

McLean County Public Building Commission

Treasurer's Report

October 2016 - March 2017

McLean County Public Building Commission

April 18, 2017

Balance Sheet, March 31, 2017	1
Profit and Loss, March 31, 2017	3
Account Details for March 31, 2017:	
BNCB Series 2015	4
Debt Service – BNCB Series 2015	5
HBT – Money Market	6
BNCB 12 Months CD	7
BNCB 18 Months CD	8
PNC Checking	9
O & M – Chase - Checking	10
O & M – Chase - Savings	11
HBT - #4230	12
HBT - #4249	13
BNCB Checking	14
BNCB – 12 Months CD – Unrestricted	15
HBT – US Government Notes & Bonds	16
Disbursements for Approval – April 2017	17
Law & Justice Expansion Bond Proceeds Reconciliation	18

McLean County Public Building Commission
Balance Sheet
As of March 31, 2017

	Mar 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds -	
1035.1 · D. Svc.-BNCB#4238-Series 2015	4,747,458.84
1035.2 · D. Svc.-BNCB#4241-Series 2015	8,311.21
1101.4 · HBT - Money Market	11,182.54
1110.1 · BNCB - 12 Months CD	15,159,145.58
1115.1 · BNCB - 18 Months CD	22,711,990.15
Total Restricted Funds -	42,638,088.32
Unrestricted Funds -	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	48,588.95
1005.2 · O & M - Chase - Checking	4,000.04
1010.2 · O & M - Chase - Savings	1,235,122.68
1025.5 · HBT #4230	160,340.26
1030.4 · HBT #4249	235,031.15
1040.1 · BNCB Checking	200,389.89
1040.5 · BNCB - 12 Months CD	1,604,761.82
Total Unrestricted Funds -	3,488,634.79
Total Checking/Savings	46,126,723.11
Other Current Assets	
Investments HBT - Restricted	
1075 · US Government Notes & Bonds	2,183,432.69
1076 · Purchased Interest	4,004.88
1077 · Unrealized Gain/Loss	(4,477.84)
Total Investments HBT - Restricted	2,182,959.73
Total Other Current Assets	2,182,959.73
Total Current Assets	48,309,682.84
Other Assets	
1175 · Capitalized Lease Receivable	5,403,050.50
1176 · Capital Improv. Agreement Loan	600,000.00
Total Other Assets	6,003,050.50
TOTAL ASSETS	54,312,733.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Bond premium - Series 2010	199,448.33
2305 · Bond Premium -Series 2013	35,664.81
2310 · Bond Premium - Series 2015	2,630,136.97
Total Other Current Liabilities	2,865,250.11
Total Current Liabilities	2,865,250.11
Long Term Liabilities	
3024 · Revenue Bonds Payable -	
3025 · Government Center - Series 2013	1,000,000.00
3060 · Government Center - Series 2010	3,170,000.00
3065 · Government Center - Series 2015	42,725,000.00
Total 3024 · Revenue Bonds Payable -	46,895,000.00
Total Long Term Liabilities	46,895,000.00
Total Liabilities	49,760,250.11
Equity	

McLean County Public Building Commission
Balance Sheet
As of March 31, 2017

	<u>Mar 31, 17</u>
3410 · Fund Balance - Restricted	9,804,610.60
3415 · Unrealized Gain/Loss	(4,477.84)
Net Income	<u>(5,247,649.53)</u>
Total Equity	<u>4,552,483.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>54,312,733.34</u></u>

McLean County Public Building Commission
Profit & Loss
October 2016 through March 2017

	Oct '16 - Mar 17
Income	
7010 · Interest Income	172,250.95
7015 · Interest Income - US Government	2,551.62
Total Income	174,802.57
Expense	
6040 · Paying Agent Fees	1,500.00
6120 · Bank Service Charges	16.00
6125 · HBT Investment Fees	809.49
6182 · Treasurer's Bond	2,855.00
6200 · Interest Expense	1,068,997.20
6270 · Legal Fees	34,836.00
6271 · Accounting Fees	16,038.03
6280 · Business/Office supplies	80.00
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	2,100,047.00
6502 · McLean Co. Courthouse	137,616.00
6503 · Government Center	335,895.00
Total 6490 · Operations and Maintenance -	2,573,558.00
6800 · McLean County L & J Expansion	
6800.01 · Architect Fees	1,467,178.03
6800.10 · Construction in Progress	256,584.35
Total 6800 · McLean County L & J Expansion	1,723,762.38
Total Expense	5,422,452.10
Net Income	(5,247,649.53)

