

McLean County Public Building Commission

Treasurer's Report

October 2013 – September 2014

McLean County Public Building Commission

October 7, 2014

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McLean County Public Building Commission
Balance Sheet
As of September 30, 2014

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds -	
1025.5 · Debt Service - HBT	4,872,393.41
1025.6 · Debt Service - HBT -Series 2010	19,061.06
1030.4 · Debt Service -Government Center	234,869.66
1101.4 · Money Market - HBT	2,192,101.58
Total Restricted Funds -	7,318,425.71
Unrestricted Funds -	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	48,567.57
1005.2 · O & M - Chase - Checking	4,003.53
1010.2 · O & M - Chase - Savings	2,314,461.68
Total Unrestricted Funds -	2,367,432.78
Total Checking/Savings	9,685,858.49
Total Current Assets	9,685,858.49
Other Assets	
1110 · McLean County Museum Receivable	36,000.00
1175 · Capitalized Lease Receivable	10,625,282.00
1340 · Bond Issuance Cost -Series 2010	93,727.67
1345 · Bond Issuance Cost -Series 2013	45,759.37
Total Other Assets	10,800,769.04
TOTAL ASSETS	20,486,627.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Bond premium - Series 2010	279,227.67
2305 · Bond Premium -Series 2013	45,854.77
Total Other Current Liabilities	325,082.44
Total Current Liabilities	325,082.44
Long Term Liabilities	
3024 · Revenue Bonds Payable -	
3025 · Government Center - Series 2013	1,550,000.00
3050 · Law & Justice Ctr - Series 2006	1,917,488.05
3060 · Government Center - Series 2010	5,230,000.00
Total 3024 · Revenue Bonds Payable -	8,697,488.05
Total Long Term Liabilities	8,697,488.05
Total Liabilities	9,022,570.49
Equity	
3410 · Fund Balance - Restricted	9,394,445.47
Net Income	2,069,611.57
Total Equity	11,464,057.04
TOTAL LIABILITIES & EQUITY	20,486,627.53

McLean County Public Building Commission
Profit & Loss
October 2013 through September 2014

	Oct '13 - Sep 14
Income	
4000 · Rental Income - L&J Center	3,515,640.00
4001 · Rental Income - Govt Bldg	1,897,103.00
4003 · Rental Income - Old Courthouse	168,696.00
7010 · Interest Income	2,641.30
Total Income	5,584,080.30
Expense	
6040 · Bond expense	1,500.00
6050.0 · Amortization-Bond Issuance Cost	18,474.05
6120 · Bank Service Charges	19.00
6180 · Insurance	93,709.00
6182 · Treasurer's Bond	2,855.00
6200 · Interest Expense	606,854.64
6270 · Legal Fees	23,961.00
6271 · Accounting Fees	19,890.90
6280 · Business/Office supplies	105.14
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	1,832,556.64
6502 · McLean Co. Courthouse	165,976.68
6503 · Government Center	748,566.68
Total 6490 · Operations and Maintenance -	2,747,100.00
Total Expense	3,514,468.73
Net Income	2,069,611.57

