRY L & MARY F | 212 W MCCLURE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260101 | 4/20/2026 | 4/20/2026 | Trash in branch pile | STURTEVANT, MATTHEW DEAN & LEANNE MARIE | 827 ELMWOOD AVE | 095.02 (P) Littering | Trash and excessive branch pile along Nelson Ave for months |

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| 260102 | 4/21/2026 | 4/21/2026 | Debris pile between garage and house | BROWN, JOHN E SR | 203 LYLE ST | 095.02 (P) Littering | Debris pile between garage and house |
| 260103 | 4/21/2026 | 4/21/2026 | Trash in brush burn pile | BRAY, SHANE S & WENDT, CHRISTINE M | 207 LYLE ST | 095.02 (P) Littering | Trash in brush burn pile which is illegal to burn |
| 260104 | 4/21/2026 | 4/21/2026 | Widening of driveway without permit. | PALMER, REBECCA | 535 WILLARD ST | 097.060 DRIVEWAYS; CONSTRUCTION; MAINTENANCE AND USE. | Widening of driveway across the City Right Of Way without an approved permit. Driveways max width is 24'. Gravel area must be removed from the City Right Of Way. Contact Keith Edwards at 309-761-1013 if you have any questions. |
| 260105 | 4/21/2026 | 4/21/2026 | IPMC | KARAMAJANES, GEORGE & LATHOURES, GEORGE | 319 E PROSPECT ST | IPMC - 304.15 Exterior Doors. | Front door not secure |
| 260105 | 4/21/2026 | 4/21/2026 | IPMC | KARAMAJANES, GEORGE & LATHOURES, GEORGE | 319 E PROSPECT ST | IPMC - 304.13 Window, skylight and door frames. | |
| 260105 | 4/21/2026 | 4/21/2026 | IPMC | KARAMAJANES, GEORGE & LATHOURES, GEORGE | 319 E PROSPECT ST | IPMC - 304.2 Protective treatment. | Areas of missing and/or loose siding and/or paint. |

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| 260105 | 4/21/2026 | 4/21/2026 | IPMC | KARAMAJANES , GEORGE & LATHOURES, GEORGE | 319 E PROSPECT ST | IPMC - 304.5 Foundation walls. | Areas in foundation in need of repairs/maintenance. |
| 260105 | 4/21/2026 | 4/21/2026 | IPMC | KARAMAJANES , GEORGE & LATHOURES, GEORGE | 319 E PROSPECT ST | IPMC - 304.7 Roofs and drainage. | Roofing materials showing signs of deterioration and needing maintenance. |
| 260106 | 4/21/2026 | 4/21/2026 | Tall grass | KARAMAJANES , GEORGE & LATHOURES, GEORGE | 319 E PROSPECT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260107 | 4/21/2026 | 4/21/2026 | Tall grass | ROUMBOS, GEORGE | 323 S VINE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260108 | 4/21/2026 | 4/22/2026 | Tall grass | WILEY, KEVIN A | 223 E OAK ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260109 | 4/21/2026 | 4/21/2026 | Tall grass | RIVERA, JOSE ANTONIO | 102 N VINE ST | 095.02 (S) Weeds and tall grasses. | |
| 260110 | 4/21/2026 | 4/21/2026 | Tall grass | JAMES PADILLA II | 901 PLEASANT VIEW AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260111 | 4/21/2026 | 4/21/2026 | Inoperable vehicle | BYSTRY, ELIZABETH | 107 GOODRICH ST | 090.01 - .07 ABANDONED VEHICLES AND PROPERTY. | Inoperable vehicle that license plate has been expired since 7/2020 |
| 260112 | 4/21/2026 | 4/21/2026 | Trash | CRAWFORD, JUSTIN & YELM, SAMANTHA | 200 MAPLE AVE | 095.02 (P) Littering | Trash, mattress in back by garage and as of 4/28/26 trash stacked in back of house |

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| 260113 | 4/21/2026 | 4/21/2026 | Inoperable vehicles | CHAPMAN, CURTIS L & TERRI A | 116 MAPLE AVE | 090.01 - .07 ABANDONED VEHICLES AND PROPERTY. | Inoperable vehicles no valid license plate |
| 260114 | 4/23/2026 | 4/23/2026 | Trash container out front | PAREDES, EDGAR TORRES | 809 NELSON AVE | 050.04 RESIDENTIAL REFUSE AND GARBAGE PICKUP. (CART STORAGE) | Cart out by street well after pickup. |
| 260114 | 4/23/2026 | 4/23/2026 | Trash container out front | PAREDES, EDGAR TORRES | 809 NELSON AVE | 050.04 RESIDENTIAL REFUSE AND GARBAGE PICKUP. | Container by road will foul smelling garbage well past and prior to pickup |
| 260115 | 4/23/2026 | 4/23/2026 | Excessive debris throughout property | BJ'S RENTALS LLC, | 712 E 4TH ST | 095.02 (P) Littering | Excessive debris and trash throughout property |
| 260116 | 4/23/2026 | 4/23/2026 | Debris in back of property | PAREDES, JOSE JESUS | 706 E 4TH ST | 095.02 (P) Littering | Various debris in back of property |
| 260117 | 4/23/2026 | 4/23/2026 | Tall grass | IBARRA DELGADO, YATZARETH MILDRET | 835 ROLLINS ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260118 | 4/23/2026 | 4/23/2026 | Tall grass | GARMS, LOUIS | 624 COMMERCIAL ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260119 | 4/23/2026 | 4/23/2026 | Tall grass | SIZEMORE, MICHAEL R | 620 COMMERCIAL ST | 095.02 (S) Weeds and tall grasses. | Tall grass |

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| 260120 | 4/23/2026 | 4/23/2026 | Tall grass | URBINA, FREDY | 218 ROSS ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260121 | 4/23/2026 | 4/23/2026 | Tall grass | PETTY, TAMI J VANDAELE | 329 N BOSS ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260122 | 4/23/2026 | 4/23/2026 | Tall grass | DANIEL, JEFFERY L & LORENE A | 406 ROSS ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260123 | 4/23/2026 | 4/23/2026 | Tall grass | Henry County As Trustee | 408 N PARK ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260124 | 4/23/2026 | 4/23/2026 | Trash throughout property | DUNN, LULA M | 1111 DEWEY AVE | 095.02 (P) Littering | Trash in back of property along tree line and alley |
| 260125 | 4/23/2026 | 4/23/2026 | Tall grass | THIEME, JASON | 833 DAVID ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260126 | 4/24/2026 | 4/24/2026 | Tall grass | PETTY, ERIC A & BECKY S | 1006 ROCKWELL ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260127 | 4/24/2026 | 4/24/2026 | Tall grass | NICHOLAS MERCER | 900 ROCKWELL ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260128 | 4/24/2026 | 4/24/2026 | Tall grass | DURA, MICHAEL E | 614 S WEST ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260129 | 4/24/2026 | 4/24/2026 | Tall grass | PILARSKI, SHIRLEY & DURA, MICHAEL | 1042 ROCKWELL ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260130 | 4/24/2026 | 4/24/2026 | Tall grass | PEREDA, ANGEL | 846 PINE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260131 | 4/24/2026 | 4/24/2026 | Tall grass | HARTMANN, MARY L IRRTR | 1030 PINE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |

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| 260132 | 4/24/2026 | 4/24/2026 | Tall grass | LANE, NICHOLAS A | 828 BEACH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260133 | 4/24/2026 | 4/24/2026 | Tall grass | REITER, DENNIS C & MICHELE L | 529 ROCKWELL ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260134 | 4/24/2026 | 4/24/2026 | Tall grass | ADAMS, MARILYN J | 532 ROCKWELL ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260135 | 4/24/2026 | 4/24/2026 | Tall grass | Federal Home Loan Mortgage Corporation | 302 E PROSPECT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260136 | 4/24/2026 | 4/24/2026 | IPMC | ALVAREZ, MARIO & SALINAS, GUILLERMINA PARRA | 829 W PROSPECT ST | IPMC - 304.2 Protective treatment. | Areas of missing and/or loose siding and/or paint. |
| 260136 | 4/24/2026 | 4/24/2026 | IPMC | ALVAREZ, MARIO & SALINAS, GUILLERMINA PARRA | 829 W PROSPECT ST | IPMC - 302.7 Accessory structures. | Garage in need of repairs. voids in roof. Roof structural members showing beginning signs of rot. |
| 260136 | 4/24/2026 | 4/24/2026 | IPMC | ALVAREZ, MARIO & SALINAS, GUILLERMINA PARRA | 829 W PROSPECT ST | IPMC - 304.5 Foundation walls. | Foundation integrity compromised on west side. Foundation in need of repairs. |
| 260137 | 4/27/2026 | 4/27/2026 | Tall grass | SAPP, AARON K | 216 E 2ND ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260138 | 4/27/2026 | 4/27/2026 | Tall grass | LOPEZ, SUSAN N | 304 E 2ND ST | 095.02 (S) Weeds and tall grasses. | Tal grass |

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| 260139 | 4/27/2026 | 4/27/2026 | Tall grass | WALLGREN, JENNIFER R, ARTHUR L & BETTY J | 418 N WEST ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260140 | 4/27/2026 | 4/27/2026 | Tall grass | MARTINEZ, ROSA MEZA | 812 N CHESTNUT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260141 | 4/27/2026 | 4/27/2026 | Tall grass | MARTINEZ, MARTIN & OLIVA | 518 E 7TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260142 | 4/27/2026 | 4/27/2026 | Tall grass | DARRA SHAW | 506 E 7TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260143 | 4/27/2026 | 4/27/2026 | Fence with no permit and possibly on neighbors property. | FININ, BARBARA J | 222 W GARFIELD ST | 158.005 - 008 FENCE REGULATIONS | Fence constructed without approved permit and without required inspections. Fence must be of approved materials and be located in compliance with city code. |
| 260144 | 4/28/2026 | 4/28/2026 | Tall grass | JOHNSON, JUANITA LAMPSON | 210 S WALNUT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260145 | 4/28/2026 | 4/28/2026 | Tall grass | Gamboa, Eduado Soto | 317 S VINE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260146 | 4/28/2026 | 4/28/2026 | Tall grass | TIMBERLY MILLER JOSH GRADERT | 139 TENNEY ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260147 | 4/28/2026 | 4/28/2026 | Tall grass | KAIYMOV, YRYSBEK | 135 TENNEY ST | 095.02 (S) Weeds and tall grasses. | Tall grass |

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| 260148 | 4/28/2026 | 4/28/2026 | Tall grass | BRANOM, KARL L & KAMI R | 121 TENNEY ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260149 | 4/28/2026 | 4/28/2026 | Tall grass | WEST, JUSTIN Z | 111 TENNEY ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260150 | 4/28/2026 | 4/28/2026 | Tall grass | HULSLANDER, WAYNE J | 323 W DIVISION ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260151 | 4/28/2026 | 4/28/2026 | Tall grass | HENRY COUNTY AS TRUSTEE, | 310 E 7TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260152 | 4/28/2026 | 4/28/2026 | Garage/shed constructed without permit | NGUYEN, ANTHONY P | 318 E 10TH ST | 150.016 PERMITS AND PERMIT FEES ESTABLISHED. | Garage/shed constructed without required permit and inspections. Contact |
| 260153 | 4/28/2026 | 4/28/2026 | Deck constructed without permit | PEREDA, ANGEL | 310 RICE ST | 150.016 PERMITS AND PERMIT FEES ESTABLISHED. | New deck construction without approved permit and required inspections. |
| 260154 | 4/29/2026 | 4/29/2026 | Tall grass | WILSON, JB & MOORE, BETTIE JOE | 601 E 3RD ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260156 | 4/29/2026 | 4/29/2026 | Tall grass | ISAACS, MISTY S | 800 N WALNUT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260157 | 4/29/2026 | 4/29/2026 | Tall grass | WELLS FARGO BANK NA , | 920 N WALNUT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260158 | 4/29/2026 | 4/29/2026 | Tall grass | JACKSON, JACKIE & GEORGE M | 600 E 8TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |

| | | | | | | | |
|--------|-----------|-----------|--------------------|---|--------------------------|---------------------------------------|---|
| 260159 | 4/29/2026 | 4/29/2026 | Tall grass | VANDRAN, JOHN D TR & JULIE A TR | 608 E 8TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260160 | 4/29/2026 | 4/29/2026 | Tall grass | HERRERA, ALEX PEREZ | 1046 N TERRY AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260161 | 4/29/2026 | 4/29/2026 | Tall grass | LINDHORST, MARC F & AMANDA S | 906 N BURR BLVD | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260162 | 4/29/2026 | 4/29/2026 | Tall grass | McKee, Lavonne | 917 N MAIN ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260164 | 4/29/2026 | 4/29/2026 | Debris in back | INCE, GAIL C | 112 N LAKEVIEW AVE | 095.02 (P) Littering | Couch & indoor furniture outside along shed for weeks rain soaked |
| 260165 | 4/29/2026 | 4/29/2026 | Debris out back | DEREU INVESTMENTS LLC, | 201 GOODRICH ST | 095.02 (P) Littering | Indoor couch, mattress and other debris outside in back for weeks rain soaked |
| 260166 | 4/30/2026 | 4/30/2026 | Tall grass | SJS IMPROVEMEN T LLC, | 1221 LAKE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260167 | 4/30/2026 | 4/30/2026 | Tall grass | JOHNSON, CLAYTON D | 1400 LAKE ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260168 | 4/30/2026 | 4/30/2026 | Tall grass | PEREZ, ANGELY E | 905 ELMWOOD AVE | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260169 | 4/30/2026 | 4/30/2026 | Tall grass | KURSOCK, SCOTT W & KELLI R | 725 N BURR BLVD | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260170 | 4/30/2026 | 4/30/2026 | Tall grass | MCCLEAN, CHELSEA L & IMES, WILLIAM E | 120 E 6TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |

| | | | | | | | |
|--------|-----------|-----------|---|---|----------------------|--|---|
| 260171 | 4/30/2026 | 4/30/2026 | Tall grass | HARRIS, CRECINDA L | 128 E 6TH ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260172 | 4/30/2026 | 4/30/2026 | Tall grass | BEAMAN , JOHN C SR RLTR | 603 N TREMONT ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260173 | 4/30/2026 | 4/30/2026 | Tall grass | PREP PHARMACY KEWANEE LLC, % PECO REAL ESTATE PTR | 500 S MAIN ST | 095.02 (S) Weeds and tall grasses. | Tall grass |
| 260174 | 4/30/2026 | 4/30/2026 | Debris | KNOX APARTMENTS LP, | 1126 W MILL ST | 095.02 (P) Littering | Debris blown into tree line along alley and throughout propert |
| 260177 | 4/30/2026 | 4/30/2026 | Addition non- compliant to code and no permit. | DEREU INVESTMENTS LLC, | 201 GOODRICH ST | 150.016 PERMITS AND PERMIT FEES ESTABLISHED. | Work located behind house performed without approved permit or inspections to check for building code compliance. |
| 260178 | 4/30/2026 | 4/30/2026 | IPMC - Front Porch | YORK, ELISABETH RACHEL RLTR | 149 W KELLOGG AVE | IPMC - 304.10 Stairways, decks, porches and balconies. | |
| | | | | | | | |

Total Records: 124

5/6/2026



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

Registered Payments Between 4/28/2026 to 5/11/2026 - Reg Between 1 to 99999

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|---------------------------|------------|-----------------|-----------------|--------------------|
| 41882314 | ACC04 | ACCESS SYSTEMS | BI | 04/30/26 | 05/11/26 | \$221.08 |
| -Payment ID-90001294 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$221.08 | |
| | 51-42-537 | PW COPIERS | | \$55.27 | | |
| | 52-43-537 | PW COPIERS | | \$55.27 | | |
| | 57-44-537 | PW COPIERS | | \$55.27 | | |
| | 62-45-537 | PW COPIERS | | \$55.27 | | |
| | | | | \$221.08 | \$221.08 | |
| ACCS25372 | ACC04 | ACCESS SYSTEMS | BI | 05/05/26 | 05/11/26 | \$2,166.04 |
| -Payment ID-90001294 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$2,166.04 | |
| | 58-36-552 | PHONES | | \$51.13 | | |
| | 01-41-552 | PHONES | | \$89.39 | | |
| | 57-44-552 | PHONES | | \$61.58 | | |
| | 01-22-552 | PHONES | | \$272.64 | | |
| | 01-21-552 | PHONES | | \$550.53 | | |
| | 01-11-552 | PHONES | | \$1,140.77 | | |
| | | | | \$2,166.04 | \$2,166.04 | |
| INV1977174 | ACC04 | ACCESS SYSTEMS | BI | 04/24/26 | 05/11/26 | \$12,732.00 |
| -Payment ID-90001294 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$12,732.00 | |
| | 01-11-537 | ANNUAL MICROSOFT LICENSES | | \$2,122.42 | | |
| | 58-36-537 | ANNUAL MICROSOFT LICENSES | | \$374.32 | | |
| | 01-65-537 | ANNUAL MICROSOFT LICENSES | | \$249.55 | | |
| | 01-22-537 | ANNUAL MICROSOFT LICENSES | | \$2,871.07 | | |
| | 62-45-537 | ANNUAL MICROSOFT LICENSES | | \$436.71 | | |
| | 01-21-537 | ANNUAL MICROSOFT LICENSES | | \$4,305.96 | | |
| | 57-44-537 | ANNUAL MICROSOFT LICENSES | | \$311.93 | | |
| | 52-43-537 | ANNUAL MICROSOFT LICENSES | | \$748.64 | | |
| | 51-42-537 | ANNUAL MICROSOFT LICENSES | | \$999.46 | | |
| | 01-41-537 | ANNUAL MICROSOFT LICENSES | | \$311.94 | | |
| | | | | \$12,732.00 | \$12,732.00 | |
| 725877 | ALL01 | ALLMOPARTS.COM | BI | 04/21/26 | 04/30/26 | \$95.32 |
| -Payment ID-70000823 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$95.32 | |
| | 01-21-513 | CAR 4 FUEL INJECTOR | | \$95.32 | | |
| | | | | \$95.32 | \$95.32 | |
| 111-0356812-4 | AMA03 | AMAZON | BI | 04/28/26 | 05/11/26 | \$233.25 |
| -Payment ID-90001295 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$233.25 | |
| | 01-11-651 | OFFICE SUPPLIES | | \$233.25 | | |
| | | | | \$233.25 | \$233.25 | |
| 111-2405931-1 | AMA03 | AMAZON | BI | 04/29/26 | 05/11/26 | \$69.99 |
| -Payment ID-90001295 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$69.99 | |
| | 01-11-651 | KEYBOARD | | \$69.99 | | |
| | | | | \$69.99 | \$69.99 | |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--|--------------|---|------------|-----------------|-----------------|-----------------|
| 111-7751081-1 -Payment ID- 90001295 | AMA03 | AMAZON | BI | 03/19/26 | 05/11/26 | \$643.77 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$643.77 | |
| | 01-21-918 | POLICE BIKE LIGHTS | | \$643.77 | \$643.77 | |
| 113-0780166-1 -Payment ID- 90001295 | AMA03 | AMAZON | BI | 05/07/26 | 05/11/26 | \$208.42 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$208.42 | |
| | 01-21-471 | Sovanski Quarter Master | | \$208.42 | \$208.42 | |
| 113-1970427-7 -Payment ID- 90001295 | AMA03 | AMAZON | BI | 05/05/26 | 05/11/26 | \$6.58 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$6.58 | |
| | 01-21-652 | Red Range Flag-State Requirement (no local options) | | \$6.58 | \$6.58 | |
| 113-2775438-6 -Payment ID- 90001295 | AMA03 | AMAZON | BI | 05/04/26 | 05/11/26 | \$256.13 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$256.13 | |
| | 01-21-471 | Bre Bryner QuarterMaster (employee choice for vendor) | | \$256.13 | \$256.13 | |
| 113-2792764-2 -Payment ID- 90001295 | AMA03 | AMAZON | BI | 05/06/26 | 05/11/26 | \$53.99 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$53.99 | |
| | 01-21-471 | Bre Quarter Master | | \$53.99 | \$53.99 | |
| 113-4388669-6 -Payment ID- 90001295 | AMA03 | AMAZON | BI | 05/06/26 | 05/11/26 | \$84.46 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$84.46 | |
| | 01-21-471 | Paulsen Quarter Master Order | | \$84.46 | \$84.46 | |
| 113-6632469-3 -Payment ID- 90001295 | AMA03 | AMAZON | BI | 05/04/26 | 05/11/26 | \$99.97 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$99.97 | |
| | 01-21-471 | Bre Bryner QuarterMaster order (employee choice for vendor) | | \$99.97 | \$99.97 | |
| D05072026 -Payment ID- 90001295 | AMA03 | AMAZON | CM | 05/07/26 | 05/11/26 | -\$39.99 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$39.99 | |
| | 01-11-651 | CREDIT RETURN | | -\$39.99 | -\$39.99 | |



City Of Kewanee

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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------|--------------|--|------------|-----------------|-----------------|--------------------|
| 43312 | ARM00 | ARMATURE MOTOR & PUMP CO | BI | 04/10/26 | 05/11/26 | \$4,213.57 |
| -Payment ID- 4722 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$4,213.57 | |
| | 52-93-512 | REWIND REPAIR | | \$4,213.57 | | |
| | | | | \$4,213.57 | \$4,213.57 | |
| 2644038027 | AUT03 | AUTO ZONE | CM | 12/01/23 | 05/11/26 | -\$7.29 |
| -Payment ID- 4723 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$7.29 | |
| | 01-41-513 | RETURN | | -\$7.29 | | |
| | | | | -\$7.29 | -\$7.29 | |
| 2644073303 | AUT03 | AUTO ZONE | CM | 03/05/24 | 05/11/26 | -\$13.85 |
| -Payment ID- 4723 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$13.85 | |
| | 51-42-513 | RETURN | | -\$13.85 | | |
| | | | | -\$13.85 | -\$13.85 | |
| 2644306753 | AUT03 | AUTO ZONE | CM | 09/24/25 | 05/11/26 | -\$194.02 |
| -Payment ID- 4723 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$194.02 | |
| | 01-41-513 | RETURN | | -\$194.02 | | |
| | | | | -\$194.02 | -\$194.02 | |
| 2644339807 | AUT03 | AUTO ZONE | BI | 12/18/25 | 05/11/26 | \$265.99 |
| -Payment ID- 4723 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$265.99 | |
| | 51-42-513 | W54 | | \$265.99 | | |
| | | | | \$265.99 | \$265.99 | |
| 2260899 | BEA07 | BEA OF ILLINOIS | BI | 03/19/26 | 05/11/26 | \$15,508.75 |
| -Payment ID- 90001296 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$15,508.75 | |
| | 52-93-512 | TROUBLESHOOTING TRANSFORMER, TRANSFORMER REPLACEMENT, & JUNCTION BOX INSTALLATIO | | \$15,508.75 | | |
| | | | | \$15,508.75 | \$15,508.75 | |
| 21917 | BEE00 | BEE MEDIC | BI | 04/28/26 | 05/11/26 | \$840.00 |
| -Payment ID- 4724 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$840.00 | |
| | 01-21-915 | Neuro Feedback supplies-Grant Funded | | \$840.00 | | |
| | | | | \$840.00 | \$840.00 | |
| 52983 | BRE00 | BREEDLOVE'S SPORTING GOODS | BI | 04/27/26 | 05/11/26 | \$255.64 |
| -Payment ID- 4725 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$255.64 | |
| | 01-22-471 | A. Lane Quartermaster | | \$255.64 | | |
| | | | | \$255.64 | \$255.64 | |



