

# **McLean County Public Building Commission**

Treasurer's Report

October 2021 – May 2022

## McLean County Public Building Commission

July 5, 2022

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**McLean County Public Building Commission**  
**Balance Sheet**  
As of May 31, 2022

	May 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	49,463.10
1005.2 · O & M - Chase - Checking	4,001.03
1010.2 · O & M - Chase - Savings	1,238,914.61
1025.5 · HBT #4230	20,214.64
1030.4 · HBT #4249	235,177.70
1035.1 · D. Svc.-BNCB#4238-Series 2015	1,060.66
1035.2 · D. Svc.-BNCB#4241-Series 2015	14,166.86
1035.3 · D. Svc.-BNCB#9501-Series 2022	1,075.60
1040.1 · BNCB Checking	208,032.19
1040.5 · BNCB - 12 Months CD	1,712,562.05
1101.4 · HBT - Money Market	30,008.06
1102 · PMA - Money Market	1,024,393.31
<b>Total Checking/Savings</b>	<b>4,539,469.81</b>
Other Current Assets	
Investments - HBT	
1075 · HBT-US Government Notes & Bonds	2,317,741.27
1077 · HBT - Unrealized Gain/Loss	(13,002.76)
<b>Total Investments - HBT</b>	<b>2,304,738.51</b>
Investments - PMA	
1090 · PMA -US Govt Notes & Bonds	7,481,811.35
1091 · PMA - Purchased Interest	1,108.30
1092 · PMA - Unrealized Gain/Loss	(64,629.89)
<b>Total Investments - PMA</b>	<b>7,418,289.76</b>
<b>Total Other Current Assets</b>	<b>9,723,028.27</b>
<b>Total Current Assets</b>	<b>14,262,498.08</b>
Other Assets	
1175 · Capitalized Lease Receivable	38,940,000.00
1176 · Capital Improv. Agreement Loan	300,000.00
1178 · 2nd Capital Improvement Loan	344,392.00
1180 · 3rd Capital Improvement Loan	626,800.00
<b>Total Other Assets</b>	<b>40,211,192.00</b>
<b>TOTAL ASSETS</b>	<b>54,473,690.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2305 · Bond Premium -Series 2013	10,189.91
2310 · Bond Premium - Series 2015	1,937,995.67
2315 · Bond Premium - Series 2022	1,003,572.00
<b>Total Other Current Liabilities</b>	<b>2,951,757.58</b>
<b>Total Current Liabilities</b>	<b>2,951,757.58</b>
Long Term Liabilities	
3024 · Revenue Bonds Payable -	
3065 · Government Center - Series 2015	37,170,000.00
3075 · Government Center - Series 2022	7,660,000.00
<b>Total 3024 · Revenue Bonds Payable -</b>	<b>44,830,000.00</b>
<b>Total Long Term Liabilities</b>	<b>44,830,000.00</b>
<b>Total Liabilities</b>	<b>47,781,757.58</b>

**McLean County Public Building Commission**  
**Balance Sheet**  
As of May 31, 2022

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	<u>May 31, 22</u>
Equity	
3410 · Fund Balance - Restricted	5,396,275.00
3415 · Unrealized Gain/Loss	(77,632.65)
Net Income	<u>1,373,290.15</u>
Total Equity	<u>6,691,932.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>54,473,690.08</u></u></b>

**McLean County Public Building Commission**  
**Profit & Loss**  
October 2021 through May 2022

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	<b>Oct '21 - May 22</b>
<b>Income</b>	
4000 · Rental Income	5,022,231.00
4150 · Miscellaneous Income	0.00
7010 · Interest Income	2,024.67
7015 · Interest Income - US Gov't-HBT	18,949.71
7017 · Interest Income - PMA	3,780.16
	5,046,985.54
<b>Total Income</b>	<b>5,046,985.54</b>
<b>Expense</b>	
6040 · Paying Agent Fees	1,000.00
6050.0 · Bond Issuance Cost	159,009.20
6120 · Bank Service Charges	111.00
6125 · HBT Investment Fees	3,343.01
6180 · Insurance	2,855.00
6200 · Interest Expense	1,750,372.50
6270 · Legal Fees	50,256.55
6271 · Accounting Fees	18,616.15
6275 · Miscellaneous Expense	0.00
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	959,883.48
6502 · McLean Co. Courthouse	78,517.02
6503 · Government Center	323,313.48
6510 · Juvenile Detention Center	265,735.02
6515 · Fairview Building	9,288.00
6520 · Animal Control Center	51,394.98
	1,688,131.98
<b>Total 6490 · Operations and Maintenance -</b>	<b>1,688,131.98</b>
<b>Total Expense</b>	<b>3,673,695.39</b>
<b>Net Income</b>	<b>1,373,290.15</b>

