

McLean County Public Building Commission

Treasurer's Report

October 2014 – June 2015

McLean County Public Building Commission

July 7, 2015

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

	Jun 30, 15
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds -	
1025.5 · Debt Service - HBT	2,240,783.19
1025.6 · Debt Service - HBT -Series 2010	19,064.87
1030.4 · Debt Service -Government Center	234,906.57
1101.4 · Money Market - HBT	2,192,266.16
Total Restricted Funds -	4,687,020.79
Unrestricted Funds -	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	48,580.01
1005.2 · O & M - Chase - Checking	4,000.53
1010.2 · O & M - Chase - Savings	13,157.26
Total Unrestricted Funds -	66,137.80
Total Checking/Savings	4,753,158.59
Total Current Assets	4,753,158.59
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	13,468,647.59
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	1,365,000.00
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	7,088,927.99
Equity	
3410 · Fund Balance - Restricted	9,396,832.26
Net Income	(3,017,112.66)
Total Equity	6,379,719.60
TOTAL LIABILITIES & EQUITY	13,468,647.59

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

	<u>Oct '14 - Jun 15</u>
Income	
7010 · Interest Income	1,643.42
Total Income	<u>1,643.42</u>
Expense	
6040 · Bond expense	1,500.00
6120 · Bank Service Charges	14.00
6180 · Insurance	65,553.00
6182 · Treasurer's Bond	2,855.00
6200 · Interest Expense	697,650.00
6270 · Legal Fees	24,470.50
6271 · Accounting Fees	25,000.95
6275 · Miscellaneous Expense	853.30
6280 · Business/Office supplies	54.63
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	1,506,229.17
6502 · McLean Co. Courthouse	126,222.00
6503 · Government Center	<u>568,353.53</u>
Total 6490 · Operations and Maintenance -	<u>2,200,804.70</u>
Total Expense	<u>3,018,756.08</u>
Net Income	<u><u>(3,017,112.66)</u></u>

McLean County Public Building Commission

Debt Service - HBT

As of June 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
Total 1025.5 - Debt Service - HBT				1,182.28	2,632,792.50	2,240,783.19
Total Restricted Funds -				1,182.28	2,632,792.50	2,240,783.19
TOTAL				1,182.28	2,632,792.50	2,240,783.19

McLean County Public Building Commission
Debt Service - HBT- Series 2010
As of June 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
Total 1025.6 · Debt Service - HBT -Series 2010				3.81	19,064.87
Total Restricted Funds -				3.81	19,064.87
TOTAL				3.81	19,064.87

McLean County Public Building Commission
Debt Service - Government Center
As of June 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
Total 1030.4 · Debt Service -Government Center			46.91	10.00	234,906.57
Total Restricted Funds -			46.91	10.00	234,906.57
TOTAL			46.91	10.00	234,906.57

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

Type	Date	Name	Memo	Amount	Balance
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	01/31/2015		Interest	54.66	2,192,266.16
Total 1101.4 · Money Market - HBT				109.32	2,192,266.16
Total Restricted Funds -				109.32	2,192,266.16
TOTAL				109.32	2,192,266.16

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

Type	Date	Memo	Amount	Balance
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
Total 1000.1 - PNC Checking			12.44	48,580.01
Total Unrestricted Funds -			12.44	48,580.01
TOTAL			12.44	48,580.01

McLean County Public Building Commission
O & M - Chase - Checking
As of June 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 Treasurer	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 Comptroll...	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 Health Clinic \$175	(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 Treasurer	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, & Bowles	Renewal surety treasurer's bonds	(2,855.00)	1,145.65
Check	12/16/2014	1185	The Pantagraph	Certificate of Publication - notice in paper	(99.70)	1,045.95
Check	12/16/2014	1186	McLean County Treasurer	November	(228,979.50)	(227,933.55)
Check	12/16/2014	1187	Costigan & Wollrab	3902.50 MCDC Initiative, 612.50 O&M	(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 Treasurer	December	(228,979.50)	(224,978.59)
Check	01/20/2015	1188	Costigan & Wollrab	175.00 MCDC Initiative, 1318.00 O&M	(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 MDCCD init., 52.50 Mc ...	(1,505.00)	2,495.42
Check	02/23/2015	1190	McLean County Treasurer	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, 122.50 MC...	(2,222.50)	(63,775.33)
Check	03/23/2015	1192	McLean County Treasurer	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 Treasurer	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 Health, 770 MC...	(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 Treasurer	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 through April 30,...	(14,000.95)	(10,000.71)
Check	06/17/2015	1201	Costigan & Wollrab	700.00 O&M, 359 Jail/Mental Health, 892.5 Linc...	(2,572.50)	(12,573.21)
Check	06/17/2015	1200	McLean County Treasurer	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
Total 1005.2 · O & M - Chase - Checking					(3.00)	4,000.53
Total Unrestricted Funds -					(3.00)	4,000.53
TOTAL					(3.00)	4,000.53

McLean County Public Building Commission
O & M - Chase - Savings
As of June 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
Total 1010.2 · O & M - Chase - Savings			(2,301,304.42)	13,157.26
Total Unrestricted Funds -			(2,301,304.42)	13,157.26
TOTAL			(2,301,304.42)	13,157.26

McLean County Public Building Commission

July 7, 2015

Disbursements for Approval

May 2015

Chase - O & M Account (#093071156)

Costigan & Wollrab	Monthly work O&M		\$ 7,472.50
Lee Enterprises	Public Notice		\$ 221.10
McLean County Auditor	April Courthouse	\$ 13,998.00	
	April Gov. Center	63,776.17	
	April L&J Center	179,203.17	\$ 256,977.34
			<u>\$ 264,670.94</u>
	Total:		<u>\$ 264,670.94</u>

June 2015

Chase - O & M Account (#093071156)

Costigan and Wolrab	Monthly Work & O&M		\$ 2,572.50
McLean County Auditor	May Courthouse	\$ 13,998.00	
	May Gov. Center	63,776.17	
	May L&J Center	179,203.17	\$ 256,977.34
Striegel Knobloch & Co.	Prof. Services 5/1/14-4/30/15		\$ 14,000.95
			<u>\$ 273,550.79</u>
	Total:		<u>\$ 273,550.79</u>

July 2015

Chase - O & M Account (#093071156)

McLean County Auditor	June Courthouse	\$ 13,998.00	
	June Gov. Center	63,776.17	
	June L&J Center	179,203.17	\$ 256,977.34
R.W. Gibson Agency, Inc.	General Liability		\$ 20,926.00
R.W. Gibson Agency, Inc.	Umbrella Policy		\$ 4,941.00
			<u>\$ 282,844.34</u>
	Total:		<u>\$ 282,844.34</u>

Grand Total: \$ 821,066.07

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

Restricted Assets

Debt Service - HBT	\$ 2,240,783.19
Debt Service - HBT - Series 2010	19,064.87
Debt Service - Government Center	234,906.57
Money Market - HBT	<u>2,192,266.16</u>

Total Restricted Assets

\$4,687,020.79

Unrestricted Assets

Petty Cash	\$400.00
PNC Checking	48,580.01
O & M - Chase - Checking	4,000.53
O & M - Chase - Savings	13,157.26
McLean County Museum Receivable	<u>18,000.00</u>

Total Unrestricted Assets

\$84,137.80