City Of Kewanee

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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------|--------------|--------------------------------------|------------|-----------------|-----------------|-------------------|
| 53053 | BRE00 | BREEDLOVE'S SPORTING GOODS | BI | 04/10/26 | 05/11/26 | \$1,135.00 |
| -Payment ID- 4725 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,135.00 | |
| | 01-21-543 | 2026-27 UTV Golf Cart Stickers | | \$1,135.00 | | |
| | | | | \$1,135.00 | \$1,135.00 | |
| 10228923 | CAM07 | CAMBRIDGE TELCOM SERVICES INC | BI | 05/04/26 | 05/11/26 | \$183.50 |
| -Payment ID- 90001297 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$183.50 | |
| | 01-11-537 | CITY HALL FIBER | | \$183.50 | | |
| | | | | \$183.50 | \$183.50 | |
| 2357940 | CAS00 | CASEY'S GENERAL STORES, INC | BI | 04/08/26 | 04/30/26 | \$30.43 |
| -Payment ID- 70000825 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$30.43 | |
| | 01-21-980 | LUNCH AND LEARN | | \$30.43 | | |
| | | | | \$30.43 | \$30.43 | |
| 2359026 | CAS00 | CASEY'S GENERAL STORES, INC | BI | 04/15/26 | 04/30/26 | \$60.87 |
| -Payment ID- 70000824 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.87 | |
| | 01-21-980 | LUNCH AND LEARN | | \$60.87 | | |
| | | | | \$60.87 | \$60.87 | |
| 4267364855 | CIN00 | CINTAS CORP | BI | 04/28/26 | 05/11/26 | \$61.90 |
| -Payment ID- 4726 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$61.90 | |
| | 62-45-471 | UNIFORMS | | \$61.90 | | |
| | | | | \$61.90 | \$61.90 | |
| 4268123066 | CIN00 | CINTAS CORP | BI | 05/05/26 | 05/11/26 | \$61.90 |
| -Payment ID- 4726 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$61.90 | |
| | 62-45-471 | UNIFORMS | | \$61.90 | | |
| | | | | \$61.90 | \$61.90 | |
| 567476 | COL14 | COLWELL, BRENT | BI | 04/21/26 | 05/11/26 | \$100.00 |
| -Payment ID- 4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$100.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$100.00 | | |
| | | | | \$100.00 | \$100.00 | |
| 567580 | COL14 | COLWELL, BRENT | BI | 04/24/26 | 05/11/26 | \$60.00 |
| -Payment ID- 4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 02-61-549 | EZ ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567581 | COL14 | COLWELL, BRENT | BI | 04/24/26 | 05/11/26 | \$60.00 |
| -Payment ID- 4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 02-61-549 | EZ ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |



City Of Kewanee

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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|------------------|--------------|--------------------------|------------|-----------------|-----------------|----------------|
| 567582 | COL14 | COLWELL, BRENT | BI | 04/24/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567583 | COL14 | COLWELL, BRENT | BI | 04/24/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567584 | COL14 | COLWELL, BRENT | BI | 04/27/26 | 05/11/26 | \$50.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$50.00 | |
| | 02-61-549 | EZ ELECTRICAL INSPECTION | | \$50.00 | | |
| | | | | \$50.00 | \$50.00 | |
| 567586 | COL14 | COLWELL, BRENT | BI | 04/28/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567587 | COL14 | COLWELL, BRENT | BI | 04/27/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567588 | COL14 | COLWELL, BRENT | BI | 04/27/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567589 | COL14 | COLWELL, BRENT | BI | 04/27/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567690 | COL14 | COLWELL, BRENT | BI | 04/28/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567691 | COL14 | COLWELL, BRENT | BI | 05/01/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|--|------------|-----------------|-----------------|-------------------|
| 567692 | COL14 | COLWELL, BRENT | BI | 05/02/26 | 05/11/26 | \$120.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$120.00 | |
| | 02-61-549 | EZ ELECTRICAL INSPECTION | | \$120.00 | | |
| | | | | \$120.00 | \$120.00 | |
| 567693 | COL14 | COLWELL, BRENT | BI | 05/04/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 02-61-549 | EZ ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567694 | COL14 | COLWELL, BRENT | BI | 05/04/26 | 05/11/26 | \$60.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$60.00 | | |
| | | | | \$60.00 | \$60.00 | |
| 567695 | COL14 | COLWELL, BRENT | BI | 05/04/26 | 05/11/26 | \$120.00 |
| -Payment ID-4727 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$120.00 | |
| | 01-65-549 | ELECTRICAL INSPECTION | | \$120.00 | | |
| | | | | \$120.00 | \$120.00 | |
| T2618562 | COM06 | IDOIT - COMMUNICATIONS REVOLVING FUND | BI | 04/13/26 | 05/11/26 | \$316.70 |
| -Payment ID-4738 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$316.70 | |
| | 01-21-552 | LEADS LINE | | \$316.70 | | |
| | | | | \$316.70 | \$316.70 | |
| Y477226 | COR07 | CORE & MAIN LP | BI | 04/29/26 | 05/11/26 | \$5,314.56 |
| -Payment ID-90001298 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$5,314.56 | |
| | 51-42-615 | Water main parts - pit lid frame OMNI meter | | \$5,314.56 | | |
| | | | | \$5,314.56 | \$5,314.56 | |
| Y838242 | COR07 | CORE & MAIN LP | CM | 04/10/26 | 05/11/26 | -\$407.43 |
| -Payment ID-90001298 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$407.43 | |
| | 51-42-615 | CREDIT | | -\$407.43 | | |
| | | | | -\$407.43 | -\$407.43 | |
| Y841453 | COR07 | CORE & MAIN LP | BI | 04/29/26 | 05/11/26 | \$513.96 |
| -Payment ID-90001298 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$513.96 | |
| | 51-42-615 | 3in Pentagon Curb Key - Water Dept | | \$513.96 | | |
| | | | | \$513.96 | \$513.96 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|---|------------|-----------------|-----------------|--------------------|
| Y847468 | COR07 | CORE & MAIN LP | BI | 04/29/26 | 05/11/26 | \$452.27 |
| -Payment ID-90001298 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$452.27 | |
| | 51-42-615 | Ball valve + repair clamps - Water Dept | | \$452.27 | | |
| | | | | \$452.27 | \$452.27 | |
| Y894971 | COR07 | CORE & MAIN LP | BI | 04/29/26 | 05/11/26 | \$1,946.27 |
| -Payment ID-90001298 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,946.27 | |
| | 51-42-615 | Tracer wire + yard hydrant + PE tube - Water Dept | | \$1,946.27 | | |
| | | | | \$1,946.27 | \$1,946.27 | |
| Y920974 | COR07 | CORE & MAIN LP | CM | 04/24/26 | 05/11/26 | -\$1,245.30 |
| -Payment ID-90001298 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$1,245.30 | |
| | 51-42-615 | CREDIT | | -\$1,245.30 | | |
| | | | | -\$1,245.30 | -\$1,245.30 | |
| 456748 | COT00 | COTTINGHAM & BUTLER INSURANCE SVCS INC | BI | 05/06/26 | 05/11/26 | \$500.00 |
| -Payment ID-4728 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$500.00 | |
| | 01-11-549 | ACA REPORTING SUBMISSION | | \$500.00 | | |
| | | | | \$500.00 | \$500.00 | |
| 0250645 | CRA03 | CRAWFORD, MURPHY & TILLY | BI | 04/15/26 | 05/11/26 | \$14,055.00 |
| -Payment ID-90001299 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$14,055.00 | |
| | 51-93-532 | IL Route 81 Watermain Improvement | | \$14,055.00 | | |
| | | | | \$14,055.00 | \$14,055.00 | |
| 0250674 | CRA03 | CRAWFORD, MURPHY & TILLY | BI | 04/15/26 | 05/11/26 | \$17,645.30 |
| -Payment ID-90001299 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$17,645.30 | |
| | 51-93-532 | Source Water Improvement | | \$17,645.30 | | |
| | | | | \$17,645.30 | \$17,645.30 | |
| 0250690 | CRA03 | CRAWFORD, MURPHY & TILLY | BI | 04/15/26 | 05/11/26 | \$1,755.95 |
| -Payment ID-90001299 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,755.95 | |
| | 51-93-532 | Oak Street Watermain | | \$1,755.95 | | |
| | | | | \$1,755.95 | \$1,755.95 | |
| 28313213 | CRO07 | CROWNE PLAZA SPRINGFIELD | BI | 03/31/26 | 04/30/26 | \$250.80 |
| -Payment ID-70000826 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$250.80 | |
| | 01-21-562 | ILEAS CONFERENCE HOTEL | | \$250.80 | | |
| | | | | \$250.80 | \$250.80 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------|--------------|---------------------------------------|------------|-----------------|-----------------|--------------------|
| 278510 | CUL01 | CULLIGAN OF KEWANEE | BI | 04/12/26 | 05/11/26 | \$19.28 |
| -Payment ID- 4729 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$19.28 | |
| | 52-93-652 | Water service - WWTP (Account 278510) | | \$19.28 | | |
| | | | | \$19.28 | \$19.28 | |
| 4225 | DO000 | DOOLEY BROS PLUMBING | BI | 04/20/26 | 05/11/26 | \$120.00 |
| -Payment ID- 90001300 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$120.00 | |
| | 52-93-515 | PUMP GASKET CUTTING | | \$120.00 | | |
| | | | | \$120.00 | \$120.00 | |
| 83742124 | DOU06 | DOUBLE TREE BY HILTON | BI | 04/09/26 | 04/30/26 | \$123.20 |
| -Payment ID- 70000827 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$123.20 | |
| | 01-21-562 | HOTEL FOR ILETsBI WILE CONFERENCE | | \$123.20 | | |
| | | | | \$123.20 | \$123.20 | |
| 13-14509-4436 | EBA00 | EBAY | BI | 04/17/26 | 04/30/26 | \$315.38 |
| -Payment ID- 70000828 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$315.38 | |
| | 01-21-513 | REPLACEMENT CONSOLE SCU | | \$315.38 | | |
| | | | | \$315.38 | \$315.38 | |
| ES3056 | ECO04 | ECOLOGY SOLUTIONS | BI | 04/30/26 | 05/11/26 | \$14,557.87 |
| -Payment ID- 90001302 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$14,557.87 | |
| | 57-44-573 | SOLID WASTE DISPOSAL | | \$14,557.87 | | |
| | | | | \$14,557.87 | \$14,557.87 | |
| MH6293725 | ECO04 | ECOLOGY SOLUTIONS | BI | 04/08/26 | 05/11/26 | \$4,500.00 |
| -Payment ID- 90001302 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$4,500.00 | |
| | 57-44-553 | EXCESS BAG STICKERS | | \$4,500.00 | | |
| | | | | \$4,500.00 | \$4,500.00 | |
| MH6293728 | ECO04 | ECOLOGY SOLUTIONS | BI | 04/22/26 | 05/11/26 | \$2,500.00 |
| -Payment ID- 90001302 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$2,500.00 | |
| | 57-44-553 | EXCESS BAG STICKERS | | \$2,500.00 | | |
| | | | | \$2,500.00 | \$2,500.00 | |
| MH6300274 | ECO04 | ECOLOGY SOLUTIONS | BI | 04/25/26 | 05/11/26 | \$92,331.60 |
| -Payment ID- 90001302 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$92,331.60 | |
| | 57-44-573.1 | GARBAGE SERVICES | | \$92,331.60 | | |
| | | | | \$92,331.60 | \$92,331.60 | |
| 90290550 | EMB01 | EMBASSY SUITES BY HILTON | BI | 04/15/26 | 04/30/26 | \$311.36 |
| -Payment ID- 70000829 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$311.36 | |
| | 01-21-562 | IDEOA CONFERENCE HOTEL | | \$311.36 | | |
| | | | | \$311.36 | \$311.36 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|---|------------|-----------------|-----------------|--------------------|
| 10928923 | ENG00 | ENGIE RESOURCES LLC | BI | 04/03/26 | 05/11/26 | \$65.19 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$65.19 | |
| | 52-93-571 | ENGIE Electric - 1st and union lift station | | \$65.19 | | |
| | | | | \$65.19 | \$65.19 | |
| 10928926 | ENG00 | ENGIE RESOURCES LLC | BI | 04/03/26 | 05/11/26 | \$49.13 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$49.13 | |
| | 52-93-571 | ENGIE Electric - high and 3rd lift station | | \$49.13 | | |
| | | | | \$49.13 | \$49.13 | |
| 10930859 | ENG00 | ENGIE RESOURCES LLC | BI | 04/03/26 | 05/11/26 | \$93.56 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$93.56 | |
| | 52-93-571 | ENGIE Electric - 212 fischer ave sewer pump | | \$93.56 | | |
| | | | | \$93.56 | \$93.56 | |
| 10930862 | ENG00 | ENGIE RESOURCES LLC | BI | 04/03/26 | 05/11/26 | \$18,024.49 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$18,024.49 | |
| | 52-93-571 | ENGIE Electric - fischer WWTP | | \$18,024.49 | | |
| | | | | \$18,024.49 | \$18,024.49 | |
| 10931175 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$49.86 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$49.86 | |
| | 01-11-571 | ENGIE Electric - railroad ave siren | | \$49.86 | | |
| | | | | \$49.86 | \$49.86 | |
| 10934539 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$2,097.18 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$2,097.18 | |
| | 51-93-571 | ENGIE Electric - madison ave water well | | \$2,097.18 | | |
| | | | | \$2,097.18 | \$2,097.18 | |
| 10934540 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$17,177.26 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$17,177.26 | |
| | 51-93-571 | ENGIE Electric - 430 n tremont North WTP | | \$17,177.26 | | |
| | | | | \$17,177.26 | \$17,177.26 | |
| 10934541 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$60.90 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.90 | |
| | 52-93-571 | ENGIE Electric - cambridge rd lift station | | \$60.90 | | |
| | | | | \$60.90 | \$60.90 | |
| 10934542 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$48.42 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$48.42 | |
| | 01-11-571 | ENGIE Electric - 5th and park ESDA siren | | \$48.42 | | |
| | | | | \$48.42 | \$48.42 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|--|------------|-----------------|-----------------|-----------------|
| 10939624 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$57.22 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$57.22 | |
| | 01-11-571 | ENGIE Electric - 3rd and main traffic light | | \$57.22 | | |
| | | | | \$57.22 | \$57.22 | |
| 10939638 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$32.22 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$32.22 | |
| | 01-11-571 | ENGIE Electric - 3rd st park power pedestals | | \$32.22 | | |
| | | | | \$32.22 | \$32.22 | |
| 10940108 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$56.09 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$56.09 | |
| | 52-93-571 | ENGIE Electric - kentville rd lift station | | \$56.09 | | |
| | | | | \$56.09 | \$56.09 | |
| 10940115 | ENG00 | ENGIE RESOURCES LLC | BI | 04/07/26 | 05/11/26 | \$464.91 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$464.91 | |
| | 01-11-571 | ENGIE Electric - signals n east st | | \$464.91 | | |
| | | | | \$464.91 | \$464.91 | |
| 10949240 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$301.15 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$301.15 | |
| | 01-11-571 | ENGIE Electric - 196 fischer animal facility | | \$301.15 | | |
| | | | | \$301.15 | \$301.15 | |
| 10949241 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$59.31 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$59.31 | |
| | 52-93-571 | ENGIE Electric - 625 hepner dr lift station | | \$59.31 | | |
| | | | | \$59.31 | \$59.31 | |
| 10949242 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$90.43 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$90.43 | |
| | 52-93-571 | ENGIE Electric - ENGIE Electric (UAN 7495485777) | | \$90.43 | | |
| | | | | \$90.43 | \$90.43 | |
| 10949244 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$37.59 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$37.59 | |
| | 58-36-571 | ENGIE Electric - pleasantview cemetery | | \$37.59 | | |
| | | | | \$37.59 | \$37.59 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|---|------------|-----------------|-----------------|--------------------|
| 10949249 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$102.13 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$102.13 | |
| | 58-36-571 | ENGIE Electric - cemetery mausoleum willow | | \$102.13 | | |
| | | | | \$102.13 | \$102.13 | |
| 10949356 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$184.88 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$184.88 | |
| | 01-11-571 | ENGIE Electric - kewanee | | \$184.88 | | |
| | | | | \$184.88 | \$184.88 | |
| 10949357 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$247.12 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$247.12 | |
| | 52-93-571 | ENGIE Electric - 6th street lift station | | \$247.12 | | |
| | | | | \$247.12 | \$247.12 | |
| 10949375 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$61.28 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$61.28 | |
| | 54-54-571 | ENGIE Electric - francis park | | \$61.28 | | |
| | | | | \$61.28 | \$61.28 | |
| 10949376 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$91.38 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$91.38 | |
| | 01-11-571 | ENGIE Electric - disposal | | \$91.38 | | |
| | | | | \$91.38 | \$91.38 | |
| 10949377 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$228.01 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$228.01 | |
| | 01-11-571 | ENGIE Electric - 120 w 8th fire dept | | \$228.01 | | |
| | | | | \$228.01 | \$228.01 | |
| 10949378 | ENG00 | ENGIE RESOURCES LLC | BI | 04/09/26 | 05/11/26 | \$81.53 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$81.53 | |
| | 01-11-571 | ENGIE Electric - 6th and main traffic light | | \$81.53 | | |
| | | | | \$81.53 | \$81.53 | |
| 11018293 | ENG00 | ENGIE RESOURCES LLC | BI | 04/28/26 | 05/11/26 | \$4,857.25 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$4,857.25 | |
| | 51-93-571 | ENGIE Electric - 431 hollis st South WTP | | \$4,857.25 | | |
| | | | | \$4,857.25 | \$4,857.25 | |
| 11018294 | ENG00 | ENGIE RESOURCES LLC | BI | 04/28/26 | 05/11/26 | \$12,167.39 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$12,167.39 | |
| | 51-93-571 | ENGIE Electric - Water Plant South | | \$12,167.39 | | |
| | | | | \$12,167.39 | \$12,167.39 | |



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| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|--|------------|-----------------|-----------------|-----------------|
| 11018297 | ENG00 | ENGIE RESOURCES LLC | BI | 04/28/26 | 05/11/26 | \$47.70 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$47.70 | |
| | 01-11-571 | ENGIE Electric - emmons and dwight ESDA siren | | \$47.70 | | |
| | | | | \$47.70 | \$47.70 | |
| 11023274 | ENG00 | ENGIE RESOURCES LLC | BI | 04/28/26 | 05/11/26 | \$51.42 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$51.42 | |
| | 01-11-571 | ENGIE Electric - w church st ESDA siren | | \$51.42 | | |
| | | | | \$51.42 | \$51.42 | |
| 11026506 | ENG00 | ENGIE RESOURCES LLC | BI | 04/28/26 | 05/11/26 | \$175.82 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$175.82 | |
| | 52-93-571 | ENGIE Electric - south st midland plaza lift station | | \$175.82 | | |
| | | | | \$175.82 | \$175.82 | |
| 11027313 | ENG00 | ENGIE RESOURCES LLC | BI | 04/28/26 | 05/11/26 | \$47.72 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$47.72 | |
| | 01-41-571 | ENGIE Electric - 737 commercial st | | \$47.72 | | |
| | | | | \$47.72 | \$47.72 | |
| 11029233 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$65.63 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$65.63 | |
| | 01-11-571 | ENGIE Electric - tenny and south traffic light | | \$65.63 | | |
| | | | | \$65.63 | \$65.63 | |
| 11029236 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$53.04 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$53.04 | |
| | 51-93-571 | ENGIE Electric - water | | \$53.04 | | |
| | | | | \$53.04 | \$53.04 | |
| 11029241 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$71.13 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$71.13 | |
| | 52-93-571 | ENGIE Electric - 650 hollis st lift station | | \$71.13 | | |
| | | | | \$71.13 | \$71.13 | |
| 11029249 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$58.00 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$58.00 | |
| | 01-11-571 | ENGIE Electric - tenny and mclure traffic light | | \$58.00 | | |
| | | | | \$58.00 | \$58.00 | |



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| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|--|------------|-----------------|-----------------|-----------------|
| 11032408 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$40.63 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$40.63 | |
| | 01-11-571 | ENGIE Electric - main and prospect traffic light | | \$40.63 | | |
| | | | | \$40.63 | \$40.63 | |
| 11032413 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$54.95 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$54.95 | |
| | 01-11-571 | ENGIE Electric - main and central traffic light | | \$54.95 | | |
| | | | | \$54.95 | \$54.95 | |
| 11032414 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$53.69 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$53.69 | |
| | 01-11-571 | ENGIE Electric - 2nd and main traffic light | | \$53.69 | | |
| | | | | \$53.69 | \$53.69 | |
| 11032415 | ENG00 | ENGIE RESOURCES LLC | BI | 04/30/26 | 05/11/26 | \$55.57 |
| -Payment ID-90001303 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$55.57 | |
| | 01-11-571 | ENGIE Electric - 1st and main traffic light | | \$55.57 | | |
| | | | | \$55.57 | \$55.57 | |
| 15308 | E-Q00 | E-QUANTUM CONSULTING LLC. | BI | 05/01/26 | 05/11/26 | \$350.00 |
| -Payment ID-90001301 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$350.00 | |
| | 01-11-549 | ELECTRICAL CONSULTING | | \$350.00 | | |
| | | | | \$350.00 | \$350.00 | |
| D04272026 | FOR04 | FOREIGN FIRE TAX FUND | BI | 04/27/26 | 05/11/26 | \$66.30 |
| -Payment ID-90001304 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$66.30 | |
| | 01-22-473 | New Employee Equipment | | \$66.30 | | |
| | | | | \$66.30 | \$66.30 | |
| D04192026 | FRO00 | FRONTIER COMMUNICATIONS CORPORATION | BI | 04/19/26 | 05/11/26 | \$483.29 |
| -Payment ID-4731 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$483.29 | |
| | 01-11-552 | F&A | | \$20.98 | | |
| | 52-93-552 | WWTP PHONE | | \$198.09 | | |
| | 51-93-552 | WTP PHONE | | \$113.51 | | |
| | 38-71-552 | ELEVATOR PHONE | | \$150.71 | | |
| | | | | \$483.29 | \$483.29 | |
| 034807733 | GAL01 | GALLS, LLC | BI | 05/05/26 | 05/11/26 | \$42.94 |
| -Payment ID-4732 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$42.94 | |
| | 01-22-471 | Quartermaster | | \$42.94 | | |
| | | | | \$42.94 | \$42.94 | |



