

# **McLean County Public Building Commission**

Treasurer's Report

October 2015 – April 2016

## McLean County Public Building Commission

May 3, 2016

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**McLean County Public Building Commission**  
**Balance Sheet**  
As of April 30, 2016

	Apr 30, 16
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Restricted Funds -	
1035.1 · D. Service-MCB#4238-Series 2015	2,554,674.47
1035.2 · D. Service-MCB#4241-Series 2015	1,291,384.54
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 -	46,398,266.90
Unrestricted Funds -	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	48,584.10
1005.2 · O & M - Chase - Checking	4,960.92
1010.2 · O & M - Chase - Savings	1,253,285.02
1025.5 · HBT #4230	2,556,555.60
1025.6 · HBT #9967	19,069.64
1030.4 · HBT #4249	234,960.41
1101.4 · HBT Money Market	2,193,116.46
Total Unrestricted Funds -	6,310,932.15
Total Checking/Savings	52,709,199.05
Total Current Assets	52,709,199.05
Other Assets	
1175 · Capitalized Lease Receivable	8,697,489.00
Total Other Assets	8,697,489.00
<b>TOTAL ASSETS</b>	<b>61,406,688.05</b>
<b>LIABILITIES &amp; EQUITY</b>	
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	(2,340,451.37)
Total Equity	8,869,809.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>61,406,688.05</b>

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

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	<b>Oct '15 - Apr 16</b>
<b>Income</b>	
7010 · Interest Income	106,932.37
<b>Total Income</b>	106,932.37
<b>Expense</b>	
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	(6,476.00)
6271 · Accounting Fees	19,277.91
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	716,812.68
6502 · McLean Co. Courthouse	55,992.00
6503 · Government Center	255,104.68
<b>Total 6490 · Operations and Maintenance -</b>	<b>1,027,909.36</b>
<b>Total Expense</b>	<b>2,447,383.74</b>
<b>Net Income</b>	<b>(2,340,451.37)</b>

**McLean County Public Building Commission**  
**MCB #4238 Series 2015**  
As of April 30, 2016

Type	Date	Memo	Amount	Balance
<b>Restricted Funds -</b>				0.00
<b>1035.1 · D. Service-MCB#4238-Series 2015</b>				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
<b>TOTAL</b>			<b>2,554,674.47</b>	<b>2,554,674.47</b>

**McLean County Public Building Commission**  
**MCB #4241**  
As of April 30, 2016

Type	Date	Memo	Debit	Credit	Balance
<b>Restricted Funds -</b>					0.00
<b>1035.2 · D. Service-MCB#4241-Series 2015</b>					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
<b>TOTAL</b>			<b>1,291,384.54</b>	<b>0.00</b>	<b>1,291,384.54</b>

**McLean County Public Building Commission**  
**Morton Community Bank - 6 Mns. CD**  
As of April 30, 2016

Type	Date	Memo	Debit	Credit	Balance
<b>Restricted Funds -</b>					0.00
<b>1105.1 · MCB - 6 Months CD</b>					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
<b>TOTAL</b>			<b>2,502,466.36</b>	<b>0.00</b>	<b>2,502,466.36</b>

**McLean County Public Building Commission**  
**Morton Community Bank - 12 Mns. CD**  
As of April 30, 2016

Type	Date	Memo	Debit	Credit	Balance
<b>Restricted Funds -</b>					0.00
<b>1110.1 · MCB - 12 Months CD</b>					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
<b>TOTAL</b>			<b>17,520,142.77</b>	<b>0.00</b>	<b>17,520,142.77</b>



**McLean County Public Building Commission**  
**Morton Community Bank - 18 Mns. CD**  
As of April 30, 2016

Type	Date	Memo	Debit	Credit	Balance
<b>Restricted Funds -</b>					0.00
<b>1115.1 · MBC - 18 Months CD</b>					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			22,529,598.76	0.00	22,529,598.76
Total Restricted Funds -			22,529,598.76	0.00	22,529,598.76
<b>TOTAL</b>			<b>22,529,598.76</b>	<b>0.00</b>	<b>22,529,598.76</b>

**McLean County Public Building Commission**  
**PNC Checking**  
As of April 30, 2016

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Type	Date	Memo	Amount	Balance
<b>Unrestricted Funds -</b>				48,581.66
<b>1000.1 · PNC Checking</b>				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
Deposit	03/31/2016	Interest	0.42	48,584.10
Total 1000.1 · PNC Checking			2.44	48,584.10
Total Unrestricted Funds -			2.44	48,584.10
<b>TOTAL</b>			<b>2.44</b>	<b>48,584.10</b>

