

McLean County Public Building Commission

Treasurer's Report

October 2021 – December 2021

McLean County Public Building Commission

January 4, 2022

Balance Sheet, December 31, 2021	1
Profit and Loss, December 31, 2021	2
Account Details for December 31, 2021:	
PNC Checking	3
O & M – Chase – Checking	4
O & M – Chase – Savings	5
HBT - #4230	6
HBT - #4249	7
BNCB Series 2015	8
Debt Service – BNCB Series 2015	9
BNCB Checking	10
BNCB – 12 Months CD – Unrestricted	11
HBT – Money Market	12
Disbursements for Approval – December 2021 & January 2022	13

McLean County Public Building Commission
Balance Sheet
As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	49,472.63
1005.2 · O & M - Chase - Checking	5,000.06
1010.2 · O & M - Chase - Savings	1,292,168.73
1025.5 · HBT #4230	20,213.63
1030.4 · HBT #4249	235,195.97
1035.1 · D. Svc.-BNCB#4238-Series 2015	1,060.52
1035.2 · D. Svc.-BNCB#4241-Series 2015	13,754.61
1040.1 · BNCB Checking	208,006.37
1040.5 · BNCB - 12 Months CD	1,711,782.93
1101.4 · HBT - Money Market	58,007.81
Total Checking/Savings	3,595,063.26
Other Current Assets	
Investments - HBT	
1075 · HBT-US Government Notes & Bonds	2,279,732.39
1077 · HBT - Unrealized Gain/Loss	5,964.09
Total Investments - HBT	2,285,696.48
Total Other Current Assets	2,285,696.48
Total Current Assets	5,880,759.74
Other Assets	
1175 · Capitalized Lease Receivable	41,125,000.00
1176 · Capital Improv. Agreement Loan	300,000.00
1178 · 2nd Capital Improvement Loan	344,392.00
1180 · 3rd Capital Improvement Loan	626,800.00
Total Other Assets	42,396,192.00
TOTAL ASSETS	48,276,951.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2000.2 · Accounts payable	15,000.00
2300 · Bond premium - Series 2010	39,889.65
2305 · Bond Premium -Series 2013	15,284.89
2310 · Bond Premium - Series 2015	2,076,423.93
Total Other Current Liabilities	2,146,598.47
Total Current Liabilities	2,146,598.47
Long Term Liabilities	
3024 · Revenue Bonds Payable -	
3065 · Government Center - Series 2015	37,170,000.00
Total 3024 · Revenue Bonds Payable -	37,170,000.00
Total Long Term Liabilities	37,170,000.00
Total Liabilities	39,316,598.47
Equity	
3410 · Fund Balance - Restricted	7,382,862.11
3415 · Unrealized Gain/Loss	5,964.09
Net Income	1,571,527.07
Total Equity	8,960,353.27
TOTAL LIABILITIES & EQUITY	48,276,951.74

McLean County Public Building Commission
Profit & Loss
 October through December 2021

	<u>Oct - Dec 21</u>
Income	
4000 · Rental Income	4,167,431.00
7010 · Interest Income	830.49
7015 · Interest Income - US Gov't-HBT	6,855.56
Total Income	4,175,117.05
Expense	
6040 · Paying Agent Fees	1,000.00
6120 · Bank Service Charges	14.00
6125 · HBT Investment Fees	1,257.99
6180 · Insurance	2,855.00
6200 · Interest Expense	895,972.50
6270 · Legal Fees	18,416.60
6271 · Accounting Fees	6,029.91
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
Total 6490 · Operations and Maintenance -	1,688,131.98
Total Expense	2,613,677.98
Net Income	1,561,439.07

McLean County Public Building Commission
PNC Checking
As of December 31, 2021

Type	Date	Memo	Amount	Balance
1000.1 - PNC Checking				49,475.81
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
Total 1000.1 - PNC Checking			(3.18)	49,472.63
TOTAL			(3.18)	49,472.63

McLean County Public Building Commission
O & M - Chase - Checking
As of December 31, 2021