City Of Kewanee

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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------------------|--------------|--|------------|-----------------|-----------------|--------------------|
| 32400252 -Payment ID-4732 | GAL01 | GALLS, LLC | BI | 05/07/26 | 05/11/26 | \$408.50 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$408.50 | |
| | 01-21-471 | Sovanski QM and replacement SWAT pants | | \$408.50 | \$408.50 | |
| 63892 -Payment ID-90001305 | GAL05 | GALESBURG BUILDERS SUPPLY | BI | 04/27/26 | 05/11/26 | \$11,140.10 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$11,140.10 | |
| | 01-41-614 | Premier Cold Mix asphalt - 65.53 tons | | \$11,140.10 | \$11,140.10 | |
| 17477 -Payment ID-4755 | GLA00 | THE GLASS GUY | BI | 02/11/26 | 05/11/26 | \$30.00 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$30.00 | |
| | 58-36-612 | Mirror cut for equipment - Cemetery | | \$30.00 | \$30.00 | |
| 124357533 -Payment ID-4733 | GLO07 | GLOBAL INDUSTRIAL | BI | 04/22/26 | 05/11/26 | \$2,546.60 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$2,546.60 | |
| | 01-41-652 | Plasticade Navicade channelizing cones | | \$2,546.60 | \$2,546.60 | |
| 66037778 -Payment ID-4734 | GOL00 | GOLD STAR FS, INC | BI | 04/28/26 | 05/11/26 | \$165.00 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$165.00 | |
| | 52-93-619 | ACTIVE CHARCOAL | | \$165.00 | \$165.00 | |
| 19414 -Payment ID-90001306 | GUS02 | GUSTAFSON FORD | BI | 05/05/26 | 05/11/26 | \$77.98 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$77.98 | |
| | 01-22-513 | Medic 28 Oil | | \$77.98 | \$77.98 | |
| 14964372 -Payment ID-4735 | HAC00 | HACH COMPANY | BI | 04/17/26 | 05/11/26 | \$774.54 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$774.54 | |
| | 52-93-652 | OPERATING SUPPLIES WWTP | | \$774.54 | \$774.54 | |
| 159 -Payment ID-90001307 | HEN02 | HENRY COUNTY HUMANE SOCIETY | BI | 05/01/26 | 05/11/26 | \$2,832.50 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$2,832.50 | |
| | 01-21-539 | MAY POUND MANAGEMENT | | \$2,832.50 | \$2,832.50 | |
| 69725 -Payment ID-4737 | HOD00 | HODGE'S 66 INC | BI | 04/29/26 | 05/11/26 | \$109.00 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$109.00 | |
| | 52-43-513 | ST 21 | | \$109.00 | \$109.00 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|--|------------|-----------------|-----------------|--------------------|
| 69728 | HOD00 | HODGE'S 66 INC | BI | 04/30/26 | 05/11/26 | \$74.12 |
| -Payment ID-4737 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$74.12 | |
| | 52-43-513 | ST 33 | | \$74.12 | | |
| | | | | \$74.12 | \$74.12 | |
| 01-96365 | HOD04 | HODELS INC | BI | 04/16/26 | 05/11/26 | \$358.34 |
| -Payment ID-4736 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$358.34 | |
| | 52-93-512 | OPS hose couplers (Bock/Kewanee) | | \$358.34 | | |
| | | | | \$358.34 | \$358.34 | |
| 13356 | HOP02 | HOPKINS & ASSOCIATES CPAS | BI | 04/17/26 | 05/11/26 | \$13,000.00 |
| -Payment ID-90001308 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$13,000.00 | |
| | 01-11-531 | FY25 FINAL AUDIT BILLING | | \$13,000.00 | | |
| | | | | \$13,000.00 | \$13,000.00 | |
| 215755 | IWO00 | IWORQ | BI | 04/01/26 | 05/11/26 | \$7,000.00 |
| -Payment ID-90001309 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$7,000.00 | |
| | 01-65-537 | ANNUAL | | \$7,000.00 | | |
| | | | | \$7,000.00 | \$7,000.00 | |
| D05012026 | JAN00 | JANZEN, MILLER | BI | 05/01/26 | 05/11/26 | \$94.74 |
| -Payment ID-4739 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$94.74 | |
| | 01-22-562 | Academy Meals - Week #10 | | \$94.74 | | |
| | | | | \$94.74 | \$94.74 | |
| 2026-03-KPD-0 | JOH02 | JOHANNA M. HAGER | BI | 03/31/26 | 05/11/26 | \$5,630.00 |
| -Payment ID-90001310 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$5,630.00 | |
| | 01-21-915 | March 2026 Rent and Neurofeedback Services Grant Funded | | \$5,630.00 | | |
| | | | | \$5,630.00 | \$5,630.00 | |
| 2026-04-KPD-0 | JOH02 | JOHANNA M. HAGER | BI | 05/07/26 | 05/11/26 | \$7,184.00 |
| -Payment ID-90001310 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$7,184.00 | |
| | 01-21-915 | Johanna Hager Rent and Neuro Feedback Services for April 2026 (Grant Funded) | | \$7,184.00 | | |
| | | | | \$7,184.00 | \$7,184.00 | |
| D05012026 | JOH33 | JOHN DEERE FINANCIAL | BI | 05/01/26 | 05/11/26 | \$163.39 |
| -Payment ID-80000597 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$163.39 | |
| | 01-52-652 | TUNE UP KIT & CLUTCH | | \$163.39 | | |
| | | | | \$163.39 | \$163.39 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------|--------------|--------------------------------------|------------|-----------------|-----------------|--------------------|
| 36949 | KEW16 | KEWANEE POOL & SPA | BI | 04/06/26 | 05/11/26 | \$660.48 |
| -Payment ID- 4740 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$660.48 | |
| | 52-93-652 | Basic Tabs 3in 25Lb - WWTP | | \$660.48 | | |
| | | | | \$660.48 | \$660.48 | |
| STL211344 | KEY00 | KEY EQUIPMENT & SUPPLY CO | BI | 04/23/26 | 05/11/26 | \$1,759.34 |
| -Payment ID- 4741 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,759.34 | |
| | 01-41-513 | STREET SWEEPER | | \$1,759.34 | | |
| | | | | \$1,759.34 | \$1,759.34 | |
| D4/28/26 | LAN00 | LANE, JOSHUA | BI | 04/28/26 | 05/11/26 | \$15.00 |
| -Payment ID- 90001311 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$15.00 | |
| | 01-21-562 | Lane Jury Trial Lunch | | \$15.00 | | |
| | | | | \$15.00 | \$15.00 | |
| #INVCOR112684 | LEX00 | LEXIPOL, LLC | BI | 04/27/26 | 05/01/26 | \$2,879.10 |
| -Payment ID- 90001312 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$2,879.10 | |
| | 01-22-563 | Monthly Software | | \$2,879.10 | | |
| | | | | \$2,879.10 | \$2,879.10 | |
| #INVLEX112677 | LEX00 | LEXIPOL, LLC | BI | 04/27/26 | 05/01/26 | \$10,091.99 |
| -Payment ID- 90001292 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$10,091.99 | |
| | 01-22-563 | Annual Software | | \$10,091.99 | | |
| | | | | \$10,091.99 | \$10,091.99 | |
| D03032026 | MAR20 | MARTIN BROS COMPANIES INC | BI | 03/03/26 | 04/30/26 | \$650.00 |
| -Payment ID- 90001289 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$650.00 | |
| | 01-65-159.7 | 314 S COTTAGE BID BOND REFUND | | \$650.00 | | |
| | | | | \$650.00 | \$650.00 | |
| D03032026.1 | MAR20 | MARTIN BROS COMPANIES INC | BI | 03/03/26 | 04/30/26 | \$850.00 |
| -Payment ID- 90001289 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$850.00 | |
| | 01-65-159.7 | 314 S COTTAGE BID BOND REFUND | | \$850.00 | | |
| | | | | \$850.00 | \$850.00 | |
| 25522297 | MCK00 | MCKESSON MEDICAL SURGICAL | BI | 04/29/26 | 05/11/26 | \$150.14 |
| -Payment ID- 4743 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$150.14 | |
| | 01-22-612 | Airway Supplies | | \$150.14 | | |
| | | | | \$150.14 | \$150.14 | |
| 51672 | MEN00 | MENARD'S | BI | 04/21/26 | 05/11/26 | \$1.58 |
| -Payment ID- 90001313 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1.58 | |
| | 01-41-513 | STEPP PATCH TRAILER | | \$1.58 | | |
| | | | | \$1.58 | \$1.58 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|---|------------|-----------------|-----------------|--------------------|
| 52066 | MEN00 | MENARD'S | BI | 05/01/26 | 05/11/26 | \$49.74 |
| -Payment ID-90001313 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$49.74 | |
| | 01-52-618 | MAINT SUPPLIES | | \$49.74 | | |
| | | | | \$49.74 | \$49.74 | |
| 52253.1 | MEN00 | MENARD'S | BI | 05/06/26 | 05/11/26 | \$65.36 |
| -Payment ID-90001313 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$65.36 | |
| | 01-22-612 | Hose | | \$59.99 | | |
| | 01-22-654 | Degreaser | | \$5.37 | | |
| | | | | \$65.36 | \$65.36 | |
| 52254 | MEN00 | MENARD'S | CM | 05/06/26 | 05/11/26 | -\$59.99 |
| -Payment ID-90001313 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$59.99 | |
| | 01-22-612 | RETURN | | -\$59.99 | | |
| | | | | -\$59.99 | -\$59.99 | |
| 52255 | MEN00 | MENARD'S | BI | 05/06/26 | 05/11/26 | \$326.75 |
| -Payment ID-90001313 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$326.75 | |
| | 01-22-612 | Pressure Washer and Brushes | | \$326.75 | | |
| | | | | \$326.75 | \$326.75 | |
| GHR3001461 | MGT00 | MGT IMPACT SOLUTIONS, LLC | BI | 04/27/26 | 05/11/26 | \$1,844.13 |
| -Payment ID-90001314 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,844.13 | |
| | 01-11-549 | CM SEARCH FINAL (TOTAL SPENT \$20,630.63) | | \$553.24 | | |
| | 01-41-549 | CM SEARCH FINAL | | \$276.62 | | |
| | 02-61-549 | CM SEARCH FINAL | | \$461.03 | | |
| | 51-42-549 | CM SEARCH FINAL | | \$184.41 | | |
| | 52-43-549 | CM SEARCH FINAL | | \$184.41 | | |
| | 57-44-549 | CM SEARCH FINAL | | \$184.42 | | |
| | | | | \$1,844.13 | \$1,844.13 | |
| 23115.1 | MIC00 | MICA | BI | 04/30/24 | 05/11/26 | \$9,626.00 |
| -Payment ID-90001315 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$9,626.00 | |
| | 01-22-591 | FIRE CLAIMS | | \$4,626.00 | | |
| | 01-21-591 | POLICE CLAIMS | | \$5,000.00 | | |
| | | | | \$9,626.00 | \$9,626.00 | |
| 24105 | MIC00 | MICA | BI | 10/31/24 | 05/11/26 | \$10,000.00 |
| -Payment ID-90001315 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$10,000.00 | |
| | 01-22-591 | FIRE CLAIM | | \$5,000.00 | | |
| | 62-45-591 | PW BUILDING CLAIM | | \$5,000.00 | | |
| | | | | \$10,000.00 | \$10,000.00 | |



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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|------------------------------------|------------|-----------------|-----------------|--------------------|
| 250105 | MIC00 | MICA | BI | 01/31/25 | 05/11/26 | \$11,833.61 |
| -Payment ID-90001315 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$11,833.61 | |
| | 01-21-591 | POLICE CLAIM | | \$7,483.10 | | |
| | 62-45-591 | FLEET CLAIM | | \$2,175.26 | | |
| | 01-41-591 | STREET CLAIM | | \$2,175.25 | | |
| | | | | \$11,833.61 | \$11,833.61 | |
| 250405 | MIC00 | MICA | BI | 04/30/25 | 05/11/26 | \$8,360.76 |
| -Payment ID-90001315 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$8,360.76 | |
| | 01-21-591 | POLICE CLAIMS | | \$8,360.76 | | |
| | | | | \$8,360.76 | \$8,360.76 | |
| 260404 | MIC00 | MICA | BI | 04/30/26 | 05/11/26 | \$261.64 |
| -Payment ID-90001315 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$261.64 | |
| | 01-21-591 | POLICE CLAIM | | \$261.64 | | |
| | | | | \$261.64 | \$261.64 | |
| 4613990-00 | MID20 | MIDWEST WHEEL COMPANIES INC | BI | 05/05/26 | 05/11/26 | \$100.18 |
| -Payment ID-4744 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$100.18 | |
| | 01-22-513 | Rescue 1 Maintenance Parts | | \$100.18 | | |
| | | | | \$100.18 | \$100.18 | |
| 4622344-00 | MID20 | MIDWEST WHEEL COMPANIES INC | BI | 05/05/26 | 05/11/26 | \$6.99 |
| -Payment ID-4744 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$6.99 | |
| | 01-22-513 | Rescue 1 Maintenance Parts | | \$6.99 | | |
| | | | | \$6.99 | \$6.99 | |
| MCI SPRING MI | MIT06 | MITCHELL, KASEY | BI | 04/29/26 | 04/30/26 | \$210.25 |
| -Payment ID-90001290 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$210.25 | |
| | 01-11-562 | MCI SPRING SEMINAR MILEAGE | | \$210.25 | | |
| | | | | \$210.25 | \$210.25 | |
| 1032992026040 | MOT01 | MOTOROLA SOLUTIONS | BI | 05/01/26 | 05/11/26 | \$1,081.00 |
| -Payment ID-90001316 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,081.00 | |
| | 01-22-556 | Monthly | | \$1,081.00 | | |
| | | | | \$1,081.00 | \$1,081.00 | |
| 113-4388669-6 | MOT01 | MOTOROLA SOLUTIONS | BI | 05/01/26 | 05/11/26 | \$1,127.00 |
| -Payment ID-90001316 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,127.00 | |
| | 01-21-556 | May 2026 Starcom Fees | | \$1,127.00 | | |
| | | | | \$1,127.00 | \$1,127.00 | |



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| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|------------------|--------------|----------------------------------|------------|-----------------|-----------------|-----------------|
| 263125 | MOT05 | ED MORSE CHEVROLET GMC | BI | 05/05/26 | 05/11/26 | \$48.23 |
| -Payment ID-4730 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$48.23 | |
| | 01-22-513 | Command 1 Wiper Switch | | \$48.23 | | |
| | | | | \$48.23 | \$48.23 | |
| 35959871 | MSC00 | MSC INDUSTRIAL SUPPLY CO. | BI | 04/16/26 | 05/11/26 | \$489.80 |
| -Payment ID-4745 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$489.80 | |
| | 52-43-652 | OPERATING SUPPLIES | | \$244.90 | | |
| | 51-42-652 | OPERATING SUPPLIES | | \$244.90 | | |
| | | | | \$489.80 | \$489.80 | |
| 36271341 | MSC00 | MSC INDUSTRIAL SUPPLY CO. | BI | 04/16/26 | 05/11/26 | \$996.00 |
| -Payment ID-4745 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$996.00 | |
| | 51-42-652 | GLOVES | | \$498.00 | | |
| | 52-43-652 | GLOVES | | \$498.00 | | |
| | | | | \$996.00 | \$996.00 | |
| 090198 | NAP00 | NAPA KEWANEE | BI | 04/23/26 | 05/11/26 | \$4.75 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$4.75 | |
| | 01-22-512 | Air Chuck | | \$4.75 | | |
| | | | | \$4.75 | \$4.75 | |
| 090289 | NAP00 | NAPA KEWANEE | BI | 05/05/26 | 05/11/26 | \$30.15 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$30.15 | |
| | 01-22-513 | Medic 28 Oil Filter | | \$30.15 | | |
| | | | | \$30.15 | \$30.15 | |
| 85276.1 | NAP00 | NAPA KEWANEE | BI | 11/06/25 | 11/24/25 | \$119.80 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$119.80 | |
| | 01-22-513 | Ladder I | | \$119.80 | | |
| | | | | \$119.80 | \$119.80 | |
| 85641.1 | NAP00 | NAPA KEWANEE | BI | 11/18/25 | 11/24/25 | \$107.52 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$107.52 | |
| | 62-45-652 | FLEET STOCK | | \$107.52 | | |
| | | | | \$107.52 | \$107.52 | |
| 85650.1 | NAP00 | NAPA KEWANEE | BI | 11/18/25 | 11/24/25 | \$82.02 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$82.02 | |
| | 57-44-513 | SANI 310E | | \$82.02 | | |
| | | | | \$82.02 | \$82.02 | |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|----------------------|--------------|-------------------------------|------------|-----------------|-----------------|-----------------|
| 90374 | NAP00 | NAPA KEWANEE | BI | 04/29/26 | 05/11/26 | \$31.98 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$31.98 | |
| | 01-41-513 | STREET PAINTER | | \$31.98 | | |
| | | | | \$31.98 | \$31.98 | |
| 90436 | NAP00 | NAPA KEWANEE | BI | 04/30/26 | 05/11/26 | \$83.10 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$83.10 | |
| | 52-43-513 | ST 33 | | \$83.10 | | |
| | | | | \$83.10 | \$83.10 | |
| 90551 | NAP00 | NAPA KEWANEE | BI | 05/05/26 | 05/11/26 | \$8.59 |
| -Payment ID-4746 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$8.59 | |
| | 62-45-929 | FLEET GLOVES | | \$8.59 | | |
| | | | | \$8.59 | \$8.59 | |
| 1187336-0 | OFF00 | OFFICE SPECIALISTS INC | BI | 04/27/26 | 05/11/26 | \$62.92 |
| -Payment ID-90001318 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$62.92 | |
| | 01-11-651 | KHANGING FOLDERS | | \$62.92 | | |
| | | | | \$62.92 | \$62.92 | |
| 1187417-0 | OFF00 | OFFICE SPECIALISTS INC | BI | 04/29/26 | 05/11/26 | \$77.50 |
| -Payment ID-90001318 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$77.50 | |
| | 01-22-654 | Janitorial | | \$77.50 | | |
| | | | | \$77.50 | \$77.50 | |
| 1187484-0 | OFF00 | OFFICE SPECIALISTS INC | BI | 05/04/26 | 05/11/26 | \$85.71 |
| -Payment ID-90001318 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$85.71 | |
| | 01-11-651 | LEGAL FOLDERS | | \$85.71 | | |
| | | | | \$85.71 | \$85.71 | |
| C1187336-0 | OFF00 | OFFICE SPECIALISTS INC | CM | 05/01/26 | 05/11/26 | -\$48.93 |
| -Payment ID-90001318 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | -\$48.93 | |
| | 01-11-651 | RETURN | | -\$48.93 | | |
| | | | | -\$48.93 | -\$48.93 | |
| 26-6159 | PAN00 | PANTHER UNIFORMS INC | BI | 04/27/26 | 05/11/26 | \$239.95 |
| -Payment ID-4747 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$239.95 | |
| | 01-22-471 | A. Welgat Quartermaster | | \$239.95 | | |
| | | | | \$239.95 | \$239.95 | |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------|--------------|---|------------|-----------------|-----------------|--------------------|
| D5/6/2026 | PAU01 | PAULSEN, ALEX | BI | 05/06/26 | 05/04/26 | \$67.17 |
| -Payment ID- 90001319 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$67.17 | |
| | 01-21-471 | Paulsen Quartermaster Order remainder reimbursement | | \$67.17 | | |
| | | | | \$67.17 | \$67.17 | |
| MILL CREEK BO | PEO03 | PEOPLES NATIONAL BANK | BI | 04/15/26 | 05/11/26 | \$83,216.62 |
| -Payment ID- 90000014 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$83,216.62 | |
| | 44-84C-710 | TAX EXEMPT PRINCIPAL | | \$68,501.72 | | |
| | 44-84C-720 | TAX EXEMPT INTEREST | | \$599.39 | | |
| | 44-84C-710 | TAXABLE PRINCIPAL | | \$13,993.07 | | |
| | 44-84C-720 | TAXABLE INTEREST | | \$122.44 | | |
| | | | | \$83,216.62 | \$83,216.62 | |
| D05/06/2026 | POL01 | POLICE PETTY CASH | BI | 05/06/26 | 05/11/26 | \$54.00 |
| -Payment ID- 4748 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$54.00 | |
| | 01-21-929 | Plant for TC's family visitation- Split with Union | | \$54.00 | | |
| | | | | \$54.00 | \$54.00 | |
| D4/17/26 | POL01 | POLICE PETTY CASH | BI | 04/17/26 | 05/11/26 | \$14.65 |
| -Payment ID- 4748 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$14.65 | |
| | 01-21-562 | Lane Training Lunch | | \$14.65 | | |
| | | | | \$14.65 | \$14.65 | |
| 2474090-IN | RAY01 | RAY O'HERRON COMPANY INC | BI | 04/21/26 | 05/11/26 | \$542.97 |
| -Payment ID- 4749 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$542.97 | |
| | 01-21-471 | Paulsen Quartermaster Uniform Allowance | | \$542.97 | | |
| | | | | \$542.97 | \$542.97 | |
| 23649 | REV00 | REVIZE LLC. | BI | 04/28/26 | 05/11/26 | \$3,300.00 |
| -Payment ID- 4750 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$3,300.00 | |
| | 01-11-537 | ANNUAL WEBSITE | | \$3,300.00 | | |
| | | | | \$3,300.00 | \$3,300.00 | |
| D04032026 | ROS00 | ROSEBECK, TIM | BI | 04/03/26 | 05/11/26 | \$100.00 |
| -Payment ID- 4719 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$100.00 | |
| | 51-42-929 | ED'S PLUMBING REIMBURSEMENT: CITY'S SIDE | | \$100.00 | | |
| | | | | \$100.00 | \$100.00 | |
| D04072026.1 | SOP01 | SOUTHPARK PSYCHOLOGY | BI | 04/02/26 | 04/30/26 | \$400.00 |
| -Payment ID- 4718 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$400.00 | |
| | 01-22-455 | Lane Psych Eval | | \$400.00 | | |
| | | | | \$400.00 | \$400.00 | |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------|--------------|--|------------|-----------------|-----------------|-------------------|
| FP REIMB. | STE01 | STENROS, DONNA | BI | 05/06/26 | 05/11/26 | \$30.00 |
| -Payment ID- 4752 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$30.00 | |
| | 54-54-929 | FRANCIS PARK SHELTER HOUSE REIMBURSEMENT | | \$30.00 | | |
| | | | | \$30.00 | \$30.00 | |
| 8014100604 | STE17 | STERICYCLE. INC | BI | 04/27/26 | 05/11/26 | \$23.10 |
| -Payment ID- 90001320 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$23.10 | |
| | 01-22-512 | Monthly | | \$23.10 | | |
| | | | | \$23.10 | \$23.10 | |
| 9212214138 | STR07 | STRYKER SALES LLC | BI | 05/05/26 | 05/11/26 | \$6,979.48 |
| -Payment ID- 90001321 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$6,979.48 | |
| | 01-22-512 | Annual PM Contract | | \$6,979.48 | | |
| | | | | \$6,979.48 | \$6,979.48 | |
| 99309 | SUL00 | SULLIVAN DOOR COMPANY | BI | 04/18/26 | 05/11/26 | \$1,350.25 |
| -Payment ID- 4753 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$1,350.25 | |
| | 52-93-512 | Door repair - WW Maintenance Building | | \$1,350.25 | | |
| | | | | \$1,350.25 | \$1,350.25 | |
| #INV139802 | TAR00 | TARGETSOLUTIONS LEARNING LLC | BI | 05/04/26 | 05/11/26 | \$7,059.15 |
| -Payment ID- 90001322 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$7,059.15 | |
| | 01-22-537 | Annual Training and Inventory Software | | \$7,059.15 | | |
| | | | | \$7,059.15 | \$7,059.15 | |
| D05/05/2026 | TMO00 | T-MOBILE | BI | 05/05/26 | 05/11/26 | \$264.60 |
| -Payment ID- 4754 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$264.60 | |
| | 01-21-552 | May '25 Squad Data | | \$264.60 | | |
| | | | | \$264.60 | \$264.60 | |
| 9378 | TOR00 | TORBERT ELECTRIC | BI | 04/27/26 | 05/11/26 | \$500.03 |
| -Payment ID- 4756 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$500.03 | |
| | 51-42-515 | REPAIR AND RECONNECT WIRES AT SHELL | | \$500.03 | | |
| | | | | \$500.03 | \$500.03 | |
| 803755855 | USC00 | U.S. CELLULAR | BI | 04/18/26 | 05/11/26 | \$114.21 |
| -Payment ID- 4757 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$114.21 | |
| | 62-45-552 | FLEET TABLET | | \$114.21 | | |
| | | | | \$114.21 | \$114.21 | |



