

McLean County Public Building Commission

Treasurer's Report

October 2014 – September 2015

McLean County Public Building Commission

October 6, 2015

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McLean County Public Building Commission
Balance Sheet
As of September 30, 2015

	Sep 30, 15
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds -	
1025.5 · Debt Service - HBT	4,759,997.34
1025.6 · Debt Service - HBT -Series 2010	19,066.78
1030.4 · Debt Service -Government Center	234,925.12
1101.4 · Money Market - HBT	2,192,321.42
Total Restricted Funds -	7,206,310.66
Unrestricted Funds -	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	48,581.26
1005.2 · O & M - Chase - Checking	1,545,830.56
1010.2 · O & M - Chase - Savings	737,537.08
Total Unrestricted Funds -	2,332,348.90
Total Checking/Savings	9,538,659.56
Total Current Assets	9,538,659.56
Other Assets	
1110 · McLean County Museum Receivable	18,000.00
1175 · Capitalized Lease Receivable	8,697,489.00
Total Other Assets	8,715,489.00
TOTAL ASSETS	18,254,148.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Bond premium - Series 2010	239,338.00
2305 · Bond Premium -Series 2013	40,759.79
Total Other Current Liabilities	280,097.79
Total Current Liabilities	280,097.79
Long Term Liabilities	
3024 · Revenue Bonds Payable -	
3025 · Government Center - Series 2013	1,365,000.00
3050 · Law & Justice Ctr - Series 2006	828,845.55
3060 · Government Center - Series 2010	4,570,000.00
Total 3024 · Revenue Bonds Payable -	6,763,845.55
Total Long Term Liabilities	6,763,845.55
Total Liabilities	7,043,943.34
Equity	
3410 · Fund Balance - Restricted	9,396,832.26
Net Income	1,813,372.96
Total Equity	11,210,205.22
TOTAL LIABILITIES & EQUITY	18,254,148.56

McLean County Public Building Commission
Profit & Loss
 October 2014 through September 2015

	<u>Oct '14 - Sep 15</u>
Income	
4000 · Rental Income - L&J Center	3,520,438.00
4001 · Rental Income - Govt Bldg	1,913,929.00
4003 · Rental Income - Old Courthouse	167,976.00
7010 · Interest Income	2,313.05
Total Income	<u>5,604,656.05</u>
Expense	
6040 · Bond expense	1,500.00
6120 · Bank Service Charges	19.00
6180 · Insurance	90,421.00
6182 · Treasurer's Bond	2,855.00
6200 · Interest Expense	652,665.35
6270 · Legal Fees	43,131.75
6271 · Accounting Fees	28,046.34
6275 · Miscellaneous Expense	853.30
6280 · Business/Office supplies	54.63
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	2,043,838.68
6502 · McLean Co. Courthouse	168,216.00
6503 · Government Center	759,682.04
Total 6490 · Operations and Maintenance -	<u>2,971,736.72</u>
Total Expense	<u>3,791,283.09</u>
Net Income	<u><u>1,813,372.96</u></u>

McLean County Public Building Commission
Debt Service - HBT
As of September 30, 2015

Type	Date	Name	Memo	Debit	Credit	Balance
Restricted Funds -						4,872,393.41
1025.5 · Debt Service - HBT						4,872,393.41
Check	10/07/2014	Heartland Bank	Series 2006, 2010, 2013 bond payme...		2,529,845.00	2,342,548.41
Deposit	10/31/2014		Interest	245.29		2,342,793.70
Deposit	11/30/2014		Interest	125.81		2,342,919.51
Deposit	12/31/2014		Interest	139.29		2,343,058.80
Deposit	01/31/2015		Interest	143.79		2,343,202.59
Deposit	02/28/2015		Interest	125.83		2,343,328.42
Deposit	03/31/2015		Interest	134.82		2,343,463.24
Check	04/07/2015	Heartland Bank	Series 2013 & 2010 interest payments		102,947.50	2,240,515.74
Deposit	04/30/2015		Interest	134.24		2,240,649.98
Deposit	05/31/2015		Interest	133.21		2,240,783.19
Deposit	06/30/2015		Interest	128.92		2,240,912.11
Deposit	07/31/2015		Interest	141.82		2,241,053.93
Deposit	08/31/2015		Interest	124.64		2,241,178.57
Check	09/28/2015	Public Bldg Comm-...	Transfer Lincoln Deck and Gov Cente...	719,509.00		2,960,687.57
Deposit	09/30/2015		Deposit	1,799,176.00		4,759,863.57
Deposit	09/30/2015		Interest	133.77		4,759,997.34
Total 1025.5 · Debt Service - HBT				2,520,396.43	2,632,792.50	4,759,997.34
Total Restricted Funds -				2,520,396.43	2,632,792.50	4,759,997.34
TOTAL				2,520,396.43	2,632,792.50	4,759,997.34