**McLean County Public Building Commission**  
**PNC Checking**  
As of May 31, 2022

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Type	Date	Memo	Amount	Balance
<b>1000.1 · PNC Checking</b>				
Check	10/01/2021	Service Charge	(2.00)	49,473.81
Deposit	10/31/2021	Interest	0.39	49,474.20
Check	11/01/2021	Service Charge	(2.00)	49,472.20
Deposit	11/30/2021	Interest	0.43	49,472.63
Check	12/01/2021	Service Charge	(2.00)	49,470.63
Deposit	12/31/2021	Interest	0.42	49,471.05
Check	01/01/2022	Service Charge	(2.00)	49,469.05
Deposit	01/31/2022	Interest	0.42	49,469.47
Check	02/01/2022	Service Charge	(2.00)	49,467.47
Deposit	02/28/2022	Interest	0.38	49,467.85
Check	03/01/2022	Service Charge	(2.00)	49,465.85
Deposit	03/31/2022	Interest	0.42	49,466.27
Check	04/01/2022	Service Charge	(2.00)	49,464.27
Deposit	04/30/2022	Interest	0.39	49,464.66
Check	05/01/2022	Service Charge	(2.00)	49,462.66
Deposit	05/31/2022	Interest	0.44	49,463.10
Total 1000.1 · PNC Checking			(12.71)	49,463.10
<b>TOTAL</b>			<b>(12.71)</b>	<b>49,463.10</b>

**McLean County Public Building Commission**  
**O & M - Chase - Checking**  
As of May 31, 2022

Type	Date	Num	Name	Memo	Amount	Balance
<b>1005.2 · O &amp; M - Chase - Checking</b>						317,838.73
Bill Pmt...	10/05/2021	1416	Costigan & Wollrab	Account #5767-0022M, 5767-00...	(8,328.60)	309,510.13
Bill Pmt...	10/05/2021	1417	Heartland Bank	Series 2013	(213,072.50)	96,437.63
Bill Pmt...	10/05/2021	1418	McLean County Auditor	O&M - July - September 2021	(844,065.99)	(747,628.36)
Bill Pmt...	10/05/2021	1419	Striegel Knobloch & Co, LLC	Invoices 1281507, 1281975 & 1...	(6,029.91)	(753,658.27)
Bill Pmt...	10/05/2021	1420	Bloomington Normal Communit...	Series 2015	(2,453,900.00)	(3,207,558.27)
Deposit	10/15/2021			Deposit	1,629,525.50	(1,578,032.77)
Deposit	10/22/2021			Deposit	2,625,955.50	1,047,922.73
Transfer	10/27/2021			Funds Transfer	(1,040,000.00)	7,922.73
Deposit	10/31/2021			Interest	10.80	7,933.53
Transfer	11/18/2021			Funds Transfer	(2,453,900.00)	(2,445,966.47)
Transfer	11/18/2021			Funds Transfer	2,453,900.00	7,933.53
Deposit	11/30/2021			Interest	0.52	7,934.05
Bill Pmt...	12/20/2021	1421	McLean County Auditor	O&M - Oct - December 2021	(844,065.99)	(836,131.94)
Check	12/20/2021	1422	Capen, Frank, Proctor, & Bowles	Surety Renewal	(2,855.00)	(838,986.94)
Transfer	12/30/2021			Funds Transfer	838,986.94	0.00
Transfer	12/31/2021			Funds Transfer	5,000.00	5,000.00
Deposit	12/31/2021			Interest	0.06	5,000.06
Bill Pmt...	01/04/2022	1423	Costigan & Wollrab	Account #5767-0022M, 5767-00...	(10,088.00)	(5,087.94)
Bill Pmt...	01/04/2022	1424	Striegel Knobloch & Co, LLC	Invoice 1283615	(1,635.85)	(6,723.79)
Transfer	01/04/2022			Funds Transfer	10,723.79	4,000.00
Deposit	01/31/2022			Interest	0.04	4,000.04
Deposit	02/28/2022			Interest	0.03	4,000.07
Check	03/28/2022	1425	Dale Whitwood	check cut by mistake	(250.00)	3,750.07
Deposit	03/31/2022	DEP		To reimburse for check cut by mi...	250.00	4,000.07
Deposit	03/31/2022			Interest	0.03	4,000.10
Transfer	04/04/2022			Funds Transfer	42,790.24	46,790.34
Bill Pmt...	04/05/2022	1426	Costigan & Wollrab	Account #5767-0022M, 5767-00...	(19,839.95)	26,950.39
Bill Pmt...	04/05/2022	1427	MCK	Invoice #52332	(12,000.00)	14,950.39
Bill Pmt...	04/05/2022	1428	Striegel Knobloch & Co, LLC	Invoice 1286839	(10,950.39)	4,000.00
Deposit	04/29/2022	DEP	McLean County	Deposit	854,800.00	858,800.00
Deposit	04/30/2022			Interest	0.30	858,800.30
Check	05/03/2022	1429	Bloomington Normal Communit...	Series 2015 Bank Transfer	(854,800.00)	4,000.30
Deposit	05/31/2022			Interest	0.73	4,001.03
Total 1005.2 · O & M - Chase - Checking					(313,837.70)	4,001.03
<b>TOTAL</b>					<b>(313,837.70)</b>	<b>4,001.03</b>

