

# **McLean County Public Building Commission**

Treasurer's Report

October 2022 – March 2023

## McLean County Public Building Commission

April 4, 2023

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**McLean County Public Building Commission**  
**Balance Sheet**  
As of March 31, 2023

	Mar 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	49,447.80
1005.2 · O & M - Chase - Checking	7,265.91
1010.2 · O & M - Chase - Savings	1,442,406.99
1025.5 · HBT #4230	20,216.16
1030.4 · HBT #4249	235,150.29
1035.1 · D. Svc.-BNCB#4238-Series 2015	1,061.49
1035.2 · D. Svc.-BNCB#4241-Series 2015	14,323.28
1035.3 · D. Svc.-BNCB#9501-Series 2022	1,136.21
1040.1 · BNCB Checking	208,191.94
1040.5 · BNCB - 12 Months CD	1,729,232.64
1101.4 · HBT - Money Market	570,126.59
1102 · PMA - Money Market	1,740,389.94
<b>Total Checking/Savings</b>	6,019,349.24
<b>Other Current Assets</b>	
<b>Investments - HBT</b>	
1075 · HBT-US Government Notes & Bonds	1,798,596.73
1077 · HBT - Unrealized Gain/Loss	1,241.79
<b>Total Investments - HBT</b>	1,799,838.52
<b>Investments - PMA</b>	
1090 · PMA -US Govt Notes & Bonds	5,551,119.86
1092 · PMA - Unrealized Gain/Loss	(52,704.09)
<b>Total Investments - PMA</b>	5,498,415.77
<b>Total Other Current Assets</b>	7,298,254.29
<b>Total Current Assets</b>	13,317,603.53
<b>Other Assets</b>	
1175 · Capitalized Lease Receivable	44,830,000.00
1176 · Capital Improv. Agreement Loan	240,000.00
1178 · 2nd Capital Improvement Loan	301,342.00
1180 · 3rd Capital Improvement Loan	564,120.00
<b>Total Other Assets</b>	45,935,462.00
<b>TOTAL ASSETS</b>	<b>59,253,065.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2310 · Bond Premium - Series 2015	1,799,567.41
2315 · Bond Premium - Series 2022	961,985.63
<b>Total Other Current Liabilities</b>	2,761,553.04
<b>Total Current Liabilities</b>	2,761,553.04
<b>Long Term Liabilities</b>	
3024 · Revenue Bonds Payable -	
3065 · Government Center - Series 2015	35,370,000.00
3075 · Government Center - Series 2022	7,505,000.00
<b>Total 3024 · Revenue Bonds Payable -</b>	42,875,000.00
<b>Total Long Term Liabilities</b>	42,875,000.00
<b>Total Liabilities</b>	45,636,553.04
<b>Equity</b>	
3410 · Fund Balance - Restricted	13,071,014.20
3415 · Unrealized Gain/Loss	(51,462.30)

**McLean County Public Building Commission**  
**Balance Sheet**  
As of March 31, 2023

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	<u>Mar 31, 23</u>
Net Income	<u>596,960.59</u>
Total Equity	<u>13,616,512.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>59,253,065.53</u></u>

**McLean County Public Building Commission**  
**Profit & Loss**  
October 2022 through March 2023

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	Oct '22 - Mar 23
<b>Income</b>	
4000 · Rental Income	4,816,428.33
7010 · Interest Income	16,700.90
7015 · Interest Income - US Gov't-HBT	26,454.84
7017 · Interest Income - PMA	45,543.47
<b>Total Income</b>	4,905,127.54
<b>Expense</b>	
6040 · Paying Agent Fees	1,000.00
6120 · Bank Service Charges	66.00
6125 · HBT Investment Fees	2,509.93
6200 · Interest Expense	1,076,563.33
6270 · Legal Fees	19,661.00
6271 · Accounting Fees	8,727.15
6275 · Miscellaneous Expense	1,486.55
6490 · Operations and Maintenance -	
6500 · Law & Justice Center	1,058,878.50
6502 · McLean Co. Courthouse	107,785.50
6503 · Government Center	519,647.02
6510 · Juvenile Detention Center	173,222.02
6515 · Fairview Building	9,165.52
6520 · Animal Control Center	51,489.98
<b>Total 6490 · Operations and Maintenance -</b>	1,920,188.54
6495 · Elevator Modernization Project	
6530 · Otis Elevator	1,277,964.45
<b>Total 6495 · Elevator Modernization Project</b>	1,277,964.45
<b>Total Expense</b>	4,308,166.95
<b>Net Income</b>	596,960.59