City Of Kewanee

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AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--|--------------|---------------------------------------|------------|-----------------|-----------------|-----------------|
| PC-04/29/26-- -Payment ID- 80000596 | VIS05 | STATE BANK OF TOULON - VISA | PC | 04/29/26 | 04/29/26 | \$95.32 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$95.32 | |
| | 01-00-115.0 | Procurement Card Payment for VK | | \$95.32 | \$95.32 | |
| PC-04/29/26-- -Payment ID- 80000593 | VIS05 | STATE BANK OF TOULON - VISA | PC | 04/29/26 | 04/29/26 | \$60.87 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$60.87 | |
| | 01-00-115.0 | Procurement Card Payment for KM | | \$60.87 | \$60.87 | |
| PC-04/29/26-- -Payment ID- 80000594 | VIS05 | STATE BANK OF TOULON - VISA | PC | 04/29/26 | 04/29/26 | \$357.45 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$357.45 | |
| | 01-00-115.0 | Procurement Card Payment for MM | | \$357.45 | \$357.45 | |
| PC-04/29/26-- -Payment ID- 80000595 | VIS05 | STATE BANK OF TOULON - VISA | PC | 04/29/26 | 04/29/26 | \$704.25 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$704.25 | |
| | 01-00-115.0 | Procurement Card Payment for SK | | \$704.25 | \$704.25 | |
| 12987G -Payment ID- 70000830 | WAL09 | WALMART | BI | 04/23/26 | 04/30/26 | \$11.64 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$11.64 | |
| | 01-21-651 | RECEIPT BOOKS FOR DISPATCH | | \$11.64 | \$11.64 | |
| 84070G -Payment ID- 70000831 | WAL09 | WALMART | BI | 04/20/26 | 04/30/26 | \$11.21 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$11.21 | |
| | 01-21-929 | JA TREATS | | \$11.21 | \$11.21 | |
| 93981G -Payment ID- 70000831 | WAL09 | WALMART | BI | 04/23/26 | 04/30/26 | \$7.68 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$7.68 | |
| | 01-21-929 | JA SNACKS | | \$7.68 | \$7.68 | |
| 2026 JRM MEMO -Payment ID- 4720 | WET00 | WETHERSFIELD HIGH SCHOOL | BI | 05/01/26 | 05/11/26 | \$500.00 |
| | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$500.00 | |
| | 01-21-980 | JAMES RAMON MOCK MEMORIAL SCHOLARSHIP | | \$250.00 | | |
| | 01-22-658 | JAMES RAMON MOCK MEMORIAL SCHOLARSHIP | | \$250.00 | | |
| | | | \$500.00 | \$500.00 | | |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Invoice # | Vendor # | Name | Trans Code | Trans Date | Due Date | Amount |
|--------------------------|----------------|---|------------|-----------------|-----------------|---------------------|
| D040326 | WRI01 | WRIGHT, SHANE & JESSICA | BI | 04/03/26 | 05/11/26 | \$200.00 |
| -Payment ID- 4721 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$200.00 | |
| | 51-42-929 | ED'S PLUMBING REIMBURSEMEN: CITY'S SIDE | | \$200.00 | | |
| | | | | \$200.00 | \$200.00 | |
| KEWANEE3 | LANDB00 | L&B ALL STAR MANAGEMENT LLC | BI | 05/04/26 | 05/11/26 | \$5,226.06 |
| -Payment ID- 4742 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$5,226.06 | |
| | 02-61-549.1 | RECEIVER FEE-APRIL | | \$5,000.00 | | |
| | 02-61-549.1 | MILEAGE REIMBURSEMENT | | \$226.06 | | |
| | | | | \$5,226.06 | \$5,226.06 | |
| 1143-296622 | OREILLY | O'REILLY AUTOMOTIVE STORES, INC | BI | 04/20/26 | 05/11/26 | \$19.99 |
| -Payment ID- 90001317 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$19.99 | |
| | 52-93-619 | Sealant + valve tool - Waste Water Dept | | \$19.99 | | |
| | | | | \$19.99 | \$19.99 | |
| 1143-298122 | OREILLY | O'REILLY AUTOMOTIVE STORES, INC | BI | 04/30/26 | 05/11/26 | \$220.01 |
| -Payment ID- 90001317 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$220.01 | |
| | 52-43-513 | PWD77 | | \$220.01 | | |
| | | | | \$220.01 | \$220.01 | |
| 6032281RI | Sands01 | S&S INDUSTRIAL SUPPLY | BI | 04/29/26 | 05/11/26 | \$70.17 |
| -Payment ID- 4751 | G/L Account | G/L Description | | Debit | Credit | |
| | | Invoice Amount | | | \$70.17 | |
| | 62-45-652 | FLEET SUPPLIES | | \$70.17 | | |
| | | | | \$70.17 | \$70.17 | |
| | | | | | Total | \$482,123.71 |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Cash Requirement Totals | |
|-------------------------|--------------|
| Total Invoices: | 191 |
| Total Transactions: | 193 |
| Total Vendors: | 81 |
| Total Amount: | \$482,123.71 |

| Account | Amount | Fund | Amount |
|---------------------------------------|-------------|------|--------------|
| 01-00-115.0 SBT-ACCOUNTS PAYABLE | \$1,217.89 | 01 | \$145,227.29 |
| 01-11-531 ACCOUNTING SERVICE | \$13,000.00 | 02 | \$6,037.09 |
| 01-11-537 COMPUTER SERVICES | \$5,605.92 | 38 | \$150.71 |
| 01-11-549 OTHER PROFESSION SERV | \$1,403.24 | 44 | \$83,216.62 |
| 01-11-552 TELEPHONE | \$1,161.75 | 51 | \$79,530.42 |
| 01-11-562 TRAVEL EXPENSE | \$210.25 | 52 | \$44,598.91 |
| 01-11-571 UTILITIES | \$1,967.17 | 54 | \$91.28 |
| 01-11-651 OFFICE SUPPLIES | \$362.95 | 57 | \$114,584.69 |
| 01-21-471 UNIFORMS | \$1,721.61 | 58 | \$595.17 |
| 01-21-513 MAINT. SERVICE VEHICLE | \$410.70 | 62 | \$8,091.53 |
| 01-21-537 COMPUTER SERVICES | \$4,305.96 | | \$482,123.71 |
| 01-21-539 ANIMAL CONTROL | \$2,832.50 | | |
| 01-21-543 GOLF CART/UTV PERMITS | \$1,135.00 | | |
| 01-21-552 TELEPHONE | \$1,131.83 | | |
| 01-21-556 RADIO SERVICE | \$1,127.00 | | |
| 01-21-562 TRAVEL EXPENSES | \$715.01 | | |
| 01-21-591 LIABILITY INSURANCE | \$21,105.50 | | |
| 01-21-651 OFFICE SUPPLIES | \$11.64 | | |
| 01-21-652 OPERATING SUPPLIES | \$6.58 | | |
| 01-21-915 DAART EXPENDITURES | \$13,654.00 | | |
| 01-21-918 DUI ENFORCEMENT | \$643.77 | | |
| 01-21-929 MISCELLANEOUS EXPENSE | \$72.89 | | |
| 01-21-980 Community Policing Expense | \$341.30 | | |
| 01-22-455 PRE-EMPLOYMENT/TESTING | \$400.00 | | |
| 01-22-471 UNIFORMS | \$538.53 | | |
| 01-22-473 PERSONAL EQUIPMENT | \$66.30 | | |
| 01-22-512 MAINT-SERVICE EQUIPMENT | \$7,007.33 | | |
| 01-22-513 MAINT. SERVICE-VEHICLE | \$383.33 | | |
| 01-22-537 COMPUTER SERVICES | \$9,930.22 | | |
| 01-22-552 TELEPHONE | \$272.64 | | |
| 01-22-556 RADIO SERVICE | \$1,081.00 | | |
| 01-22-562 TRAVEL EXPENSES | \$94.74 | | |
| 01-22-563 TRAINING | \$12,971.09 | | |
| 01-22-591 LIABILITY INSURANCE | \$9,626.00 | | |
| 01-22-612 MAINT SUPPLY-EQUIP EMS | \$476.89 | | |
| 01-22-654 JANITORIAL SUPPLIES | \$82.87 | | |
| 01-22-658 PREVENTION EDUCATION/PR | \$250.00 | | |
| 01-41-513 MAINT-SERVICE-VEHICLE | \$1,591.59 | | |
| 01-41-537 COMPUTER SERVICE | \$311.94 | | |
| 01-41-549 OTHER PROFESSIONAL SERVICES | \$276.62 | | |
| 01-41-552 TELEPHONE | \$89.39 | | |
| 01-41-571 UTILITIES | \$47.72 | | |
| 01-41-591 LIABILITY INSURANCE | \$2,175.25 | | |
| 01-41-614 MAINT. SUPPLIES-STREET | \$11,140.10 | | |
| 01-41-652 OPERATING SUPPLIES | \$2,546.60 | | |
| 01-52-618 MAINT. SUPPLIES - GROUNDS | \$49.74 | | |
| 01-52-652 OPERATING SUPPLIES | \$163.39 | | |
| 01-65-159.7 PRE-PAID RECOVERY | \$1,500.00 | | |
| 01-65-537 COMPUTER SERVICE | \$7,249.55 | | |
| 01-65-549 OTHER PROFESSIONAL SERVICES | \$760.00 | | |
| 02-61-549 OTHER PROFESSIONAL SERVICES | \$811.03 | | |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Account | Amount |
|---|--------------|
| 02-61-549.1 MOBILE HOME PARKS | \$5,226.06 |
| 38-71-552 MUNICIPAL PHONE | \$150.71 |
| 44-84C-710 PRINCIPAL PAYMENT/MILL CREEK TIF | \$82,494.79 |
| 44-84C-720 INTEREST EXPENSE/MILL CREEK TIF | \$721.83 |
| 51-42-513 MAINT SERVICE-VEHICLE | \$252.14 |
| 51-42-515 MAINT. SERVICE-UTILITY SYSTEM | \$500.03 |
| 51-42-537 COMPUTER SERVICE/FEES | \$1,054.73 |
| 51-42-549 OTHER PROFESSIONAL FEES | \$184.41 |
| 51-42-615 MAINT SUPPLIES-UTILITY SYSTEM | \$6,574.33 |
| 51-42-652 OPERATING SUPPLIES | \$742.90 |
| 51-42-929 MISCELLANEOUS EXPENSE | \$300.00 |
| 51-93-532 ENGINEERING SERVICES | \$33,456.25 |
| 51-93-552 TELEPHONE | \$113.51 |
| 51-93-571 UTILITIES | \$36,352.12 |
| 52-43-513 MAINT. SERVICE-VEHICLE | \$486.23 |
| 52-43-537 COMPUTER SERVICES | \$803.91 |
| 52-43-549 OTHER PROFESSIONAL SERVICES | \$184.41 |
| 52-43-652 OPERATING SUPPLIES | \$742.90 |
| 52-93-512 MAINT SERVICE EQUIP | \$21,430.91 |
| 52-93-515 MAINT SERVICE UTILITY SYSTEM | \$120.00 |
| 52-93-552 TELEPHONE | \$198.09 |
| 52-93-571 UTILITIES | \$18,993.17 |
| 52-93-619 MAINT SUPPLIES WWTP | \$184.99 |
| 52-93-652 OPERATING SUPPLIES | \$1,454.30 |
| 54-54-571 UTILITIES | \$61.28 |
| 54-54-929 MISCELLANEOUS EXPENSE | \$30.00 |
| 57-44-513 MAINT-SERVICE-VEHICLE | \$82.02 |
| 57-44-537 COMPUTER SERVICES | \$367.20 |
| 57-44-549 OTHER FEES | \$184.42 |
| 57-44-552 TELEPHONE | \$61.58 |
| 57-44-553 PRINTING & PUBLISHING | \$7,000.00 |
| 57-44-573 GARBAGE DISPOSAL | \$14,557.87 |
| 57-44-573.1 GARBAGE DISPOSAL-LRS | \$92,331.60 |
| 58-36-537 COMPUTER SERVICES | \$374.32 |
| 58-36-552 TELEPHONE | \$51.13 |
| 58-36-571 UTILITIES | \$139.72 |
| 58-36-612 MAINT-SUPPLIES-EQUIP | \$30.00 |
| 62-45-471 UNIFORM ALLOWANCE | \$123.80 |
| 62-45-537 COMPUTER SERVICES | \$491.98 |
| 62-45-552 TELEPHONE | \$114.21 |
| 62-45-591 LIABILITY INSURANCE | \$7,175.26 |
| 62-45-652 OPERATING SUPPLIES | \$177.69 |
| 62-45-929 MISCELLANEOUS EXPENSE | \$8.59 |
| | \$482,123.71 |

| Paying Account | Payment Method | Count | Amount |
|----------------|----------------|-------|--------------|
| 01-00-115.0 | Check | 40 | \$31,237.85 |
| 01-00-115.0 | Web/Telephone | 5 | \$1,381.28 |
| 01-00-115.0 | Nacha | 32 | \$365,070.07 |

| Vendor | Amount |
|--------|-------------|
| ACC04 | \$15,119.12 |
| ALL01 | \$95.32 |
| AMA03 | \$1,616.57 |
| AUT03 | \$50.83 |
| BEE00 | \$840.00 |
| BRE00 | \$1,390.64 |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Paying Account | Payment Method | Count | Amount | Vendor | Amount |
|----------------|----------------|-------|---------------------|---------|-------------|
| | | | | CAM07 | \$183.50 |
| 44-00-114.3 | Nacha | 1 | \$83,216.62 | CAS00 | \$91.30 |
| 01-00-115.0 | Check | 9 | \$1,217.89 | COL14 | \$1,110.00 |
| | | | \$482,123.71 | COM06 | \$316.70 |
| | | | | COT00 | \$500.00 |
| | | | | CRO07 | \$250.80 |
| | | | | DOU06 | \$123.20 |
| | | | | E-Q00 | \$350.00 |
| | | | | EBA00 | \$315.38 |
| | | | | EMB01 | \$311.36 |
| | | | | ENG00 | \$57,561.18 |
| | | | | FOR04 | \$66.30 |
| | | | | FRO00 | \$483.29 |
| | | | | GAL01 | \$451.44 |
| | | | | GAL05 | \$11,140.10 |
| | | | | GLO07 | \$2,546.60 |
| | | | | GUS02 | \$77.98 |
| | | | | HEN02 | \$2,832.50 |
| | | | | HOP02 | \$13,000.00 |
| | | | | IWO00 | \$7,000.00 |
| | | | | JAN00 | \$94.74 |
| | | | | JOH02 | \$12,814.00 |
| | | | | JOH33 | \$163.39 |
| | | | | KEY00 | \$1,759.34 |
| | | | | LAN00 | \$15.00 |
| | | | | LEX00 | \$12,971.09 |
| | | | | MAR20 | \$1,500.00 |
| | | | | MCK00 | \$150.14 |
| | | | | MEN00 | \$383.44 |
| | | | | MGT00 | \$1,844.13 |
| | | | | MIC00 | \$40,082.01 |
| | | | | MID20 | \$107.17 |
| | | | | MIT06 | \$210.25 |
| | | | | MOT01 | \$2,208.00 |
| | | | | MOT05 | \$48.23 |
| | | | | NAP00 | \$467.91 |
| | | | | OFF00 | \$177.20 |
| | | | | PAN00 | \$239.95 |
| | | | | PAU01 | \$67.17 |
| | | | | POL01 | \$68.65 |
| | | | | RAY01 | \$542.97 |
| | | | | REV00 | \$3,300.00 |
| | | | | SOP01 | \$400.00 |
| | | | | STE17 | \$23.10 |
| | | | | STR07 | \$6,979.48 |
| | | | | TAR00 | \$7,059.15 |
| | | | | TMO00 | \$264.60 |
| | | | | VIS05 | \$1,217.89 |
| | | | | WAL09 | \$30.53 |
| | | | | WET00 | \$500.00 |
| | | | | LANDB00 | \$5,226.06 |
| | | | | PEO03 | \$83,216.62 |
| | | | | COR07 | \$6,574.33 |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Vendor | Amount |
|---------|--------------|
| CRA03 | \$33,456.25 |
| MSC00 | \$1,485.80 |
| ROS00 | \$100.00 |
| TOR00 | \$500.03 |
| WRI01 | \$200.00 |
| ARM00 | \$4,213.57 |
| BEA07 | \$15,508.75 |
| CUL01 | \$19.28 |
| DOOOO | \$120.00 |
| GOL00 | \$165.00 |
| HAC00 | \$774.54 |
| HOD00 | \$183.12 |
| HOD04 | \$358.34 |
| KEW16 | \$660.48 |
| SUL00 | \$1,350.25 |
| OREILLY | \$240.00 |
| STE01 | \$30.00 |
| ECO04 | \$113,889.47 |
| GLA00 | \$30.00 |
| CIN00 | \$123.80 |
| USC00 | \$114.21 |
| SandS01 | \$70.17 |
| | <hr/> |
| | \$482,123.71 |

| Vendor | C/Y 2026 Invoices | C/Y 2026 Payments | F/Y 2027 Invoices | F/Y 2027 Payments |
|--------|-------------------|-------------------|-------------------|-------------------|
| ACC04 | (30) 142714.61 | (8) 134585.44 | (2) 2387.12 | (1) 15119.12 |
| ALL01 | (1) 95.32 | (1) 95.32 | (0) 0.00 | (0) 0.00 |
| AMA03 | (40) 6230.60 | (10) 5475.81 | (7) 669.56 | (1) 1616.57 |
| AME01 | (9) 9180.90 | (9) 9180.90 | (1) 1020.10 | (1) 1020.10 |
| ARM00 | (1) 4213.57 | (0) 0.00 | (0) 0.00 | (1) 4213.57 |
| AUT03 | (8) 733.32 | (5) 818.50 | (0) 0.00 | (1) 50.83 |
| CIN00 | (18) 1137.07 | (8) 1384.67 | (1) 61.90 | (1) 123.80 |
| CIT04 | (9) 117962.12 | (9) 115283.37 | (1) 15427.20 | (1) 15427.20 |
| CIT33 | (9) 16868.69 | (9) 16457.16 | (1) 1965.75 | (1) 1965.75 |
| COL14 | (45) 2600.00 | (8) 1790.00 | (5) 420.00 | (1) 1110.00 |
| COM06 | (4) 1266.80 | (4) 1266.80 | (0) 0.00 | (1) 316.70 |
| COR07 | (28) 71470.29 | (5) 77206.22 | (0) 0.00 | (1) 6574.33 |
| COT00 | (2) 6800.00 | (2) 12600.00 | (1) 500.00 | (1) 500.00 |
| CRA03 | (10) 115603.14 | (4) 115811.05 | (0) 0.00 | (1) 33456.25 |
| CRO07 | (1) 250.80 | (1) 250.80 | (0) 0.00 | (0) 0.00 |
| CUL01 | (3) 102.72 | (3) 147.60 | (0) 0.00 | (1) 19.28 |
| DOOOO | (6) 832.45 | (5) 3047.12 | (0) 0.00 | (1) 120.00 |
| DOU06 | (2) 374.00 | (2) 374.00 | (0) 0.00 | (0) 0.00 |
| E-Q00 | (5) 1750.00 | (4) 1400.00 | (1) 350.00 | (1) 350.00 |
| EBA00 | (4) 467.24 | (2) 467.24 | (0) 0.00 | (0) 0.00 |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Vendor | C/Y 2026 Invoices | C/Y 2026 Payments | F/Y 2027 Invoices | F/Y 2027 Payments |
|---------|-------------------|-------------------|-------------------|-------------------|
| ECO04 | (15) 451958.47 | (8) 442898.53 | (0) 0.00 | (1) 113889.47 |
| EFTPS | (23) 432611.14 | (23) 426435.97 | (4) 54170.84 | (4) 54170.84 |
| EMB01 | (1) 311.36 | (1) 311.36 | (0) 0.00 | (0) 0.00 |
| ENG00 | (58) 158903.14 | (2) 101341.96 | (0) 0.00 | (1) 57561.18 |
| FOR04 | (1) 66.30 | (1) 133.65 | (0) 0.00 | (1) 66.30 |
| FRO00 | (4) 1776.24 | (4) 1641.26 | (0) 0.00 | (1) 483.29 |
| GAL01 | (2) 451.44 | (0) 0.00 | (2) 451.44 | (1) 451.44 |
| GAL05 | (3) 22402.77 | (2) 11262.67 | (0) 0.00 | (1) 11140.10 |
| GLA00 | (1) 30.00 | (0) 0.00 | (0) 0.00 | (1) 30.00 |
| GLO07 | (1) 2546.60 | (0) 0.00 | (0) 0.00 | (1) 2546.60 |
| GOL00 | (3) 1031.56 | (3) 1289.33 | (0) 0.00 | (1) 165.00 |
| GUS02 | (13) 37600.35 | (6) 38048.84 | (1) 77.98 | (1) 77.98 |
| HAC00 | (3) 1576.64 | (2) 802.10 | (0) 0.00 | (1) 774.54 |
| HEN02 | (5) 14162.50 | (4) 14162.50 | (1) 2832.50 | (1) 2832.50 |
| JAN00 | (10) 830.41 | (4) 735.67 | (1) 94.74 | (1) 94.74 |
| JOH02 | (4) 17354.00 | (2) 4540.00 | (1) 7184.00 | (1) 12814.00 |
| JOH33 | (4) 639.39 | (3) 476.00 | (1) 163.39 | (1) 163.39 |
| KEW02 | (9) 62803.07 | (9) 62044.67 | (1) 7230.99 | (1) 7230.99 |
| KEW06 | (9) 47861.20 | (9) 48768.76 | (1) 5278.12 | (1) 5278.12 |
| KEW07 | (9) 6360.00 | (9) 6400.00 | (1) 680.00 | (1) 680.00 |
| KEW16 | (3) 974.40 | (2) 313.92 | (0) 0.00 | (1) 660.48 |
| KEY00 | (1) 1759.34 | (0) 0.00 | (0) 0.00 | (1) 1759.34 |
| LAN00 | (1) 15.00 | (0) 0.00 | (0) 0.00 | (1) 15.00 |
| LANDB00 | (4) 15955.79 | (2) 10729.73 | (1) 5226.06 | (1) 5226.06 |
| LEX00 | (2) 12971.09 | (1) 10091.99 | (0) 0.00 | (2) 12971.09 |
| MAR20 | (6) 33283.03 | (4) 33283.03 | (0) 0.00 | (0) 0.00 |
| MCK00 | (25) 5994.86 | (7) 6613.66 | (0) 0.00 | (1) 150.14 |
| MEN00 | (100) 7169.51 | (8) 10120.68 | (4) 381.86 | (1) 383.44 |
| MGT00 | (3) 20630.63 | (2) 18786.50 | (0) 0.00 | (1) 1844.13 |
| MIC00 | (2) 7641.03 | (1) 7379.39 | (0) 0.00 | (1) 40082.01 |
| MID20 | (6) 766.24 | (5) 809.16 | (2) 107.17 | (1) 107.17 |
| MIT06 | (3) 636.00 | (3) 636.00 | (0) 0.00 | (0) 0.00 |
| MOT01 | (10) 11040.00 | (7) 8832.00 | (2) 2208.00 | (1) 2208.00 |
| PEO03 | (1) 83216.62 | (0) 0.00 | (0) 0.00 | (1) 83216.62 |
| POL01 | (3) 124.07 | (2) 113.31 | (1) 54.00 | (1) 68.65 |
| RAY01 | (2) 3403.77 | (1) 2860.80 | (0) 0.00 | (1) 542.97 |
| REV00 | (1) 3300.00 | (0) 0.00 | (0) 0.00 | (1) 3300.00 |



City Of Kewanee

401 East Third Street - Kewanee IL 61443-2365

AP Invoices - Warrant List V1 (No Payroll) - where senttopayee = '0' and methodofpayment = '1' order by paymentid asc, assetaccount asc

| Vendor | C/Y 2026 Invoices | C/Y 2026 Payments | F/Y 2027 Invoices | F/Y 2027 Payments |
|---------|-------------------|-------------------|-------------------|-------------------|
| ROS00 | (1) 100.00 | (1) 100.00 | (0) 0.00 | (1) 100.00 |
| SandS01 | (10) 1790.64 | (4) 2065.86 | (0) 0.00 | (1) 70.17 |
| SOP01 | (1) 400.00 | (1) 400.00 | (0) 0.00 | (0) 0.00 |
| STA09 | (9) 18339.30 | (9) 18339.30 | (1) 2037.70 | (1) 2037.70 |
| STE01 | (1) 30.00 | (0) 0.00 | (1) 30.00 | (1) 30.00 |
| STE17 | (4) 92.40 | (4) 92.40 | (0) 0.00 | (1) 23.10 |
| STR07 | (11) 49350.96 | (4) 256205.24 | (1) 6979.48 | (1) 6979.48 |
| SUL00 | (6) 4173.88 | (5) 3266.43 | (0) 0.00 | (1) 1350.25 |
| TAR00 | (1) 7059.15 | (0) 0.00 | (1) 7059.15 | (1) 7059.15 |
| TMO00 | (6) 1359.12 | (4) 1094.52 | (1) 264.60 | (1) 264.60 |
| TOR00 | (1) 500.03 | (0) 0.00 | (0) 0.00 | (1) 500.03 |
| UNI05 | (9) 1073.00 | (9) 1070.00 | (1) 122.00 | (1) 122.00 |
| USC00 | (4) 456.87 | (4) 456.89 | (0) 0.00 | (1) 114.21 |
| VIS05 | (0) 0.00 | (38) 31911.27 | (0) 0.00 | (0) 0.00 |
| WAL09 | (25) 1493.61 | (20) 2514.66 | (0) 0.00 | (0) 0.00 |
| BEA07 | (10) 77469.62 | (5) 68502.82 | (0) 0.00 | (1) 15508.75 |
| BEE00 | (2) 13875.00 | (1) 13035.00 | (0) 0.00 | (1) 840.00 |
| BRE00 | (6) 2178.28 | (6) 1485.57 | (0) 0.00 | (1) 1390.64 |
| CAM07 | (5) 917.50 | (4) 734.00 | (1) 183.50 | (1) 183.50 |
| CAS00 | (5) 157.97 | (5) 380.82 | (0) 0.00 | (0) 0.00 |
| HOD00 | (12) 2489.72 | (4) 2766.76 | (0) 0.00 | (1) 183.12 |
| HOD04 | (1) 358.34 | (0) 0.00 | (0) 0.00 | (1) 358.34 |
| HOP02 | (2) 23000.00 | (1) 10000.00 | (0) 0.00 | (1) 13000.00 |
| IDOR | (11) 100448.63 | (11) 99394.08 | (2) 13794.28 | (2) 13794.28 |
| IMRF | (19) 181906.54 | (19) 179830.93 | (2) 21568.07 | (2) 21568.07 |
| IWO00 | (1) 7000.00 | (0) 0.00 | (0) 0.00 | (1) 7000.00 |
| MOT05 | (2) 228.23 | (2) 233.65 | (1) 48.23 | (1) 48.23 |
| MSC00 | (2) 1485.80 | (0) 0.00 | (0) 0.00 | (1) 1485.80 |
| NAC00 | (9) 46369.59 | (9) 46423.51 | (1) 5211.98 | (1) 5211.98 |
| NAP00 | (36) 1952.28 | (8) 2215.02 | (2) 38.74 | (1) 467.91 |
| OFF00 | (26) 4643.19 | (8) 6827.84 | (2) 36.78 | (1) 177.20 |
| OREILLY | (21) 1668.09 | (7) 1806.59 | (0) 0.00 | (1) 240.00 |
| PAN00 | (5) 673.00 | (6) 1351.25 | (0) 0.00 | (1) 239.95 |
| PAU01 | (2) 76.49 | (1) 9.32 | (1) 67.17 | (1) 67.17 |
| WET00 | (1) 500.00 | (1) 500.00 | (1) 500.00 | (1) 500.00 |
| WRI01 | (1) 200.00 | (1) 200.00 | (0) 0.00 | (1) 200.00 |

RESOLUTION NO. XXXX

A RESOLUTION TO AFFIRM THE MAYOR’S RECOMMENDATION FOR APPOINTMENTS TO VARIOUS COMMISSIONS AND BOARDS AND DECLARING THAT THIS RESOLUTION SHALL BE IN FULL FORCE IMMEDIATELY.

