FILED
OCT 19 2026
Edwards Co Clerk
MELANIE KNIGHT

City of Grayville
White and Edwards County, Illinois
Statement of Net Position
April 30, 2026

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents	$ 1,192,281	$ 2,010,860	$ 3,203,141
Receivables, net	390,099	176,920	567,019
Prepaid expense	46,964	95,545	142,509
Total current assets	1,629,344	2,283,325	3,912,669
Noncurrent assets:			
Restricted cash	92,695	363,358	456,053
Net pension asset	400,568	85,777	486,345
Land	297,030	146,815	443,845
Capital assets, net	4,350,175	5,428,860	9,779,035
Total noncurrent assets	5,140,468	6,024,810	11,165,278
Total assets	6,769,812	8,308,135	15,077,947
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	247,588	53,018	300,606
Total assets and deferred outflows	$ 7,017,400	$ 8,361,153	$ 15,378,553
Liabilities			
Current liabilities:			
Accounts payable	$ 62,695	$ 40,164	$ 102,859
Bank overdraft	130,133	-	130,133
Customer deposits	-	24,765	24,765
Accrued expenses	75,594	75,596	151,190
Unearned revenue	25,087	-	25,087
Current portion of long-term debt	119,532	137,095	256,627
Total current liabilities	413,041	277,620	690,661
Noncurrent liabilities:			
Noncurrent portion of long-term debt	985,025	2,188,234	3,173,259
Total noncurrent liabilities	985,025	2,188,234	3,173,259
Total liabilities	1,398,066	2,465,854	3,863,920
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	724,265	155,093	879,358
Total liabilities and deferred inflows	2,122,331	2,620,947	4,743,278
Net position			
Investment in capital assets	3,542,648	3,250,346	6,792,994
Restricted for:			
Debt service	92,695	363,358	456,053
Economic development	653,494	-	653,494
Streets and roads	292,519	-	292,519
Culture and recreation	107,576	-	107,576
Pensions	400,568	85,777	486,345
Unrestricted	(194,431)	2,040,725	1,846,294
Total net position	$ 4,895,069	$ 5,740,206	$ 10,635,275

The accompanying notes are an integral part of this statement.