**McLean County Public Building Commission**  
**PNC Checking**  
As of March 31, 2023

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<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
<b>1000.1 - PNC Checking</b>				49,456.75
Check	10/01/2022	Service Charge	(2.00)	49,454.75
Deposit	10/31/2022	Interest	0.42	49,455.17
Check	11/01/2022	Service Charge	(2.00)	49,453.17
Deposit	11/30/2022	Interest	0.41	49,453.58
Check	12/01/2022	Service Charge	(2.00)	49,451.58
Deposit	12/31/2022	Interest	0.40	49,451.98
Check	01/01/2023	Service Charge	(2.00)	49,449.98
Deposit	01/31/2023	Interest	0.44	49,450.42
Check	02/01/2023	Service Charge	(3.00)	49,447.42
Deposit	02/28/2023	Interest	0.38	49,447.80
Total 1000.1 - PNC Checking			(8.95)	49,447.80
<b>TOTAL</b>			<b>(8.95)</b>	<b>49,447.80</b>

**McLean County Public Building Commission**  
**O & M - Chase - Checking**  
As of March 31, 2023

Type	Date	Num	Name	Memo	Amount	Balance
<b>1005.2 · O &amp; M - Chase - Checking</b>						276,322.51
Bill Pmt ...	10/04/2022	1434	Costigan & Wollrab	Account #5767-0022...	(8,740.00)	267,582.51
Bill Pmt ...	10/04/2022	1435	McLean County Auditor	O&M - July - Septemb...	(960,094.23)	(692,511.72)
Bill Pmt ...	10/04/2022	1436	Striegel Knobloch & Co, LLC		(2,386.85)	(694,898.57)
Bill Pmt ...	10/04/2022	1437	Thomas Novosad	Invoice #20049770	(122.35)	(695,020.92)
Deposit	10/14/2022			Deposit	4,982,158.33	4,287,137.41
Check	10/24/2022	1438	Bloomington Normal Community ...	Series 2015 Bank Tra...	(2,654,900.00)	1,632,237.41
Check	10/24/2022	1439	Bloomington Normal Community ...	Series 2022 Bank Tra...	(377,663.33)	1,254,574.08
Deposit	10/31/2022			Interest	18.60	1,254,592.68
Deposit	11/30/2022			Interest	10.16	1,254,602.84
Deposit	12/31/2022			Interest	10.16	1,254,613.00
Bill Pmt ...	01/03/2023	1440	Capen, Frank, Proctor, & Bowles	Bond Renewal	(2,505.00)	1,252,108.00
Bill Pmt ...	01/03/2023	1441	Costigan & Wollrab	Account #5767-0022...	(8,416.00)	1,243,692.00
Bill Pmt ...	01/03/2023	1442	McLean County Auditor	O&M - October - Dece...	(960,094.31)	283,597.69
Bill Pmt ...	01/03/2023	1443	Striegel Knobloch & Co, LLC		(6,340.30)	277,257.39
Deposit	01/31/2023			Interest	4.76	277,262.15
Deposit	02/28/2023			Interest	2.10	277,264.25
Transfer	03/23/2023			Funds Transfer	(270,000.00)	7,264.25
Deposit	03/31/2023			Interest	1.66	7,265.91
Total 1005.2 · O & M - Chase - Checking					(269,056.60)	7,265.91
<b>TOTAL</b>					<b>(269,056.60)</b>	<b>7,265.91</b>

**McLean County Public Building Commission**  
**O & M - Chase - Savings**  
 As of March 31, 2023

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Type	Date	Memo	Amount	Balance
<b>1010.2 · O &amp; M - Chase - Savings</b>				1,172,113.53
Deposit	10/29/2022	Interest	49.42	1,172,162.95
Deposit	11/29/2022	Interest	47.82	1,172,210.77
Deposit	12/29/2022	Interest	47.83	1,172,258.60
Deposit	01/29/2023	Interest	51.02	1,172,309.62
Deposit	02/28/2023	Interest	44.64	1,172,354.26
Transfer	03/23/2023	Funds Transfer	270,000.00	1,442,354.26
Deposit	03/31/2023	Interest	52.73	1,442,406.99
Total 1010.2 · O & M - Chase - Savings			270,293.46	1,442,406.99
<b>TOTAL</b>			<b>270,293.46</b>	<b>1,442,406.99</b>

**McLean County Public Building Commission**  
**HBT - #4230**  
As of March 31, 2023

Type	Date	Name	Memo	Debit	Credit	Balance
<b>1025.5 · HBT #4230</b>						20,215.33
Deposit	10/31/2022		Interest	0.16		20,215.49
Deposit	11/30/2022		Interest	0.17		20,215.66
Deposit	12/31/2022		Interest	0.17		20,215.83
Deposit	01/31/2023		Interest	0.17		20,216.00
Deposit	02/28/2023		Interest	0.16		20,216.16
Total 1025.5 · HBT #4230				0.83	0.00	20,216.16
<b>TOTAL</b>				<b>0.83</b>	<b>0.00</b>	<b>20,216.16</b>

