

McLean County Public Building Commission

Treasurer's Report

October 2021 – March 2022

McLean County Public Building Commission

April 5, 2022

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

| | Mar 31, 22 |
|---|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 0950.1 · Petty Cash | 400.00 |
| 1000.1 · PNC Checking | 49,467.85 |
| 1005.2 · O & M - Chase - Checking | 4,000.10 |
| 1010.2 · O & M - Chase - Savings | 1,281,601.84 |
| 1025.5 · HBT #4230 | 20,214.13 |
| 1030.4 · HBT #4249 | 235,186.77 |
| 1035.1 · D. Svc.-BNCB#4238-Series 2015 | 1,060.60 |
| 1035.2 · D. Svc.-BNCB#4241-Series 2015 | 13,755.63 |
| 1035.3 · D. Svc.-BNCB#9501-Series 2022 | 1,075.54 |
| 1040.1 · BNCB Checking | 208,021.76 |
| 1040.5 · BNCB - 12 Months CD | 1,712,247.26 |
| 1101.4 · HBT - Money Market | 59,309.85 |
| 1102 · PMA - Money Market | 1,017,470.61 |
| Total Checking/Savings | 4,603,811.94 |
| Other Current Assets | |
| Investments - HBT | |
| 1075 · HBT-US Government Notes & Bonds | 2,277,692.28 |
| 1077 · HBT - Unrealized Gain/Loss | (14,198.54) |
| Total Investments - HBT | 2,263,493.74 |
| Investments - PMA | |
| 1090 · PMA -US Govt Notes & Bonds | 7,481,811.35 |
| 1091 · PMA - Purchased Interest | 4,999.82 |
| 1092 · PMA - Unrealized Gain/Loss | (66,467.67) |
| Total Investments - PMA | 7,420,343.50 |
| Total Other Current Assets | 9,683,837.24 |
| Total Current Assets | 14,287,649.18 |
| 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 | 56,683,841.18 |
| 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 |
| 2315 · Bond Premium - Series 2022 | 1,003,572.00 |
| Total Other Current Liabilities | 3,150,170.47 |
| Total Current Liabilities | 3,150,170.47 |
| 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 |
| Total 3024 · Revenue Bonds Payable - | 44,830,000.00 |
| Total Long Term Liabilities | 44,830,000.00 |

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

| | <u>Mar 31, 22</u> |
|---------------------------------------|------------------------------------|
| Total Liabilities | 47,980,170.47 |
| Equity | |
| 3410 · Fund Balance - Restricted | 7,382,862.11 |
| 3415 · Unrealized Gain/Loss | (80,666.21) |
| Net Income | <u>1,401,474.81</u> |
| Total Equity | <u>8,703,670.71</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>56,683,841.18</u></u> |

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

| | Oct '21 - Mar 22 |
|--|-------------------------|
| Income | |
| 4000 · Rental Income | 4,167,431.00 |
| 4150 · Miscellaneous Income | 0.00 |
| 7010 · Interest Income | 1,576.37 |
| 7015 · Interest Income - US Gov't-HBT | 7,369.93 |
| 7017 · Interest Income - PMA | 748.98 |
| | 4,177,126.28 |
| Total Income | 4,177,126.28 |
| Expense | |
| 6040 · Paying Agent Fees | 1,000.00 |
| 6050.0 · Bond Issuance Cost | 159,009.20 |
| 6120 · Bank Service Charges | 90.00 |
| 6125 · HBT Investment Fees | 2,510.43 |
| 6180 · Insurance | 2,855.00 |
| 6200 · Interest Expense | 895,972.50 |
| 6270 · Legal Fees | 18,416.60 |
| 6271 · Accounting Fees | 7,665.76 |
| 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 |
| Total 6490 · Operations and Maintenance - | 1,688,131.98 |
| Total Expense | 2,775,651.47 |
| Net Income | 1,401,474.81 |

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

| 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 |
| 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 |
| Total 1000.1 - PNC Checking | | | (7.96) | 49,467.85 |
| TOTAL | | | (7.96) | 49,467.85 |