McLean County Public Building Commission
Debt Service - HBT- Series 2010
As of September 30, 2015

Type	Date	Name	Memo	Amount	Balance
Restricted Funds -					19,061.06
1025.6 · Debt Service - HBT -Series 2010					19,061.06
Deposit	10/31/2014		Interest	0.52	19,061.58
Deposit	11/30/2014		Interest	0.43	19,062.01
Deposit	12/31/2014		Interest	0.49	19,062.50
Deposit	01/31/2015		Interest	0.50	19,063.00
Deposit	02/28/2015		Interest	0.44	19,063.44
Deposit	03/31/2015		Interest	0.47	19,063.91
Deposit	04/30/2015		Interest	0.47	19,064.38
Deposit	05/31/2015		Interest	0.49	19,064.87
Deposit	06/30/2015		Interest	0.47	19,065.34
Deposit	07/31/2015		Interest	0.51	19,065.85
Deposit	08/31/2015		Interest	0.46	19,066.31
Deposit	09/30/2015		Interest	0.47	19,066.78
Total 1025.6 · Debt Service - HBT -Series 2010				5.72	19,066.78
Total Restricted Funds -				5.72	19,066.78
TOTAL				5.72	19,066.78

McLean County Public Building Commission
Debt Service - Government Center
As of September 30, 2015

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					234,869.66
1030.4 - Debt Service -Government Center					234,869.66
Deposit	10/31/2014	Interest	6.37		234,876.03
Deposit	11/30/2014	Interest	5.40		234,881.43
Deposit	12/31/2014	Interest	5.99		234,887.42
Deposit	01/31/2015	Interest	6.17		234,893.59
Deposit	02/28/2015	Interest	5.41		234,899.00
Deposit	03/31/2015	Interest	5.79		234,904.79
Check	04/30/2015	Service Charge		5.00	234,899.79
Deposit	04/30/2015	Interest	5.79		234,905.58
Check	05/31/2015	Service Charge		5.00	234,900.58
Deposit	05/31/2015	Interest	5.99		234,906.57
Check	06/30/2015	Service Charge		5.00	234,901.57
Deposit	06/30/2015	Interest	5.79		234,907.36
Deposit	07/31/2015	Interest	6.37		234,913.73
Deposit	08/31/2015	Interest	5.60		234,919.33
Deposit	09/30/2015	Interest	5.79		234,925.12
Total 1030.4 - Debt Service -Government Center			70.46	15.00	234,925.12
Total Restricted Funds -			70.46	15.00	234,925.12
TOTAL			70.46	15.00	234,925.12

McLean County Public Building Commission
Money Market - HBT
As of September 30, 2015

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Restricted Funds -					2,192,156.84
1101.4 · Money Market - HBT					2,192,156.84
Deposit	12/31/2014		Interest	54.66	2,192,211.50
Deposit	03/31/2015		Interest	54.66	2,192,266.16
Deposit	06/30/2015		Interest	55.26	2,192,321.42
Total 1101.4 · Money Market - HBT				164.58	2,192,321.42
Total Restricted Funds -				164.58	2,192,321.42
TOTAL				164.58	2,192,321.42

McLean County Public Building Commission
PNC Checking
As of September 30, 2015

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Unrestricted Funds -				48,567.57
1000.1 - PNC Checking				48,567.57
Deposit	10/31/2014	Interest	2.06	48,569.63
Deposit	11/30/2014	Interest	1.87	48,571.50
Deposit	12/31/2014	Interest	2.19	48,573.69
Deposit	01/31/2015	Interest	1.79	48,575.48
Deposit	02/28/2015	Interest	1.49	48,576.97
Deposit	03/31/2015	Interest	1.70	48,578.67
Deposit	04/30/2015	Interest	0.96	48,579.63
Deposit	05/31/2015	Interest	0.38	48,580.01
Deposit	06/30/2015	Interest	0.43	48,580.44
Deposit	07/31/2015	Interest	0.41	48,580.85
Deposit	08/31/2015	Interest	0.41	48,581.26
Total 1000.1 - PNC Checking			13.69	48,581.26
Total Unrestricted Funds -			13.69	48,581.26
TOTAL			13.69	48,581.26