ANNUAL TREASURER'S REPORT FOR THE CITY OF GRAYVILLE FOR THE FISCAL YEAR ENDING APRIL, 2026

* Total Revenues $5,395,612.56, ADMIN SALES TAX $173,473.47, ADMISSION SALES $6,556.57, AMEREN LEASE PAYMENTS $10.00, AMUSEMENT DEVISES $150.00, BAD CHECK CHARGE $75.00, BUSINESS DIST TRANSFER IN $393,917.67, BUSINESS DISTRCIT TAX $373,281.52, BUSINESS DISTRICT INTEREST $1,793.03, CAMPGROUND FEES $33,580.00, CANNABIS USE TAX $403,119.58, CC'S EARNED INTEREST $80.79, CDBG GRANT $15,000.00, Cemetery Lot Sales $6,325.00, CONCESSION SALES $3,685.34, COUNTRY HOME LEASE $4,205.00, DENNIS REESE INTEREST $49.94, DONATIONS $17,593.05, DONATIONS/DARE PROGRAMS $4,093.84, DUI EQUIPMENT FUND $706.04, EARNED INT RLF KRANKEL $61.38, EDWS CO ROAD and BRIDGE $12,757.67, ENERGY ASSISTANCE CHARGE $8,898.75, EPic NAILS EARNED INTEREST $477.93, FARM CROP INCOME $4,374.00, FARM LEASE INCOME $1,323.00, FINES $10,498.78, FRANCHISE FEE $759.44, GAME TAX $833.71, GARBAGE COLLECTION $168,251.74, GAS METER CHARGES $41,037.66, GAS SALES $498,596.98, Grave Opening $11,050.00, IEPA LEAD SERVICE LINE INVENTORY $30.00, IL ARPA FUNDS $212,972.47, INTEREST $11,425.11, INTEREST INCOME $60,881.06, LIQUOR LICENSES $10,300.00, MISCELLANEOUS $1,860.00, Monument Setting $500.00, MOTEL TAX $56,739.63, MOTEL TAX INTEREST $518.12, MOTOR FUEL TAX REVENUE $71,211.41, MUNICIPAL BAND TAX $4,487.20, OIL/ROYALTIES $20,864.63, ORDINANCE VIOLATION $1,025.00, OSBEES EARNED INTEREST $50.21, OTHER REVENUES $10,435.01, PARK SALES TAX $36,885.43, PASS SALES $2,005.00, PERMIT REVENUES $3,485.00, POLICE REPORTS $275.00, POOL ROOM LICENSE $70.00, PROPERTY TAX $285,382.21, REFUNDS, REIMBURSEMENTS $19,728.29, REFUNDS,REIMBURSE $1,248.60, REFUNDS/REIMBURSEMENTS $6,457.78, REPLACEMENT TAX $32,471.74, RIGHT-OF-WAY PERMIT $600.00, SALE OF MATERIALS $4,755.40, SALE OF PROPERTY $11,672.89, SALES TAX $246,717.33, SEWER CHARGES $342,949.26, SHELTER RESERVATIONS $120.00, SMOKIN' PIG INTEREST $150.00, STATE INCOME TAX $284,204.36, TIF # 1 INTEREST INCOME $3,591.62, TIF # 1 PROPERTY TAX $374,962.88, TIF # 2 INTEREST $2,116.04, TIF # 2 PROPERTY TAX $156,412.06, TOWING FEES $600.00, TRANSFER ACCT $4,321.90, TRANSFER IN CANNABIS TAX $87,268.82, TRANSFER OUT OF FUND $(15,321.57), TRANSPORTATION CHARGES $96,153.74, USE TAX $14,234.82, VIDEO GAMING LICENSES $10,375.00, VIDEO GAMING TAX $120,379.28, WATER FILTER SALES $618.80, WATER METER CHARGES $13,590.00, WATER SALES $587,214.15

* Compensation Summary:Total Compensation: $1,025,560.60, BALDWIN, DONOVAN A $6,000.00, BROWNING, JEFFREY S $6,000.00, CHURCHWELL, ALEXA A $16,287.75, COALE, ZACHARY T $48,635.63, COUCH, ELLIE J $1,960.05, COWLES, TIFFANY $53,081.12, ELLIOTT, LOGAN L $60,219.14, ESMON, SCOTT M $72,011.33, FORD, ANDREA $6,000.00, FUNKHOUSER, OWEN B $7,455.00, Hatcher, Robert $9,000.00, HATCHER, ROBERT S $50,191.18, HOSMAN, SAMUEL J $2,360.10, HOTTEL, MADISON M $2,367.00, HOUSER, ROBERT H $52,443.06, HOUT, PIXIE M $1,467.60, HUTCHCRAFT, KILLIAN $635.55, IRVINE, MATTHEW $75,676.71, JAMES, EVERETT C $5,375.00, JUDGE, CYNTHIA A $23,976.57, KENDRICK, DAVID E $29,000.00, LARKIN, JACKSON G $2,797.50, LARKIN, KAYLI E $2,323.80, LEAVENS, ZACHARY J $6,165.00, LOEHR, SIERRAH R $14,208.90, LYNN, CODEY T $71,149.68, MALONE, DANIEL M $196.00, MASSIE, LAUREN $2,291.25, MASSIE, RACHAEL C $5,584.00, MILLER, JEREMY D $27,751.10, MORRIS, WYATT T $5,385.00, MOSBERGER, DRAYTON $3,631.80, MURPHY, KOLBIE L $1,211.25, O'NEAL, GREGORY N $54,684.79, RISTER, MARNA K $45,519.74, ROOSEVELT, ZEKE S $2,826.30, ROSE, GLEN A $6,635.61, ROSE, LEA A $58,597.45, ROWLAND, TY'ZAE $6,082.50, SCHONOMAN, SETH A $500.00, SEIL, JOELLEN $15,552.00, SIEGEL, MASON L $75,457.17, TATE, ANDREW C $4,267.50, THOMPKINS, AMBER L $3,198.30, THOMPSON, SKY W $55,076.06, THOMPSON, TRAVIS W $12,000.00, WALDEN, SHARON $11,763.36, WHITE, PHILLIP L $561.75