**McLean County Public Building Commission
Debt Service - HBT**

As of September 30, 2014

Type	Date	Name	Memo	Clr	Split	Debit	Credit	Balance
Restricted Funds -								4,618,104.30
1025.5 - Debt Service - HBT								4,618,104.30
Check	10/21/2013	Heartland Bank	Bond Payments	X	-SPLIT-		2,480,531.25	2,137,573.05
Deposit	10/31/2013		Interest	X	7010 - Interest...	269.80		2,137,842.85
Deposit	11/30/2013		Interest	X	7010 - Interest...	127.10		2,137,969.95
Deposit	12/31/2013		Interest	X	7010 - Interest...	123.00		2,138,092.95
Deposit	01/31/2014		Interest	X	7010 - Interest...	135.05		2,138,228.00
Deposit	02/14/2014		Deposit	X	1345 - Bond Is...	106.00		2,138,334.00
Transfer	02/28/2014		Reimbursing prior advance for Seri...	X	1005.2 - O & ...		5,438.54	2,132,895.46
Deposit	02/28/2014		Interest	X	7010 - Interest...	114.53		2,133,009.99
Deposit	03/31/2014		Interest	X	7010 - Interest...	118.63		2,133,128.62
Check	04/30/2014	Heartland Bank	Series 2010 Interest Payment	X	-SPLIT-		95,162.50	2,037,966.12
Deposit	04/30/2014		Interest	X	7010 - Interest...	122.54		2,038,088.66
Deposit	05/31/2014		Interest	X	7010 - Interest...	125.08		2,038,213.74
Deposit	06/30/2014		Interest	X	7010 - Interest...	113.36		2,038,327.10
Deposit	07/31/2014		Interest	X	7010 - Interest...	121.18		2,038,448.28
Deposit	08/31/2014		Interest	X	7010 - Interest...	125.10		2,038,573.38
Check	09/19/2014	Public Bldg Comm- ...	Transfer Lincoln Deck and Gov Cen...	X	1005.2 - O & ...	719,509.00		2,758,082.38
Deposit	09/26/2014		Deposit	X	-SPLIT-	2,114,176.00		4,872,258.38
Deposit	09/30/2014		Interest	X	7010 - Interest...	135.03		4,872,393.41
Total 1025.5 - Debt Service - HBT						<u>2,835,421.40</u>	<u>2,581,132.29</u>	<u>4,872,393.41</u>
Total Restricted Funds -						<u>2,835,421.40</u>	<u>2,581,132.29</u>	<u>4,872,393.41</u>
TOTAL						<u>2,835,421.40</u>	<u>2,581,132.29</u>	<u>4,872,393.41</u>

McLean County Public Building Commission
Debt Service - HBT- Series 2010
As of September 30, 2014

Type	Date	Num	Name	Memo	Amount	Balance
Restricted Funds -						19,065.34
1025.6 - Debt Service - HBT -Series 2010						19,065.34
Deposit	10/31/2013			Interest	0.48	19,065.82
Deposit	11/30/2013			Interest	0.49	19,066.31
Deposit	12/31/2013			Interest	0.47	19,066.78
Deposit	01/31/2014			Interest	0.52	19,067.30
Deposit	02/28/2014			Interest	0.44	19,067.74
Deposit	03/31/2014			Interest	0.45	19,068.19
Deposit	04/30/2014			Interest	0.47	19,068.66
Check	04/30/2014			Service Charge	(5.00)	19,063.66
Deposit	05/31/2014			Interest	0.50	19,064.16
Check	05/31/2014			Service Charge	(5.00)	19,059.16
Deposit	06/30/2014			Interest	0.46	19,059.62
Deposit	07/31/2014			Interest	0.48	19,060.10
Deposit	08/31/2014			Interest	0.50	19,060.60
Deposit	09/30/2014			Interest	0.46	19,061.06
Total 1025.6 - Debt Service - HBT -Series 2010					(4.28)	19,061.06
Total Restricted Funds -					(4.28)	19,061.06
TOTAL					(4.28)	19,061.06

McLean County Public Building Commission
Debt Service - Government Center
As of September 30, 2014

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Restricted Funds -									234,804.21
1030.4 · Debt Service -Government Center									234,804.21
Deposit	10/31/2013				Interest	7010 · Interest ...	5.98		234,810.19
Deposit	11/30/2013				Interest	7010 · Interest ...	5.98		234,816.17
Deposit	12/31/2013				Interest	7010 · Interest ...	5.79		234,821.96
Deposit	01/31/2014				Interest	7010 · Interest ...	6.37		234,828.33
Deposit	02/28/2014				Interest	7010 · Interest ...	5.41		234,833.74
Check	03/31/2014				Service Charge	6120 · Bank Se...		5.00	234,828.74
Deposit	03/31/2014				Interest	7010 · Interest ...	5.59		234,834.33
Deposit	04/30/2014				Interest	7010 · Interest ...	5.79		234,840.12
Deposit	05/30/2014				Interest	7010 · Interest ...	6.18		234,846.30
Deposit	06/30/2014				Interest	7010 · Interest ...	5.60		234,851.90
Deposit	07/31/2014				Interest	7010 · Interest ...	5.98		234,857.88
Deposit	08/31/2014				Interest	7010 · Interest ...	6.18		234,864.06
Deposit	09/30/2014				Interest	7010 · Interest ...	5.60		234,869.66
Total 1030.4 · Debt Service -Government Center							70.45	5.00	234,869.66
Total Restricted Funds -							70.45	5.00	234,869.66
TOTAL							70.45	5.00	234,869.66