**McLean County Public Building Commission**  
**O & M - Chase - Savings**  
As of May 31, 2022

Type	Date	Memo	Amount	Balance
<b>1010.2 · O &amp; M - Chase - Savings</b>				
Transfer	10/27/2021	Funds Transfer	1,040,000.00	2,135,927.47
Deposit	10/31/2021	Interest	47.47	2,135,974.94
Deposit	11/30/2021	Interest	92.96	2,136,067.90
Transfer	12/30/2021	Funds Transfer	(838,986.94)	1,297,080.96
Transfer	12/31/2021	Funds Transfer	(5,000.00)	1,292,080.96
Deposit	12/31/2021	Interest	87.77	1,292,168.73
Transfer	01/04/2022	Funds Transfer	(10,723.79)	1,281,444.94
Deposit	01/31/2022	Deposit	54.07	1,281,499.01
Deposit	02/28/2022	Deposit	48.80	1,281,547.81
Deposit	03/31/2022	Deposit	54.03	1,281,601.84
Transfer	04/04/2022	Funds Transfer	(42,790.24)	1,238,811.60
Deposit	04/29/2022	Interest	49.09	1,238,860.69
Deposit	05/29/2022	Interest	53.92	1,238,914.61
Total 1010.2 · O & M - Chase - Savings			142,987.14	1,238,914.61
<b>TOTAL</b>			<b>142,987.14</b>	<b>1,238,914.61</b>



**McLean County Public Building Commission**  
**HBT - #4230**  
**As of May 31, 2022**

Type	Date	Name	Memo	Debit	Credit	Balance
<b>1025.5 · HBT #4230</b>						20,212.30
Deposit	10/08/2021	Heartland Bank	Deposit	213,072.50		233,284.80
Transfer	10/25/2021		Funds Transfer		213,072.50	20,212.30
Deposit	10/31/2021		Interest	1.17		20,213.47
Deposit	11/30/2021		Interest	0.16		20,213.63
Deposit	12/31/2021		Interest	0.18		20,213.81
Deposit	01/31/2022		Interest	0.17		20,213.98
Deposit	02/28/2022		Interest	0.15		20,214.13
Deposit	03/31/2022		Interest	0.18		20,214.31
Deposit	04/30/2022		Interest	0.17		20,214.48
Deposit	05/31/2022		Interest	0.16		20,214.64
Total 1025.5 · HBT #4230				<u>213,074.84</u>	<u>213,072.50</u>	<u>20,214.64</u>
<b>TOTAL</b>				<u><u>213,074.84</u></u>	<u><u>213,072.50</u></u>	<u><u>20,214.64</u></u>