* Total Vendor Payments $5,062,054.70, 120WATER $8,250.00, ALL PRO ELECTRIC $4,339.04, AMEREN ILLINOIS $196,503.32, AMERICAN FAMILY LIFE $5,488.80, ASHIRVAD IL LLC $8,573.54, BB COMMUNITY LEASING SERVICES $106,563.84, BOTSCH and ASSOCIATES, CPA'S, LLC $16,800.00, BRADFORD SUPPLY $2,668.98, BRENT SPEIR CONCRETE CONSTRUCTION $3,820.00, BROTCKE WELL and PUMP $46,244.00, BUNTING ENTERPRISES LLC $65,000.00, CARDMEMBER SERVICE $24,816.63, CITIZENS NATIONAL BANK $128,475.80, CITY OF GRAYVILLE $475,860.78, CITY OF GRAYVILLE BOND RESERVE ACCOUNT $144,000.00, CLEARWAVE COMMUNICATIONS $9,089.00, COMPASS MINERALS $5,180.24, DOT/PHMSA $6,165.46, DUTCH HOLLOW SUPPLIES $5,676.29, EDWARDS COUNTY CONCRETE, LLC $6,532.43, EDWARDS COUNTY SHERIFF $34,520.00, ELITE LINE STRIPING LLC $5,620.00, EVAPAR $4,043.56, FAIRFIELD NATIONAL BANK $28,702.64, FEARN BLASTING and PAINTING SERVICE, INC. $2,573.00, FEDERAL INCOME TAX $40,992.13, FICA $126,496.36, FIRST CHRISTIAN CHURCH $10,000.00, FIRST SPEAR $5,029.78, FRIENDS OF GRAYVILLE $2,500.00, GILLARD'S HARDWARE-GRAYVILLE $12,914.65, GRAYVILLE AUTO SUPPLIES $6,003.68, GRAYVILLE COMMUNITY SCHOOL DISTRICT #1 $51,100.00, GRAYVILLE DAYS COMMITTEE, INC $25,000.00, GROEBNER $3,843.42, GUISEWITE EXCAVATING and RECYCLING LLC $46,052.26, GWRPC $21,400.00, HARRY E VANAGS $8,000.00, HORIZON HOSPITALITY LLC $6,624.94, HYDROMAX PLUMBING $11,829.70, IDES, TITLE III $7,593.63, IL DEPT OF REVENUE $61,134.12, ILLINOIS ENVIRONMENTAL PROTECTION AGENCY $2,500.00, IML RISK MANAGEMENT ASSOC $69,794.55, IMRF PAYROLL $122,948.92, ISP HEALTH and WELFARE FUND $229,392.00, ITRON, INC $22,582.57, JANSEN AUTO $32,442.00, JARED ALKA $7,846.94, JAY D. WALDEN $22,401.79, JCJRG PROPERTIES, LLC $14,414.43, KIEFFER BROS CONSTRUCTION $749,231.23, LEGALSOLVED LLC $6,000.00, LEXIPOL LLC $3,210.93, LIBRARY EXPENSES $56,485.38, LONY BARE $7,857.90, MAGUIRE IRON, INC $87,503.00, MARILYN K. MASON REVOCABLE GRANTOR TRUST $61,336.38, MEDICARE $29,584.52, MEYER TRUCK EQUIPMENT $21,441.85, MICHAEL AND MORIAH PIPHER $10,992.65, MILANO AND GRUNLOH ENGINEERS, LLC $9,657.50, MORAN ECONOMIC DEVELOPMENT, LLC $3,920.00, O'DANIEL TRUCKING CO. $8,656.75, ORKIN $2,603.85, PACE ANALYTICAL SERVICES $4,276.70, PAINTER'S DISTRICT COUNCIL $5,310.00, PC DOCTORS $25,727.32, PEFA INC $146,211.98, PNB $100,000.00, POSTMASTER $5,374.61, PRO-VISION, INC. $4,050.69, PROJECT 1855 LLC $12,950.00, REVOLVING LOAN FUND $60,169.44, RICK'S SERVICE STATION $6,093.76, RONALD L COWLES $7,888.75, RURAL DEVELOPMENT $21,071.25, SEWER RESERVE ACCOUNT $4,584.00, SEWER SHORT LIVED ASSET RESERVE $9,996.00, SHEPHERD INSURANCE $15,396.00, SIDENER ENVIRONMENTAL SER $4,061.88, SOUTHWESTERN ILLINOIS COLLEGE $7,407.10, STATE DISBURSEMENT UNIT $8,510.32, STRAEFFER PUMP and SUPPLY, INC $196,445.47, SUNRISE SANITATION INC $141,336.00, THOMASON ENTERPRISES $8,290.22, TRASH CANS UNLIMITED, LLC $7,698.00, UMB BANK $140,529.25, UPS $4,614.64, USA BLUE BOOK $6,317.16, UTILITY GAS MANAGEMENT $179,021.38, UTILITY SAFETY and DESIGN INC $40,427.91, UTILITY SUPPLY COMPANY $27,237.58, V3 ILLINOIS VENDING, LLC $243,916.55, VERIZON WIRELESS $7,523.14, VETERAN'S MEMORIAL $5,900.00, VOYLES PROPERTIES, LLC $6,069.74, WABASH AREA DEVELOPMENT $2,934.00, WABASH VALLEY SERVICE CO $41,598.57, WATER RESERVE ACCOUNT $3,888.00, WATER SHORT LIVED ASSET RESERVE $17,052.00, WATER SOLUTIONS UNLIMITED $20,559.64, WAYNE-WHITE COUNTIES $5,676.14, WESTMORE EQUITIES, LLC $14,619.53, WHITE COUNTY BOARD $17,105.15, WHITE COUNTY COLLECTOR $4,417.90, WHITE COUNTY TREASURER $3,072.64, All other Disbursements Less Than 2500.00 $91,897.13