McLean County Public Building Commission
Money Market - HBT
As of September 30, 2014

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Restricted Funds -						2,191,937.57
1101.4 - Money Market - HBT						2,191,937.57
Deposit	12/31/2013			Interest	54.70	2,191,992.27
Deposit	03/31/2014			Interest	54.06	2,192,046.33
Deposit	06/30/2014			Interest	55.25	2,192,101.58
Total 1101.4 - Money Market - HBT					164.01	2,192,101.58
Total Restricted Funds -					164.01	2,192,101.58
TOTAL					164.01	2,192,101.58

McLean County Public Building Commission
PNC Checking
As of September 30, 2014

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Unrestricted Funds -					48,543.29
1000.1 · PNC Checking					48,543.29
Deposit	10/31/2013		Interest	2.07	48,545.36
Deposit	11/30/2013		Interest	1.92	48,547.28
Deposit	12/31/2013		Interest	2.13	48,549.41
Deposit	01/31/2014		Interest	2.06	48,551.47
Deposit	02/28/2014		Interest	1.87	48,553.34
Deposit	03/31/2014		Interest	2.06	48,555.40
Deposit	04/30/2014		Interest	1.99	48,557.39
Deposit	05/31/2014		Interest	2.00	48,559.39
Deposit	06/30/2014		Interest	2.06	48,561.45
Deposit	07/31/2014		Interest	2.06	48,563.51
Deposit	08/31/2014		Interest	1.93	48,565.44
Deposit	09/30/2014		Interest	2.13	48,567.57
Total 1000.1 · PNC Checking				24.28	48,567.57
Total Unrestricted Funds -				24.28	48,567.57
TOTAL				24.28	48,567.57

McLean County Public Building Commission
O & M - Chase - Checking
As of September 30, 2014

