

McLean County Public Building Commission

Treasurer's Report

October 2022 – May 2023

McLean County Public Building Commission

June 6, 2023

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

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
0950.1 · Petty Cash	400.00
1000.1 · PNC Checking	49,440.04
1005.2 · O & M - Chase - Checking	2,326,325.47
1010.2 · O & M - Chase - Savings	1,408,824.37
1025.5 · HBT #4230	20,216.49
1030.4 · HBT #4249	235,144.22
1035.1 · D. Svc.-BNCB#4238-Series 2015	1,061.67
1035.2 · D. Svc.-BNCB#4241-Series 2015	14,841.22
1035.3 · D. Svc.-BNCB#9501-Series 2022	2,418.35
1040.1 · BNCB Checking	208,226.73
1040.5 · BNCB - 12 Months CD	1,737,624.05
1101.4 · HBT - Money Market	1,097,599.69
1102 · PMA - Money Market	2,029,473.05
Total Checking/Savings	9,131,595.35
Other Current Assets	
Investments - HBT	
1075 · HBT-US Government Notes & Bonds	1,289,733.25
1077 · HBT - Unrealized Gain/Loss	(3,098.45)
Total Investments - HBT	1,286,634.80
Investments - PMA	
1090 · PMA -US Govt Notes & Bonds	4,934,764.78
1092 · PMA - Unrealized Gain/Loss	(37,802.32)
Total Investments - PMA	4,896,962.46
Total Other Current Assets	6,183,597.26
Total Current Assets	15,315,192.61
Other Assets	
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
Total Other Assets	45,935,462.00
TOTAL ASSETS	61,250,654.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2310 · Bond Premium - Series 2015	1,799,567.41
2315 · Bond Premium - Series 2022	961,985.63
Total Other Current Liabilities	2,761,553.04
Total Current Liabilities	2,761,553.04
Long Term Liabilities	
3024 · Revenue Bonds Payable -	
3065 · Government Center - Series 2015	35,370,000.00
3075 · Government Center - Series 2022	7,505,000.00
Total 3024 · Revenue Bonds Payable -	42,875,000.00
Total Long Term Liabilities	42,875,000.00
Total Liabilities	45,636,553.04

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

	<u>May 31, 23</u>
Equity	
3410 · Fund Balance - Restricted	13,071,014.20
3415 · Unrealized Gain/Loss	(40,900.77)
Net Income	<u>2,583,988.14</u>
Total Equity	<u>15,614,101.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>61,250,654.61</u></u>

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

	Oct '22 - May 23
Income	
4000 · Rental Income	8,082,165.83
7010 · Interest Income	25,277.85
7015 · Interest Income - US Gov't-HBT	45,912.51
7017 · Interest Income - PMA	72,271.50
	8,225,627.69
Total Income	8,225,627.69
Expense	
6040 · Paying Agent Fees	1,000.00
6120 · Bank Service Charges	124.00
6125 · HBT Investment Fees	3,357.98
6200 · Interest Expense	2,019,038.33
6270 · Legal Fees	35,423.60
6271 · Accounting Fees	29,873.25
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
	1,920,188.54
6495 · Elevator Modernization Project	
6530 · Otis Elevator	1,622,247.30
6532 · Elevator Consultant Fee	8,900.00
	1,631,147.30
Total Expense	5,641,639.55
Net Income	2,583,988.14

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

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
1000.1 · PNC Checking				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
Check	03/01/2023	Service Charge	(3.00)	49,444.80
Deposit	03/31/2023	Interest	0.42	49,445.22
Check	04/01/2023	Service Charge	(3.00)	49,442.22
Deposit	04/30/2023	Interest	0.38	49,442.60
Check	05/01/2023	Service Charge	(3.00)	49,439.60
Deposit	05/31/2023	Interest	0.44	49,440.04
Total 1000.1 · PNC Checking			(16.71)	49,440.04
TOTAL			(16.71)	49,440.04