McLean County Public Building Commission
O & M - Chase - Checking
As of September 30, 2015

Type	Date	Num	Name	Memo	Amount	Balance
Unrestricted Funds -						4,003.53
1005.2 - O & M - Chase - Checking						4,003.53
Check	10/07/2014	1177	Jack Moody		(32.28)	3,971.25
Check	10/07/2014	1178	McLean County Auditor	September	(228,979.50)	(225,008.25)
Transfer	10/07/2014			Funds Transfer	229,030.60	4,022.35
Check	10/07/2014	1179	Jack Moody	meeting supplies	(22.35)	4,000.00
Check	10/07/2014	1180	State of IL - Office of the Co...	Annual audit and report	(532.50)	3,467.50
Check	10/31/2014			Service Charge	(4.00)	3,463.50
Deposit	10/31/2014			Interest	0.96	3,464.46
Check	11/17/2014	1183	Costigan & Wollrab	O&M- \$4,515 and McLean Cty He...	(4,690.00)	(1,225.54)
Check	11/17/2014	1182	Sulaski & Webb	Prep of FY2013 Ann Fin Report	(500.00)	(1,725.54)
Check	11/17/2014	1181	McLean County Auditor	October	(228,979.50)	(230,705.04)
Transfer	11/19/2014			Funds Transfer	234,705.04	4,000.00
Deposit	11/28/2014			Interest	0.65	4,000.65
Check	12/16/2014	1184	Capen, Frank, Proctor, & B...	Renewal surety treasurer's bonds	(2,855.00)	1,145.65
Check	12/16/2014	1185	The Pantagraph	Certificate of Publication - notice in...	(99.70)	1,045.95
Check	12/16/2014	1186	McLean County Auditor	November	(228,979.50)	(227,933.55)
Check	12/16/2014	1187	Costigan & Wollrab	3902.50 MCDC Initiative, 612.50 O...	(4,515.00)	(232,448.55)
Deposit	12/28/2014			Interest	0.91	(232,447.64)
Transfer	12/31/2014			Funds Transfer	236,448.55	4,000.91
Check	01/20/2015	1189	McLean County Auditor	December	(228,979.50)	(224,978.59)
Check	01/20/2015	1188	Costigan & Wollrab	175.00 MCDC Initiative, 1318.00 O...	(1,493.00)	(226,471.59)
Deposit	01/20/2015			Deposit	18,000.00	(208,471.59)
Transfer	01/23/2015			Funds Transfer	212,471.59	4,000.00
Deposit	01/28/2015			Interest	0.42	4,000.42
Check	02/23/2015	1191	Costigan & Wollrab	55 jail expansion, 577.50 MDCD in...	(1,505.00)	2,495.42
Check	02/23/2015	1190	McLean County Auditor	January	(256,997.34)	(254,501.92)
Transfer	02/26/2015			Funds Transfer	258,501.92	4,000.00
Deposit	02/28/2015			Interest	0.17	4,000.17
Check	03/23/2015	1194	A.J. Gallagher Risk Mgmt	Property Policy Eff Date 3/1/15	(65,553.00)	(61,552.83)
Check	03/23/2015	1193	Costigan & Wollrab	1557.50 health clinic, 542.50 O&M...	(2,222.50)	(63,775.33)
Check	03/23/2015	1192	McLean County Auditor	February	(256,957.34)	(320,732.67)
Transfer	03/26/2015			Funds Transfer	324,732.67	4,000.00
Deposit	03/31/2015			Interest	0.77	4,000.77