Type	Date	Num	Name	Memo	Amount	Balance
Unrestricted Funds -						4,005.40
1005.2 · O & M - Chase - Checking						4,005.40
Check	10/01/2013	1146	McLean County Treasurer	September	(228,816.00)	(224,810.60)
Transfer	10/15/2013			Funds Transfer	228,814.60	4,004.00
Check	10/30/2013	1147	Heartland Bank	Interest 11/1/13-12/1/...	(5,438.54)	(1,434.54)
Transfer	10/31/2013			Funds Transfer	5,450.00	4,015.46
Check	10/31/2013			Service Charge	(4.00)	4,011.46
Deposit	10/31/2013			Interest	0.22	4,011.68
Check	11/11/2013	1148	McLean County Treasurer	October	(228,816.00)	(224,804.32)
Check	11/11/2013	1149	Costigan & Wollrab	O & M	(1,392.00)	(226,196.32)
Check	11/11/2013	1150	Capen, Frank, Proctor, & Bowles	Renewal surety treas...	(1,105.00)	(227,301.32)
Transfer	11/18/2013				231,301.32	4,000.00
Deposit	11/30/2013			Interest	0.16	4,000.16
Check	12/04/2013	1152	Striegel, Knobloch, and Co.	Monthly Acctg. for Au...	(2,675.01)	1,325.15
Check	12/04/2013	1151	McLean County Treasurer	October	(228,816.00)	(227,490.85)
Transfer	12/04/2013			Funds Transfer	231,490.85	4,000.00
Deposit	12/31/2013			Interest	0.16	4,000.16
Check	01/07/2014	1154	McLean County Treasurer	October	(228,816.00)	(224,815.84)
Check	01/07/2014	1153	Capen, Frank, Proctor, & Bowles	Renewal surety treas...	(2,080.00)	(226,895.84)
Transfer	01/15/2014			Funds Transfer	225,457.30	(1,438.54)
Deposit	01/31/2014			Interest	0.16	(1,438.38)
Deposit	02/04/2014			Deposit	18,000.00	16,561.62
Transfer	02/28/2014			Reimbursing prior adv...	5,438.54	22,000.16
Transfer	02/28/2014			Funds Transfer	210,979.34	232,979.50
Check	02/28/2014	1155	McLean County Treasurer	October	(228,979.50)	4,000.00
Deposit	02/28/2014			Interest	0.19	4,000.19
Check	03/07/2014	1156	McLean County Treasurer	October	(228,979.50)	(224,979.31)
Transfer	03/12/2014			Funds Transfer	228,979.31	4,000.00
Deposit	03/12/2014			Deposit	405.00	4,405.00
Deposit	03/31/2014			Interest	0.16	4,405.16
Check	04/01/2014	1160	Capen, Frank, Proctor, & Bowles	Renewal surety treas...	(75.00)	4,330.16
Check	04/01/2014	1159	Costigan & Wollrab	O & M	(7,773.00)	(3,442.84)
Check	04/01/2014	1158	A.J. Gallagher Risk Mgmt	Commercial Property ...	(65,595.00)	(69,037.84)
Check	04/01/2014	1157	McLean County Treasurer	March 2014	(228,979.50)	(298,017.34)
Transfer	04/03/2014			Funds Transfer	302,017.34	4,000.00
Deposit	04/30/2014			Interest	0.37	4,000.37
Check	05/05/2014	1161	McLean County Treasurer	April 2014	(228,979.50)	(224,979.13)
Check	05/05/2014	1162	Costigan & Wollrab	O & M	(4,957.50)	(229,936.63)
Transfer	05/06/2014			Funds Transfer	233,936.63	4,000.00
Deposit	05/30/2014			Interest	0.16	4,000.16
Deposit	06/30/2014			Interest	0.39	4,000.55
Deposit	07/02/2014			Deposit	187,104.50	191,105.05
Deposit	07/11/2014			Deposit	1,186,772.50	1,377,877.55
Check	07/23/2014	1163	McLean County Treasurer	May 2014	(228,979.50)	1,148,898.05
Check	07/23/2014	1164	Costigan & Wollrab	O & M	(5,866.00)	1,143,032.05
Check	07/23/2014	1165	R.W. Gipson Agency	Commercial Property ...	(16,603.00)	1,126,429.05
Check	07/23/2014	1166	Striegel, Knobloch, and Co.	Monthly Acctg. for No...	(7,215.89)	1,119,213.16
Check	07/23/2014	1167	Sulaski & Webb	Audit Fees	(10,000.00)	1,109,213.16
Check	07/23/2014	1168	McLean County Treasurer	May 2014	(228,979.50)	880,233.66
Check	07/23/2014	1169	Costigan & Wollrab	O & M	(1,557.50)	878,676.16
Transfer	07/26/2014			Funds Transfer	268,664.39	1,147,340.55
Check	07/29/2014	1170	Jack Moody		(105.14)	1,147,235.41
Transfer	07/30/2014			Funds Transfer	(1,143,235.41)	4,000.00
Deposit	07/31/2014			Interest	8.25	4,008.25
Transfer	08/21/2014			Funds Transfer	240,482.25	244,490.50
Check	08/21/2014	1173	R.W. Gipson Agency	Gen Liab. and Directo...	(11,511.00)	232,979.50
Check	08/21/2014	1171	McLean County Treasurer	July	(228,979.50)	4,000.00
Deposit	08/31/2014			Interest	1.40	4,001.40
Check	09/19/2014	1176	Costigan & Wollrab	O&M- \$1,120 and Mc...	(2,415.00)	1,586.40
Check	09/19/2014	1175	McLean County Treasurer	August	(228,979.50)	(227,393.10)
Check	09/19/2014	1174	Public Bldg Comm- Debt Service ...	Transfer Lincoln Deck...	(719,509.00)	(946,902.10)
Transfer	09/19/2014			Excess from O&M De...	(1,142,483.90)	(2,089,386.00)
Deposit	09/19/2014			Deposit	906,613.50	(1,182,772.50)
Deposit	09/26/2014			Deposit	1,186,772.50	4,000.00
Deposit	09/30/2014			Interest	3.53	4,003.53
Total 1005.2 · O & M - Chase - Checking					(1.87)	4,003.53

McLean County Public Building Commission
O & M - Chase - Checking
 As of September 30, 2014

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Total Unrestricted Funds -					(1.87)	4,003.53
TOTAL					<u>(1.87)</u>	<u>4,003.53</u>

