



**Financial Report
December 2022
Stephenson County Illinois**

All information in this document is, to my knowledge, a true and accurate summary of all accounts held by the Stephenson County Treasurer for the month of December 2022.

Sales & Income Tax Collections December 2022

1.0% Sales Tax	\$ 65,102.72
.25% Sales Tax	\$ 126,303.77
Public Safety Sales Tax	\$ 205,034.02
Income Tax	\$ 123,231.73
Local Use Tax	\$ 48,216.96
TOTAL	\$ 567,889.20

Stephanie Helms
Stephenson County Treasurer

DEC 2022
STEPHENSON COUNTY TREASURER
STEPHANIE HELMS

FUND	NAME OF FUND	11/30/2022 BALANCE	CREDITS	DEBITS	12/31/2022 BALANCE
001	GENERAL FUND	\$ 5,957,257.75	\$ 815,202.40	\$ (1,513,913.12)	\$ 5,258,547.03
001	GENERAL FUND SVGS	\$ 1,095,076.17	\$ 930.07	\$ -	\$ 1,096,006.24
002	PUBLIC SAFETY	\$ 1,248,286.01	\$ 210,814.20	\$ (251,848.50)	\$ 1,207,251.71
003^	NURSING	\$ 136,444.22	\$ 877,016.01	\$ (704,727.37)	\$ 308,732.86
005	HIGHWAY	\$ 730,964.77	\$ 260,530.71	\$ (128,385.68)	\$ 863,109.80
006	MATCHING	\$ 653,187.31	\$ 128,476.39	\$ (150,707.65)	\$ 630,956.05
007	COUNTY BRIDGE	\$ 614,352.57	\$ 20,889.46	\$ (242,732.39)	\$ 392,509.64
008	TOWNSHIP BRIDGE	\$ 80.29	\$ 0.02	\$ -	\$ 80.31
009	CO MOTOR FUEL	\$ 2,070,089.13	\$ 93,337.43	\$ (57,852.88)	\$ 2,105,573.68
010	TSHIP MOTOR FUEL	\$ 1,356,300.24	\$ 248,712.23	\$ (130,083.13)	\$ 1,474,929.34
014	CAPITAL FUND	\$ 748,689.45	\$ 133,203.99	\$ (253,133.19)	\$ 628,760.25
015	HEALTH DEPT	\$ 225,818.12	\$ 453,087.92	\$ (260,897.55)	\$ 418,008.49
015	HEALTH DEPT MM	\$ 40,568.31	\$ 77.24	\$ -	\$ 40,645.55
015	SCHD CAPITAL IMP.	\$ 21,688.58	\$ 41.30	\$ -	\$ 21,729.88
015	SCHD SPECIAL	\$ 221,778.50	\$ 422.29	\$ -	\$ 222,200.79
016	ANIMAL CONTROL	\$ 29,410.36	\$ 6,670.16	\$ (16,089.64)	\$ 19,990.88
020	PROBATION MM	\$ 515,287.15	\$ 15,050.16	\$ (9,041.54)	\$ 521,295.77
021	ESDA FUND	\$ 164,931.90	\$ 27.57	\$ (4,381.47)	\$ 160,578.00
022	DOCUMENT STORAGE	\$ 13,439.80	\$ 6,988.32	\$ (7,509.37)	\$ 12,918.75
024	MECHANICAL DOC.	\$ 165,393.66	\$ 7.00	\$ (1,125.92)	\$ 164,274.74
025	COURT AUTOMATION	\$ 66,853.96	\$ 7,044.47	\$ (2,719.00)	\$ 71,179.43
029	SOCIAL SECURITY	\$ 1,107,024.34	\$ 17,337.77	\$ (76,522.40)	\$ 1,047,839.71
031	INSURANCE FUND	\$ 444,189.42	\$ 324,354.62	\$ (335,411.96)	\$ 433,132.08
032	LIABILITY FUND	\$ 671,574.94	\$ 9,532.53	\$ (120,160.47)	\$ 560,947.00
033	IMRF	\$ 1,983,349.42	\$ 87,181.78	\$ (144,008.03)	\$ 1,926,523.17
036	EXTENSION ED MM	\$ 153,313.26	\$ 2,617.52	\$ -	\$ 155,930.78
038	MENTAL HEALTH	\$ 105,894.89	\$ 4,407.23	\$ -	\$ 110,302.12
040	ETSB 911	\$ 2,366,040.42	\$ 63,215.28	\$ (9,046.27)	\$ 2,420,209.43
042	GIS FUND	\$ 316,246.94	\$ 586.84	\$ (12,592.05)	\$ 304,241.73
043*	ARPA FUND	\$ 8,175,084.61	\$ 14,002.82	\$ (2,045,900.00)	\$ 6,143,187.43
046	TREAS AUTOMATION	\$ 88,087.39	\$ 11,693.29	\$ (3,200.38)	\$ 96,580.30
047	BOND SET-ASIDE MM	\$ 81,690.35	\$ 13.87	\$ -	\$ 81,704.22
049	MILL RACE CROSSING	\$ 364,704.19	\$ 233,334.37	\$ -	\$ 598,038.56
		\$ 31,933,098.42	\$ 4,046,807.26	\$ (6,481,989.96)	\$ 29,497,915.72

difference over previous month: \$ (2,435,182.70)