Deposit	04/30/2015			Interest	0.59	4,001.36
Check	05/21/2015	1196	Sulaski & Webb	Prep of FY2014 Ann Fin Report	(10,500.00)	(6,498.64)
Check	05/21/2015	1195	McLean County Auditor	March	(256,977.34)	(263,475.98)
Transfer	05/21/2015			Funds Transfer	267,476.57	4,000.59
Check	05/21/2015	1199	Costigan & Wollrab	4952.50 O&M, 280 Jail/Mental Hea...	(7,472.50)	(3,471.91)
Check	05/21/2015	1198	Lee Enterprises	Notice publications	(221.10)	(3,693.01)
Check	05/21/2015	1197	McLean County Auditor	April	(256,977.34)	(260,670.35)
Transfer	05/27/2015			Funds Transfer	264,670.35	4,000.00
Deposit	05/31/2015			Interest	0.24	4,000.24
Check	06/17/2015	1202	Striegel, Knobloch, and Co.	Monthly Acctg. for May 1 2014 thro...	(14,000.95)	(10,000.71)
Check	06/17/2015	1201	Costigan & Wollrab	700.00 O&M, 359 Jail/Mental Healt...	(2,572.50)	(12,573.21)
Check	06/17/2015	1200	McLean County Auditor	May	(256,977.34)	(269,550.55)
Transfer	06/29/2015			Funds Transfer	273,550.55	4,000.00
Deposit	06/30/2015			Interest	0.53	4,000.53
Deposit	07/06/2015			Deposit	191,328.50	195,329.03
Check	07/07/2015	1203	McLean County Auditor	June	(256,977.34)	(61,648.31)
Check	07/07/2015	1204	R.W. Gipson Agency	Gen. Liability	(20,926.00)	(82,574.31)
Check	07/07/2015	1205	R.W. Gipson Agency	Umbrella Policy	(4,941.00)	(87,515.31)
Deposit	07/31/2015			Interest	2.46	(87,512.85)
Deposit	08/04/2015			Deposit	1,350,500.50	1,262,987.65
Transfer	08/04/2015			Funds Transfer	(1,258,987.65)	4,000.00
Deposit	08/14/2015			Deposit	6,360.00	10,360.00
Check	08/26/2015	1209	R.W. Gipson Agency	Policy #0202-5119	(3,666.00)	6,694.00
Check	08/26/2015	1208	Striegel, Knobloch, and Co.	Acctg. Services - Invoice #1228205	(660.91)	6,033.09
Check	08/26/2015	1207	Costigan & Wollrab	Many diff. expenses, see check st...	(14,473.75)	(8,440.66)
Check	08/26/2015	1206	McLean County Auditor	July	(256,977.34)	(265,418.00)
Transfer	08/26/2015			Funds Transfer	269,418.00	4,000.00
Deposit	08/31/2015			Interest	1.78	4,001.78
Check	09/23/2015	1210	R.W. Gipson Agency	Gen Liability Policies	(1,695.00)	2,306.78
Check	09/23/2015	1211	McLean County Auditor	August	(256,977.34)	(254,670.56)
Check	09/23/2015	1212	Striegel, Knobloch, and Co.	Acctg. Services - July, 2015	(2,384.48)	(257,055.04)
Check	09/23/2015	1213	Costigan & Wollrab	O&M - 332.50, Master Lease 3,85...	(4,187.50)	(261,242.54)
Transfer	09/28/2015			Funds Transfer	265,242.54	4,000.00
Check	09/28/2015	1214	Public Bldg Comm- Debt Se...	Transfer Lincoln Deck and Gov Ce...	(719,509.00)	(715,509.00)