McLean County Public Building Commission
O & M - Chase - Savings
As of September 30, 2014

Type	Date	Num	Memo	Amount	Balance
Unrestricted Funds -					2,435,584.41
1010.2 · O & M - Chase - Savings					2,435,584.41
Transfer	10/15/2013		Funds Transfer	(228,814.60)	2,206,769.81
Transfer	10/31/2013		Funds Transfer	(5,450.00)	2,201,319.81
Deposit	10/31/2013		Interest	199.49	2,201,519.30
Transfer	11/18/2013			(231,301.32)	1,970,217.98
Deposit	11/30/2013		Interest	164.02	1,970,382.00
Transfer	12/04/2013		Funds Transfer	(231,490.85)	1,738,891.15
Deposit	12/31/2013		Interest	76.94	1,738,968.09
Transfer	01/15/2014		Funds Transfer	(225,457.30)	1,513,510.79
Deposit	01/31/2014		Interest	68.10	1,513,578.89
Transfer	02/28/2014		Funds Transfer	(210,979.34)	1,302,599.55
Deposit	02/28/2014		Interest	52.76	1,302,652.31
Transfer	03/12/2014		Funds Transfer	(228,979.31)	1,073,673.00
Deposit	03/31/2014		Interest	48.69	1,073,721.69
Transfer	04/03/2014		Funds Transfer	(302,017.34)	771,704.35
Deposit	04/30/2014		Interest	22.31	771,726.66
Transfer	05/06/2014		Funds Transfer	(233,936.63)	537,790.03
Deposit	05/30/2014		Interest	14.19	537,804.22
Deposit	06/30/2014		Interest	12.57	537,816.79
Transfer	07/26/2014		Funds Transfer	(268,664.39)	269,152.40
Transfer	07/30/2014		Funds Transfer	1,143,235.41	1,412,387.81
Deposit	07/31/2014		Interest	8.72	1,412,396.53
Transfer	08/21/2014		Funds Transfer	(240,482.25)	1,171,914.28
Deposit	08/31/2014		Interest	31.81	1,171,946.09
Transfer	09/19/2014		Excess from O&M De...	1,142,483.90	2,314,429.99
Deposit	09/30/2014		Interest	31.69	2,314,461.68
Total 1010.2 · O & M - Chase - Savings				(121,122.73)	2,314,461.68
Total Unrestricted Funds -				(121,122.73)	2,314,461.68
TOTAL				(121,122.73)	2,314,461.68

McLean County Public Building Commission

October 7, 2014

Disbursements for Approval

November 2013

Chase - O & M Account (#093071156)

Capen Frank Proctor & Bowles	Surety Renewal		\$	1,105.00
Costigan & Wollrab	Monthly work O&M		\$	1,392.00
McLean County Treasurer	October Courthouse	\$ 13,378.17		
	October Gov. Center	62,405.33		
	October L&J Center	153,032.50		
			\$	<u>228,816.00</u>
	Total:		\$	<u>231,313.00</u>

December 2013

Chase - O & M Account (#093071156)

McLean County Treasurer	November Courthouse	\$ 13,378.17		
	November Gov. Center	62,405.33		
	November L&J Center	153,032.50		
Striegel Knobloch & Co.	Monthly work		\$	2,675.01
			\$	<u>288,816.00</u>
	Total:		\$	<u>291,491.01</u>

January 2014

Chase - O & M Account (#093071156)

Capen Frank Proctor & Bowles	Policy renewals		\$	2,080.00
McLean County Treasurer	December Courthouse	\$ 13,378.17		
	December Gov. Center	62,405.33		
	December L&J Center	153,032.50		
			\$	<u>288,816.00</u>
	Total:		\$	<u>290,896.00</u>

February 2014

Chase - O & M Account (#093071156)

McLean County Treasurer	January Courthouse	\$ 14,058.00		
	January Gov. Center	62,368.17		
	January L&J Center	152,553.33		
			\$	<u>228,979.50</u>

March 2014

Chase - O & M Account (#093071156)

McLean County Treasurer	February Courthouse	\$ 14,058.00		
	February Gov. Center	62,368.17		
	February L&J Center	152,553.33		
			\$	<u>228,979.50</u>

April 2014

Chase - O & M Account (#093071156)