**McLean County Public Building Commission**  
**HBT - #4249**  
As of May 31, 2022

Type	Date	Memo	Debit	Credit	Balance
<b>1030.4 · HBT #4249</b>					235,202.04
Check	10/31/2021	Service Charge		5.00	235,197.04
Deposit	10/31/2021	Interest	2.00		235,199.04
Check	11/30/2021	Service Charge		5.00	235,194.04
Deposit	11/30/2021	Interest	1.93		235,195.97
Check	12/31/2021	Service Charge		5.00	235,190.97
Deposit	12/31/2021	Interest	2.00		235,192.97
Check	01/31/2022	Service Charge		5.00	235,187.97
Deposit	01/31/2022	Interest	2.00		235,189.97
Check	02/28/2022	Service Charge		5.00	235,184.97
Deposit	02/28/2022	Interest	1.80		235,186.77
Check	03/31/2022	Service Charge		5.00	235,181.77
Deposit	03/31/2022	Interest	2.00		235,183.77
Check	04/30/2022	Service Charge		5.00	235,178.77
Deposit	04/30/2022	Interest	2.00		235,180.77
Check	05/31/2022	Service Charge		5.00	235,175.77
Deposit	05/31/2022	Interest	1.93		235,177.70
Total 1030.4 · HBT #4249			15.66	40.00	235,177.70
<b>TOTAL</b>			<b>15.66</b>	<b>40.00</b>	<b>235,177.70</b>

**McLean County Public Building Commission**  
**BNCB #4238 Series 2015**  
As of May 31, 2022

Type	Date	Num	Name	Memo	Amount	Balance
<b>1035.1 · D. Svc.-BNCB#4238-Series 2015</b>						
Deposit	10/31/2021			Interest	0.03	1,060.46
Deposit	11/30/2021			Interest	0.03	1,060.49
Deposit	12/31/2021			Interest	0.03	1,060.52
Deposit	01/31/2022			Interest	0.03	1,060.55
Deposit	02/28/2022			Interest	0.02	1,060.57
Deposit	03/31/2022			Interest	0.03	1,060.60
Deposit	04/30/2022			Interest	0.03	1,060.63
Deposit	05/31/2022			Interest	0.03	1,060.66
Total 1035.1 · D. Svc.-BNCB#4238-Series 2015					0.23	1,060.66
<b>TOTAL</b>					<b>0.23</b>	<b>1,060.66</b>

**McLean County Public Building Commission**  
**BNCB #4241 Series 2015**  
As of May 31, 2022

Type	Date	Memo	Debit	Credit	Balance
<b>1035.2 · D. Svc.-BNCB#4241-Series 2015</b>					13,711.22
Bill	10/05/2021	Series 2015 Bank Transfer	2,453,900.00		2,467,611.22
Deposit	10/31/2021	Interest	4.36		2,467,615.58
Check	11/18/2021	Series 2015 Bond Payment		2,453,900.00	13,715.58
Transfer	11/18/2021	Funds Transfer	2,453,900.00		2,467,615.58
Transfer	11/18/2021	Funds Transfer		2,453,900.00	13,715.58
Deposit	11/30/2021	Interest	38.68		13,754.26
Deposit	12/31/2021	Interest	0.35		13,754.61
Deposit	01/31/2022	Interest	0.35		13,754.96
Deposit	02/28/2022	Interest	0.32		13,755.28
Deposit	03/31/2022	Interest	0.35		13,755.63
Deposit	04/30/2022	Interest	0.33		13,755.96
Check	05/03/2022	Series 2015 Bank Transfer	854,800.00		868,555.96
Check	05/19/2022	Series 2015 Bond Payment		854,400.00	14,155.96
Deposit	05/31/2022	Interest	10.90		14,166.86
Total 1035.2 · D. Svc.-BNCB#4241-Series 2015			5,762,655.64	5,762,200.00	14,166.86
<b>TOTAL</b>			<b>5,762,655.64</b>	<b>5,762,200.00</b>	<b>14,166.86</b>

**McLean County Public Building Commission**  
**BNCB #9501 Series 2022**  
As of May 31, 2022

Type	Date	Memo	Debit	Credit	Balance
<b>1035.3 - D. Svc.-BNCB#9501-Series 2022</b>					0.00
Transfer	01/31/2022	Funds Transfer	153,500.00		153,500.00
Check	01/31/2022	Service Charge		15.00	153,485.00
Transfer	02/09/2022	Funds Transfer	8,351,062.80		8,504,547.80
Transfer	02/23/2022	Funds Transfer		8,503,532.80	1,015.00
Check	02/28/2022	Service Charge		40.00	975.00
Deposit	02/28/2022	Interest	100.51		1,075.51
Deposit	03/31/2022	Interest	0.03		1,075.54
Deposit	04/30/2022	Interest	0.03		1,075.57
Deposit	05/31/2022	Interest	0.03		1,075.60
Total 1035.3 - D. Svc.-BNCB#9501-Series 2022			8,504,663.40	8,503,587.80	1,075.60
<b>TOTAL</b>			<b>8,504,663.40</b>	<b>8,503,587.80</b>	<b>1,075.60</b>

