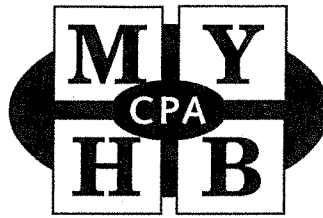


Kevin J. Huffman, CPA
Kevin R. Buckley, CPA
Tracie L. England, CPA
Cody R. Buckley, CPA
Daniel J. McGuire, CPA - Retired
Robert J. Yuhas Jr., CPA, CFP - Retired



Members: American
Institute of Certified
Public Accountants &
Illinois CPA Society

McGuire, Yuhas, Huffman & Buckley, P.C.

Certified Public Accountants & Consultants

President & Village Board
Village of Harristown
Harristown, Illinois

The President and Village Board are responsible for the accompanying Annual Treasurer's Report of the Village of Harristown for the year ended April 30, 2025, included in the accompanying prescribed form in accordance with the modified cash basis of accounting, which is a basis of accounting other than generally accepted accounting principles. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Treasurer's Report included in the accompanying prescribed form.

The Annual Treasurer's Report included in the accompanying prescribed form is presented in accordance with the requirements of the State of Illinois, and is not intended to be a presentation in accordance with the modified cash basis of accounting.

This report is intended solely for the information and use of the Village of Harristown and the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

McGuire, Yuhas, Huffman & Buckley, P.C.

McGUIRE, YUHAS, HUFFMAN & BUCKLEY, P.C.
Decatur, Illinois

August 25, 2025

VILLAGE OF HARRISTOWN
ANNUAL TREASURER'S REPORT
FOR THE FISCAL YEAR ENDING APRIL 30, 2025

REVENUE SUMMARY:

Property Tax - 278,125; Sales Tax - 449,179; Income Tax - 227,684; Motor Fuel Tax - 59,187; Cable and Telephone Licenses - 18,446; Franchise Fees - 9,115; Other Licenses, Permits and Fees - 23,550; Video Gaming Tax - 131,380; ██████████ - 243,662; Interest - 75,322; Grant Income - 180,250; Reimbursements - 2,163; Water Collections - 331,122; Sewer Collections - 101,463; Sale of Assets - 10,504; Miscellaneous - 28,829. **TOTAL REVENUES: \$2,169,981.**

EXPENDITURE SUMMARY:

Ameren - 36,953; Bendsen Sign - 26,272; Billingsley Holdings, Inc - 20,820; Bingham Professional - 3,700; Birkey's - 56,000; Blue Cross Blue Shield Illinois - 22,581; Bodine Electric - 4,338; Bradford Supply - 32,635; Braniff Communication - 3,365; Burdick - 7,921; Calpine - 16,396; CEFCU - 38,317; Clean Cut Painting & Handyman - 6,860; Comcast - 4,229; Contractors Recycled Materials - 5,500; Dunn Company - 89,094; Durbin Enterprises - 15,300; Elite Paving - 17,640; Ferguson Waterworks - 7,700; Flannigan Contracting - 115,420; Fraher Ford - 62,031; Gasvoda & Associates - 66,816; General Code - 11,776; IDES - 6,976; IEPA - 79,811; I.M.L. Risk Management - 37,729; IMRF - 11,434; IMCO Utility Supply - 6,584; IRS - 22,577 J&M Displays - 23,000; JCG Midwest - 4,547; Kent's Construction - 35,000; Link Computer Corporation - 4,589; Macon County Highway - 3,392; McGuire, Yuhas, Huffman, & Buckley - 15,815; Megan Blair - 30,025; MMS Productions - 4,366; Molanda - 74,804; Moran Economic - 4,038; Morgan Distributing - 10,163; Pace Analytical - 6,943; Park Properties - 40,000; R-Kat Inc. - 5,000; Samuel, Miller, Schroder, Jackson & Sly - 22,286; Sangamon Valley Youth League - 16,000; Smith & Loveless, Inc - 2,966; SV/TC JFL & Todd Havener - 15,000; SVTC Football - 4,000; Taylormade - 90,000; Tree Service - 5,000; Troy Page Excavating, Inc - 9,572; United Regional Water Co-Op - 222,445; Watts Copy Systems, Inc - 2,715; Wyckles Road, LLC - 41,904. All Other Disbursements Less Than (2,500) - \$47,891. **TOTAL EXPENDITURES: \$1,578,236.**

COMPENSATION SUMMARY:

Range: Under \$25,000.00: Penny Allen; April Bogan; Evelyn Deverell; Jeffrey Eller; Leslie Jenkins; Terry Kurt; Rick Laskowski; Jeffrey Stockdale; Jason Trusner; Kevin Vessels; Rick Watts. Range: \$25,000.00 - \$49,999.99: Misty Pettyjohn-Peters. Range: \$49,999.99 - over: Teresa Acree; Johnathan Closs; Jesse Hamilton; Chad Leffler. **TOTAL COMPENSATION: \$315,353.**

****Note:** Total Expenditures include debt expenditures and capital asset purchases and exclude depreciation expense, which are excluded and included, respectively, on the following page.

See Accountant's Compilation Report

VILLAGE OF HARRISTOWN
ANNUAL TREASURER'S REPORT


FOR THE FISCAL YEAR ENDING APRIL 30, 2025
(Continued)

Summary Statement of Condition
(Excerpt from Comptroller Report)

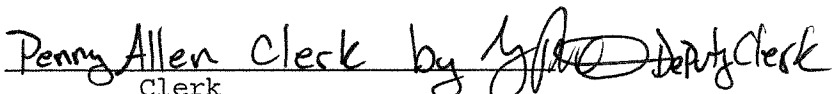
| | General ----- | Special Revenue ----- | Enterprise ----- |
|---|------------------|-----------------------------|---------------------|
| Revenues (*Line 240) | 1,335,215 | 325,051 | 509,715 |
| Expenditures (*Line 270) | 1,079,197 | 231,054 | 615,879 |
| Excess of Revenues Over (Under) Expenditures (*Line 301) | 256,018 | 93,997 | (106,164) |
| Transfers In (*Line 302) | 123,129 | 10,000 | 50,213 |
| Transfers Out (*Line 303) | 0 | (183,342) | 0 |
| Bond Proceeds (*Line 304) | 0 | 0 | 0 |
| Other (*Line 305) | 0 | 0 | 0 |
| Net Increase (Decrease) in Fund Balance (*Line 306) | 379,147 | (79,345) | (55,951) |
| Previous Year Fund Balance (*Line 307) | 776,241 | 339,766 | 2,584,680 |
| Other (*Line 308) | 0 | 0 | 0 |
| Current Year Ending Fund Balance (*Line 310) | 1,155,388 | 260,421 | 2,528,729 |

| TOTAL DEBT OUTSTANDING BEGINNING OF YEAR (*Line 405) | ISSUED CURRENT FISCAL YEAR (*Line 411) | RETIRED CURRENT FISCAL YEAR (*Line 417) | OUTSTANDING END OF YEAR (*Line 423) |
|--|--|---|---|
| 1,198,448 | 0 | 56,661 | 1,141,787 |

Subscribed and sworn on this 3rd day of September


Treasurer

I, Penny Allen, Clerk of Village of Harristown, Macon County, Illinois, do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending April 30, 2025.


Clerk

*Note: Refers to the line numbers in the Comptrollers Annual Financial Report (AFR).

See Accountant's Compilation Report