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

Type	Date	Num	Name	Memo	Amount	Balance
1005.2 · O & M - Chase - Checking						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 - Dec...	(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
Bill Pmt ...	04/04/2023	1444	Costigan & Wollrab	Account # 5767-0024...	(9,302.60)	(2,036.69)
Bill Pmt ...	04/04/2023	1445	MCK	Invoice #59057	(12,350.00)	(14,386.69)
Bill Pmt ...	04/04/2023	1446	Striegel Knobloch & Co, LLC	Invoices #1293280 & ...	(5,991.60)	(20,378.29)
Deposit	04/28/2023			Interest	0.07	(20,378.22)
General ...	04/30/2023	AJ...		To record transfer fro...	25,000.00	4,621.78
Bill Pmt ...	05/01/2023		McLean County Auditor	QuickBooks generate...	0.00	4,621.78
Bill Pmt ...	05/02/2023	1447	Bloomington Normal Community ...	Series 2015	(809,900.00)	(805,278.22)
Bill Pmt ...	05/02/2023	1448	Bloomington Normal Community ...	Series 2022	(133,575.00)	(938,853.22)
Bill Pmt ...	05/02/2023	1449	Costigan & Wollrab	Account # 5767-0024...	(6,460.00)	(945,313.22)
Bill Pmt ...	05/02/2023	1450	McLean County Auditor	VOID:	0.00	(945,313.22)
Bill Pmt ...	05/02/2023	1451	Striegel Knobloch & Co, LLC	Invoices #1296859	(2,804.50)	(948,117.72)
General ...	05/03/2023	AJ...		To record transfer bet...	8,700.00	(939,417.72)
Deposit	05/28/2023			Interest	5.69	(939,412.03)
General ...	05/31/2023	AJ...			942,975.00	3,562.97
General ...	05/31/2023	AJ...			2,322,762.50	2,326,325.47
Total 1005.2 · O & M - Chase - Checking					2,050,002.96	2,326,325.47
TOTAL					2,050,002.96	2,326,325.47

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

Type	Date	Memo	Amount	Balance
1010.2 · O & M - Chase - Savings				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
General ...	04/30/2023	To record transfer from ...	(25,000.00)	1,417,406.99
Deposit	04/30/2023	Interest	54.11	1,417,461.10
General ...	05/03/2023	To record transfer betw...	(8,700.00)	1,408,761.10
Deposit	05/31/2023	Interest	63.27	1,408,824.37
Total 1010.2 · O & M - Chase - Savings			236,710.84	1,408,824.37
TOTAL			236,710.84	1,408,824.37

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

Type	Date	Name	Memo	Debit	Credit	Balance
1025.5 · HBT #4230						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
Deposit	03/31/2023		Interest	0.18		20,216.34
Deposit	04/30/2023		Interest	0.15		20,216.49
Total 1025.5 · HBT #4230				1.16	0.00	20,216.49
TOTAL				1.16	0.00	20,216.49

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

Type	Date	Memo	Debit	Credit	Balance
1030.4 · HBT #4249					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
Check	03/31/2023	Service Charge		5.00	235,145.29
Deposit	03/31/2023	Interest	2.12		235,147.41
Check	04/28/2023	Service Charge		5.00	235,142.41
Deposit	04/30/2023	Interest	1.81		235,144.22
Total 1030.4 · HBT #4249			13.53	35.00	235,144.22
TOTAL			13.53	35.00	235,144.22

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

Type	Date	Num	Name	Memo	Amount	Balance
1035.1 · D. Svc.-BNCB#4238-Series 2015						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
Deposit	04/28/2023			Interest	0.08	1,061.57
Deposit	05/31/2023			Interest	0.10	1,061.67
Total 1035.1 · D. Svc.-BNCB#4238-Series 2015					0.71	1,061.67
TOTAL					0.71	1,061.67

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

Type	Date	Memo	Debit	Credit	Balance
1035.2 · D. Svc.-BNCB#4241-Series 2015					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
Deposit	04/28/2023	Interest	1.10		14,324.38
Bill	05/02/2023	Series 2015 Bank Transfer	809,900.00		824,224.38
General Journal	05/31/2023	To record bond interest		809,400.00	14,824.38
Deposit	05/31/2023	Interest	16.84		14,841.22
Total 1035.2 · D. Svc.-BNCB#4241-Series 2015			3,464,970.55	3,464,300.00	14,841.22
TOTAL			3,464,970.55	3,464,300.00	14,841.22