McLean County Public Building Commission
BNCB #4238 Series 2015
As of March 31, 2017

Type	Date	Num	Name	Memo	Amount	Balance
Restricted Funds -						1,466,138.36
1035.1 · D. Svc.-BNCB#4238-Series 2015						1,466,138.36
Check	10/04/2016	1019	Farnsworth Group	Services through 9/23/16	(237,745.36)	1,228,393.00
Deposit	10/31/2016			Interest	430.41	1,228,823.41
Check	11/01/2016	1020	Farnsworth Group	Services through 10/21/16	(401,605.29)	827,218.12
Deposit	11/30/2016			Interest	280.76	827,498.88
Check	12/06/2016	1021	Farnsworth Group	Services through 11/25/16	(148,556.91)	678,941.97
Check	12/06/2016	1022	Ideal	asbestos survey for L&J	(2,775.00)	676,166.97
Deposit	12/31/2016			Interest	234.06	676,401.03
Check	01/03/2017	1023	Farnsworth Group	Services through 12/16/16	(338,694.05)	337,706.98
Check	01/03/2017	1024	City of Bloomington	L&J - Fee in lieu of detention	(22,920.00)	314,786.98
Deposit	01/31/2017			Interest	194.43	314,981.41
Transfer	02/02/2017			Funds Transfer	2,484,892.56	2,799,873.97
Transfer	02/02/2017			Funds Transfer	2,515,107.44	5,314,981.41
Check	02/07/2017	1025	Farnsworth Group	Services through 1/27/16	(340,576.42)	4,974,404.99
Check	02/07/2017	1026	Stark Escavating, Inc.	Site Prep.	(21,487.50)	4,952,917.49
Deposit	02/28/2017			Interest	1,893.60	4,954,811.09
Check	03/07/2017	1027	Farnsworth Group	Services through Feb. 24th 2017	(209,401.85)	4,745,409.24
Deposit	03/31/2017			Interest	2,049.60	4,747,458.84
Total 1035.1 · D. Svc.-BNCB#4238-Series 2015					3,281,320.48	4,747,458.84
Total Restricted Funds -					3,281,320.48	4,747,458.84
TOTAL					3,281,320.48	4,747,458.84

McLean County Public Building Commission
BNCB #4241 Series 2015
As of March 31, 2017

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					0.00
1035.2 · D. Svc.-BNCB#4241-Series 2015					0.00
Check	10/04/2016	BNCB Debt Service	1,790,000.00		1,790,000.00
Check	10/31/2016	Service Charge		0.15	1,789,999.85
Deposit	10/31/2016	Interest	411.95		1,790,411.80
Check	11/21/2016	Jail Bond Payment		1,787,900.00	2,511.80
Deposit	11/30/2016	Interest	392.84		2,904.64
Deposit	12/31/2016	Interest	0.95		2,905.59
Deposit	01/31/2017	Interest	1.27		2,906.86
Deposit	02/28/2017	Interest	1.11		2,907.97
Deposit	03/08/2017	Deposit	5,400.30		8,308.27
Deposit	03/31/2017	Interest	2.94		8,311.21
Total 1035.2 · D. Svc.-BNCB#4241-Series 2015			1,796,211.36	1,787,900.15	8,311.21
Total Restricted Funds -			1,796,211.36	1,787,900.15	8,311.21
TOTAL			1,796,211.36	1,787,900.15	8,311.21

McLean County Public Building Commission
HBT - Money Market
As of March 31, 2017

Type	Date	Name	Memo	Amount	Balance
Restricted Funds -					2,195,535.36
1101.4 - HBT - Money Market					2,195,535.36
Deposit	12/31/2016		Interest	1,342.62	2,196,877.98
General Journal	03/31/2017			11,182.54	2,208,060.52
General Journal	03/31/2017			(2,196,877.98)	11,182.54
Total 1101.4 - HBT - Money Market				(2,184,352.82)	11,182.54
Total Restricted Funds -				(2,184,352.82)	11,182.54
TOTAL				(2,184,352.82)	11,182.54