WHEREAS, The Mayor is responsible for the appointment of individuals to serve on various boards and commissions that serve the Council, and the community; and

WHEREAS, The Mayor hereby recommends the following individuals for appointment to serve on a board or commission as delineated, and for a term as indicated.

BE IT RESOLVED, BY THE CITY COUNCIL OF KEWANEE:

Section 1 The following citizens of the City of Kewanee are appointed to the following board or commission, and for the term, indicated:

| Board | Expires | City Code Sec. | Name | Address |
|--------------------------------------|----------------|---------------------------|-------------------|------------------|
| Commission on Human Relations | 4/30/2029 | Sec. 33.1101 | Jessica Fornander | 215 Poplar |
| Commission on Human Relations | 4/30/2029 | Sec. 33.1101 | Lovondi Jordan | 233 Valley Rd |
| Commission on Human Relations | 4/30/2028 | Sec. 33.1101 | Etta LaFlora | 507 E First St |
| Board of Fire & Police Commissioners | 4/30/2029 | ILCS Ch 65, 5 10-2.1-1 | Nicholas Welgat | 1004 Simpson Ave |

Section 2 This Resolution shall be in full force and effect immediately upon its passage and approval as provided by law.

Adopted by the Council of the City of Kewanee, Illinois this 11th day of May 2026.

ATTEST:

Kasey Mitchell, City Clerk

Gary Moore, Mayor

| RECORD OF THE VOTE | Yes | No | Abstain | Absent |
|-------------------------------|------------|-----------|----------------|---------------|
| Mayor Gary Moore | | | | |
| Council Member Mike Komnick | | | | |
| Council Member Adam Cernovich | | | | |
| Council Member Chris Colomer | | | | |
| Council Member Tyrone Baker | | | | |

City of Kewanee, Illinois
2025 Audit Presentation Handout

| | |
|---|-----|
| Executive Summary | 1-2 |
| Financial Summary Spreadsheet | 3 |
| SAS 114 Letter | 4-5 |
| Management Letter | 6-7 |
| Schedule of Findings and Questioned Costs | 8 |



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

306 Backbone Road East
Princeton, IL 61356

815-339-6630

April 24, 2026

To Mayor, City Council, City Manager, and Officers of the City:

First off, I'd like to thank Courtney for her help during the audit. Courtney has been thrown into a messy situation, and is doing a good job of trying to straighten everything out. While there were some significant issues with the bookkeeping during the year, we do have a plan going forward to make sure the audit goes more smoothly in future years.

As an aid in understanding what is presented in the audited financial statement report for the City, I have prepared a brief executive summary to highlight some of the major items included in the audit this year.

1. Cash and Government-Wide Statement of Activities – 2 Year Comparative Schedule
2. Management Letter for the 2025 Financial Statement Audit
3. SAS 114 Letter for the 2025 Financial Statement Audit

Audit Opinions and GATA

Our firm issued three audit opinions that are included within the audit report, and have issued one separate audit opinion that has been attached to the City's GATA submission. A single audit was not required for the year ended April 30, 2025, as the City did not expend in excess of \$750,000 in federal funds during the fiscal year.

- Independent Auditor's Report – this is a qualified or modified audit opinion – this opinion states that the financial statements present fairly the cash basis financial position and the net change in financial position in accordance with the cash basis of accounting for the year-ended April 30, 2025. This opinion is qualified because the financial statements do not include financial data for the City's legally separate fiduciary (pension trust) funds. This modification was reported the same in the prior year. **We will work with Courtney and Kasey prior to the next audit to try and clear up this qualification, and also to try and present the audit in full compliance with GASB 34, so we don't have to just report entirely on the cash basis of accounting. Most cities of your size made this change many years ago, so I'd like to see if we can get the financial statements in full compliance with government accounting standards.**
- Independent Auditor's Report on Internal Control and Compliance – the purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing. During the audit we did identify a significant deficiency related to the internal control of the accounting system of the city, which is a repeat finding from the prior year. This finding is detailed out on Page 33 of the audited financial statements. **We had a lot of difficulty reconciling the cash balances for some of the major funds during the audit. Courtney helped us get to an appropriate ending cash balance for all funds, but it was clear that reconciliations and other necessary accounting practices were not being completed in a timely manner throughout the fiscal year. We believe that the**

additional attention being paid by Courtney will help this finding go away during the audit next year. We are certainly hoping to see some improvement.

- Independent Auditor’s Report on Compliance with State of Illinois Public Act 85-1142 – This is the audit opinion indicating that we tested the transactions of the TIF district of the city and that it was in compliance with applicable state laws.
- In-Relation To Opinion – GATA – The State of Illinois developed a new grant reporting system a few years ago called “GATA”. Each year the city is required to complete an annual report detailing how state and federal grant money was spent. I have completed the submission this year, and I also issued a separate audit opinion with this submission indicating that the amounts submitted have been verified during the audit process.

Cash and Government-Wide Statement of Activities – 2 Year Comparative Schedule

Total revenues for 2025 were \$21,362,058 as compared to \$21,593,083 in 2024. While total revenues were consistent with the prior year, decreases in replacement tax and grant revenue were offset by increases in income tax, sales tax, and interest income.

Total expenses for 2025 totaled \$23,045,860 as compared to \$22,596,630 in FY 2024. The increase in expense is primarily due to increases in the operating expenses of the Sanitation, Water, and Sewer Funds. In addition, the City had significant expenses for roadwork out of the Motor Fuel Tax Fund in Fy 2025.

The cash balance for the city decreased by \$1.68 million from the prior year. Operating losses in the Motor Fuel Tax Fund, Water Fund, Sewer Fund, and Cemetery Funds were offset by increases in the NHR Sales Tax Fund, Sanitation Fund, and Other City Funds. In addition, large interfund transfers from the General Fund to other funds resulted in a large cash decrease in the General Fund of \$1.45 million.

Management Letter, SAS 114 Letter, and Schedule of Findings and Questioned Costs

Both of these letters are required communications from the auditor to the Mayor, City Council, and Officers of the City. This information is solely for the information and use of management and should not be used by any other parties. These letters include required communications from the auditor to the city officials and also provide an explanation of deficiencies identified during the audit. We did disclose a significant deficiency in internal control during the audit, so please take some time to read that in detail.

**City of Kewanee
April 30, 2025**

On a Fund Level:

| | <u>General</u> | <u>Motor Fuel Tax</u> | <u>NHR Sales Tax</u> | <u>Sanitation</u> | <u>Water</u> | <u>Sewer</u> | <u>Cemetery</u> | <u>Other</u> | <u>Total</u> |
|------------------------------|---------------------|---------------------------|--------------------------|--------------------|--------------------|--------------------|------------------|--------------------|---------------------|
| Fund Balance @ 4/30/25 | 8,100,400 | 530,529 | 1,719,518 | 306,112 | 105,690 | 2,049,145 | 1,231,635 | 3,833,527 | 17,876,556 |
| Fund Balance @4/30/24 | 9,550,016 | 1,657,845 | 148,325 | 341,196 | 594,201 | 2,305,186 | 1,228,429 | 3,735,160 | 19,560,358 |
| Increase/(Decrease) | <u>(1,449,616)</u> | <u>(1,127,316)</u> | <u>1,571,193</u> | <u>(35,084)</u> | <u>(488,511)</u> | <u>(256,041)</u> | <u>3,206</u> | <u>98,367</u> | <u>(1,683,802)</u> |
| Receipts | 10,020,325 | 615,617 | 863,123 | 1,559,249 | 2,450,893 | 2,003,991 | 139,600 | 3,709,260 | 21,362,058 |
| Disbursements | <u>(10,292,487)</u> | <u>(1,742,933)</u> | <u>(354,143)</u> | <u>(1,497,193)</u> | <u>(3,036,428)</u> | <u>(2,260,007)</u> | <u>(351,685)</u> | <u>(3,510,984)</u> | <u>(23,045,860)</u> |
| Operating Income(Loss) | <u>(272,162)</u> | <u>(1,127,316)</u> | 508,980 | 62,056 | (585,535) | (256,016) | (212,085) | 198,276 | (1,683,802) |
| Other Items | <u>(1,177,454)</u> | - | 1,062,213 | <u>(97,140)</u> | 97,024 | <u>(25)</u> | 215,291 | <u>(99,909)</u> | - |
| Net Increase(Decrease) in FB | <u>(1,449,616)</u> | <u>(1,127,316)</u> | <u>1,571,193</u> | <u>(35,084)</u> | <u>(488,511)</u> | <u>(256,041)</u> | <u>3,206</u> | <u>98,367</u> | <u>(1,683,802)</u> |

Total

Long-Term Debt: (Includes Current Portion)

| | |
|---------------------|--------------------|
| LT Debt @4/30/25 | 3,724,811 |
| LT Debt @4/30/24 | 4,930,585 |
| Increase/(Decrease) | <u>(1,205,774)</u> |

3



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

306 Backbone Road East, Ste. 2
Princeton, IL 61356

April 24, 2026

Honorable Mayor, City Council, and City Manager
City of Kewanee
Kewanee, Illinois

We have audited the financial statements of City of Kewanee for the year ended April 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 3, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Kewanee are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the current fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

During the past three audits, we have encountered significant issues with interfund activity and bank reconciliations in a number of funds of the city. Due to some past bookkeeping issues, the City staff has struggled to properly record the cash allocation of pooled accounts across the funds of the city. The staff has put in significant effort over the past year to correct this issue, but it still resulted in significant audit issues during the audit of the financial statements for the fiscal year ended April 30, 2025. We consider this to be a significant deficiency in the internal controls of the city, and have recorded an audit finding explaining this issue that is included in the audit report.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 24, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the applications of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We did issue an audit finding related to internal control that is discussed in detail in the audit report. This has been discussed with the Director of Finance, and we are confident that the City will make the necessary changes going forward to address the finding and resolve it.

Other Matters

We were engaged to report on the supplementary information as detailed in the Table of Contents, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Mayor, City Council, and City Manager and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Hopkins & Associates, CPAs



HOPKINS & ASSOCIATES
Certified Public Accountants

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April 24, 2026

City Council
City of Kewanee
Kewanee, IL

To Whom It May Concern:

In planning and performing our audit of the financial statements of the City of Kewanee as of and for the year ended April 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Kewanee' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Kewanee' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Kewanee's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiency that we identified is included on the Schedule of Findings and Questioned Costs in the audit report.

The following are recommendations, observations, and other communications that are not significant deficiencies:

Internal Control

Due to the size of the City's Office Staff, segregation of duties that is an important aspect of internal control is not at its optimum. That being said, the City is doing a good job of compensating for that shortcoming by its other checks and balances.

For internal control to be at its highest level the City should prepare the financial statements and notes for the audit; however, as is the common practice, the auditor has prepared these schedules and reports. To compensate for this, the Finance Director completed a checklist indicating her review of the financial statements and the notes for any concerns.

Bank Reconciliations and Cash Balances

During the prior three audits, we ran into significant issues with cash allocation of pooled cash accounts and interfund activity in a number of funds of the city. These bookkeeping issues are significant and have caused extra time during the audit process just to reconcile the financial statements. This is out of the scope of normal audit procedures, and should be corrected prior to the books being presented to us, especially in a City the size of yours. While we expected the issues to be resolved for the audit this year, they were not. However, thanks to Courtney's hard work, we did see significant progress in correcting the bookkeeping issues of the past. We are hopeful that the books will be clean going forward, and that we won't have these issues going forward. We have issued internal control findings with the audit report this year and the prior two years, which indicate that there are significant deficiencies in the internal controls of the city. If the issues are not resolved for the audit next year, this finding will be considered a material weakness and could result in a further qualification of the audit opinion or an adverse audit opinion. We would expect that the books will be completely cleaned up by the end of the next fiscal year. Once that happens, we can move towards updating the financial statements to comply with GASB 34.

GASB 34 and Financial Reporting Model

The City's audited financial statements are still prepared on the cash basis of accounting. Almost all cities of Kewanee's size in Illinois have updated their financial reporting model to GASB 34 requirements and report on the accrual/modified accrual basis of accounting. I have discussed the possibility of updating the financial statements to this model next year, if you retain me as your auditor. This would require some work on the city's end to get me some additional information about fixed assets and infrastructure improvements over the past 10 years or so. The rest of the changes can be made fairly easily, and should not result in much work.

This communication is intended solely for the information and use of management, the City Council, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Thank you for your business and for the cooperation of the officers and City Council. Please call us if you have any questions or concerns.

Yours truly,



Hopkins and Associates, CPAs

CITY OF KEWANEE, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending April 30, 2025

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: **2025- 001** **2. THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? 2023

3. Criteria or specific requirement

There is inadequate control over the functions of processing and recording the financial transactions of the City due to inadequate segregation of duties and limited personnel. Internal controls should be in place that provide reasonable assurance that all reconciliations are completed in a timely manner and reviewed by an individual with appropriate qualifications.

4. Condition

There is inadequate control over the functions of processing and recording the financial transactions of the City due to inadequate segregation of duties and limited personnel. Funds were not reconciled in a timely manner that resulted in many year-end adjustments to correct unidentified issues throughout the year.

5. Context

There is inadequate control over the functions of processing and recording the financial transactions of the City due to inadequate segregation of duties and limited personnel. Funds were not reconciled in a timely manner that resulted in many year-end adjustments to correct unidentified issues throughout the year.

6. Effect

Without the proper staff in place and without adequate segregation of duties, the likelihood of unauthorized or false transactions will be prevented or detected in a timely fashion is significantly diminished which may result in misstated financial statements.

7. Cause

The City has a limited number of staff to allow for adequate segregation of duties, and had turnover in the finance department during the fiscal year that caused significant hardships in preparing accurate financial statements at year-end.

8. Recommendation

Officers of the City and the City Council need to closely supervise and review the accounting information on an on-going basis throughout the year to ensure that reconciliations and bookkeeping have been completed in a timely and appropriate manner to help prevent errors and irregularities in the City's accounting and financial reporting.

9. Management's response

The City has put appropriate personnel into place to ensure that reconciliations and bookkeeping are completed in a timely and accurate manner. The Mayor and City Council should review this information to ensure that there are not errors or irregularities in the City's accounting and financial reporting throughout the year.

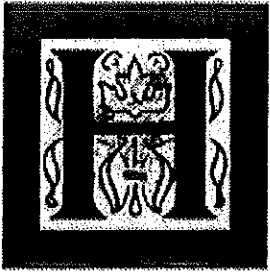
CITY OF KEWANEE, ILLINOIS

BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

YEAR ENDED APRIL 30, 2025

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor, City Council, and City Manager
City of Kewanee, Illinois
Kewanee, Illinois

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kewanee, Illinois, as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Kewanee, Illinois's basic financial statements as listed in the table of contents.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, because of the significance of the matter discussed in the Basis for Unmodified and Qualified Opinions section of our report, the financial statements do not present fairly, the cash basis financial position of the aggregate remaining fund information of the City of Kewanee, Illinois, as of April 30, 2025, or the changes in cash basis financial position for the year then ended in accordance with the City's cash basis of accounting.

Unmodified Opinions on Governmental Activities, Business-Type Activities and each Major Fund

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kewanee, Illinois, as of April 30, 2025, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Kewanee, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the City's legally separate fiduciary (pension trust) funds. Accounting principles applicable to the City's cash basis of accounting require the financial data for those fiduciary funds to be reported with the financial data of the City's primary government, thus increasing the aggregate remaining fund information's assets, net cash position, revenues and expenses. The amount by which this departure would affect the assets, net cash position, revenues and expenses of the aggregate remaining fund information has not been determined.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Kewanee, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Kewanee, Illinois's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

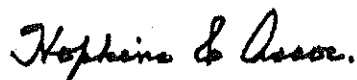
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Kewanee, Illinois' basic financial statements. The combining schedules of cash transactions and the Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis – Tax Increment Financing District Funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining schedules of cash and the Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis – Tax Increment Financing District Funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. schedules of cash transaction - budget to actual, which are the responsibility of management, is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

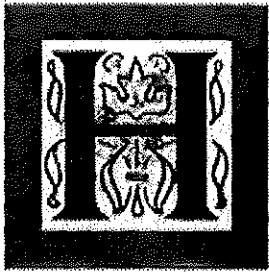
We have also issued our report dated April 24, 2026, on the City of Kewanee's compliance with State of Illinois Public Act 85-1142, see page 32. The purpose of that report is to describe the scope of our testing on compliance with Subsection (q) of Illinois Compiled Statutes 65 of (ILCS) 5/11-74.4-3 of the Illinois' Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142).

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2026 on our consideration of the City of Kewanee, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Kewanee, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Kewanee, Illinois' internal control over financial reporting and compliance.



Granville, Illinois
April 24, 2026



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Mayor, City Council, and City Manager
City of Kewanee, Illinois
Kewanee, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Kewanee, Illinois as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 24, 2026. Our opinion was modified because the financial statements did not include financial data for the City's legally separate fiduciary (pension trust) funds. Other than this modification, the financial statements were found to be fairly stated on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal

control that we consider to be material weaknesses. We identified a deficiency in internal control, schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Kewanee, Illinois Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Kewanee, Illinois' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hopkins & Assoc.

Granville, Illinois
April 24, 2026

CITY OF KEWANEE, ILLINOIS
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2025

| Functions/Programs | Program Receipts | | | | Net Receipts (Disbursements) and Changes in Cash Basis Net Position | | |
|--|----------------------|----------------------|------------------------------|----------------------------------|---|--------------------------|------------------------|
| | Disbursements | Charges for Services | Operating Grants and Refunds | Capital Grants and Contributions | Primary Government | | |
| | | | | | Governmental Activities | Business-Type Activities | Total |
| Governmental Activities: | | | | | | | |
| General Government | \$ 1,520,693 | \$ 214,013 | \$ - | \$ - | \$ (1,306,680) | | \$ (1,306,680) |
| Public Safety | 9,170,548 | 1,548,996 | 10,316 | 195,858 | (7,415,378) | | (7,415,378) |
| Public Works and Transportation | 3,177,958 | 107,686 | 166,760 | - | (2,903,512) | | (2,903,512) |
| Culture and Recreation | 370,942 | 12,714 | - | - | (358,228) | | (358,228) |
| Development | 492,191 | - | - | - | (492,191) | | (492,191) |
| Debt Service: | | | | | | | |
| Principal Retirement | 759,348 | - | - | - | (759,348) | | (759,348) |
| Interest | 144,354 | - | - | - | (144,354) | | (144,354) |
| Total Governmental Activities | \$ 15,636,034 | \$ 1,883,409 | \$ 177,076 | \$ 195,858 | \$ (13,379,691) | | \$ (13,379,691) |
| Business-Type Activities: | | | | | | | |
| Sanitation | \$ 1,497,193 | \$ 1,553,801 | \$ - | \$ - | \$ 56,608 | \$ 56,608 | \$ 56,608 |
| Water | 3,036,428 | 2,384,814 | - | - | (651,614) | (651,614) | (651,614) |
| Sewer | 2,260,007 | 1,952,053 | - | - | (307,954) | (307,954) | (307,954) |
| Cemetery | 351,685 | 60,440 | - | - | (291,245) | (291,245) | (291,245) |
| Central Maint. & Health Insurance | 264,513 | 276,173 | - | - | 11,660 | 11,660 | 11,660 |
| Total Business-Type Activities | \$ 7,409,826 | \$ 6,227,281 | \$ - | \$ - | \$ (1,182,545) | \$ (1,182,545) | \$ (1,182,545) |
| Total Primary Government | \$ 23,045,860 | \$ 8,110,690 | \$ 177,076 | \$ 195,858 | \$ (13,379,691) | \$ (1,182,545) | \$ (14,562,236) |
| General Receipts and Other Financing Sources (Uses) | | | | | | | |
| Property Taxes | | | | | \$ 3,569,444 | \$ - | \$ 3,569,444 |
| Sales, Use, Utility, Hotel, Gaming, Telecom, and NHR Sales Tax | | | | | 4,992,023 | - | 4,992,023 |
| State Income Tax | | | | | 2,174,120 | - | 2,174,120 |
| Motor Fuel Tax | | | | | 566,820 | - | 566,820 |
| Replacement Tax | | | | | 497,793 | - | 497,793 |
| Interest Income | | | | | 649,020 | 58,073 | 707,093 |
| Miscellaneous | | | | | 226,589 | 144,552 | 371,141 |
| Total General Receipts | | | | | \$ 12,675,809 | \$ 202,625 | \$ 12,878,434 |
| Change in Cash Basis Net Position from Operations | | | | | \$ (703,882) | \$ (979,920) | \$ (1,683,802) |
| Transfer In | | | | | 1,455,435 | 346,607 | 1,802,042 |
| Transfer (Out) | | | | | (1,670,571) | (131,471) | (1,802,042) |
| Change in Cash Basis Net Position | | | | | \$ (919,018) | \$ (764,784) | \$ (1,683,802) |
| Prior Period Adjustment | | | | | 302,706 | - | 302,706 |
| Cash Basis Net Position - Beginning | | | | | 14,743,554 | 4,514,098 | 19,257,652 |
| Cash Basis Net Position - Ending | | | | | \$ 14,127,242 | \$ 3,749,314 | \$ 17,876,556 |
| Assets | | | | | | | |
| Cash and Cash Equivalents | | | | | \$ 14,127,115 | \$ 3,749,441 | \$ 17,876,556 |
| Interfund Activity | | | | | 127 | (127) | - |
| Total Assets | | | | | \$ 14,127,242 | \$ 3,749,314 | \$ 17,876,556 |
| Net Position | | | | | | | |
| Restricted - Expendable | | | | | 4,283,364 | 1,254,035 | 5,537,399 |
| Unrestricted | | | | | 9,843,878 | 2,495,279 | 12,339,157 |
| Total Cash Basis Net Position | | | | | \$ 14,127,242 | \$ 3,749,314 | \$ 17,876,556 |

See accompanying notes to basic financial statements.