McLean County Public Building Commission
O & M - Chase - Checking
As of September 30, 2015

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Deposit	09/29/2015			Deposit	910,837.50	195,328.50
Deposit	09/30/2015			Deposit	1,350,500.50	1,545,829.00
Deposit	09/30/2015			Interest	1.56	1,545,830.56
Total 1005.2 · O & M - Chase - Checking					<u>1,541,827.03</u>	<u>1,545,830.56</u>
Total Unrestricted Funds -					<u>1,541,827.03</u>	<u>1,545,830.56</u>
TOTAL					<u><u>1,541,827.03</u></u>	<u><u>1,545,830.56</u></u>

McLean County Public Building Commission
O & M - Chase - Savings
As of September 30, 2015

Type	Date	Memo	Amount	Balance
Unrestricted Funds -				2,314,461.68
1010.2 · O & M - Chase - Savings				2,314,461.68
Transfer	10/07/2014	Funds Transfer	(229,030.60)	2,085,431.08
Deposit	10/31/2014	Interest	54.14	2,085,485.22
Transfer	11/19/2014	Funds Transfer	(234,705.04)	1,850,780.18
Deposit	11/28/2014	Interest	45.96	1,850,826.14
Deposit	12/28/2014	Interest	47.56	1,850,873.70
Transfer	12/31/2014	Funds Transfer	(236,448.55)	1,614,425.15
Transfer	01/23/2015	Funds Transfer	(212,471.59)	1,401,953.56
Deposit	01/28/2015	Interest	38.32	1,401,991.88
Transfer	02/26/2015	Funds Transfer	(258,501.92)	1,143,489.96
Deposit	02/28/2015	Interest	31.77	1,143,521.73
Transfer	03/26/2015	Funds Transfer	(324,732.67)	818,789.06
Deposit	03/31/2015	Interest	28.41	818,817.47
Deposit	04/30/2015	Interest	17.73	818,835.20
Transfer	05/21/2015	Funds Transfer	(267,476.57)	551,358.63
Transfer	05/27/2015	Funds Transfer	(264,670.35)	286,688.28
Deposit	05/31/2015	Interest	12.46	286,700.74
Transfer	06/29/2015	Funds Transfer	(273,550.55)	13,150.19
Deposit	06/30/2015	Interest	7.07	13,157.26
Deposit	07/31/2015	Interest	0.33	13,157.59
Transfer	08/04/2015	Funds Transfer	1,258,987.65	1,272,145.24
Transfer	08/26/2015	Funds Transfer	(269,418.00)	1,002,727.24
Deposit	08/31/2015	Interest	28.36	1,002,755.60
Transfer	09/28/2015	Funds Transfer	(265,242.54)	737,513.06
Deposit	09/30/2015	Interest	24.02	737,537.08
Total 1010.2 · O & M - Chase - Savings			<u>(1,576,924.60)</u>	<u>737,537.08</u>
Total Unrestricted Funds -			<u>(1,576,924.60)</u>	<u>737,537.08</u>
TOTAL			<u><u>(1,576,924.60)</u></u>	<u><u>737,537.08</u></u>

McLean County Public Building Commission

October 6, 2015

Disbursements for Approval

August 2015

Chase - O & M Account (#093071156)

Costigan & Wollrab McLean County Auditor	O&M, Lease, Bond Issues, etc. July Courthouse July Gov. Center July L&J Center	\$ 13,998.00 63,776.17 179,203.17	\$ 14,473.75 256,977.34
R.W. Gipson Agency, Inc. Striegel Knobloch & Co	Liability Policy Monthly Acctg. Svcs.		3,666.00 <u>660.91</u>
Total:			<u>\$ 275,778.00</u>

September 2015

Chase - O & M Account (#093071156)

Costigan and Wolrab McLean County Auditor	O&M and Master Lease August Courthouse August Gov. Center August L&J Center	\$ 13,998.00 63,776.17 179,203.17	\$ 4,187.50 256,977.34
R.W. Gipson Agency, Inc. Striegel Knobloch & Co.	General Liab. Monthly Acctg Fees		1,695.00 <u>2,384.48</u>
Total:			<u>\$ 265,244.32</u>

October 2015

Chase - O & M Account (#093071156)

McLean County Auditor	September Courthouse September Gov. Center September L&J Center	\$ 13,998.00 63,776.17 179,203.17	\$ 256,977.34 1,129.43
Striegel Knobloch & Co.	Monthly Acctg. Fees		

Heartland Debt Service Account (#52124230)

Heartland Bank & Trust	Bond Payment - Series 2013 Bond Payment - Series 2010 Bond Payment - Series 2006		197,510.00 771,437.50 <u>1,235,500.00</u>
Total:			<u>\$ 2,462,554.27</u>

Grand Total: \$ 3,003,576.59

Public Building Commission of McLean County
Schedule of Restricted and Unrestricted Assets
For the Quarter Ended September 30, 2015

Restricted Assets

Debt Service - HBT	\$ 4,759,997.34
Debt Service - HBT - Series 2010	19,066.78
Debt Service - Government Center	234,925.12
Money Market - HBT	<u>2,192,321.42</u>

Total Restricted Assets

\$7,206,310.66

Unrestricted Assets

Petty Cash	\$400.00
PNC Checking	48,581.26
O & M - Chase - Checking	1,545,830.56
O & M - Chase - Savings	737,537.08
McLean County Museum Receivable	<u>18,000.00</u>

Total Unrestricted Assets

\$2,350,348.90