McLean County Public Building Commission
Bloomington-Normal Community Bank - 12 Mns. CD
As of March 31, 2017

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					17,582,058.23
1110.1 - BNCB - 12 Months CD					17,582,058.23
Deposit	10/31/2016	Interest	10,115.70		17,592,173.93
Deposit	11/30/2016	Interest	11,133.68		17,603,307.61
Deposit	12/31/2016	Interest	10,127.93		17,613,435.54
Deposit	01/31/2017	Interest	9,795.97		17,623,231.51
Transfer	02/02/2017	Funds Transfer		2,484,892.56	15,138,338.95
Deposit	02/28/2017	Interest	10,928.48		15,149,267.43
Deposit	03/31/2017	Interest	9,878.15		15,159,145.58
Total 1110.1 - BNCB - 12 Months CD			61,979.91	2,484,892.56	15,159,145.58
Total Restricted Funds -			61,979.91	2,484,892.56	15,159,145.58
TOTAL			61,979.91	2,484,892.56	15,159,145.58

McLean County Public Building Commission
Bloomington-Normal Community Bank - 18 Mns. CD
As of March 31, 2017

Type	Date	Memo	Debit	Credit	Balance
Restricted Funds -					22,620,610.66
1115.1 · BNCB - 18 Months CD					22,620,610.66
Deposit	10/31/2016	Interest	14,873.83		22,635,484.49
Deposit	11/30/2016	Interest	16,371.97		22,651,856.46
Deposit	12/31/2016	Interest	14,894.37		22,666,750.83
Deposit	01/31/2017	Interest	15,897.78		22,682,648.61
Deposit	02/28/2017	Interest	13,920.31		22,696,568.92
Deposit	03/31/2017	Interest	15,421.23		22,711,990.15
Total 1115.1 · BNCB - 18 Months CD			91,379.49	0.00	22,711,990.15
Total Restricted Funds -			91,379.49	0.00	22,711,990.15
TOTAL			91,379.49	0.00	22,711,990.15

McLean County Public Building Commission
PNC Checking
As of March 31, 2017

Type	Date	Memo	Amount	Balance
Unrestricted Funds -				48,586.53
1000.1 - PNC Checking				48,586.53
Deposit	10/31/2016	Interest	0.41	48,586.94
Deposit	11/30/2016	Interest	0.40	48,587.34
Deposit	12/31/2016	Interest	0.39	48,587.73
Deposit	01/31/2017	Interest	0.43	48,588.16
Deposit	02/28/2017	Interest	0.37	48,588.53
Deposit	03/31/2017	Interest	0.42	48,588.95
Total 1000.1 - PNC Checking			2.42	48,588.95
Total Unrestricted Funds -			2.42	48,588.95
TOTAL			2.42	48,588.95

McLean County Public Building Commission
O & M - Chase - Checking
As of March 31, 2017