**McLean County Public Building Commission**  
**BNCB Checking**  
As of May 31, 2022

Type	Date	Name	Memo	Debit	Credit	Balance
<b>1040.1 · BNCB Checking</b>						207,990.64
Deposit	10/31/2021		Interest	4.96		207,995.60
Deposit	11/30/2021		Interest	5.47		208,001.07
Deposit	12/31/2021		Interest	5.30		208,006.37
Deposit	01/31/2022		Interest	5.30		208,011.67
Deposit	02/28/2022		Interest	4.79		208,016.46
Deposit	03/31/2022		Interest	5.30		208,021.76
Deposit	04/30/2022		Interest	4.96		208,026.72
Deposit	05/31/2022		Interest	5.47		208,032.19
Total 1040.1 · BNCB Checking				41.55	0.00	208,032.19
<b>TOTAL</b>				<b>41.55</b>	<b>0.00</b>	<b>208,032.19</b>

**McLean County Public Building Commission**  
**BNCB - 12 Months CD - Unrestricted**  
As of May 31, 2022

Type	Date	Name	Memo	Debit	Credit	Balance
<b>1040.5 · BNCB - 12 Months CD</b>						1,711,257.31
Deposit	10/31/2021		Interest	210.98		1,711,468.29
Deposit	11/30/2021		Interest	159.89		1,711,628.18
Deposit	12/31/2021		Interest	154.75		1,711,782.93
Deposit	01/31/2022		Deposit	159.92		1,711,942.85
Deposit	02/28/2022		Deposit	159.94		1,712,102.79
Deposit	03/31/2022		Deposit	144.47		1,712,247.26
General Journal	05/31/2022		To record int...	314.79		1,712,562.05
Total 1040.5 · BNCB - 12 Months CD				1,304.74	0.00	1,712,562.05
<b>TOTAL</b>				<b>1,304.74</b>	<b>0.00</b>	<b>1,712,562.05</b>

**McLean County Public Building Commission**  
**HBT - Money Market**  
As of May 31, 2022

Type	Date	Name	Memo	Amount	Balance
<b>1101.4 - HBT - Money Market</b>					46,837.31
General Journal	10/31/2021		To record Oct...	1.47	46,838.78
General Journal	10/31/2021		To record Oct...	(418.82)	46,419.96
General Journal	11/30/2021		To record No...	12,269.96	58,689.92
General Journal	11/30/2021		To record No...	(419.90)	58,270.02
General Journal	12/31/2021		To record De...	(262.21)	58,007.81
General Journal	01/31/2022		To record Ja...	2,132.85	60,140.66
General Journal	02/28/2022		To record Fe...	(415.79)	59,724.87
General Journal	03/31/2022		To record Ma...	(415.02)	59,309.85
General Journal	04/30/2022		To record Apr...	247,105.63	306,415.48
General Journal	05/31/2022		To record Ma...	11,204.49	317,619.97
General Journal	05/31/2022		To record go...	(287,611.91)	30,008.06
Total 1101.4 - HBT - Money Market				(16,829.25)	30,008.06
<b>TOTAL</b>				<b>(16,829.25)</b>	<b>30,008.06</b>



**McLean County Public Building Commission**  
**PMA - Money Market**  
As of May 31, 2022

Type	Date	Name	Memo	Amount	Balance
<b>1102 · PMA - Money Market</b>					0.00
General Journal	02/28/2022		To record Fe...	1,013,476.34	1,013,476.34
General Journal	03/31/2022		To record Ma...	3,994.27	1,017,470.61
General Journal	04/30/2022		To record Apr...	153.74	1,017,624.35
General Journal	05/31/2022		To record Ma...	6,768.96	1,024,393.31
Total 1102 · PMA - Money Market				<u>1,024,393.31</u>	<u>1,024,393.31</u>
<b>TOTAL</b>				<u><u>1,024,393.31</u></u>	<u><u>1,024,393.31</u></u>

McLean County Public Building Commission

July 5, 2022

Disbursements for Approval

June

Chase - O & M Account (#093071156)

Costigan & Wolrab  
McLean County Auditor  
R.W Gipson Agency

Striegel Knobloch & Co., LLC

March, April & May services  
O&M - January - June 2022  
Commercial Auto \$500  
General Liability \$34,988  
Directors Officer Liability \$5,230  
Umbrella Liability \$7,929  
Monthly Services for March, April & May

\$ 10,946.40  
1,920,188.46  
48,647.00  
  
7,215.27  
\$ 1,986,997.13