Type	Date	Num	Name	Memo	Amount	Balance
1005.2 · O & M - Chase - Checking						317,838.73
Bill Pmt ...	10/05/2021	1416	Costigan & Wollrab	Account #5767-0022...	(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 - Septemb...	(844,065.99)	(747,628.36)
Bill Pmt ...	10/05/2021	1419	Striegel Knobloch & Co, LLC	Invoices 1281507, 12...	(6,029.91)	(753,658.27)
Bill Pmt ...	10/05/2021	1420	Bloomington Normal Community ...	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 - Decemb...	(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
Total 1005.2 · O & M - Chase - Checking					(312,838.67)	5,000.06
TOTAL					(312,838.67)	5,000.06

McLean County Public Building Commission
O & M - Chase - Savings
As of December 31, 2021

Type	Date	Memo	Amount	Balance
1010.2 · O & M - Chase - Savings				1,095,927.47
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
Total 1010.2 · O & M - Chase - Savings			196,241.26	1,292,168.73
TOTAL			196,241.26	1,292,168.73

McLean County Public Building Commission
HBT - #4230
As of December 31, 2021

Type	Date	Name	Memo	Debit	Credit	Balance
1025.5 · HBT #4230						
Deposit	10/08/2021	Heartland Bank	Deposit	213,072.50		20,212.30
Transfer	10/25/2021		Funds Transfer		213,072.50	233,284.80
Deposit	10/31/2021		Interest	1.17		20,212.30
Deposit	11/30/2021		Interest	0.16		20,213.47
Total 1025.5 · HBT #4230				213,073.83	213,072.50	20,213.63
TOTAL				213,073.83	213,072.50	20,213.63

McLean County Public Building Commission
HBT - #4249
As of December 31, 2021

Type	Date	Memo	Debit	Credit	Balance
1030.4 · HBT #4249					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
Total 1030.4 · HBT #4249			3.93	10.00	235,195.97
TOTAL			3.93	10.00	235,195.97

McLean County Public Building Commission
BNCB #4238 Series 2015
As of December 31, 2021

Type	Date	Num	Name	Memo	Amount	Balance
1035.1 · D. Svc.-BNCB#4238-Series 2015						1,060.43
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
Total 1035.1 · D. Svc.-BNCB#4238-Series 2015					0.09	1,060.52
TOTAL					0.09	1,060.52

McLean County Public Building Commission
BNCB #4241 Series 2015
As of December 31, 2021

Type	Date	Memo	Debit	Credit	Balance
1035.2 · D. Svc.-BNCB#4241-Series 2015					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
Total 1035.2 · D. Svc.-BNCB#4241-Series 2015			4,907,843.39	4,907,800.00	13,754.61
TOTAL			4,907,843.39	4,907,800.00	13,754.61

McLean County Public Building Commission
BNCB Checking
As of December 31, 2021

Type	Date	Name	Memo	Debit	Credit	Balance
1040.1 · BNCB Checking						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
Total 1040.1 · BNCB Checking				15.73	0.00	208,006.37
TOTAL				15.73	0.00	208,006.37

McLean County Public Building Commission
BNCB - 12 Months CD - Unrestricted
As of December 31, 2021

Type	Date	Name	Memo	Debit	Credit	Balance
1040.5 · BNCB - 12 Months CD						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
Total 1040.5 · BNCB - 12 Months CD				525.62	0.00	1,711,782.93
TOTAL				525.62	0.00	1,711,782.93

McLean County Public Building Commission
HBT - Money Market
As of December 31, 2021

Type	Date	Name	Memo	Amount	Balance
1101.4 - HBT - Money Market					46,837.31
General Journal	10/31/2021		To record Oc...	1.47	46,838.78
General Journal	10/31/2021		To record Oc...	(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
Total 1101.4 - HBT - Money Market				11,170.50	58,007.81
TOTAL				11,170.50	58,007.81

McLean County Public Building Commission

January 4, 2022

Disbursements for Approval

December 2021

Chase - O & M Account (#093071156)
Capen Frank Proctor & Bowles, Inc.
McLean County

Surety Bond Renewal
O&M - October - December

\$ 2,855.00
844,065.99
846,920.99

January 2022

Chase - O & M Account (#093071156)
Costigan & Wollrab
Striegel Knobloch & Co.

O&M, Master Lease - September - November
Monthly Services for September

10,088.00
1,635.85
11,723.85

Grand Total: \$ 858,644.84