

McLean County Public Building Commission

Treasurer's Report

October 2015 – December 2015

McLean County Public Building Commission

January 5, 2016

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McLean County Public Building Commission
Balance Sheet
As of December 31, 2015

	<u>Dec 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
Restricted Funds -	
1025.5 · Debt Service - HBT	2,555,816.60
1025.6 · Debt Service - HBT -Series 2010	19,067.73
1030.4 · Debt Service -Government Center	234,931.30
1035.1 · D. Service-MCB#4238-Series 2015	45,026,558.21
1035.2 · D. Service-MCB#4241-Series 2015	1,289,738.55
1101.4 · Money Market - HBT	2,192,376.68
Total Restricted Funds -	<u>51,318,489.07</u>
Unrestricted Funds -	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	48,582.48
1005.2 · O & M - Chase - Checking	4,000.53
1010.2 · O & M - Chase - Savings	1,516,391.63
Total Unrestricted Funds -	<u>1,569,374.64</u>
Total Checking/Savings	<u>52,887,863.71</u>
Total Current Assets	<u>52,887,863.71</u>
Other Assets	
1110 · McLean County Museum Receivable	18,000.00
1175 · Capitalized Lease Receivable	8,697,489.00
Total Other Assets	<u>8,715,489.00</u>
TOTAL ASSETS	<u>61,603,352.71</u>
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	2,793,565.23
Total Other Current Liabilities	<u>3,073,663.02</u>
Total Current Liabilities	<u>3,073,663.02</u>
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	43,500,000.00
Total 3024 · Revenue Bonds Payable -	<u>48,570,000.00</u>
Total Long Term Liabilities	<u>48,570,000.00</u>
Total Liabilities	<u>51,643,663.02</u>
Equity	
3410 · Fund Balance - Restricted	11,210,260.88
Net Income	(1,250,571.19)
Total Equity	<u>9,959,689.69</u>
TOTAL LIABILITIES & EQUITY	<u>61,603,352.71</u>

McLean County Public Building Commission
Profit & Loss
 October through December 2015

	<u>Oct - Dec 15</u>
Income	
7010 · Interest Income	23,141.55
Total Income	<u>23,141.55</u>
Expense	
6040 · Bond expense	1,500.00
6182 · Treasurer's Bond	2,855.00
6200 · Interest Expense	509,101.95
6270 · Legal Fees	(19,881.00)
6271 · Accounting Fees	9,204.77
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	537,609.51
6502 · McLean Co. Courthouse	41,994.00
6503 · Government Center	191,328.51
Total 6490 · Operations and Maintenance -	<u>770,932.02</u>
Total Expense	<u>1,273,712.74</u>
Net Income	<u>(1,250,571.19)</u>

McLean County Public Building Commission
Debt Service - HBT
As of December 31, 2015

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
Total 1025.5 - Debt Service - HBT				266.76	2,204,447.50	2,555,816.60
Total Restricted Funds -				266.76	2,204,447.50	2,555,816.60
TOTAL				266.76	2,204,447.50	2,555,816.60

McLean County Public Building Commission
Debt Service - HBT- Series 2010
As of December 31, 2015

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
Total 1025.6 · Debt Service - HBT -Series 2010				0.95	19,067.73
Total Restricted Funds -				0.95	19,067.73
TOTAL				0.95	19,067.73

McLean County Public Building Commission
Debt Service - Government Center
As of December 31, 2015

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
Total 1030.4 - Debt Service -Government Center			6.18	0.00	234,931.30
Total Restricted Funds -			6.18	0.00	234,931.30
TOTAL			6.18	0.00	234,931.30

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

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
Total 1035.1 · D. Service-MCB#4238-Series 2015			<u>45,026,558.21</u>	<u>45,026,558.21</u>
Total Restricted Funds -			<u>45,026,558.21</u>	<u>45,026,558.21</u>
TOTAL			<u><u>45,026,558.21</u></u>	<u><u>45,026,558.21</u></u>

McLean County Public Building Commission
MCB #4241 Series 2015
As of December 31, 2015

Type	Date	Memo	Amount	Balance
Restricted Funds -				0.00
1035.2 · D. Service-MCB#4241-Series 2015				0.00
General ...	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
Total 1035.2 · D. Service-MCB#4241-Series 2015			1,289,738.55	1,289,738.55
Total Restricted Funds -			1,289,738.55	1,289,738.55
TOTAL			1,289,738.55	1,289,738.55

McLean County Public Building Commission
Money Market - HBT
As of September 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	03/31/2015		Interest	54.66	2,192,266.16
Deposit	06/30/2015		Interest	55.26	2,192,321.42
Deposit	09/01/2015		Interest	55.26	2,192,376.68
Total 1101.4 - Money Market - HBT				219.84	2,192,376.68
Total Restricted Funds -				219.84	2,192,376.68
TOTAL				219.84	2,192,376.68

McLean County Public Building Commission
PNC Checking
As of December 31, 2015

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
Total 1000.1 · PNC Checking			0.82	48,582.48
Total Unrestricted Funds -			0.82	48,582.48
TOTAL			0.82	48,582.48

McLean County Public Building Commission
O & M - Chase - Checking
As of December 31, 2015

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 ...	(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, & Bó...	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
Total 1005.2 · O & M - Chase - Checking					(1,541,830.03)	4,000.53
Total Unrestricted Funds -					(1,541,830.03)	4,000.53
TOTAL					(1,541,830.03)	4,000.53

McLean County Public Building Commission
O & M - Chase - Savings
As of December 31, 2015

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
Total 1010.2 · O & M - Chase - Savings			778,854.55	1,516,391.63
Total Unrestricted Funds -			778,854.55	1,516,391.63
TOTAL			778,854.55	1,516,391.63

McLean County Public Building Commission

January 5, 2016

Disbursements for Approval

November 2015

Chase - O & M Account (#093071156)

Costigan & Wollrab	O&M, Lease, Bond Issues, etc.		\$ 12,791.50
McLean County Auditor	October Courthouse	\$ 13,998.00	
	October Gov. Center	63,776.17	
	October L&J Center	179,203.17	256,977.34
Striegel Knobloch & Co	Monthly Acctg. Svcs.		<u>\$ 4,936.87</u>
	Total:		<u>\$ 274,705.71</u>

December 2015

Chase - O & M Account (#093071156)

Costigan and Wolrab	O&M and Master Lease		\$ 2,327.50
Capen Frank Proctor & Bowles	Surety renewal		\$ 2,855.00
McLean County Auditor	November Courthouse	\$ 13,998.00	
	November Gov. Center	63,776.17	
	November L&J Center	179,203.17	256,977.34
Striegel Knobloch & Co.	Monthly Acctg Fees		<u>\$ 3,138.47</u>
	Total:		<u>\$ 265,298.31</u>

Grand Total: \$ 540,004.02

Public Building Commission of McLean County
Schedule of Restricted and Unrestricted Assets
For the Quarter Ended December 31, 2015

Restricted Assets

Debt Service - HBT	\$ 2,555,816.60
Debt Service - HBT - Series 2010	19,067.73
Debt Service - Government Center	234,931.30
Debt Service - MCB Series 2015	45,026,558.21
Debt Service - MCB Series 2015	1,289,738.55
Money Market - HBT	<u>2,192,376.68</u>

Total Restricted Assets

\$51,318,489.07

Unrestricted Assets

Petty Cash	\$400.00
PNC Checking	48,582.48
O & M - Chase - Checking	4,000.53
O & M - Chase - Savings	1,516,391.63
McLean County Museum Receivable	<u>18,000.00</u>

Total Unrestricted Assets

\$1,587,374.64