Type	Date	Name	Memo	Amount	Balance
Unrestricted Funds -					4,088,567.40
1005.2 - O & M - Chase - Checking					4,088,567.40
Check	10/04/2016	Heartland Bank	Heartland bank and trust - debt service	(1,058,676.19)	3,029,891.21
Check	10/04/2016	Bloomington Normal Comm...	BNCB Debt Service	(1,790,000.00)	1,239,891.21
Check	10/04/2016	Costigan & Wollrab	O&M	(3,132.50)	1,236,758.71
Check	10/04/2016	Striegel, Knobloch, and Co.	July Work	(825.61)	1,235,933.10
Transfer	10/05/2016		Funds Transfer	(1,231,933.10)	4,000.00
Check	10/27/2016	Heartland Bank	Transfer to BNCB and O&M	600,000.00	604,000.00
Check	10/28/2016	Striegel, Knobloch, and Co.	July Work	(1,806.80)	602,193.20
Check	10/28/2016	Costigan & Wollrab	O&M	(7,495.50)	594,697.70
Deposit	10/31/2016		Interest	8.74	594,706.44
Transfer	11/07/2016		Funds Transfer	(590,706.44)	4,000.00
Check	11/08/2016	Chase O&M	Deposit Tickets	(80.00)	3,920.00
Deposit	11/30/2016		Interest	1.01	3,921.01
Check	12/06/2016	Costigan & Wollrab	O&M, Lincoln parking, Master lease	(6,218.00)	(2,296.99)
Check	12/06/2016	Capen, Frank, Proctor, & B...	Renewal surety treasurer's bonds	(2,855.00)	(5,151.99)
Check	12/06/2016	Striegel, Knobloch, and Co.	September work	(3,704.72)	(8,856.71)
Transfer	12/08/2016		Funds Transfer	12,856.71	4,000.00
Deposit	12/31/2016		Interest	0.05	4,000.05
Check	01/03/2017	Costigan & Wollrab	O&M, Lincoln parking, Master lease	(6,685.00)	(2,684.95)
Check	01/03/2017	Striegel, Knobloch, and Co.	October work	(4,317.30)	(7,002.25)
Transfer	01/04/2017		Funds Transfer	11,002.25	4,000.00
Deposit	01/31/2017		Interest	0.04	4,000.04
Check	02/06/2017	McLean County Auditor	Courthouse, L&J, Govt Center	(2,573,558.00)	(2,569,557.96)
Check	02/06/2017	Costigan & Wollrab	MDCD Initiative, Master Lease, O&M	(5,670.00)	(2,575,227.96)
Check	02/06/2017	Striegel, Knobloch, and Co.	November work	(1,756.00)	(2,576,983.96)
Transfer	02/07/2017		Funds Transfer	2,580,983.96	4,000.00
Deposit	02/28/2017		Interest	2.12	4,002.12
Check	03/07/2017	Costigan & Wollrab	O&M, Master Lease	(5,635.00)	(1,632.88)
Check	03/07/2017	Striegel, Knobloch, and Co.	December Work	(3,627.60)	(5,260.48)
Transfer	03/08/2017		Funds Transfer	9,260.48	4,000.00
Deposit	03/31/2017		Interest	0.04	4,000.04
Total 1005.2 - O & M - Chase - Checking				(4,084,567.36)	4,000.04
Total Unrestricted Funds -				(4,084,567.36)	4,000.04
TOTAL				(4,084,567.36)	4,000.04

McLean County Public Building Commission
O & M - Chase - Savings
As of March 31, 2017

Type	Date	Memo	Amount	Balance
Unrestricted Funds -				2,025,364.06
1010.2 · O & M - Chase - Savings				2,025,364.06
Transfer	10/05/2016	Funds Transfer	1,231,933.10	3,257,297.16
Deposit	10/31/2016	Interest	210.35	3,257,507.51
Transfer	11/07/2016	Funds Transfer	590,706.44	3,848,213.95
Deposit	11/30/2016	Interest	245.07	3,848,459.02
Transfer	12/08/2016	Funds Transfer	(12,856.71)	3,835,602.31
Deposit	12/31/2016	Interest	252.20	3,835,854.51
Transfer	01/04/2017	Funds Transfer	(11,002.25)	3,824,852.26
Deposit	01/31/2017	Interest	268.14	3,825,120.40
Transfer	02/07/2017	Funds Transfer	(2,580,983.96)	1,244,136.44
Deposit	02/28/2017	Interest	110.20	1,244,246.64
Transfer	03/08/2017	Funds Transfer	(9,260.48)	1,234,986.16
Deposit	03/31/2017	Interest	136.52	1,235,122.68
Total 1010.2 · O & M - Chase - Savings			(790,241.38)	1,235,122.68
Total Unrestricted Funds -			(790,241.38)	1,235,122.68
TOTAL			(790,241.38)	1,235,122.68