CITY OF KEWANEE, ILLINOIS
STATEMENT OF CASH TRANSACTIONS
GOVERNMENTAL FUND TYPES
AS OF AND FOR THE YEAR ENDED APRIL 30, 2025

| | <u>Special Revenue</u> | | <u>Capital Projects</u> | | <u>Total</u> <u>Governmental</u> <u>Fund Types</u> |
|---|-------------------------------|--|--|--|--|
| | <u>General</u> <u>Fund</u> | <u>Motor Fuel</u> <u>Tax</u> <u>Fund</u> | <u>NHR Sales Tax</u> <u>Infrastructure</u> <u>Improvement</u> <u>Fund</u> | <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u> | |
| RECEIPTS | | | | | |
| Taxes | \$ 793,454 | \$ - | \$ - | \$ 3,218,142 | \$ 4,011,596 |
| Licenses and Permits | 250,306 | - | - | - | 250,306 |
| Intergovernmental Receipts | 6,771,290 | 566,820 | 855,170 | - | 8,193,280 |
| Charges for Services | 1,412,099 | - | - | 81,369 | 1,493,468 |
| Interest Income | 488,780 | 48,797 | 7,953 | 103,490 | 649,020 |
| Fines and Forfeits | 107,893 | - | - | - | 107,893 |
| Other Receipts | 196,503 | - | - | 30,086 | 226,589 |
| Total Receipts | \$ 10,020,325 | \$ 615,617 | \$ 863,123 | \$ 3,433,087 | \$ 14,932,152 |
| DISBURSEMENTS | | | | | |
| General Government | \$ 844,844 | \$ - | \$ - | \$ 675,849 | \$ 1,520,693 |
| Public Safety | 7,370,996 | - | - | 1,799,552 | 9,170,548 |
| Public Works and Transportation | 1,270,396 | 1,742,933 | 15,493 | 149,136 | 3,177,958 |
| Culture and Recreation | 370,942 | - | - | - | 370,942 |
| Development | 295,974 | - | - | 196,217 | 492,191 |
| Debt Service: | | | | | |
| Principal Retirement | 130,909 | - | 310,000 | 318,439 | 759,348 |
| Interest and Fiscal Charges | 8,426 | - | 28,650 | 107,278 | 144,354 |
| Total Disbursements | \$ 10,292,487 | \$ 1,742,933 | \$ 354,143 | \$ 3,246,471 | \$ 15,636,034 |
| Excess (Deficiency) of Receipts over Disbursements | \$ (272,162) | \$ (1,127,316) | \$ 508,980 | \$ 186,616 | \$ (703,882) |
| Reimbursement - Interfund Receivables | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer In | 391,876 | - | 1,062,213 | 1,346 | 1,455,435 |
| Transfer (Out) | (1,569,330) | - | - | (101,241) | (1,670,571) |
| Net Change in Cash Basis Fund Balances | \$ (1,449,616) | \$ (1,127,316) | \$ 1,571,193 | \$ 86,721 | \$ (919,018) |
| Prior Period Adjustment | 302,706 | - | - | - | 302,706 |
| Cash Basis Fund Balances - Beginning | 9,247,310 | 1,657,845 | 148,325 | 3,690,074 | 14,743,554 |
| Cash Basis Fund Balances - Ending | \$ 8,100,400 | \$ 530,529 | \$ 1,719,518 | \$ 3,776,795 | \$ 14,127,242 |
| Cash Basis Fund Balances | | | | | |
| Restricted | \$ - | \$ 530,529 | \$ - | \$ 3,752,835 | \$ 4,283,364 |
| Assigned | - | - | 1,719,518 | 23,960 | 1,743,478 |
| Unassigned | 8,100,400 | - | - | - | 8,100,400 |
| Total Cash Basis Fund Balances | \$ 8,100,400 | \$ 530,529 | \$ 1,719,518 | \$ 3,776,795 | \$ 14,127,242 |

See accompanying notes to basic financial statements.

CITY OF KEWANEE, ILLINOIS
STATEMENT OF CASH TRANSACTIONS
PROPRIETARY FUND TYPES
AS OF AND FOR THE YEAR ENDED APRIL 30, 2025

| | <u>Enterprise</u> | | | | <u>Nonmajor Enterprise Fund</u> | <u>Total Enterprise Funds</u> | <u>Internal Service Funds</u> | <u>Total Proprietary Fund Types</u> |
|---|----------------------------|-----------------------|-----------------------|--------------------------|---|---------------------------------------|---------------------------------------|---|
| | <u>Sanitation Fund</u> | <u>Water Fund</u> | <u>Sewer Fund</u> | <u>Cemetery Fund</u> | | | | |
| RECEIPTS | | | | | | | | |
| Licenses and Permits | \$ - | \$ 967 | \$ - | \$ - | \$ - | \$ 967 | \$ - | \$ 967 |
| Charges for Services | 1,536,009 | 2,338,354 | 1,921,487 | 60,440 | - | 5,856,290 | 276,173 | 6,132,463 |
| Interest Income | - | 4 | 40,172 | 17,897 | - | 58,073 | - | 58,073 |
| Fines and Forfeits | 17,792 | 45,493 | 30,566 | - | - | 93,851 | - | 93,851 |
| Other Receipts | 5,448 | 66,075 | 11,766 | 61,263 | - | 144,552 | - | 144,552 |
| Total Receipts | <u>\$1,559,249</u> | <u>\$2,450,893</u> | <u>\$2,003,991</u> | <u>\$ 139,600</u> | <u>\$ -</u> | <u>\$ 6,153,733</u> | <u>\$ 276,173</u> | <u>\$6,429,906</u> |
| DISBURSEMENTS | | | | | | | | |
| Personnel | \$ 331,729 | \$1,036,365 | \$ 504,835 | \$ 217,256 | \$ - | \$ 2,090,185 | \$ 166,208 | \$2,256,393 |
| Contractual | 1,143,169 | 1,141,076 | 1,228,226 | 59,382 | - | 3,571,853 | 78,885 | 3,650,738 |
| Commodities | 21,275 | 255,851 | 75,688 | 37,021 | - | 389,835 | 14,322 | 404,157 |
| Debt Service | - | 271,752 | 214,552 | 32,338 | - | 518,642 | - | 518,642 |
| Capital Expenditures | 858 | 317,898 | 206,167 | 5,432 | - | 530,355 | 4,775 | 535,130 |
| Other Disbursements | 162 | 13,486 | 30,539 | 256 | - | 44,443 | 323 | 44,766 |
| Total Disbursements | <u>\$1,497,193</u> | <u>\$3,036,428</u> | <u>\$2,260,007</u> | <u>\$ 351,685</u> | <u>\$ -</u> | <u>\$ 7,145,313</u> | <u>\$ 264,513</u> | <u>\$7,409,826</u> |
| Excess (Deficiency) of Receipts over Disbursements | <u>\$ 62,056</u> | <u>\$ (585,535)</u> | <u>\$ (256,016)</u> | <u>\$ (212,085)</u> | <u>\$ -</u> | <u>\$ (991,580)</u> | <u>\$ 11,660</u> | <u>\$ (979,920)</u> |
| Transfer In | \$ - | \$ 97,096 | \$ - | \$ 249,511 | \$ - | \$ 346,607 | \$ - | \$ 346,607 |
| Transfer (Out) | (97,140) | (72) | (25) | (34,220) | - | (131,457) | (14) | (131,471) |
| Net Change in Cash Basis Net Position | \$ (35,084) | \$ (488,511) | \$ (256,041) | \$ 3,206 | \$ - | \$ (776,430) | \$ 11,646 | \$ (764,784) |
| Cash Basis Net Position - Beginning | 341,196 | 594,201 | 2,305,186 | 1,228,429 | 25,606 | 4,494,618 | 19,480 | 4,514,098 |
| Cash Basis Net Position - Ending | <u>\$ 306,112</u> | <u>\$ 105,690</u> | <u>\$2,049,145</u> | <u>\$1,231,635</u> | <u>\$ 25,606</u> | <u>\$ 3,718,188</u> | <u>\$ 31,126</u> | <u>\$3,749,314</u> |
| Cash Basis Net Position | | | | | | | | |
| Restricted | \$ - | \$ - | \$ - | \$1,228,429 | \$ 25,606 | \$ 1,254,035 | \$ - | \$1,254,035 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | 306,112 | 105,690 | 2,049,145 | 3,206 | - | 2,464,153 | 31,126 | 2,495,279 |
| Total Cash Basis Net Position | <u>\$ 306,112</u> | <u>\$ 105,690</u> | <u>\$2,049,145</u> | <u>\$1,231,635</u> | <u>\$ 25,606</u> | <u>\$ 3,718,188</u> | <u>\$ 31,126</u> | <u>\$3,749,314</u> |

See accompanying notes to basic financial statements.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

City of Kewanee, Illinois (the City) was originally incorporated in 1855 and reincorporated as a city under general law in 1872. The City is a nonhome rule unit of local government and operates under a council-manager form of government. The City provides numerous services to citizens including law enforcement, fire protection, water and sewer utility services, sanitation, recycling, and landscape waste service.

Reporting Entity

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions, and authorities in accordance with the cash basis of accounting. The City has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the City.

Blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with data of the primary government. The Cemetery Board of Managers is a governing board appointed by the Mayor and City Council. The Cemetery Board is authorized and empowered to receive and hold assets in perpetual trust. The income shall be applied to the upkeep of the City cemeteries. This activity is reported within the Cemetery Fund (enterprise fund) of the City.

Government-Wide and Fund Financial Statements

The government-wide financial statement reports information on all of the activities of the City. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as a separate column in the fund financial statements.

Measurement Focus, Basis of Accounting, and Basis of Presentation

The City maintains its financial statements on the cash basis of accounting. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Revenues are recognized when they are received rather than earned, and expenses when paid rather than incurred. Capital assets are expensed as purchased. Accordingly, the financial statements do not present the financial position and results of operations of the funds in accordance with accounting principles generally accepted in the United States of America.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the City's policy is to first apply the disbursement toward restricted fund balance and then to less restrictive classifications – committed, assigned and then unassigned fund balances.

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City has classified the state and federal grants as being restricted because their use is restricted by granting agencies. The City has also considered various taxes as being restricted because their use is restricted by state laws and regulations.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City's management through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Motor Fuel Tax Fund (special revenue fund) accounts for the receipt and spending of motor fuel tax fund money and other related items.

The NHR Sales Tax Infrastructure Improvement Fund (capital projects fund) accounts for the additional ½% of sales tax implemented effective January 1, 2010 to be used for property tax relief or infrastructure improvements.

Proprietary funds distinguish between operating revenues and expenses from nonoperating items. Operating revenues, such as utility user charges, services and permits, and other charges result from exchange transactions associated with the principal activity of the City. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as interest income, result from nonexchange transactions or ancillary activities. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and capital expenditures. All other expenses not meeting this definition, such as interest expense, are reported as nonoperating expenses.

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The City reports the following major enterprise funds:

The Sanitation Fund accounts for sanitation services provided to residents of the City.

The Water Fund accounts for water services provided to residents of the City.

The Sewer Fund accounts for sewer services provided to residents of the City.

The Cemetery Fund accounts for cemetery plot and maintenance services provided to residents of the City.

Internal service funds are used to account for health insurance coverage and maintenance services provided to other departments based on actual cost.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets

The state of Illinois requires municipalities of less than 500,000 inhabitants to pass an ordinance within the first quarter of each fiscal year to appropriate sums of money deemed necessary to defray all necessary expenses and liabilities of the municipality. This ordinance, setting forth the appropriations budget, is adopted on the cash basis of accounting for all funds.

Statutory compliance with the appropriations budget is at the total expenditure level. State law provides authority for the City Council, by a two-thirds vote of all members of the body, to make transfers within any department of the City; however, any revisions that alter total appropriations are prohibited. All annual appropriations lapse at fiscal year-end.

An annual operating budget is also adopted, by resolution of the City Council, on the cash basis of accounting for all funds from the sum appropriated. The budget includes amounts of funds and categories of receipts and expenditures.

The City amends the budget through City Council action upon review of receipts and expenditures at mid-year and recommendation by the City Manager. The budget was not amended during fiscal year 2025.

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts of assets and fund equities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

Minimum Fund Balance Requirements

Effective June 14, 2010, the City established minimum fund balance levels for the General, Water, and Sewer Funds. The minimum fund balance for the General Fund is 30% of the audited expenditures for the General Fund, plus 10% of the audited expenditures for the Water Fund, plus 10% of the audited expenditures for the Sewer Fund, as averaged over the prior three fiscal years. The minimum fund balance for the Water Fund is 25% of audited expenditures. The minimum fund balance for the Sewer Fund is 25% of audit expenditures. As of April 30, 2025, the City met the minimum fund balance requirements for the General and Sewer funds. The Water Fund fell short due to timing of interfund activity.

Program Revenues

Program revenues for the City are primarily charges for services. These charges are primarily service charges such as sanitation fees, water usage fees, sewer usage fees, and fees related to the cemetery.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Statutory Budget Compliance

As explained in Note 1, the City adopts an annual appropriations budget, which is the legally binding budget. The City also adopts an operating budget by fund. The budgets are approved by the City Council and controlled by the City Manager.

Statutory compliance is demonstrated as follows:

| | |
|--------------------------------------|----------------------|
| Total Annual Appropriation | <u>\$ 32,754,084</u> |
| Total Operating Budget | <u>\$ 32,754,084</u> |
| Total Expenditures - Budgetary Basis | <u>\$ 23,045,860</u> |

NOTE 3 DEPOSITS AND INVESTMENTS

Deposits

As of April 30, 2025, the carrying amount of the City's deposits was \$17,876,556 and the bank balance was \$18,109,428 as shown in the following schedule:

| | |
|-----------------------------|---|
| Carrying Amount of Deposits | <u>Total Deposits</u> <u>\$ 17,876,556</u> |
| Bank Balance | <u>\$ 18,109,428</u> |

The City considers all cash accounts and all certificates of deposit, regardless of their maturity date, to be cash and cash equivalents.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

Information regarding the City's bank balances is as follows:

| | |
|--|----------------------------|
| | <u>Total Bank Balances</u> |
| Amount Covered by FDIC or Through State Pooled Collateral Collateralized with Securities Held by the Pledging Institution's Trust Department Agent | \$ 13,237,965 |
| Uncollateralized | 2,204,714 |
| | <u>2,666,749</u> |
| Total Bank Balance | <u>\$ 18,109,428</u> |

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 4 REVOLVING LOAN FUND

The City maintains a revolving loan fund for economic development purposes. The program was initially funded by the state of Illinois. As of April 30, 2025, total outstanding loans were approximately \$781,000. During the fiscal year, the City did not issue any new loans and collected principal payments of \$29,327.

NOTE 5 BONDS AND LOANS PAYABLE

Revenue Bonds – The City issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service. There were five revenue bonds outstanding at April 30, 2025.

The East and 11th Street TIF bonds were issued in 2004 at \$420,000 at a fixed interest rate of 4.00%. These bonds were refinanced in 2009 at \$302,779, requiring semi-annual payments of varying amounts, and bear a fixed interest rate of 2.00%. During the refinancing, \$83,721 of principal was reduced. The General Obligation NHRST bonds were issued in 2012 at \$3,755,000 and were for various municipal facilities and infrastructural improvements. These bonds require semi-annual payments of varying amounts and bear a variable interest rate of 2.00% to a high of 4.00%. The two bonds for the Mill Creek Station TIF were issued together in 2003 and include an \$800,000 tax-exempt portion and a \$175,000 taxable portion. They were both refinanced in 2012 at \$613,000 and \$122,000, respectively, and require semi-annual payments of varying amounts. They both bear a fixed interest rate of 1.75%.

During the year ended April 30, 2013, the City issued revenue bonds in order to consolidate and refinance three loans originally issued by the IEPA Water Revolving Fund for the acquisition, construction, and installation of waterworks and sewerage facilities, improvements and costs. Total bonds issued were \$5,935,000. The bonds were paid in full during the fiscal year ended April 30, 2025. The bonds require annual payments of principal ranging from \$470,000 to \$680,000 and semi-annual payments of interest at rates ranging from 2.00% to 2.70%.

During the year ended April 30, 2016, the City issued revenue bonds for the purpose of financing the acquisition, construction, installation, and rehabilitation of City infrastructure, including, but not limited to, various water and sewer system facilities and paying for costs related thereto. Total bonds issued were \$3,640,000 of which the City had a balance outstanding of \$2,120,000 at April 30, 2025. The bonds require annual payments of principal ranging from \$60,000 to \$270,000 and semi-annual payments of interest at rates ranging from 2.00% to 4.00%. These bonds were issued at a premium of \$76,479 which will be amortized over the life of the bond, 17 years. The balance of the premium at April 30, 2025 was \$35,988.

Illinois Environmental Protection Agency Water Revolving Fund – A direct borrowing loan was obtained during fiscal year 2012 for various water main replacement projects. Total project costs were \$468,236, of which \$128,997 was forgiven, and the City had a balance outstanding of \$124,549 at April 30, 2025. The loan requires semi-annual payments of \$10,005 and bears interest at a fixed rate of 1.25% which are to be paid using net revenues of the Water fund.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 5 BONDS AND LOANS PAYABLE (CONTINUED)

A direct borrowing loan was obtained during fiscal year 2013 for the acquisition, construction, installation, improvement, and extension of waterworks and sewerage facilities. Total project costs were \$807,003, of which \$225,000 was forgiven, and the City had a balance outstanding of \$285,706 at April 30, 2025. The loan requires semi-annual payments of \$18,595 and bears interest at a fixed rate of 2.295%, which are to be paid using net revenues of the Water fund.

Firetruck Loan – A direct borrowing loan was obtained during fiscal year 2016 for the purchase of a new fire truck. The balance of the loan was \$192,320 at April 30, 2025. The loan requires annual principal payments of \$17,500 and bears interest at a fixed rate of 2.21%. The City's outstanding loan from direct borrowing related to the purchase of a fire truck of \$244,820 contains a provision that in the event of default, outstanding amounts become immediately due if the City is unable to make payment. The loan is collateralized by the City's general funds, state revenue intercept, and the bondholder holds possession of the title.

General Obligation Bonds-During the year ended April 30, 2022, the City issued general obligation bonds for the current refunding the General Obligation NHRST Bonds 2012. Total bonds issued were \$1,555,000, \$645,000 of which was outstanding at April 30, 2025. The bonds require annual payments of principal ranging from \$300,000 to \$325,000 and semi-annual payments of interest at 3.00%. The refunding was undertaken to reduce total debt service payments in the amount of \$61,342 and resulted in an economic gain of \$56,116.

Equipment Loans – During the year ended April 30, 2023, the City financed the purchase of street equipment with a \$121,665 loan from the State Bank of Toulon. The balance of the loan was \$71,040 at April 30, 2025. The loan requires monthly payments of \$1,895 and has a fixed interest rate of 3.85%. The loan will mature in August of 2028.

During the year ended April 30, 2023, the City financed the purchase of police vehicles with a \$183,654 loan from Union Federal Savings & Loan Association. The balance of the loan was \$47,240 at April 30, 2025. The loan requires monthly payments of \$3,978 and has a fixed interest rate of 1.95%. The loan will mature in May of 2026.

During the year ended April 30, 2023, the City financed the purchase of air packs for the fire department with a \$182,793 loan from People's National Bank of Kewanee. The loan was paid in full as of April 30, 2025.

During the year ended April 30, 2025, the City financed the purchase of lawnmowers with a \$59,074 loan from The State Bank of Toulon. The balance of the loan was \$48,571 at April 30, 2025. The loan requires monthly payments of \$1,333 and has a fixed interest rate of 4.05%. The loan will mature in July of 2028.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 5 BONDS AND LOANS PAYABLE (CONTINUED)

The City expenses its bonds payments when the cash is disbursed rather than carrying the principal amount on the statement of net position and applying the principal payment to that balance, which is the treatment required under accounting principles generally accepted in the United States of America.

A summary of the debt activity during the fiscal year ended April 30, 2025 is as follows:

| Bonds: | Balance | | Issued | Retired | Balance | |
|--|-----------------------|------------------|---------------------|---------------------|-----------------------|--|
| | April 30, 2024 | | | | April 30, 2025 | |
| Mill Creek TIF Bonds - 2012 Tax Exempt | \$ 154,502 | \$ - | \$ 43,000 | \$ 111,502 | | |
| Mill Creek TIF Bonds - 2012 Taxable | 30,993 | - | 8,500 | 22,493 | | |
| East and 11th St. TIF bonds 2009 | 77,434 | - | 21,044 | 56,390 | | |
| G.O. Water/Sewer Refunding Bonds 2015 | 475,000 | - | 475,000 | - | | |
| G.O. Alt Bonds - 2015 | 2,320,000 | - | 200,000 | 2,120,000 | | |
| G.O. Bonds - Series 2022 | 955,000 | - | 310,000 | 645,000 | | |
| Direct Borrowing Loans: | | | | | | |
| IL EPA - Water Rev Fund - L17422800 | 142,831 | - | 18,282 | 124,549 | | |
| IL EPA - Water Rev Fund - L17481700 | 315,819 | - | 30,113 | 285,706 | | |
| Firetruck Loan - IL Finance Authority | 209,820 | - | 17,500 | 192,320 | | |
| Street Equip Loan - St Bank of Toulon | 90,637 | - | 19,597 | 71,040 | | |
| Air Pack Loan - People's Bank | 61,159 | - | 61,159 | - | | |
| Police Vehicle Loan - Union Savings | 97,390 | - | 50,150 | 47,240 | | |
| Lawnmowers - St. Bank of Toulon | - | 59,074 | 10,503 | 48,571 | | |
| Total Outstanding Debt | \$ 4,930,585 | \$ 59,074 | \$ 1,264,848 | \$ 3,724,811 | | |

| Year Ending | Bonds | | Direct Borrowing Loans | |
|--------------------|--------------------|-------------------|-------------------------------|------------------|
| | Principal | Interest | Principal | Interest |
| 2026 | \$ 602,536 | \$ 106,229 | \$ 144,714 | \$ 16,818 |
| 2027 | 644,398 | 86,399 | 107,756 | 13,524 |
| 2028 | 238,451 | 4,635 | 106,195 | 10,720 |
| 2029 | 235,000 | 4,700 | 81,199 | 8,173 |
| 2030 | 200,000 | 4,000 | 70,710 | 6,697 |
| 2031-2035 | 1,035,000 | 20,165 | 241,352 | 13,882 |
| 2036-2040 | - | - | 17,500 | 387 |
| Total | \$2,955,385 | \$ 226,128 | \$ 769,426 | \$ 70,201 |

The City's debt limit is 8.625% of the Total City Equalized Value or approximately \$9,227,461 as of April 30, 2025. Of the total debt listed above, approximately \$769,426 is applicable to the debt limit statute. The remaining debt capacity is approximately \$8,458,035.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 6 COMPENSATED ABSENCES

City employees are paid for vacation and compensated time by prescribed formulas based on employment contracts. The liability for compensated absences as of April 30, 2025 was approximately \$2,653,758.

NOTE 7 PENSION AND RETIREMENT BENEFITS

Illinois Municipal Retirement Fund

Plan Description. The City's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The City plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the state of Illinois. IMRF issues a publicly available financial report that includes financial statements and other information. That report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, the City regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City annual required contribution rate for calendar years 2024, 2023 and 2022 was 15.77%, 15.19% and 10.52%, respectively. The City also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Contributions Made. For the year ended April 30, 2025, the City contributed \$365,555. Contributions for years ended April 30, 2024 and 2023 were \$356,732 and \$269,435, respectively.

The required contribution for 2024 was determined as part of the December 31, 2019 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2019, included (a) 7.25% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 2.75% per year, attributable to inflation, (c) additional projected salary increases ranging from 2.85% to 13.75% per year depending on age and service, attributable to seniority/merit, and (d) benefit increases of 3% annually.

Deferred Compensation Plan

The City offers its employees a deferred compensation plan as allowed by Internal Revenue Code Section 457. The plan allows City employees to defer a portion of their current salary until future years. The employee becomes eligible to withdraw funds upon termination, retirement, death, or unforeseeable emergency, and each employee's account will be immediately 100% vested.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 7 PENSION AND RETIREMENT BENEFITS (CONTINUED)

The plan, all amounts deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights, are held in trust for the exclusive benefit of participants and their beneficiaries.

The City is responsible for due care in managing the investments and the participant or beneficiary assumes the risk of loss from decreases in the value of plan assets. As of April 30, 2025, plan assets consisted of stocks, bonds, mutual funds, and a life insurance policy.

NOTE 8 PUBLIC ENTITY RISK POOL

The City is a member of the Municipal (Self) Insurance Cooperative Agency (MICA). MICA is a cooperative agency voluntarily established by contracting Illinois Municipalities and other Illinois units of government pursuant to Article VII, Section 10, of the 1970 Constitution of the state of Illinois and 5 ILCS 220/6 of the Illinois Compiled Statutes for the purpose of seeking the prevention or lessening of casualty losses to member governmental properties and injuries to persons or property. As of April 30, 2025, MICA consisted of 20 Illinois governmental entities, including City of Kewanee, Illinois.

MICA provides coverage to its members with the following limits: \$500 million on property claims, \$13 million on general liability claims, and \$1 million on cyber liability. MICA provides coverage on workers' compensation claims on amounts in excess of \$800,000. MICA purchases commercial insurance for coverage in excess of the self-insured reserve (SIR) limits. Settled claims have not exceeded this coverage in any of the past three fiscal years.

Claim payments in excess of the per-occurrence retention limit and corridor deductible, if applicable, or total loss aggregates are recovered from reinsurers.

NOTE 9 HEALTH BENEFITS

The City has established a Health Insurance Fund for insuring benefits provided to City employees and covered dependents. This is included in the Internal Service Fund types. Health benefits are self-insured up to an annual amount of \$65,000 per individual covered, and for the City as a whole, and an unlimited aggregate annual amount. Coverage from a private insurance company is maintained for losses in excess of these amounts. All claims handling procedures are performed by an independent claims administrator.