	WATER FUND	SEWER FUND	GAS FUND	GARBAGE DISPOSAL FUND	MOTEL TAX FUND
Beginning Retained Earnings	$1,892,640.52	$365,380.79	$2,502,785.98	$33,066.80	$57,736.89
Revenues	$612,601.93	$561,545.17	$700,242.81	$189,947.68	$57,257.75
Expenditures	($355,627.51)	$574,529.24	$638,971.15	$142,819.88	$50,032.88
Sources	$0.00	$0.00	$0.00	$0.00	$0.00
Uses	$0.00	$0.00	$0.00	$0.00	$0.00
Ending Retained Earnings	$2,816,190.65	$325,960.96	$2,531,492.20	$66,562.15	$64,961.76

	GENERAL FUND	MOTOR FUEL TAX FUND	TAX INCREMENT FINANCING #1	TAX INCREMENT FINANCING # 2	BUSINESS DISTRICT FUND	REVOLVING LOAN FUND
Revenues	$2,177,389.78	$73,886.07	$378,554.50	$158,528.10	$395,710.70	$89,948.07
Expenditures	$2,823,526.83	$26,549.00	$644,186.93	$312,602.98	$0.00	$53,845.57
Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Ending Retained Earnings	$3,257,746.36	$292,519.27	$421,496.59	$137,873.09	$452,365.99	$268,104.73
Beginning Retained Earnings	$3,903,198.63	$245,182.20	$687,129.02	$291,947.97	$56,656.40	$232,002.23

SUBSCRIBED AND SWORN ON THE 12TH DAY OF OCTOBER 2026

Vanessa Fullop

VANESSA FULLOP, TREASURER CITY OF GRAYVILLE

I, DAVID KENDRICK, CITY CLERK OF THE CITY OF GRAYVILLE, WHITE AND EDWARDS COUNTIES, ILLINOIS, DO HEREBY CERTIFY THAT THE ABOVE IS A TRUE COPY OF THE ANNUAL TREASURER'S REPORT FOR THE FISCAL YEAR ENDING APRIL 30, 2026

D J Kendrick

DAVID KENDRICK, CITY CLERK

FILED

OCT 19 2026

Edwards Co Clerk
MELANIE KNIGHT