**McLean County Public Building Commission**  
**HBT - #4249**  
As of March 31, 2023

Type	Date	Memo	Debit	Credit	Balance
<b>1030.4 · HBT #4249</b>					235,165.69
Check	10/31/2022	Service Charge		5.00	235,160.69
Deposit	10/31/2022	Interest	1.87		235,162.56
Check	11/30/2022	Service Charge		5.00	235,157.56
Deposit	11/30/2022	Interest	1.93		235,159.49
Check	12/31/2022	Service Charge		5.00	235,154.49
Deposit	12/31/2022	Interest	2.00		235,156.49
Check	01/31/2023	Service Charge		5.00	235,151.49
Deposit	01/31/2023	Interest	1.99		235,153.48
Check	02/28/2023	Service Charge		5.00	235,148.48
Deposit	02/28/2023	Interest	1.81		235,150.29
Total 1030.4 · HBT #4249			9.60	25.00	235,150.29
<b>TOTAL</b>			<b>9.60</b>	<b>25.00</b>	<b>235,150.29</b>

**McLean County Public Building Commission**  
**BNCB #4238 Series 2015**  
As of March 31, 2023

Type	Date	Num	Name	Memo	Amount	Balance
<b>1035.1 · D. Svc.-BNCB#4238-Series 2015</b>						1,060.96
Deposit	10/31/2022			Interest	0.09	1,061.05
Deposit	11/30/2022			Interest	0.09	1,061.14
Deposit	12/31/2022			Interest	0.09	1,061.23
Deposit	01/31/2023			Interest	0.09	1,061.32
Deposit	02/28/2023			Interest	0.08	1,061.40
Deposit	03/31/2023			Interest	0.09	1,061.49
Total 1035.1 · D. Svc.-BNCB#4238-Series 2015					0.53	1,061.49
<b>TOTAL</b>					<b>0.53</b>	<b>1,061.49</b>

**McLean County Public Building Commission**  
**BNCB #4241 Series 2015**  
As of March 31, 2023

Type	Date	Memo	Debit	Credit	Balance
<b>1035.2 · D. Svc.-BNCB#4241-Series 2015</b>					14,170.67
Check	10/24/2022	Series 2015 Bank Transfer	2,654,900.00		2,669,070.67
Deposit	10/31/2022	Interest	44.85		2,669,115.52
Check	11/15/2022	Series 2015 Bond Payment		2,654,900.00	14,215.52
Deposit	11/30/2022	Interest	103.00		14,318.52
Deposit	12/31/2022	Interest	1.18		14,319.70
Deposit	01/31/2023	Interest	1.26		14,320.96
Deposit	02/28/2023	Interest	1.10		14,322.06
Deposit	03/31/2023	Interest	1.22		14,323.28
Total 1035.2 · D. Svc.-BNCB#4241-Series 2015			2,655,052.61	2,654,900.00	14,323.28
<b>TOTAL</b>			<b>2,655,052.61</b>	<b>2,654,900.00</b>	<b>14,323.28</b>

**McLean County Public Building Commission**  
**BNCB #9501 Series 2022**  
As of March 31, 2023

Type	Date	Memo	Debit	Credit	Balance
<b>1035.3 · D. Svc.-BNCB#9501-Series 2022</b>					1,075.74
Check	10/20/2022			715,383.45	(714,307.71)
Check	10/24/2022	Series 2022 Bank Transfer	377,663.33		(336,644.38)
Transfer	10/31/2022	Funds Transfer	985,000.00		648,355.62
Check	10/31/2022	Service Charge		15.00	648,340.62
Deposit	10/31/2022	Interest	37.25		648,377.87
Check	11/14/2022			562,581.00	85,796.87
Transfer	11/14/2022	Funds Transfer	293,000.00		378,796.87
Check	11/15/2022			377,663.33	1,133.54
Check	11/30/2022	Service Charge		15.00	1,118.54
Deposit	11/30/2022	Interest	17.48		1,136.02
Deposit	12/31/2022	Interest	0.05		1,136.07
Deposit	01/31/2023	Interest	0.05		1,136.12
Deposit	02/28/2023	Interest	0.04		1,136.16
Deposit	03/31/2023	Interest	0.05		1,136.21
Total 1035.3 · D. Svc.-BNCB#9501-Series 2022			1,655,718.25	1,655,657.78	1,136.21
<b>TOTAL</b>			<b>1,655,718.25</b>	<b>1,655,657.78</b>	<b>1,136.21</b>