Arthur J. Gallagher Risk Mgmt.	Commercial Property Ins.		\$	65,595.00
Capen Frank Proctor & Bowles	Surety Policy		\$	75.00
Costigan and Wollrab, P.C.	Legal Services		\$	7,773.00
McLean County Treasurer	March Courthouse	\$ 14,058.00		
	March Gov. Center	62,368.17		
	March L&J Center	152,553.33		
			\$	<u>228,979.50</u>

Heartland Debt Service Account (#52124230)

Heartland Bank & Trust	Bond Interest Payment		\$	<u>95,162.50</u>
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Total: \$ 397,585.00

May 2014

Chase - O & M Account (#093071156)

Costigan and Wollrab, P.C. McLean County Treasurer	Legal Services April Courthouse April Gov. Center April L&J Center	\$ 14,058.00 62,368.17 152,553.33	\$ 4,957.50 <u>\$ 228,979.50</u>
			Total: <u>\$ 233,937.00</u>

June 2014

Chase - O & M Account (#093071156)

Costigan and Wollrab, P.C. McLean County Treasurer	Legal Services May Courthouse May Gov. Center May L&J Center	\$ 14,058.00 62,368.17 152,553.33	\$ 5,866.00 <u>\$ 228,979.50</u>
R.W. Gipson Agency, Inc. Striegel Knobloch & Co. Sulaski & Webb	Renew Policy Accounting Fees Audit Fees		\$ 16,603.00 \$ 7,215.89 <u>\$ 10,000.00</u>
			Total: <u>\$ 268,664.39</u>

July 2014

Chase - O & M Account (#093071156)

Costigan and Wollrab, P.C. McLean County Treasurer	Legal Services June Courthouse June Gov. Center June L&J Center	\$ 14,058.00 62,368.17 152,553.33	\$ 1,557.50 <u>\$ 228,979.50</u>
Jack Moody	Frames		<u>\$ 105.14</u>
			Total: <u>\$ 230,642.14</u>

August 2014

Chase - O & M Account (#093071156)

McLean County Treasurer	July Courthouse July Gov. Center July L&J Center	\$ 14,058.00 62,368.17 152,553.33	 <u>\$ 228,979.50</u>
R.W. Gipson Agency, Inc.	Gen. Liab. and Directors & Officers Ins.		<u>\$ 11,511.00</u>
			Total: <u>\$ 240,490.50</u>

September 2014

Chase - O & M Account (#093071156)

Costigan and Wollrab, P.C. McLean County Treasurer	Legal Services August Courthouse August Gov. Center August L&J Center	\$ 14,058.00 62,368.17 152,553.33	\$ 2,415.00 <u>\$ 228,979.50</u>
Public Build. Comm. - Debt Svc.	Linclon Parking Lease Pmt. & Govt. Center Lease		<u>\$ 719,509.00</u>
			Total: <u>\$ 950,903.50</u>

October 2014

Chase - O & M Account (#093071156)

Jack Moody	Frames		\$ 32.28
Jack Moody	Supplies		\$ 22.35
McLean County Treasurer	September Courthouse September Gov. Center September L&J Center	\$ 14,058.00 62,368.17 152,553.33	 <u>\$ 228,979.50</u>

Heartland Debt Service Account (#52124230)

Heartland Bank & Trust	Bond Payment- Series 2013 Bond Payment- Series 2010 Bond Payment- Series 2006	\$ 223,682.50 755,662.50 1,550,500.00	 <u>\$ 2,529,845.00</u>
			Total: <u>\$ 2,758,879.13</u>

Grand Total: \$ 6,352,760.67

Public Building Commission of McLean County
Schedule of Restricted and Unrestricted Assets
For the Period Ended September 30, 2014

Restricted Assets

Debt Service - HBT	4,872,393.41
Debt Service - HBT - Series 2010	19,061.06
Debt Service - Government Center	234,869.66
Money Market - HBT	<u>2,192,101.58</u>

Total Restricted Assets

\$7,318,425.71

Unrestricted Assets

Petty Cash	\$400.00
PNC Checking	48,567.57
O & M - Chase - Checking	4,003.53
O & M - Chase - Savings	2,314,461.68
McLean County Museum Receivable	<u>36,000.00</u>

Total Unrestricted Assets

\$2,403,432.78