McLean County Public Building Commission
HBT - #4230
As of March 31, 2017

Type	Date	Name	Memo	Debit	Credit	Balance
Unrestricted Funds -						2,470,436.02
1025.5 · HBT #4230						2,470,436.02
Check	10/04/2016	Heartland Bank	Heartland bank and trust - debt service	1,058,676.19		3,529,112.21
Check	10/04/2016	Heartland Bank	Series 2013 bond payment		200,260.00	3,328,852.21
Check	10/04/2016	Heartland Bank	Series 2010 bond payment		787,737.50	2,541,114.71
Transfer	10/27/2016		Funds Transfer	19,072.53		2,560,187.24
Check	10/27/2016	Heartland Bank	Transfer to BNCB and O&M		2,400,016.00	160,171.24
Deposit	10/31/2016		Interest	148.88		160,320.12
Deposit	11/30/2016		Interest	3.94		160,324.06
Deposit	12/31/2016		Interest	4.07		160,328.13
Deposit	01/31/2017		Interest	4.09		160,332.22
Deposit	02/28/2017		Interest	3.69		160,335.91
Deposit	03/31/2017		Interest	4.35		160,340.26
Total 1025.5 · HBT #4230				1,077,917.74	3,388,013.50	160,340.26
Total Unrestricted Funds -				1,077,917.74	3,388,013.50	160,340.26
TOTAL				1,077,917.74	3,388,013.50	160,340.26

McLean County Public Building Commission
HBT - #4249
As of March 31, 2017

Type	Date	Memo	Debit	Credit	Balance
Unrestricted Funds -					234,996.05
1030.4 - HBT #4249					234,996.05
Deposit	10/31/2016	Interest	5.58		235,001.63
Deposit	11/30/2016	Interest	5.78		235,007.41
Deposit	12/31/2016	Interest	5.97		235,013.38
Deposit	01/31/2017	Interest	5.99		235,019.37
Deposit	02/28/2017	Interest	5.41		235,024.78
Deposit	03/31/2017	Interest	6.37		235,031.15
Total 1030.4 - HBT #4249			35.10	0.00	235,031.15
Total Unrestricted Funds -			35.10	0.00	235,031.15
TOTAL			35.10	0.00	235,031.15

McLean County Public Building Commission
BNCB Checking
As of March 31, 2017

Type	Date	Name	Memo	Debit	Credit	Balance
Unrestricted Funds -						0.00
1040.1 - BNCB Checking						0.00
Check	10/27/2016	Heartland Bank	Transfer to BNCB and O&M	1,800,000.00		1,800,000.00
Transfer	10/28/2016		Funds Transfer		1,600,000.00	200,000.00
Deposit	11/30/2016		Interest	74.52		200,074.52
Deposit	12/31/2016		Interest	65.78		200,140.30
Deposit	01/31/2017		Interest	87.73		200,228.03
Deposit	02/28/2017		Interest	76.80		200,304.83
Deposit	03/31/2017		Interest	85.06		200,389.89
Total 1040.1 - BNCB Checking				<u>1,800,389.89</u>	<u>1,600,000.00</u>	<u>200,389.89</u>
Total Unrestricted Funds -				<u>1,800,389.89</u>	<u>1,600,000.00</u>	<u>200,389.89</u>
TOTAL				<u>1,800,389.89</u>	<u>1,600,000.00</u>	<u>200,389.89</u>

McLean County Public Building Commission
BNCB - 12 Months CD - Unrestricted
As of March 31, 2017

Type	Date	Name	Memo	Debit	Credit	Balance
Unrestricted Funds -						0.00
1040.5 - BNCB - 12 Months CD						0.00
Transfer	10/28/2016		Funds Transfer	1,600,000.00		1,600,000.00
Deposit	11/30/2016		Interest	1,043.29		1,601,043.29
Deposit	12/31/2016		Interest	921.15		1,601,964.44
Deposit	01/31/2017		Interest	983.12		1,602,947.56
Deposit	02/28/2017		Interest	860.76		1,603,808.32
Deposit	03/31/2017		Interest	953.50		1,604,761.82
Total 1040.5 - BNCB - 12 Months CD				1,604,761.82	0.00	1,604,761.82
Total Unrestricted Funds -				1,604,761.82	0.00	1,604,761.82
TOTAL				1,604,761.82	0.00	1,604,761.82

McLean County Public Building Commission
HBT - US Government Notes & Bonds
As of March 31, 2017