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

| 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 |
| Bill Pmt ... | 01/04/2022 | 1423 | Costigan & Wollrab | Account #5767-0022... | (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 chec... | 250.00 | 4,000.07 |
| Deposit | 03/31/2022 | | | Interest | 0.03 | 4,000.10 |
| Total 1005.2 · O & M - Chase - Checking | | | | | (313,838.63) | 4,000.10 |
| TOTAL | | | | | (313,838.63) | 4,000.10 |

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

| <u>Type</u> | <u>Date</u> | <u>Memo</u> | <u>Amount</u> | <u>Balance</u> |
|---|-------------|----------------|--------------------------|----------------------------|
| 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 |
| 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 |
| Total 1010.2 · O & M - Chase - Savings | | | <u>185,674.37</u> | <u>1,281,601.84</u> |
| TOTAL | | | <u>185,674.37</u> | <u>1,281,601.84</u> |

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

| <u>Type</u> | <u>Date</u> | <u>Name</u> | <u>Memo</u> | <u>Debit</u> | <u>Credit</u> | <u>Balance</u> |
|---------------------------|-------------|----------------|----------------|-------------------|-------------------|------------------|
| 1025.5 · HBT #4230 | | | | | | 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 |
| Total 1025.5 · HBT #4230 | | | | 213,074.33 | 213,072.50 | 20,214.13 |
| TOTAL | | | | 213,074.33 | 213,072.50 | 20,214.13 |

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

| 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 |
| 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 |
| Total 1030.4 · HBT #4249 | | | 9.73 | 25.00 | 235,186.77 |
| TOTAL | | | 9.73 | 25.00 | 235,186.77 |

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

| 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 |
| 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 |
| Total 1035.1 · D. Svc.-BNCB#4238-Series 2015 | | | | | 0.17 | 1,060.60 |
| TOTAL | | | | | 0.17 | 1,060.60 |

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

| 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 |
| 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 |
| Total 1035.2 · D. Svc.-BNCB#4241-Series 2015 | | | 4,907,844.41 | 4,907,800.00 | 13,755.63 |
| TOTAL | | | 4,907,844.41 | 4,907,800.00 | 13,755.63 |

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

| Type | Date | Memo | Debit | Credit | Balance |
|---|------------|----------------|---------------------|---------------------|-----------------|
| 1035.3 · D. Svc.-BNCB#9501-Series 2022 | | | | | 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 |
| Total 1035.3 · D. Svc.-BNCB#9501-Series 2022 | | | 8,504,663.34 | 8,503,587.80 | 1,075.54 |
| TOTAL | | | 8,504,663.34 | 8,503,587.80 | 1,075.54 |

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

| 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 |
| 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 |
| Total 1040.1 - BNCB Checking | | | | 31.12 | 0.00 | 208,021.76 |
| TOTAL | | | | 31.12 | 0.00 | 208,021.76 |

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

| 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 |
| 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 |
| Total 1040.5 · BNCB - 12 Months CD | | | | 989.95 | 0.00 | 1,712,247.26 |
| TOTAL | | | | 989.95 | 0.00 | 1,712,247.26 |

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

| 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 |
| 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 |
| Total 1101.4 - HBT - Money Market | | | | 12,472.54 | 59,309.85 |
| TOTAL | | | | 12,472.54 | 59,309.85 |

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

| Type | Date | Name | Memo | Amount | Balance |
|----------------------------------|------------|------|-----------------------------|---------------------|---------------------|
| 1102 · PMA - Money Market | | | | | 0.00 |
| General Journal | 02/28/2022 | | To record February activity | 1,013,476.34 | 1,013,476.34 |
| General Journal | 03/31/2022 | | To record March activity | 3,994.27 | 1,017,470.61 |
| Total 1102 · PMA - Money Market | | | | 1,017,470.61 | 1,017,470.61 |
| TOTAL | | | | 1,017,470.61 | 1,017,470.61 |

McLean County Public Building Commission

April 5, 2022

Disbursements for Approval

April 2022

Chase - O & M Account (#093071156)

Costigan & Wolrab

MCK

Striegel Knobloch & Co., LLC

O&M and Series 2021 Bond Issue

Audit

Montly Services for October 2021 - February 2022

\$ 19,839.95

12,000.00

10,950.39

\$ 42,790.34