NOTE 10 STATE UNEMPLOYMENT TAX

The City is on the reimbursement method for state of Illinois unemployment taxes. Claims for unemployment are paid by the State as incurred and reimbursed by the City. Claims paid for the year ending April 30, 2025 totaled \$4,754.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 11 PROPERTY TAXES

Property taxes are levied as of January 1 on property values assessed as of the same date. The tax levy is divided into two billings: the first billing is an estimate of the current year's levy based on the prior year's taxes; the second billing reflects adjustments to the current year's actual levy. The first billing is mailed in May of each year and consists of two installments due by June and September, with penalties and interest charged on late payments. Property taxes received during the year ended April 30, 2025 were for the 2023 assessment paid in 2024.

NOTE 12 CONDUIT DEBT

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The City, the State, and any political subdivisions thereof are not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of April 30, 2025, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$170,000.

NOTE 13 COMMITMENTS

The City has extended an agreement with Bock Inc. to operate its Wastewater Treatment Plant, excess flow lagoon and pumping station, and all lift stations. The agreement requires monthly payments and expires April 30, 2025. Total expense for the year ending April 30, 2025 was \$580,354.

In addition, the City has extended an agreement with the same company to operate its Reverse Osmosis Water Plants. The agreement requires monthly payments and expires April 30, 2025. Total expense for the year ending April 30, 2025 was \$313,486.

The City also has an agreement with Ecology Solutions (LRS) for garbage collection and recycling services. The annual contract began in October of 2024 and requires monthly payments that are based on tonnage hauled at a specified rate identified in the contract. Total expense for the year ending April 30, 2025 was \$952,436.

The City has TIF agreements in place for Kewanee School District and Wethersfield School District. Both agreements require annual payments of \$12,000 and expire on April 30, 2025.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 13 COMMITMENTS (CONTINUED)

The City has a contract for information technology services with Access Systems. The agreement requires monthly payments and expires on December 10, 2025.

The City has extended an agreement with Henry County Humane Society to operate its animal control facility. The agreement requires monthly payments and expires April 30, 2026. Total expense for the year ending April 30, 2025 was \$33,000.

NOTE 14 RELATED PARTIES

The Cemetery Board of Managers Fund is a component unit of the City. A Cemetery board member is the president of People’s National Bank. As of year-end, the City had approximately \$816,635 of deposits with this institution.

NOTE 15 INTERFUND ACTIVITY

The following table summarizes the net interfund transfers for the year ended April 30, 2025:

| | <u>Transfers To</u> | <u>Transfers From</u> |
|--------------------------|---------------------|-----------------------|
| General Fund | \$ 391,876 | \$1,569,330 |
| Other Governmental Funds | 1,063,559 | 101,255 |
| Water Fund | 97,096 | 72 |
| Sewer Fund | - | 25 |
| Sanitation Fund | - | 97,140 |
| Cemetery Fund | 249,511 | 34,220 |
| Total | <u>\$ 1,802,042</u> | <u>\$ 1,802,042</u> |

Transfers generally move resources from the fund statutorily required to collect the resources to the fund statutorily required to disburse the resources. Transfers are also made between various funds to make debt service payments or to help finance large capital project.

The City’s general fund also had amounts due from other funds in the following amounts as of April 30, 2025: Water Fund - \$43, Sewer Fund - \$8, Sanitation Fund - \$11, Central Maintenance Fund - \$65, and TIF Fund - \$12,000.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 16 PENSION TRUST FUNDS

Fire and Police personnel are covered by the City of Kewanee Firefighters' Pension Fund and Police Pension Fund, which are defined benefit single-employer pension plans. Although these funds are single-employer pension plans, the defined benefits as well as the employee and employer contributions levels are mandated by Illinois State Statutes and may be amended only by the Illinois legislature. Complete financial statements of the Firefighters' Pension Trust Fund and the Police Pension Trust Fund, which issued separate financial statements, can be obtained from their respective administrative offices by contacting the City.

Plan Description

The following is a summary of the City of Kewanee Firefighters' Pension Fund and Police Pension Fund as provided for in Illinois State Statutes:

The City of Kewanee Firefighters' Pension Fund and Police Pension Fund provide retirement benefits as well as death and disability benefits. Employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive monthly retirement benefits of one-half the monthly salary attached to the rank held in the fire or police service at the date of retirement. The monthly pension shall be increased by one-twelfth of 2.5% of such monthly salary for each additional month over 20 years of service through 30 years of service and one-twelfth of 1% of such monthly service for each additional month over 30 years of service to a maximum of 75% of such monthly salary.

Employees with at least 10 (firefighter) or 8 (police) years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a firefighter or policeman who retired with 20 or more years of service after January 1, 1978 (firefighter) or January 1, 1977 (police), shall be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% annually thereafter.

Funding Policy

Covered employees are required to contribute 9.455% (firefighter) or 9.910% (police) of their salary to the Fund. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without interest. City of Kewanee, Illinois is required to contribute the remaining amounts (not less than 9.25%) necessary to finance the Plan as actuarially determined by an enrolled actuary. By the year 2040, the contributions must accumulate to the point where any past service cost for the Funds are 90% funded. At April 30, 2025, the percent funded was 44.6% and 51.9% for the Firefighters' Pension Fund and Police Pension Fund, respectively.

Contributions Made

For the year ended April 30, 2025, the City contributed \$853,270 (police) and \$935,282 (firefighter).

**CITY OF KEWANEE, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS
 APRIL 30, 2025**

NOTE 16 PENSION TRUST FUNDS (CONTINUED)

Contributions Made (Continued)

The total pension liability for the plans as of April 30, 2025 was determined as part of an actuarial valuation performed on April 30, 2025 for the Firefighters' Pension Fund and on April 30, 2025 for the Police Pension Fund. The contribution rate for normal cost is determined using the entry age normal actuarial funding method. The system used a level dollar amount method to amortize the unfunded liability over a 30-year period which commenced in 2011.

NOTE 17 NET POSITION/FUND BALANCE

The net position/fund balance was restricted for the following purposes at April 30, 2025:

| | |
|---------------------------------|---------------------|
| Employee Benefits | \$ 430,244 |
| Public Safety | 32,205 |
| Public Works and Transportation | 530,529 |
| Development | 3,206,307 |
| Cemetery | 1,229,621 |
| Capital Projects | 25,606 |
| COVID 19 State & Local Recovery | <u>82,887</u> |
| Total | <u>\$ 5,537,399</u> |

The governmental fund balances were assigned for the following purposes at April 30, 2025:

| | |
|------------------|---------------------|
| Debt Service | 23,960 |
| Capital Projects | <u>1,719,518</u> |
| Total | <u>\$ 1,743,478</u> |

NOTE 18 POSTEMPLOYMENT HEALTH PLAN

In July 2016, the City adopted a resolution for providing a plan for postemployment health benefits for the 8 eligible firefighters hired prior to May 1, 2010. Under this plan, the employee's accumulated sick leave will be placed in a postemployment health benefit plan, along with a \$20,000 contribution per employee. Employees can then use their proceeds to make premium payments or to pay for other health care related costs after their employment with the City has ended. The City paid -\$0- during fiscal year 2025 for this plan.

NOTE 19 PRIOR PERIOD ADJUSTMENT

A prior period adjustment increasing the fund balance of the General Fund by \$302,706 was recorded as of April 30, 2025. In the prior period, the general fund cash balance was understated due to the omission of a cash account used for Francis Park.

CITY OF KEWANEE, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 20 CITY OFFICIALS (AS OF THE DATE OF THE AUDIT REPORT)

Gary Moore – Mayor
Chris Colomer – Council Member
Mike Komnick – Council Member
Adam Cernovich - Council Member
Tyrone Baker - Council Member

Kasey Mitchell – City Clerk/Interim City Manager

Stephen Kijanowski – Chief of Police
Stephen Welgat – Fire Chief
Keith Edwards – Director of Community Development
Chris Berry – Director of Public Works
Courtney Brunson – Interim Director of Finance

CITY OF KEWANEE, ILLINOIS
COMBINING SCHEDULE OF CASH TRANSACTIONS
ALL FUND TYPES
AS OF AND FOR THE YEAR ENDED APRIL 30, 2025

| | Governmental Fund Types | | | | Proprietary Fund Types | | | City-Wide Total | |
|---|-------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|-----------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Total | Enterprise | Internal Service | | Total |
| RECEIPTS | | | | | | | | | |
| Taxes | \$ 793,454 | \$3,218,142 | \$ - | \$ - | \$ 4,011,596 | \$ - | \$ - | \$ - | \$ 4,011,596 |
| Licenses and Permits | 250,306 | - | - | - | 250,306 | 967 | - | 967 | 251,273 |
| Intergovernmental Receipts | 6,771,290 | 566,820 | - | 855,170 | 8,193,280 | - | - | - | 8,193,280 |
| Charges for Services | 1,412,099 | 7,619 | - | 73,750 | 1,493,468 | 5,856,290 | 276,173 | 6,132,463 | 7,625,931 |
| Interest Income | 488,780 | 152,002 | 285 | 7,953 | 649,020 | 58,073 | - | 58,073 | 707,093 |
| Fines and Forfeits | 107,893 | - | - | - | 107,893 | 93,851 | - | 93,851 | 201,744 |
| Other Receipts | 196,503 | 29,393 | - | 693 | 226,589 | 144,552 | - | 144,552 | 371,141 |
| Total Receipts | \$10,020,325 | \$3,973,976 | \$ 285 | \$ 937,566 | \$14,932,152 | \$6,153,733 | \$ 276,173 | \$6,429,906 | \$21,362,058 |
| DISBURSEMENTS | | | | | | | | | |
| General Government | \$ 844,844 | \$ 596,491 | \$ 610 | \$ 78,748 | \$ 1,520,693 | \$ - | \$ - | \$ - | \$ 1,520,693 |
| Public Safety | 7,370,996 | 1,799,552 | - | - | 9,170,548 | - | - | - | 9,170,548 |
| Public Works and Transportation | 1,270,396 | 1,892,069 | - | 15,493 | 3,177,958 | - | - | - | 3,177,958 |
| Culture and Recreation | 370,942 | - | - | - | 370,942 | - | - | - | 370,942 |
| Development | 295,974 | 196,217 | - | - | 492,191 | - | - | - | 492,191 |
| Personnel | - | - | - | - | - | 2,090,185 | 166,208 | 2,256,393 | 2,256,393 |
| Contractual | - | - | - | - | - | 3,571,853 | 78,885 | 3,650,738 | 3,650,738 |
| Commodities | - | - | - | - | - | 389,835 | 14,322 | 404,157 | 404,157 |
| Capital Expenditures | - | - | - | - | - | 530,355 | 4,775 | 535,130 | 535,130 |
| Other Disbursements | - | - | - | - | - | 44,443 | 323 | 44,766 | 44,766 |
| Debt Service: | | | | | | | | | |
| Principal Retirement | 130,909 | 72,544 | 245,895 | 310,000 | 759,348 | 505,499 | - | 505,499 | 1,264,847 |
| Interest and Fiscal Charges | 8,426 | 4,723 | 102,555 | 28,650 | 144,354 | 13,143 | - | 13,143 | 157,497 |
| Total Disbursements | \$10,292,487 | \$4,561,596 | \$ 349,060 | \$ 432,891 | \$15,636,034 | \$7,145,313 | \$ 264,513 | \$7,409,826 | \$23,045,860 |
| Change in Cash Balances | \$ (272,162) | \$ (587,620) | \$ (348,775) | \$ 504,675 | \$ (703,882) | \$ (991,580) | \$ 11,660 | \$ (979,920) | \$ (1,683,802) |
| Other Financing Sources(Uses) | | | | | | | | | |
| Reimbursements - Interfund Receivables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer In | 391,876 | 1,107 | 239 | 1,062,213 | 1,455,435 | 346,607 | - | 346,607 | 1,802,042 |
| Transfer (Out) | (1,569,330) | (101,241) | - | - | (1,670,571) | (131,457) | (14) | (131,471) | (1,802,042) |
| Excess (Deficiency) of Receipts and Other Financing Sources Over (Under) | | | | | | | | | |
| Disbursements and Other Financing Uses | \$ (1,449,616) | \$ (687,754) | \$ (348,536) | \$ 1,566,888 | \$ (919,018) | \$ (776,430) | \$ 11,646 | \$ (764,784) | \$ (1,683,802) |
| Prior Period Adjustment | 302,706 | - | - | - | 302,706 | - | - | - | 302,706 |
| Cash Basis Fund Balances/Net Position - April 30, 2024 | 9,247,310 | 4,884,972 | 434,740 | 176,532 | 14,743,554 | 4,494,618 | 19,480 | 4,514,098 | 19,257,652 |
| Cash Basis Fund Balances/Net Position - April 30, 2025 | \$ 8,100,400 | \$4,197,218 | \$ 86,204 | \$ 1,743,420 | \$14,127,242 | \$3,718,188 | \$ 31,126 | \$3,749,314 | \$17,876,556 |
| Cash Basis Fund Balances/Net Position | | | | | | | | | |
| Restricted | \$ - | \$4,197,218 | \$ - | \$ - | \$ 4,197,218 | \$1,254,035 | \$ - | \$1,254,035 | \$ 5,451,253 |
| Assigned | - | - | 86,204 | 1,743,420 | 1,829,624 | - | - | - | 1,829,624 |
| Unassigned | 8,100,400 | - | - | - | 8,100,400 | 2,464,153 | 31,126 | 2,495,279 | 10,595,679 |
| Total Cash Basis Fund Balances/Net Position | \$ 8,100,400 | \$4,197,218 | \$ 86,204 | \$ 1,743,420 | \$14,127,242 | \$3,718,188 | \$ 31,126 | \$3,749,314 | \$17,876,556 |

CITY OF KEWANEE, ILLINOIS
COMBINING SCHEDULE OF CASH TRANSACTIONS
NONMAJOR GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2025

| | Total Nonmajor Governmental Funds | Audit Fund | Liability Insurance Service | Municipal Retirement Fund | Social Security Fund | Unemployment Insurance Fund | CDAP Housing Fund | TIF Development Fund | Revolving Loan Fund | 2015 Bond Fund |
|---|--|-----------------------|--|--|-------------------------------------|--|----------------------------------|-------------------------------------|------------------------------------|-------------------------------|
| RECEIPTS | | | | | | | | | | |
| Taxes | \$ 3,218,142 | \$ 19,886 | \$ 232,888 | \$ 218,069 | \$178,393 | \$ 15,891 | \$ - | \$ 765,076 | \$ - | \$ - |
| Intergovernmental Receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for Services | 81,369 | - | - | - | - | - | - | - | - | - |
| Interest Income | 103,490 | 7 | 80 | 75 | 61 | 5 | 6 | 68,286 | 34,071 | 285 |
| Other Receipts | 30,086 | - | 66 | - | - | - | - | - | 29,327 | - |
| Total Receipts | \$ 3,433,087 | \$ 19,893 | \$ 233,034 | \$ 218,144 | \$178,454 | \$ 15,896 | \$ 6 | \$ 833,362 | \$ 63,398 | \$ 285 |
| DISBURSEMENTS | | | | | | | | | | |
| General Government | \$ 675,849 | \$ 21,000 | \$ 235,065 | \$ 190,321 | \$145,351 | \$ 4,754 | \$ - | \$ - | \$ - | \$ 371 |
| Public Safety | 1,799,552 | - | - | - | - | - | - | - | - | - |
| Public Works and Transportation | 149,136 | - | - | - | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - | - | - | - | - |
| Development | 196,217 | - | - | - | - | - | - | 196,217 | - | - |
| Debt Service: | | | | | | | | | | |
| Principal Retirement | 318,439 | - | - | - | - | - | - | 72,544 | - | 47,444 |
| Interest and Fiscal Charges | 107,278 | - | - | - | - | - | - | 4,723 | - | 89,730 |
| Total Disbursements | \$ 3,246,471 | \$ 21,000 | \$ 235,065 | \$ 190,321 | \$145,351 | \$ 4,754 | \$ - | \$ 273,484 | \$ - | \$ 137,545 |
| Excess (Deficiency) of Receipts Over (Under) Disbursements | \$ 186,616 | \$ (1,107) | \$ (2,031) | \$ 27,823 | \$ 33,103 | \$ 11,142 | \$ 6 | \$ 559,878 | \$ 63,398 | \$ (137,260) |
| Other Financing Sources(Uses) | | | | | | | | | | |
| Transfer In | \$ 1,346 | \$ 1,107 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer (Out) | (101,241) | - | - | - | - | - | - | - | - | (86,054) |
| Total Other Financing Sources (Use) | \$ (99,895) | \$ 1,107 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (86,054) |
| Net Change in Cash Basis Fund Balances | \$ 86,721 | \$ - | \$ (2,031) | \$ 27,823 | \$ 33,103 | \$ 11,142 | \$ 6 | \$ 559,878 | \$ 63,398 | \$ (223,314) |
| Cash Basis Fund Balances - April 30, 2024 | 3,690,074 | - | 14,656 | 105,995 | 165,541 | 74,015 | 3,032 | 1,664,890 | 915,103 | 223,464 |
| Cash Basis Fund Balances - April 30, 2025 | \$ 3,776,795 | \$ - | \$ 12,625 | \$ 133,818 | \$198,644 | \$ 85,157 | \$ 3,038 | \$2,224,768 | \$ 978,501 | \$ 150 |
| Cash Basis Fund Balances | | | | | | | | | | |
| Restricted | \$ 3,752,835 | \$ - | \$ 12,625 | \$ 133,818 | \$198,644 | \$ 85,157 | \$ 3,038 | \$2,224,768 | \$ 978,501 | \$ - |
| Assigned | 23,960 | - | - | - | - | - | - | - | - | 150 |
| Total Cash Basis Fund Balances | \$ 3,776,795 | \$ - | \$ 12,625 | \$ 133,818 | \$198,644 | \$ 85,157 | \$ 3,038 | \$2,224,768 | \$ 978,501 | \$ 150 |

CITY OF KEWANEE, ILLINOIS
 COMBINING SCHEDULE OF CASH TRANSACTIONS (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 AS OF AND FOR THE YEAR ENDED APRIL 30, 2025

| | 2013 Bond Fund | Covid 19 State & Local Recovery | Capital Maint/ Mun. Building Fund | Firefighters' Pension Fund | Police Pension Fund | Perpetual Care Fund |
|---|----------------------|---------------------------------------|---|----------------------------------|---------------------------|---------------------------|
| RECEIPTS | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 934,961 | \$852,978 | \$ - |
| Intergovernmental Receipts | - | - | - | - | - | - |
| Charges for Services | - | - | 73,750 | - | - | 7,619 |
| Interest Income | - | - | - | 321 | 292 | 1 |
| Other Receipts | - | - | 693 | - | - | - |
| Total Receipts | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 74,443</u> | <u>\$ 935,282</u> | <u>\$853,270</u> | <u>\$ 7,620</u> |
| DISBURSEMENTS | | | | | | |
| General Government | \$ 239 | \$ - | \$ 78,748 | \$ - | \$ - | \$ - |
| Public Safety | - | - | - | 940,782 | 858,770 | - |
| Public Works and Transportation | - | 149,136 | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Development | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | 198,451 | - | - | - | - | - |
| Interest and Fiscal Charges | 12,825 | - | - | - | - | - |
| Total Disbursements | <u>\$ 211,515</u> | <u>\$ 149,136</u> | <u>\$ 78,748</u> | <u>\$ 940,782</u> | <u>\$858,770</u> | <u>\$ -</u> |
| Excess (Deficiency) of Receipts Over (Under) Disbursements | <u>\$ (211,515)</u> | <u>\$ (149,136)</u> | <u>\$ (4,305)</u> | <u>\$ (5,500)</u> | <u>\$ (5,500)</u> | <u>\$ 7,620</u> |
| Other Financing Sources(Uses) | | | | | | |
| Transfer In | \$ 239 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer (Out) | - | - | (92) | - | - | (15,095) |
| Total Other Financing Sources (Use) | <u>\$ 239</u> | <u>\$ -</u> | <u>\$ (92)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (15,095)</u> |
| Net Change in Cash Basis Fund Balances | <u>\$ (211,276)</u> | <u>\$ (149,136)</u> | <u>\$ (4,397)</u> | <u>\$ (5,500)</u> | <u>\$ (5,500)</u> | <u>\$ (7,475)</u> |
| Cash Basis Fund Balances - April 30, 2024 | 211,276 | 232,023 | 28,207 | 37,551 | 5,654 | 8,667 |
| Cash Basis Fund Balances - April 30, 2025 | <u>\$ -</u> | <u>\$ 82,887</u> | <u>\$ 23,810</u> | <u>\$ 32,051</u> | <u>\$ 154</u> | <u>\$ 1,192</u> |
| Cash Basis Fund Balances | | | | | | |
| Restricted | \$ - | \$ 82,887 | \$ - | \$ 32,051 | \$ 154 | \$ 1,192 |
| Assigned | - | - | 23,810 | - | - | - |
| Total Cash Basis Fund Balances | <u>\$ -</u> | <u>\$ 82,887</u> | <u>\$ 23,810</u> | <u>\$ 32,051</u> | <u>\$ 154</u> | <u>\$ 1,192</u> |

CITY OF KEWANEE, ILLINOIS
COMBINING SCHEDULE OF CASH TRANSACTIONS
NONMAJOR ENTERPRISE AND INTERNAL SERVICE FUNDS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2025

| | Nonmajor Enterprise Fund | Internal Service Funds | | |
|---|---------------------------------|--------------------------------------|--------------------------------|-----------------------------|
| | IEPA Water Treatment Fund | Total Internal Service Fund | Central Maintenance Fund | Health Insurance Fund |
| RECEIPTS | | | | |
| Charges for Services | - | 276,173 | 276,173 | - |
| Interest Income | - | - | - | - |
| Other Receipts | - | - | - | - |
| Total Receipts | <u>\$ -</u> | <u>\$ 276,173</u> | <u>\$ 276,173</u> | <u>\$ -</u> |
| DISBURSEMENTS | | | | |
| Personnel | \$ - | \$ 166,208 | \$ 166,208 | \$ - |
| Contractual | - | 78,885 | 78,878 | 7 |
| Commodities | - | 14,322 | 14,322 | - |
| Capital Expenditures | - | 4,775 | 4,775 | - |
| Other Disbursements | - | 323 | 323 | - |
| Total Disbursements | <u>\$ -</u> | <u>\$ 264,513</u> | <u>\$ 264,506</u> | <u>\$ 7</u> |
| Excess (Deficiency) of Receipts over Disbursements | <u>\$ -</u> | <u>\$ 11,660</u> | <u>\$ 11,667</u> | <u>\$ (7)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfer In | \$ - | \$ - | \$ - | \$ - |
| Transfer (Out) | - | (14) | (14) | - |
| Change in Cash Basis Net Position | <u>\$ -</u> | <u>\$ 11,646</u> | <u>\$ 11,653</u> | <u>\$ (7)</u> |
| Cash Basis Net Position - April 30, 2024 | <u>25,606</u> | <u>19,480</u> | <u>19,473</u> | <u>7</u> |
| Cash Basis Net Position - April 30, 2025 | <u><u>\$ 25,606</u></u> | <u><u>\$ 31,126</u></u> | <u><u>\$ 31,126</u></u> | <u><u>\$ -</u></u> |
| Cash Basis Net Position | | | | |
| Restricted - Expendable | \$ 25,606 | \$ - | \$ - | \$ - |
| Unrestricted | - | 31,126 | 31,126 | - |
| Total Cash Basis Net Position | <u><u>\$ 25,606</u></u> | <u><u>\$ 31,126</u></u> | <u><u>\$ 31,126</u></u> | <u><u>\$ -</u></u> |