Type	Date	Name	Memo	Amount	Balance
Investments HBT - Restricted					0.00
1075 · US Government Notes & Bonds					0.00
General Journal	03/31/2017			2,183,432.69	2,183,432.69
Total 1075 · US Government Notes & Bonds				2,183,432.69	2,183,432.69
Total Investments HBT - Restricted				2,183,432.69	2,183,432.69
TOTAL				2,183,432.69	2,183,432.69

McLean County Public Building Commission

April 18, 2017

Disbursements for Approval

April 2017

Chase - O & M Account (#093071156)

Costigan & Wolrab	O&M, L&J Expansion Project, MCDC Initiative	\$ 17,552.50
Pantagraph	Ad	328.20
Striegel Knobloch & Co.	Monthly Acctg. Services through January 2016	<u>2,471.15</u>
	Total:	<u>20,351.85</u>

Heartland Bank & Trust (#4230)

Heartland Bank & Trust	Bond Interest Payment - Series 2010	58,312.50
Heartland Bank & Trust	Bond Interest Payment - Series 2013	12,447.50
Heartland Bank & Trust	Bond Interest Payment - Series 2015	<u>975,400.00</u>
	Total:	<u>1,046,160.00</u>

Bloomington-Normal Community Bank (#4238)

Farnsworth Group	Services for period ending April 7, 2017	102,105.08
Stark Escavating	Site Prep through April 11, 2017	195,473.70
Bloomington/Normal Water Reclamation District	Connection Fee	9,998.66
Ideal Environmental Engineering, Inc.	Asbestos Inspection	<u>5,620.00</u>
	Total:	<u>313,197.44</u>

Grand Total: \$ 1,379,709.29

**Public Building Commission
Law & Justice Expansion Bond Proceeds Reconciliation
3/31/2017**

10/6/2015 Deposited in to Account #4238		\$ 45,004,459.67	
10/6/2015 Deposited in to Account #4241		1,289,105.56	
	Total proceeds		<u>46,293,565.23</u>
Interest Income (Accts #4238, #4241 & CD's)			
#4238	59,689.82		
#4241	3,768.95		
6 Months CD	15,107.44		
12 Months CD	144,038.14		
18 Months CD	211,990.15		
	Total Interest Income		434,594.50
McLean County Auditor			
6/7/2016 Farview Site Review	95,095.63		
9/7/2016 Jail Space Review	113,313.83		
	Needs Assessments		(208,409.46)
Farnsworth - Architect Fees			
6/7/2016	177,017.50		
7/5/2016	108,222.99		
8/9/2006	177,867.24		
9/6/2016	409,805.98		
9/9/2016	3,666.06		
10/4/2016	237,745.36		
11/1/2016	401,605.29		
12/6/2016	148,556.91		
1/3/2017	338,694.05		
2/7/2017	340,576.42		
3/7/2017	209,401.85		
	Total Architect Fees		(2,553,159.65)
Construction in Progress			
12/6/2016 IDEAL	2,775.00		
1/3/2017 City of Bloomington	22,920.00		
2/7/2017 Stark Excavating	21,487.50		
	Total Construction in Progress		(47,182.50)
Travel Expense			
9/6/2016 Jack Moody	296.35		
9/9/2016 Suzi Davis Travel	4,690.80		
9/9/2016 Eric Schmitt	253.43		
9/9/2016 Bill Wasson	170.96		
	Total Travel Expense		(5,411.54)
Interest Expense			
5/19/2016	1,294,591.10		
3/8/2017	Miscalculated Interest Refund	(5,400.30)	
	Total Interest Expense		(1,289,190.80)
	Transferred in from Chase O&M	2,100.00	
	Total Remaining Proceeds		<u>\$ 42,626,905.78</u>
Per Balance Sheet			
D. Svc. BNCB #4238 Series 2015		4,747,458.84	
D. Svc. BNCB #4241 Series 2015		8,311.21	
BNCB 6 mns CD		-	
BNCB 12 mns CD		15,159,145.58	
BNCB 18 mns CD		22,711,990.15	
	Agrees to Remaining Proceeds		<u>42,626,905.78</u>