**McLean County Public Building Commission**  
**O & M - Chase - Checking**  
As of April 30, 2016

Type	Date	Num	Name	Memo	Amount	Balance
<b>Unrestricted Funds -</b>						1,545,830.56
<b>1005.2 · O &amp; M - Chase - Checking</b>						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 8,610.00	(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. Pmt.	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, master lease/...	(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
Check	04/02/2016	1229	Costigan & Wollrab	Master Lease/2015 Rev Bond Issue/Jail E...	(3,150.00)	5,724.54
Check	04/02/2016	1230	Striegel, Knobloch, and Co.	January work	(4,763.67)	960.87
Transfer	04/06/2016			Funds Transfer	4,000.00	4,960.87
Deposit	04/30/2016			Interest	0.05	4,960.92
Total 1005.2 · O & M - Chase - Checking					(1,540,869.64)	4,960.92
Total Unrestricted Funds -					(1,540,869.64)	4,960.92
<b>TOTAL</b>					<b>(1,540,869.64)</b>	<b>4,960.92</b>

**McLean County Public Building Commission**  
**O & M - Chase - Savings**  
As of April 30, 2016

Type	Date	Memo	Amount	Balance
<b>Unrestricted Funds -</b>				737,537.08
<b>1010.2 · O &amp; M - Chase - Savings</b>				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
Transfer	04/06/2016	Funds Transfer	(4,000.00)	1,253,205.39
Deposit	04/30/2016	Interest	79.63	1,253,285.02
Total 1010.2 · O & M - Chase - Savings			515,747.94	1,253,285.02
Total Unrestricted Funds -			515,747.94	1,253,285.02
<b>TOTAL</b>			<b>515,747.94</b>	<b>1,253,285.02</b>

**McLean County Public Building Commission**  
**HBT - #4230**  
**As of April 30, 2016**

Type	Date	Name	Memo	Debit	Credit	Balance
<b>Unrestricted Funds -</b>						4,759,997.34
<b>1025.5 - HBT #4230</b>						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
Deposit	03/31/2016		Interest	151.57		2,556,555.60
Total 1025.5 - HBT #4230				1,005.76	2,204,447.50	2,556,555.60
Total Unrestricted Funds -				1,005.76	2,204,447.50	2,556,555.60
<b>TOTAL</b>				<b>1,005.76</b>	<b>2,204,447.50</b>	<b>2,556,555.60</b>

**McLean County Public Building Commission**  
**HBT - #9967**  
As of April 30, 2016

Type	Date	Name	Memo	Amount	Balance
<b>Unrestricted Funds -</b>					19,066.78
<b>1025.6 · HBT #9967</b>					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
Deposit	03/31/2016		Interest	0.48	19,069.64
Total 1025.6 · HBT #9967				2.86	19,069.64
Total Unrestricted Funds -				2.86	19,069.64
<b>TOTAL</b>				<b>2.86</b>	<b>19,069.64</b>

**McLean County Public Building Commission**  
**HBT - #4249**  
As of April 30, 2016

Type	Date	Memo	Debit	Credit	Balance
<b>Unrestricted Funds -</b>					234,925.12
<b>1030.4 · HBT #4249</b>					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
Deposit	03/31/2016	Interest	5.97		234,960.41
Total 1030.4 · HBT #4249			35.29	0.00	234,960.41
Total Unrestricted Funds -			35.29	0.00	234,960.41
<b>TOTAL</b>			<b>35.29</b>	<b>0.00</b>	<b>234,960.41</b>

**McLean County Public Building Commission**  
**HBT - Money Market**  
As of April 30, 2016

Type	Date	Name	Memo	Amount	Balance
<b>Unrestricted Funds -</b>					2,192,376.68
<b>1101.4 · HBT Money Market</b>					2,192,376.68
Deposit	12/31/2015		Interest	54.66	2,192,431.34
Deposit	01/31/2016		Interest	685.12	2,193,116.46
Total 1101.4 · HBT Money Market				739.78	2,193,116.46
Total Unrestricted Funds -				739.78	2,193,116.46
<b>TOTAL</b>				<b>739.78</b>	<b>2,193,116.46</b>



**McLean County Public Building Commission**

**May 3, 2016**

Disbursements for Approval

**May 2016**

Chase - O & M Account (#093071156)

Costigan & Wollrab  
The Pantagraph

MCDC Initiative, O&M, Master Lease  
Legal notice publication

\$ 7,490.00  
\$ 129.76

Total:

\$ 7,619.76

**Public Building Commission of McLean County**  
 Schedule of Restricted and Unrestricted Assets  
 October 2015 - April 2016

**Restricted Assets**

Debt Service - MCB Series 2015	\$ 2,554,674.47
Debt Service - MCB Series 2015	1,291,384.54
6 Mns. CD - MCB	2,502,466.36
12 Mns. CD - MCB	17,520,142.77
18 Mns. CD - MCB	<u>22,529,598.76</u>

**Total Restricted Assets** **\$ 46,398,266.90**

**Unrestricted Assets**

Petty Cash	\$ 400.00
PNC Checking	48,584.10
O & M - Chase - Checking	4,960.92
O & M - Chase - Savings	1,253,285.02
HBT - #4230	2,556,555.60
HBT - #9967	19,069.64
HBT - #4249	234,960.41
HBT - Money Market	<u>2,193,116.46</u>

**Total Unrestricted Assets** **\$ 6,310,932.15**