**McLean County Public Building Commission**  
**BNCB Checking**  
As of March 31, 2023

Type	Date	Name	Memo	Debit	Credit	Balance
<b>1040.1 · BNCB Checking</b>						208,088.16
Deposit	10/31/2022		Interest	17.67		208,105.83
Deposit	11/30/2022		Interest	17.10		208,122.93
Deposit	12/31/2022		Interest	17.11		208,140.04
Deposit	01/31/2023		Interest	18.25		208,158.29
Deposit	02/28/2023		Interest	15.97		208,174.26
Deposit	03/31/2023		Interest	17.68		208,191.94
Total 1040.1 · BNCB Checking				103.78	0.00	208,191.94
<b>TOTAL</b>				<b>103.78</b>	<b>0.00</b>	<b>208,191.94</b>

**McLean County Public Building Commission**  
**BNCB - 12 Months CD - Unrestricted**  
As of April 1, 2023

Type	Date	Name	Memo	Debit	Credit	Balance
<b>1040.5 · BNCB - 12 Months CD</b>						1,713,196.96
General Journal	10/31/2022		To record int...	154.89		1,713,351.85
General Journal	11/30/2022		To record int...	2,895.80		1,716,247.65
General Journal	12/27/2022		To record int...	2,807.12		1,719,054.77
Deposit	01/28/2023		Interest	2,905.44		1,721,960.21
Deposit	02/28/2023		Interest	3,817.09		1,725,777.30
Deposit	03/31/2023		Interest	3,455.34		1,729,232.64
Total 1040.5 · BNCB - 12 Months CD				16,035.68	0.00	1,729,232.64
<b>TOTAL</b>				<b>16,035.68</b>	<b>0.00</b>	<b>1,729,232.64</b>

**McLean County Public Building Commission**  
**HBT - Money Market**  
As of March 31, 2023

Type	Date	Name	Memo	Amount	Balance
<b>1101.4 · HBT - Money Market</b>					32,462.67
General Journal	10/31/2022		To record Oct...	2,026.61	34,489.28
General Journal	10/31/2022		To record ma...	255,000.00	289,489.28
General Journal	11/30/2022		November Int...	94.92	289,584.20
General Journal	11/30/2022		To record No...	(231,585.00)	57,999.20
General Journal	11/30/2022		To record No...	9,276.39	67,275.59
General Journal	12/31/2022		To record De...	250,837.46	318,113.05
General Journal	01/31/2023		To record Ja...	246,423.49	564,536.54
General Journal	02/28/2023		To record Fe...	3,874.72	568,411.26
General Journal	03/31/2023		To record Ma...	1,715.33	570,126.59
Total 1101.4 · HBT - Money Market				537,663.92	570,126.59
<b>TOTAL</b>				<b>537,663.92</b>	<b>570,126.59</b>

**McLean County Public Building Commission**  
**PMA - Money Market**  
As of March 31, 2023

Type	Date	Name	Memo	Amount	Balance
<b>1102 · PMA - Money Market</b>					1,446,136.82
Transfer	10/31/2022		Funds Transfer	(985,000.00)	461,136.82
General Journal	10/31/2022		To record Oct...	205,989.07	667,125.89
Transfer	11/14/2022		Funds Transfer	(293,000.00)	374,125.89
General Journal	11/30/2022		To record No...	203,202.06	577,327.95
General Journal	12/31/2022		To record De...	1,872.59	579,200.54
General Journal	01/31/2023		To record Ja...	520,091.14	1,099,291.68
General Journal	02/28/2023		To record Fe...	318,481.70	1,417,773.38
General Journal	03/31/2023		To record Ma...	322,616.56	1,740,389.94
Total 1102 · PMA - Money Market				294,253.12	1,740,389.94
<b>TOTAL</b>				<b>294,253.12</b>	<b>1,740,389.94</b>

**McLean County Public Building Commission**

**April 4, 2023**

**Disbursements for Approval**

**April**

**Chase - O & M Account (#093071156)**

Costigan & Wolrab	December - February services	\$ 9,302.60
MCK	9/30/22 Audit Services	12,350.00
Striegel Knobloch & Co., LLC	Monthly Services for November 2022 - January 2023	5,991.60
	Total O&M Account	<u>\$ 27,644.20</u>

**BNCB Series 2022 Project Fund (#9501)**

Otis Elevator Company	Invoice #230010460100	121,416.30
	Invoice #220221770100	222,866.55
		<u>\$ 344,282.85</u>

The Elevator Consultants	Services through January 20,2023	<u>8,900.00</u>
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Total Series 2022 Project Fund	<u>353,182.85</u>
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Grand Total:	<u><u>\$ 380,827.05</u></u>
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