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

Type	Date	Memo	Debit	Credit	Balance
1035.3 · D. Svc.-BNCB#9501-Series 2022					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
General Journal	04/05/2023	To transfer funds from P...	354,000.00		355,136.21
Check	04/05/2023	Service Charge		15.00	355,121.21
General Journal	04/10/2023	To record Otis Elevator Ch...		344,282.85	10,838.36
General Journal	04/11/2023	To record check purchased		24.00	10,814.36
General Journal	04/21/2023	To record the Elevator Co...		8,900.00	1,914.36
Deposit	04/30/2023	Interest	2.62		1,916.98
Bill	05/02/2023	Series 2022 Bank Transfer	133,575.00		135,491.98
General Journal	05/31/2023	To record bond interest		133,075.00	2,416.98
Deposit	05/31/2023	Interest	1.37		2,418.35
Total 1035.3 · D. Svc.-BNCB#9501-Series 2022			2,143,297.24	2,141,954.63	2,418.35
TOTAL			2,143,297.24	2,141,954.63	2,418.35

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

Type	Date	Name	Memo	Debit	Credit	Balance
1040.1 · BNCB Checking						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
Deposit	04/30/2023		Interest	15.97		208,207.91
Deposit	05/31/2023		Interest	18.82		208,226.73
Total 1040.1 · BNCB Checking				138.57	0.00	208,226.73
TOTAL				138.57	0.00	208,226.73

McLean County Public Building Commission
BNCB - 12 Months CD - Unrestricted
As of May 31, 2023

Type	Date	Name	Memo	Debit	Credit	Balance
1040.5 · BNCB - 12 Months CD						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
Deposit	04/27/2023		Interest	3,833.21		1,733,065.85
Deposit	05/27/2023		Interest	4,558.20		1,737,624.05
Total 1040.5 · BNCB - 12 Months CD				24,427.09	0.00	1,737,624.05
TOTAL				24,427.09	0.00	1,737,624.05

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

Type	Date	Name	Memo	Amount	Balance
1101.4 · HBT - Money Market					
General Journal	10/31/2022		To record Oct interest, divs and fees	2,026.61	32,462.67
General Journal	10/31/2022		To record maturity	255,000.00	34,489.28
General Journal	11/30/2022		November Intr, Divs and Fees	94.92	289,489.28
General Journal	11/30/2022		To record Nov. Govt Note activity	(231,585.00)	57,999.20
General Journal	11/30/2022		To record Nov. Govt Note activity	9,276.39	67,275.59
General Journal	12/31/2022		To record December activity	250,837.46	318,113.05
General Journal	01/31/2023		To record January activity	246,423.49	564,536.54
General Journal	02/28/2023		To record February activity	3,874.72	568,411.26
General Journal	03/31/2023		To record March activity	1,715.33	570,126.59
General Journal	04/30/2023		To record April Activity	3,853.77	573,980.36
General Journal	05/31/2023		To record May HBT Investment Activity	523,619.33	1,097,599.69
Total 1101.4 · HBT - Money Market				1,065,137.02	1,097,599.69
TOTAL				1,065,137.02	1,097,599.69

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

Type	Date	Name	Memo	Amount	Balance
1102 · PMA - Money Market					1,446,136.82
Transfer	10/31/2022		Funds Transfer	(985,000.00)	461,136.82
General Journal	10/31/2022		To record October activity	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 November activity	203,202.06	577,327.95
General Journal	12/31/2022		To record December activity	1,872.59	579,200.54
General Journal	01/31/2023		To record January Activity	520,091.14	1,099,291.68
General Journal	02/28/2023		To record February activity	318,481.70	1,417,773.38
General Journal	03/31/2023		To record March activity	322,616.56	1,740,389.94
General Journal	04/05/2023		To transfer funds from PMA...	(354,000.00)	1,386,389.94
General Journal	04/30/2023		To record PMA April Activity	5,780.10	1,392,170.04
General Journal	05/31/2023		To record PMA May Activity	637,303.01	2,029,473.05
Total 1102 · PMA - Money Market				583,336.23	2,029,473.05
TOTAL				583,336.23	2,029,473.05

McLean County Public Building Commission

June 6, 2023

Disbursements for Approval

June

Chase - O & M Account (#093071156)

McLean County Auditor	O&M-January 2023 through April 30 2023	\$	1,907,823.24
Costigan & Wolrab	April 2023 Services		<u>5,415.00</u>

Total O&M Account: \$ 1,913,238.24

Clock Tower Community Bank

Farnsworth Group	PSR through May 26 2023	\$	<u><u>16,972.18</u></u>
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