CITY OF KEWANEE, ILLINOIS
SCHEDULE OF CASH TRANSACTIONS - BUDGET TO ACTUAL
GENERAL FUND
Year Ended April 30, 2025

| <u>RECEIPTS</u> | <u>Budget</u> <u>Original and Final</u> | <u>Actual</u> | <u>Over (Under)</u> <u>Budget</u> |
|---|--|-----------------------|--------------------------------------|
| Taxes | \$ 800,571 | \$ 793,454 | \$ (7,117) |
| Licenses and Permits | 252,065 | 250,306 | (1,759) |
| Intergovernmental Receipts | 10,401,700 | 6,771,290 | (3,630,410) |
| Charges for Services | 1,468,545 | 1,412,099 | (56,446) |
| Interest Income | 309,528 | 488,780 | 179,252 |
| Fines and Forfeits | 96,711 | 107,893 | 11,182 |
| Other Receipts | 140,239 | 196,503 | 56,264 |
| Total Receipts | <u>\$ 13,469,359</u> | <u>\$ 10,020,325</u> | <u>\$ (3,449,034)</u> |
| <u>DISBURSEMENTS</u> | | | |
| General Government | \$ 573,955 | \$ 844,844 | \$ (270,889) |
| Public Safety | 7,771,372 | 7,370,996 | 400,376 |
| Public Works and Transportation | 3,593,159 | 1,270,396 | 2,322,763 |
| Culture and Recreation | 699,102 | 370,942 | 328,160 |
| Development | 2,012,434 | 295,974 | 1,716,460 |
| Debt Service: | | | |
| Principal Retirement | 124,988 | 130,909 | (5,921) |
| Interest and Fiscal Charges | 8,009 | 8,426 | (417) |
| Total Disbursements | <u>\$ 14,783,019</u> | <u>\$ 10,292,487</u> | <u>\$ 4,490,532</u> |
| Excess of Receipts | | | |
| Over Disbursements | <u>\$ (1,313,660)</u> | <u>\$ (272,162)</u> | <u>\$ 1,041,498</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 27,500 | 391,876 | 364,376 |
| Transfers Out | (414,418) | (1,569,330) | (1,154,912) |
| Total Other Financing Sources (Uses) | <u>(386,918)</u> | <u>(1,177,454)</u> | <u>(790,536)</u> |
| Net Change in Cash Basis Fund Balance | <u>\$ (1,700,578)</u> | <u>\$ (1,449,616)</u> | <u>\$ 250,962</u> |
| Prior Period Adjustment | | 302,706 | |
| Cash Basis Fund Balance - April 30, 2024 | | <u>9,247,310</u> | |
| Cash Basis Fund Balance - April 30, 2025 | | <u>\$ 8,100,400</u> | |

CITY OF KEWANEE, ILLINOIS
SCHEDULE OF CASH TRANSACTIONS - BUDGET TO ACTUAL
Year Ended April 30, 2025

MOTOR FUEL TAX FUND

| | <u>Budget</u> | | <u>Over (Under)</u> |
|---|---------------------------|-----------------------|---------------------|
| <u>RECEIPTS</u> | <u>Original and Final</u> | <u>Actual</u> | <u>Budget</u> |
| Motor Fuel Tax Allotment | \$ 635,000 | \$ 566,820 | \$ (68,180) |
| Interest Income | 58,000 | 48,797 | (9,203) |
| Other Receipts | - | - | - |
| Total Receipts | \$ 693,000 | \$ 615,617 | \$ (77,383) |
| | | | |
| <u>DISBURSEMENTS</u> | | | |
| Public Works and Transportation | \$ 2,350,500 | \$ 1,742,933 | \$ 607,567 |
| Total Disbursements | \$ 2,350,500 | \$ 1,742,933 | \$ 607,567 |
| | | | |
| Excess (Deficiency) of Receipts Over Disbursements | \$ (1,657,500) | \$ (1,127,316) | \$ 530,184 |
| | | | |
| Transfers In | \$ - | \$ - | \$ - |
| Transfers Out | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| | | | |
| Net Change in Cash Basis Fund Balance | \$ (1,657,500) | \$ (1,127,316) | \$ 530,184 |
| Cash Basis Fund Balance, Beginning of Year | | 1,657,845 | |
| Cash Basis Fund Balance, End of Year | | \$ 530,529 | |

NHR SALES TAX INFRASTRUCTURE IMPROVEMENT FUND

| | <u>Budget</u> | | <u>Over (Under)</u> |
|---|---------------------------|---------------------|---------------------|
| <u>RECEIPTS</u> | <u>Original and Final</u> | <u>Actual</u> | <u>Budget</u> |
| Intergovernmental Receipts | \$ 832,000 | \$ 855,170 | \$ 23,170 |
| Interest Income | - | 7,953 | 7,953 |
| Total Receipts | \$ 832,000 | \$ 863,123 | \$ 31,123 |
| | | | |
| <u>DISBURSEMENTS</u> | | | |
| Public Works and Transportation | \$ 2,156,419 | \$ 15,493 | \$ 2,140,926 |
| Debt Service: | | | |
| Principal Retirement | 310,000 | 310,000 | - |
| Interest and Fiscal Charges | 28,650 | 28,650 | - |
| Total Disbursements | \$ 2,495,069 | \$ 354,143 | \$ 2,140,926 |
| | | | |
| Excess (Deficiency) of Receipts Over Disbursements | \$ (1,663,069) | \$ 508,980 | \$ 2,172,049 |
| | | | |
| Transfers In | \$ - | \$ 1,062,213 | \$ 1,062,213 |
| Transfers Out | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ 1,062,213 | \$ 1,062,213 |
| | | | |
| Net Change in Cash Basis Fund Balance | \$ (1,663,069) | \$ 1,571,193 | \$ 3,234,262 |
| Cash Basis Fund Balance, Beginning of Year | | 148,325 | |
| Cash Basis Fund Balance, End of Year | | \$ 1,719,518 | |

CITY OF KEWANEE, ILLINOIS
SCHEDULE OF CASH TRANSACTIONS - BUDGET TO ACTUAL
Year Ended April 30, 2025

SANITATION FUND

| | <u>Budget</u> | | <u>Over (Under) Budget</u> |
|--|---------------------------|---------------------|--------------------------------|
| | <u>Original and Final</u> | <u>Actual</u> | |
| <u>RECEIPTS</u> | | | |
| Charges for Services | \$ 1,617,148 | \$ 1,536,009 | \$ (81,139) |
| Fines and Forfeits | 15,214 | 17,792 | 2,578 |
| Other Receipts | 7,000 | 5,448 | (1,552) |
| Total Receipts | \$ 1,639,362 | \$ 1,559,249 | \$ (80,113) |
| <u>DISBURSEMENTS</u> | | | |
| Personnel | \$ 322,393 | \$ 331,729 | \$ (9,336) |
| Contractual | 1,173,000 | 1,143,169 | 29,831 |
| Commodities | 14,000 | 21,275 | (7,275) |
| Capital Expenditures | - | 858 | (858) |
| Other Disbursements | - | 162 | (162) |
| Total Disbursements | \$ 1,509,393 | \$ 1,497,193 | \$ 12,200 |
| Excess of Receipts Over Disbursements | \$ 129,969 | \$ 62,056 | \$ (67,913) |
| Other Financing Sources (Uses) | | | |
| Transfers In | \$ - | \$ - | \$ - |
| Transfers Out | - | (97,140) | (97,140) |
| Total Other Financing Sources (Uses) | - | (97,140) | (97,140) |
| Net Change in Cash Basis Net Position | \$ 129,969 | \$ (35,084) | \$ (165,053) |
| Cash Basis Net Position - April 30, 2024 | | 341,196 | |
| Cash Basis Net Position - April 30, 2025 | | \$ 306,112 | |

WATER FUND

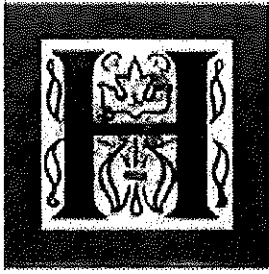
| | <u>Budget</u> | | <u>Over (Under) Budget</u> |
|--|---------------------------|---------------------|--------------------------------|
| | <u>Original and Final</u> | <u>Actual</u> | |
| <u>RECEIPTS</u> | | | |
| Licenses and Permits | \$ 750 | \$ 967 | \$ 217 |
| Charges for Services | 2,367,500 | 2,338,354 | (29,146) |
| Interest Income | - | 4 | 4 |
| Fines and Forfeits | 46,000 | 45,493 | (507) |
| Other Receipts | 19,000 | 66,075 | 47,075 |
| Total Receipts | \$ 2,433,250 | \$ 2,450,893 | \$ 17,643 |
| <u>DISBURSEMENTS</u> | | | |
| Personnel | \$ 920,059 | \$ 1,036,365 | \$ (116,306) |
| Contractual | 731,058 | 1,141,076 | (410,018) |
| Commodities | 250,775 | 255,851 | (5,076) |
| Capital Expenditures | 240,950 | 317,898 | (76,948) |
| Principal Payments on Long-Term Debt | 262,830 | 262,947 | (117) |
| Interest Payments on Long-Term Debt | 15,217 | 8,805 | 6,412 |
| Other Disbursements | - | 13,486 | (13,486) |
| Total Disbursements | \$ 2,420,889 | \$ 3,036,428 | \$ (615,539) |
| Excess of Receipts Over Disbursements | \$ 12,361 | \$ (585,535) | \$ (597,896) |
| Other Financing Sources (Uses) | | | |
| Transfers In | \$ - | \$ 97,096 | \$ 97,096 |
| Transfers Out | - | (72) | (72) |
| Total Other Financing Sources (Uses) | - | 97,024 | 97,024 |
| Net Change in Cash Basis Net Position | \$ 12,361 | \$ (488,511) | \$ (500,872) |
| Cash Basis Net Position - April 30, 2024 | | 594,201 | |
| Cash Basis Net Position - April 30, 2025 | | \$ 105,690 | |

SEWER FUND

| | <u>Budget</u> | | <u>Over (Under) Budget</u> |
|--|---------------------------|---------------------|--------------------------------|
| | <u>Original and Final</u> | <u>Actual</u> | |
| <u>RECEIPTS</u> | | | |
| Charges for Services | \$ 2,012,000 | \$ 1,921,487 | \$ (90,513) |
| Interest Income | - | 40,172 | 40,172 |
| Fines and Forfeits | 29,000 | 30,566 | 1,566 |
| Other Receipts | 3,300 | 11,766 | 8,466 |
| Total Receipts | \$ 2,044,300 | \$ 2,003,991 | \$ (40,309) |
| <u>DISBURSEMENTS</u> | | | |
| Personnel | \$ 510,474 | \$ 504,835 | \$ 5,639 |
| Contractual | 1,043,171 | 1,228,226 | (185,055) |
| Commodities | 66,200 | 75,688 | (9,488) |
| Capital Expenditures | 128,500 | 206,167 | (77,667) |
| Principal Payments on Long-Term Debt | 214,435 | 214,552 | (117) |
| Other Disbursements | 23,000 | 30,539 | (7,539) |
| Total Disbursements | \$ 1,985,780 | \$ 2,260,007 | \$ (274,227) |
| Excess of Receipts Over Disbursements | \$ 58,520 | \$ (256,016) | \$ (314,536) |
| Other Financing Sources (Uses) | | | |
| Transfers In | \$ - | \$ - | \$ - |
| Transfers Out | - | (25) | (25) |
| Total Other Financing Sources (Uses) | - | (25) | (25) |
| Net Change in Cash Basis Net Position | \$ 58,520 | \$ (256,041) | \$ (314,561) |
| Cash Basis Net Position - April 30, 2024 | | 2,305,186 | |
| Cash Basis Net Position - April 30, 2025 | | \$ 2,049,145 | |

CITY OF KEWANEE, ILLINOIS
TAX INCREMENT FINANCING DISTRICT FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
CASH BASIS
APRIL 30, 2025

| | Mill Creek Station 2003 | East & 11th 2004 | Downtown 2015 | Lininger | Walworth | Kentville |
|---|-------------------------------|------------------------|-------------------|------------------|------------------|-------------------|
| RECEIPTS | | | | | | |
| Taxes | \$ 130,385 | \$ 120,453 | \$ 493,738 | \$ 13,742 | \$ 3,257 | \$ 3,501 |
| Interest Income | 15,427 | 21,241 | 31,514 | 102 | 1 | 2 |
| Other Receipts | - | - | - | - | - | - |
| Total Receipts | <u>\$ 145,812</u> | <u>\$ 141,694</u> | <u>\$ 525,252</u> | <u>\$ 13,844</u> | <u>\$ 3,258</u> | <u>\$ 3,503</u> |
| DISBURSEMENTS | | | | | | |
| General Government | \$ - | \$ 12,000 | \$ - | \$ - | \$ - | \$ - |
| Public Works | - | - | 121,263 | - | - | - |
| Development | 3,082 | 3,082 | 35,545 | 3,082 | 3,082 | 3,082 |
| Debt Service: | | | | | | |
| Principal Payment | 51,500 | 21,044 | - | - | - | - |
| Interest and Fiscal Charges | 3,246 | 1,477 | - | - | - | - |
| Total Disbursements | <u>\$ 57,828</u> | <u>\$ 37,603</u> | <u>\$ 156,808</u> | <u>\$ 3,082</u> | <u>\$ 3,082</u> | <u>\$ 3,082</u> |
| Excess (Deficiency) of Receipts over Disbursements | <u>\$ 87,984</u> | <u>\$ 104,091</u> | <u>\$ 368,444</u> | <u>\$ 10,762</u> | <u>\$ 176</u> | <u>\$ 421</u> |
| Transfer In (Out) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Change in Cash Basis Fund Balances | \$ 87,984 | \$ 104,091 | \$ 368,444 | \$ 10,762 | \$ 176 | \$ 421 |
| Cash Basis Fund Balances - Beginning | 319,545 | 505,128 | 385,950 | 88,435 | 69,173 | 296,659 |
| Cash Basis Fund Balances - Ending | <u>\$ 407,529</u> | <u>\$ 609,219</u> | <u>\$ 754,394</u> | <u>\$ 99,197</u> | <u>\$ 69,349</u> | <u>\$ 297,080</u> |



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

306 Backbone Road East
Princeton, IL 61356

815-339-6630

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE OF ILLINOIS PUBLIC ACT 85-1142

The Honorable Mayor, City Council, and City Manager
City of Kewanee, Illinois
Kewanee, Illinois

City of Kewanee, Illinois

We have audited the financial statements of the City of Kewanee, Illinois, for the year ended April 30, 2025, and have issued our report thereon dated April 24, 2026. The financial statements are the responsibility of the City of Kewanee, Illinois' management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was made in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The management of the City of Kewanee, Illinois, is responsible for the government's compliance with laws and regulations. In connection with our audit, referred to above, we selected and tested transactions and records to determine the government's compliance with the State of Illinois Public Act 85-1142, "An Act in Relation to Tax Increment Financing."

The results of our tests indicate that for the items tested, the City of Kewanee, Illinois, complied with Subsection (q) of Illinois Compiled Statutes 65 of (ILCS) 5/11-74.4-3 of the Illinois' Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142).

Hopkins & Assoc.

Granville, Illinois
April 24, 2026

CITY OF KEWANEE, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending April 30, 2025

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:

2025- 001

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported?

2023

3. Criteria or specific requirement

There is inadequate control over the functions of processing and recording the financial transactions of the City due to inadequate segregation of duties and limited personnel. Internal controls should be in place that provide reasonable assurance that all reconciliations are completed in a timely manner and reviewed by an individual with appropriate qualifications.

4. Condition

There is inadequate control over the functions of processing and recording the financial transactions of the City due to inadequate segregation of duties and limited personnel. Funds were not reconciled in a timely manner that resulted in many year-end adjustments to correct unidentified issues throughout the year.

5. Context

There is inadequate control over the functions of processing and recording the financial transactions of the City due to inadequate segregation of duties and limited personnel. Funds were not reconciled in a timely manner that resulted in many year-end adjustments to correct unidentified issues throughout the year.

6. Effect

Without the proper staff in place and without adequate segregation of duties, the likelihood of unauthorized or false transactions will be prevented or detected in a timely fashion is significantly diminished which may result in misstated financial statements.

7. Cause

The City has a limited number of staff to allow for adequate segregation of duties, and had turnover in the finance department during the fiscal year that caused significant hardships in preparing accurate financial statements at year-end.

8. Recommendation

Officers of the City and the City Council need to closely supervise and review the accounting information on an on-going basis throughout the year to ensure that reconciliations and bookkeeping have been completed in a timely and appropriate manner to help prevent errors and irregularities in the City's accounting and financial reporting.

9. Management's response

The City has put appropriate personnel into place to ensure that reconciliations and bookkeeping are completed in a timely and accurate manner. The Mayor and City Council should review this information to ensure that there are not errors or irregularities in the City's accounting and financial reporting throughout the year.

CITY OF KEWANEE, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending April 30, 2025

| <u>Finding Number</u> | <u>Condition</u> | <u>Current Status</u> |
|-----------------------|--|---|
| 2024-01 | There is inadequate control over the functions of processing and recording the financial transactions of the City due to inadequate segregation of duties and limited personnel. Funds were not reconciled in a timely manner that resulted in many year-end adjustments to correct unidentified issues throughout the year. | Repeat finding for 2025. See Finding Number 2025-01 |

**CITY OF KEWANEE, ILLINOIS
CORRECTIVE ACTION PLAN
Year Ending April 30, 2025**

Finding Number: 2025-001

Finding Synopsis:

City lacks proper segregation of duties and has limited personnel in place in the finance department.

Action Steps:

City has reconciled all accounts as of the end of the fiscal year. Stable and adequate staff is now in place in the finance department to ensure that all finance functions are completed in a timely manner, and are done in an accurate fashion. The City does not anticipate this to be an on-going finding.

Contact Person:

Courtney Brunson, Interim Director of Finance (309) 761-1006

Anticipated Completion Date:

April 30, 2026

RESOLUTION NO. XXXX

A RESOLUTION ACCEPTING AND PLACING ON FILE THE FISCAL YEAR 2025 AUDIT FOR THE CITY OF KEWANEE, ILLINOIS.

WHEREAS, the City of Kewanee, Illinois, is required to maintain accurate financial records and provide for an annual audit of its financial statements; and

WHEREAS, the City engaged Hopkins & Associates, CPA, to perform the audit of the City's financial statements for Fiscal Year 2025; and

WHEREAS, Hopkins & Associates, CPA, has completed the Fiscal Year 2025 audit and presented the audit report to the City Council; and

WHEREAS, the City Council finds it to be in the best interests of the City to accept and place on file the Fiscal Year 2025 audit report.

NOW, THEREFORE, BE IT RESOLVED BY THE KEWANEE CITY COUNCIL THAT:

Section 1 The Fiscal Year 2025 Audit Report prepared by Hopkins & Associates, CPA, is hereby accepted and placed on file with the City Clerk.

Section 2 The City Clerk is authorized and directed to maintain the audit report as part of the official records of the City and to undertake any filings required by Illinois law.

Section 3 This Resolution shall be in full force and effect immediately upon its passage and approval as provided by law.

Adopted by the Council of the City of Kewanee, Illinois this 11th day of May 2026

ATTEST:

Kasey Mitchell, City Clerk

Gary Moore, Mayor

| RECORD OF THE VOTE | Yes | No | Abstain | Absent |
|--------------------------------|-----|----|---------|--------|
| Mayor Gary Moore | | | | |
| Council Member Michael Komnick | | | | |
| Council Member Chris Colomer | | | | |
| Council Member Adam Cernovich | | | | |
| Council Member Tyrone Baker | | | | |

RESOLUTION NO. XXXX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026 AND DECLARING THAT THIS RESOLUTION SHALL BE IN FORCE AND EFFECT IMMEDIATELY

WHEREAS, on August 25, 2025, the Mayor and City Council adopted Resolution 5566 establishing the budget for the City of Kewanee for the current fiscal year; and

WHEREAS, after the adoption of the budget and appropriation ordinance, there were found to be errors and omissions that must be corrected to provide certain services to the residents and businesses of the community; and

WHEREAS, the budget and appropriations ordinance as originally adopted does not fully reflect the intent of staff or elected officials with regard to planned levels of service; and

WHEREAS, the City of Kewanee values transparency in its financial operations and the manner in which financial documents are typically presented to elected officials and the public; and

NOW, THEREFORE, BE IT RESOLVED BY THE KEWANEE CITY COUNCIL THAT:

Section 1 The budget for the City of Kewanee for the fiscal year beginning May 1, 2025 and ending April 30, 2026 is hereby amended to reflect the following amounts:

| FUND | REV/EXP | ORIGINAL AMOUNT | INCREASE/ (DECREASE) | AMENDED AMOUNT | DESCRIPTION |
|-------------------|---------|-----------------|----------------------|----------------|--|
| 01- GENERAL | REV | \$11,001,181 | (\$161,621) | \$10,839,560 | Federal Grant Funds frozen |
| 01- GENERAL | EXP | \$10,926,568 | \$506,301 | \$11,432,869 | GEMT billing caught up, 5 year Access Systems hardware agreement, AED purchases |
| 02- ECONOMIC DEV. | EXP | \$323,320 | \$150,000 | \$473,320 | Mobile Home Parks purchase |
| 15- MFT | EXP | \$1,127,347 | (\$977,541) | \$149,806 | Street maintenance projects not completed |
| 24- RDMS | REV | \$3,000,000 | (\$2,656,688) | \$343,312 | Have not made it past Phase 1 & 2. Funds will be disbursed as phases are completed |

| | | | | | |
|-----------------------|-----|-------------|---------------|-----------|--|
| 24- RDMS | EXP | \$2,774,000 | (\$2,634,000) | \$140,000 | Scope of work has to be redone, original expenses not incurred due to not starting phase 3 |
| 35- IEPA WATER TREAT. | EXP | \$25,600 | (\$25,600) | \$0 | Budgeting Error |
| 36-PUBLIC PROP. | EXP | \$206,900 | (\$206,900) | \$0 | Removing fund per auditor |
| 54- FRANCIS PARK | REV | \$337,300 | (\$300,000) | \$37,300 | OSLAD grant funds not received |
| 54- FRANCIS PARK | EXP | \$245,695 | \$187,440 | \$58,255 | Unbudgeted OSLAD tree removal, engineering services, and additional pavilion expenses |

Section 2 This Resolution shall be in full force and effect immediately upon its passage and approval as provided by law.

Adopted by the Council of the City of Kewanee, Illinois this 11th day of May 2026

ATTEST:

 Kasey Mitchell, City Clerk

 Gary Moore, Mayor

| RECORD OF THE VOTE | Yes | No | Abstain | Absent |
|--------------------------------|-----|----|---------|--------|
| Mayor Gary Moore | | | | |
| Council Member Michael Komnick | | | | |
| Council Member Chris Colomer | | | | |
| Council Member Adam Cernovich | | | | |
| Council Member Tyrone Baker | | | | |



CELEBRATING A LEGACY OF MUSICAL EXCELLENCE BY THE KEWANEE HIGH SCHOOL BAND AND CHOIR

- WHEREAS, the Kewanee High School Band and Choir have once again demonstrated that excellence is not a one-time achievement, but a tradition built through commitment, passion, and perseverance; and
- WHEREAS, by earning the 2026 Illinois High School Association Class 1A Music Sweepstakes Championship, the Kewanee High School music program has secured its third consecutive state sweepstakes title, placing the program among the most consistently successful music programs in Illinois; and
- WHEREAS, this achievement reflects not only musical talent, but also the discipline, leadership, teamwork, and resilience developed through years of rehearsal, performance, and dedication to a common goal; and
- WHEREAS, the accomplishments of the Kewanee High School Band and Choir are made possible through the outstanding efforts of student musicians and vocalists, the guidance and vision of their directors and educators, and the unwavering encouragement of families, alumni, and community supporters; and
- WHEREAS, the continued success of the Kewanee music program serves as a source of pride for the entire community and highlights the lasting value of music and arts education in shaping confident, creative, and accomplished young people; and
- WHEREAS, the City of Kewanee is honored to recognize those students whose hard work and determination have elevated the name of Kewanee across the State of Illinois;

NOW, THEREFORE, I, Gary Moore, Mayor of the City of Kewanee, Illinois, together with the Kewanee City Council, do hereby recognize and congratulate the:

KEWANEE HIGH SCHOOL BAND AND CHOIR

for capturing their Third Consecutive IHSA Class 1A Music Sweepstakes Championship and extend sincere appreciation for the pride, spirit, and excellence they continue to bring to the Kewanee community.

BE IT FURTHER PROCLAIMED that the residents of Kewanee join in celebrating this historic accomplishment and commend the students and directors for continuing a tradition of excellence that inspires future generations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Kewanee, Illinois, to be affixed this 11th day of May 2026.

Gary Moore, Mayor

Seal:



National Public Works Week Proclamation

May 17–23, 2026

“Rooted in Service, Powered by Community”

- WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of Kewanee; and,
- WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals who are responsible for rebuilding, improving, and protecting our transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our residents; and,
- WHEREAS, it is in the public interest for the residents, leaders, and children in Kewanee to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,
- WHEREAS, the year 2026 marks the 66th annual National Public Works Week sponsored by the American Public Works Association.

BE IT NOW RESOLVED, I, Gary Moore, Mayor of Kewanee, do hereby designate the week of May 17–23, 2026, as National Public Works Week. I urge all residents to join with representatives of the American Public Works Association and government agencies in paying tribute to our public works professionals and to recognize the substantial contributions they make to protecting our health, safety, and advancing quality of life for all.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City to be affixed,

DONE in Kewanee, IL **this 11th** day of May 2026.

Gary Moore, Mayor

Seal: