

McLean County Public Building Commission

Treasurer's Report

October 2015 – March 2016

McLean County Public Building Commission

April 5, 2016

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McLean County Public Building Commission
Balance Sheet
As of March 31, 2016

	Mar 31, 16
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds -	
1025.5 · Debt Service - HBT	2,556,404.03
1025.6 · Debt Service - HBT -Series 2010	19,069.16
1030.4 · Debt Service -Government Center	234,954.44
1035.1 · D. Service-MCB#4238-Series 2015	2,554,674.47
1035.2 · D. Service-MCB#4241-Series 2015	1,291,384.54
1101.4 · Money Market - HBT	2,192,431.34
1105.1 · MCB - 6 Months CD	2,502,466.36
1110.1 · MCB - 12 Months CD	17,520,142.77
1115.1 · MBC - 18 Months CD	22,529,598.76
Total Restricted Funds -	51,401,125.87
Unrestricted Funds -	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	48,583.68
1005.2 · O & M - Chase - Checking	8,874.54
1010.2 · O & M - Chase - Savings	1,257,205.39
Total Unrestricted Funds -	1,315,063.61
Total Checking/Savings	52,716,189.48
Total Current Assets	52,716,189.48
Other Assets	
1175 · Capitalized Lease Receivable	8,697,489.00
Total Other Assets	8,697,489.00
TOTAL ASSETS	61,413,678.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Bond premium - Series 2010	239,338.00
2305 · Bond Premium -Series 2013	40,759.79
2310 · Bond Premium - Series 2015	3,661,780.75
Total Other Current Liabilities	3,941,878.54
Total Current Liabilities	3,941,878.54
Long Term Liabilities	
3024 · Revenue Bonds Payable -	
3025 · Government Center - Series 2013	1,185,000.00
3060 · Government Center - Series 2010	3,885,000.00
3065 · Government Center - Series 2015	43,525,000.00
Total 3024 · Revenue Bonds Payable -	48,595,000.00
Total Long Term Liabilities	48,595,000.00
Total Liabilities	52,536,878.54
Equity	
3410 · Fund Balance - Restricted	11,210,260.88
Net Income	(2,333,460.94)
Total Equity	8,876,799.94
TOTAL LIABILITIES & EQUITY	61,413,678.48

McLean County Public Building Commission
Profit & Loss
October 2015 through March 2016

	<u>Oct '15 - Mar 16</u>
Income	
7010 · Interest Income	106,009.13
Total Income	<u>106,009.13</u>
Expense	
6040 · Bond expense	1,500.00
6050.0 · Bond Issuance Cost	893,215.52
6182 · Treasurer's Bond	2,855.00
6200 · Interest Expense	509,101.95
6270 · Legal Fees	(9,626.00)
6271 · Accounting Fees	14,514.24
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	716,812.68
6502 · McLean Co. Courthouse	55,992.00
6503 · Government Center	255,104.68
Total 6490 · Operations and Maintenance -	<u>1,027,909.36</u>
Total Expense	<u>2,439,470.07</u>
Net Income	<u><u>(2,333,460.94)</u></u>

McLean County Public Building Commission
Debt Service - HBT
As of March 31, 2016

Type	Date	Name	Memo	Debit	Credit	Balance
Restricted Funds -						4,759,997.34
1025.5 - Debt Service - HBT						4,759,997.34
Check	10/27/2015	Heartland Bank	Series 2006 bond payments		1,235,500.00	3,524,497.34
Check	10/27/2015	Heartland Bank	Series 2013 bond payments		197,510.00	3,326,987.34
Check	10/27/2015	Heartland Bank	Series 2010 bond payments		771,437.50	2,555,549.84
Deposit	10/31/2015		Interest	266.76		2,555,816.60
Deposit	11/30/2015		Interest	142.14		2,555,958.74
Deposit	12/31/2015		Interest	151.96		2,556,110.70
Deposit	01/31/2016		Interest	151.55		2,556,262.25
Deposit	02/29/2016		Interest	141.78		2,556,404.03
Total 1025.5 - Debt Service - HBT				854.19	2,204,447.50	2,556,404.03
Total Restricted Funds -				854.19	2,204,447.50	2,556,404.03
TOTAL				854.19	2,204,447.50	2,556,404.03

McLean County Public Building Commission
Debt Service - HBT- Series 2010
As of March 31, 2016

Type	Date	Name	Memo	Amount	Balance
Restricted Funds -					19,066.78
1025.6 · Debt Service - HBT -Series 2010					19,066.78
Deposit	10/31/2015		Interest	0.50	19,067.28
Deposit	11/30/2015		Interest	0.45	19,067.73
Deposit	12/31/2015		Interest	0.49	19,068.22
Deposit	01/31/2016		Interest	0.48	19,068.70
Deposit	02/29/2016		Interest	0.46	19,069.16
Total 1025.6 · Debt Service - HBT -Series 2010				2.38	19,069.16
Total Restricted Funds -				2.38	19,069.16
TOTAL				2.38	19,069.16

McLean County Public Building Commission
Debt Service - Government Center
As of March 31, 2016

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					234,925.12
1030.4 - Debt Service -Government Center					234,925.12
Deposit	10/31/2015	Interest	6.18		234,931.30
Deposit	11/30/2015	Interest	5.60		234,936.90
Deposit	12/31/2015	Interest	5.99		234,942.89
Deposit	01/31/2016	Interest	5.97		234,948.86
Deposit	02/29/2016	Interest	5.58		234,954.44
Total 1030.4 - Debt Service -Government Center			29.32	0.00	234,954.44
Total Restricted Funds -			29.32	0.00	234,954.44
TOTAL			29.32	0.00	234,954.44

McLean County Public Building Commission
MCB #4238 Series 2015
As of March 31, 2016

Type	Date	Memo	Amount	Balance
Restricted Funds -				0.00
1035.1 · D. Service-MCB#4238-Series 2015				0.00
General ...	10/06/2015	Govt Center Series 2015	45,004,459.67	45,004,459.67
Deposit	10/20/2015	Interest	5,918.39	45,010,378.06
Deposit	11/20/2015	Interest	3,946.12	45,014,324.18
Deposit	12/20/2015	Interest	12,234.03	45,026,558.21
Deposit	12/31/2015	Interest	12,237.35	45,038,795.56
Transfer	01/29/2016	Funds Transfer	(2,500,000.00)	42,538,795.56
Transfer	01/29/2016	Funds Transfer	(17,500,000.00)	25,038,795.56
Transfer	01/29/2016	Funds Transfer	(22,500,000.00)	2,538,795.56
Deposit	01/31/2016	Interest	14,144.02	2,552,939.58
Deposit	02/29/2016	Interest	867.30	2,553,806.88
Deposit	03/31/2016	Interest	867.59	2,554,674.47
Total 1035.1 · D. Service-MCB#4238-Series 2015			2,554,674.47	2,554,674.47
Total Restricted Funds -			2,554,674.47	2,554,674.47
TOTAL			2,554,674.47	2,554,674.47

McLean County Public Building Commission
MCB #4241
As of March 31, 2016

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					0.00
1035.2 · D. Service-MCB#4241-Series 2015					0.00
General Journal	10/06/2015	Govt Center Series 2015	1,289,105.56		1,289,105.56
Deposit	10/20/2015	Interest	169.53		1,289,275.09
Deposit	10/30/2015	Interest	113.03		1,289,388.12
Deposit	11/30/2015	Interest	350.43		1,289,738.55
Deposit	12/31/2015	Interest	350.53		1,290,089.08
Deposit	01/31/2016	Interest	418.47		1,290,507.55
Deposit	02/29/2016	Interest	438.42		1,290,945.97
Deposit	03/31/2016	Interest	438.57		1,291,384.54
Total 1035.2 · D. Service-MCB#4241-Series 2015			1,291,384.54	0.00	1,291,384.54
Total Restricted Funds -			1,291,384.54	0.00	1,291,384.54
TOTAL			1,291,384.54	0.00	1,291,384.54

McLean County Public Building Commission
Money Market - HBT
As of March 31, 2016

Type	Date	Name	Memo	Amount	Balance
Restricted Funds -					2,192,376.68
1101.4 - Money Market - HBT					2,192,376.68
Deposit	12/31/2015		Interest	54.66	2,192,431.34
Total 1101.4 - Money Market - HBT				54.66	2,192,431.34
Total Restricted Funds -				54.66	2,192,431.34
TOTAL				54.66	2,192,431.34

McLean County Public Building Commission
Morton Community Bank - 6 Mns. CD
As of March 31, 2016

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					0.00
1105.1 · MCB - 6 Months CD					0.00
Transfer	01/29/2016	Funds Transfer	2,500,000.00		2,500,000.00
Deposit	02/29/2016	Interest	1,273.97		2,501,273.97
Deposit	03/31/2016	Interest	1,192.39		2,502,466.36
Total 1105.1 · MCB - 6 Months CD			2,502,466.36	0.00	2,502,466.36
Total Restricted Funds -			2,502,466.36	0.00	2,502,466.36
TOTAL			2,502,466.36	0.00	2,502,466.36

McLean County Public Building Commission
Morton Community Bank - 12 Mns. CD
As of March 31, 2016

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					0.00
1110.1 - MCB - 12 Months CD					0.00
Transfer	01/29/2016	Funds Transfer	17,500,000.00		17,500,000.00
Deposit	02/29/2016	Interest	10,404.11		17,510,404.11
Deposit	03/31/2016	Interest	9,738.66		17,520,142.77
Total 1110.1 - MCB - 12 Months CD			17,520,142.77	0.00	17,520,142.77
Total Restricted Funds -			17,520,142.77	0.00	17,520,142.77
TOTAL			17,520,142.77	0.00	17,520,142.77

McLean County Public Building Commission
Morton Community Bank - 18 Mns. CD
As of March 31, 2016

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					0.00
1115.1 · MBC - 18 Months CD					0.00
Transfer	01/29/2016	Funds Transfer	22,500,000.00		22,500,000.00
Deposit	02/29/2016	Interest	15,287.67		22,515,287.67
Deposit	03/31/2016	Interest	14,311.09		22,529,598.76
Total 1115.1 · MBC - 18 Months CD			<u>22,529,598.76</u>	<u>0.00</u>	<u>22,529,598.76</u>
Total Restricted Funds -			<u>22,529,598.76</u>	<u>0.00</u>	<u>22,529,598.76</u>
TOTAL			<u><u>22,529,598.76</u></u>	<u><u>0.00</u></u>	<u><u>22,529,598.76</u></u>

McLean County Public Building Commission
PNC Checking
As of March 31, 2016

Type	Date	Memo	Amount	Balance
Unrestricted Funds -				48,581.66
1000.1 · PNC Checking				48,581.66
Deposit	10/31/2015	Interest	0.40	48,582.06
Deposit	11/30/2015	Interest	0.42	48,582.48
Deposit	12/31/2015	Interest	0.41	48,582.89
Deposit	01/31/2016	Interest	0.38	48,583.27
Deposit	02/29/2016	Interest	0.41	48,583.68
Total 1000.1 · PNC Checking			2.02	48,583.68
Total Unrestricted Funds -			2.02	48,583.68
TOTAL			2.02	48,583.68

McLean County Public Building Commission
O & M - Chase - Checking
As of March 31, 2016

Type	Date	Num	Name	Memo	Amount	Balance
Unrestricted Funds -						1,545,830.56
1005.2 · O & M - Chase - Checking						1,545,830.56
Check	10/05/2015	1215	McLean County Auditor	September	(256,977.34)	1,288,853.22
Check	10/05/2015	1216	Striegel, Knobloch, and Co.	Aug and Sept. work	(1,129.43)	1,287,723.79
Transfer	10/16/2015			Funds Transfer	(1,283,723.79)	4,000.00
Deposit	10/26/2015			Deposit	35,000.00	39,000.00
Deposit	10/31/2015			Interest	7.15	39,007.15
Check	11/19/2015	1217	McLean County Auditor	October	(256,977.34)	(217,970.19)
Check	11/19/2015	1218	Costigan & Wollrab	O&M - 4,181.50, Master Lease 8,6...	(12,791.50)	(230,761.69)
Check	11/19/2015	1219	Striegel, Knobloch, and Co.	Sept work	(4,936.87)	(235,698.56)
Transfer	11/20/2015			Funds Transfer	239,698.56	4,000.00
Deposit	11/30/2015			Interest	0.93	4,000.93
Check	12/16/2015	1220	McLean County Auditor	October	(256,977.34)	(252,976.41)
Check	12/16/2015	1222	Capen, Frank, Proctor, & Bowles	Renewal surety treasurer's bonds	(2,855.00)	(255,831.41)
Check	12/16/2015	1224	Striegel, Knobloch, and Co.	October work	(3,138.47)	(258,969.88)
Check	12/16/2015	1223	Costigan & Wollrab		(2,327.50)	(261,297.38)
Transfer	12/24/2015			Funds Transfer	265,297.38	4,000.00
Deposit	12/31/2015			Interest	0.53	4,000.53
Check	01/05/2016	1225	McLean County Auditor	December	(256,977.34)	(252,976.81)
Check	01/05/2016	1226	Striegel, Knobloch, and Co.	November work	(2,437.97)	(255,414.78)
Transfer	01/11/2016			Funds Transfer	259,414.78	4,000.00
Deposit	01/21/2016			McLean Cty Museum Final Improv....	18,000.00	22,000.00
Deposit	01/31/2016			Interest	0.79	22,000.79
Check	02/23/2016	1228	Striegel, Knobloch, and Co.	December work	(2,871.50)	19,129.29
Check	02/23/2016	1227	Costigan & Wollrab	Parking Dec Repairs, O&M, maste...	(10,255.00)	8,874.29
Deposit	02/29/2016			Interest	0.18	8,874.47
Deposit	03/31/2016			Interest	0.07	8,874.54
Total 1005.2 · O & M - Chase - Checking					(1,536,956.02)	8,874.54
Total Unrestricted Funds -					(1,536,956.02)	8,874.54
TOTAL					(1,536,956.02)	8,874.54

McLean County Public Building Commission
O & M - Chase - Savings
As of March 31, 2016

Type	Date	Memo	Amount	Balance
Unrestricted Funds -				737,537.08
1010.2 O & M - Chase - Savings				737,537.08
Transfer	10/16/2015	Funds Transfer	1,283,723.79	2,021,260.87
Deposit	10/31/2015	Interest	33.93	2,021,294.80
Transfer	11/20/2015	Funds Transfer	(239,698.56)	1,781,596.24
Deposit	11/30/2015	Interest	49.22	1,781,645.46
Transfer	12/24/2015	Funds Transfer	(265,297.38)	1,516,348.08
Deposit	12/31/2015	Interest	43.55	1,516,391.63
Transfer	01/11/2016	Funds Transfer	(259,414.78)	1,256,976.85
Deposit	01/31/2016	Interest	57.85	1,257,034.70
Deposit	02/29/2016	Interest	85.34	1,257,120.04
Deposit	03/31/2016	Interest	85.35	1,257,205.39
Total 1010.2 O & M - Chase - Savings			519,668.31	1,257,205.39
Total Unrestricted Funds -			519,668.31	1,257,205.39
TOTAL			519,668.31	1,257,205.39

McLean County Public Building Commission

April 5, 2016

Disbursements for Approval

January 2016

Chase - O & M Account (#093071156)

McLean County Auditor	December Courthouse	\$ 13,998.00	
	December Gov. Center	63,776.17	
	December L&J Center	179,203.17	256,977.34
Striegel Knobloch & Co	Monthly Acctg. Svcs.		<u>\$ 2,437.97</u>
	Total:		<u>\$ 259,415.31</u>

February 2016

Chase - O & M Account (#093071156)

Costigan and Wolrab	O&M and Master Lease	\$ 10,255.00	
Striegel Knobloch & Co.	Monthly Acctg Fees	\$ 2,871.50	
	Total:		<u>\$ 13,126.50</u>

April 2016

Chase - O & M Account (#093071156)

Costigan and Wolrab	O&M and Master Lease	\$ 3,150.00	
Striegel Knobloch & Co.	Monthly Acctg Fees	\$ 4,763.67	

Heartland Debt Service Account (#52124230)

Heartland Bank & Trust	Bond Interest Payment - Series 2010	\$ 72,237.50	
Heartland Bank & Trust	Bond Interest Payment - Series 2013	\$ 14,760.00	
	Total:		<u>\$ 94,911.17</u>

Grand Total: \$ 367,452.98

Public Building Commission of McLean County
 Schedule of Restricted and Unrestricted Assets
 For the Quarter Ended March 31, 2016

Restricted Assets

Debt Service - HBT	\$ 2,556,404.03
Debt Service - HBT - Series 2010	19,069.16
Debt Service - Government Center	234,954.44
Debt Service - MCB Series 2015	2,554,674.47
Debt Service - MCB Series 2015	1,291,384.54
Money Market - HBT	2,192,431.34
6 Mns. CD - MCB	2,502,466.36
12 Mns. CD - MCB	17,520,142.77
18 Mns. CD - MCB	22,529,598.76
	<u>22,529,598.76</u>

Total Restricted Assets \$51,401,125.87

Unrestricted Assets

Petty Cash	\$400.00
PNC Checking	48,583.68
O & M - Chase - Checking	8,874.54
O & M - Chase - Savings	1,257,205.39
McLean County Museum Receivable	0.00
	<u>0.00</u>

Total Unrestricted Assets \$1,315,063.61