-7.63%

003^ includes \$420,950 2023 tax
anticipation funds & MRC loan repayment

043* \$2MM moved to CDs

CERTIFICATES OF DEPOSIT	Account Number	Initial Investment	Current Value	Interest Rate	Maturity Date
911 CD	***027	\$ 150,000.00	\$ 158,444.15	0.04%	6/3/2023
ARPA CD	***249	\$ 1,000,000.00	\$ 1,000,000.00	4.15%	6/20/2023
ARPA CD	***322	\$ 1,000,000.00	\$ 1,000,000.00	4.30%	12/20/2023
TOTALS		\$ 2,150,000.00	\$ 2,158,444.15		

DEBT	Principal Paid - FY22	Interest Paid - FY22	Principal Balance	Interest Balance	Total Current Balance Due
00001 Jail	\$ 651,388.12	\$ 40,609.16	\$ 671,385.73	\$ 20,611.54	\$ 691,997.27
matures 12/1/23					
4711 Mill Race 2 *		\$ 40,556.50	\$ 1,415,000.00	\$ 317,479.50	\$ 1,732,479.50
matures 12/1/28					
4710 Mill Race 1	\$ 345,000.00	\$ 46,205.50	\$ 2,032,000.00	\$ 151,443.00	\$ 2,183,443.00
matures 12/1/31					
TOTALS	\$ 996,388.12	\$ 127,371.16	\$ 4,118,385.73	\$ 489,534.04	\$ 4,607,919.77

Jail = 83.14% paid of refinanced total
MRC = 18.18% paid of refinanced total
(*no principal due on Mill Race 2 until 2028)

01/01/2023 Total outstanding debt, principal + interest =	\$ 4,607,919.77	48.17% repaid
01/01/2024 Total outstanding debt, principal + interest =	\$ 3,483,818.01	60.81% repaid
01/01/2025 Total outstanding debt, principal + interest =	\$ 3,050,788.51	65.68% repaid
01/01/2026 Total outstanding debt, principal + interest =	\$ 2,616,989.01	70.56% repaid

Annual totals assume no changes related to prepayments, bond calls, or additional refinancing.

Updated debt certificate figures based upon amounts financed at lower rates as of 10/30/2020.

Accounts Summary

Fund	Fund Name	Primary Account	Illinois Funds	Money Market Account	Certificates of Deposit	Total Cash
^001	General Fund	\$ 5,258,547.03				\$ 5,258,547.03
^001	General Fund Savings	\$ 1,096,006.24				\$ 1,096,006.24
002	Public Safety	\$ 1,207,251.71				\$ 1,207,251.71
003	Nursing	\$ 308,732.86				\$ 308,732.86
005	Highway Fund	\$ 863,109.80				\$ 863,109.80
006	Matching Fund	\$ 630,956.05				\$ 630,956.05
007	County Bridge	\$ 392,509.64				\$ 392,509.64
008	Tship Bridge	\$ 80.31				\$ 80.31
009	County Motor Fuel	\$ 2,105,573.68				\$ 2,105,573.68
010	Tship Motor Fuel	\$ 1,474,929.34				\$ 1,474,929.34
014	Capital Fund	\$ 628,760.25				\$ 628,760.25
*015	Health Department	\$ 418,008.49	\$ 43,813.33	\$ 262,846.34		\$ 724,668.16
*015	SCHD Capital Imp.			\$ 21,729.88		\$ 21,729.88
016	Animal Control	\$ 19,990.88				\$ 19,990.88
020	Probation Services			\$ 521,295.77		\$ 521,295.77
021	ESDA	\$ 160,578.00				\$ 160,578.00
022	Document Storage	\$ 12,918.75				\$ 12,918.75
024	Mechanical Doc	\$ 164,274.74				\$ 164,274.74
025	Court Automation	\$ 71,179.43				\$ 71,179.43
029	Social Security	\$ 1,047,839.71				\$ 1,047,839.71
031	Insurance Fund	\$ 433,132.08				\$ 433,132.08
032	Liability	\$ 560,947.00				\$ 560,947.00
033	IMRF	\$ 1,926,523.17				\$ 1,926,523.17
036	Extension Ed			\$ 155,930.78		\$ 155,930.78
038	Mental Health	\$ 110,302.12				\$ 110,302.12
040	ETSB 911	\$ 2,420,209.43			\$ 158,444.15	\$ 2,578,653.58
042	GIS Fund	\$ 304,241.73				\$ 304,241.73
043	ARPA Fund	\$ 6,143,187.43			\$ 2,000,000.00	\$ 8,143,187.43
046	Treas Automation	\$ 96,580.30				\$ 96,580.30
047	Bond Set-Aside			\$ 81,704.22		\$ 81,704.22
049	Mill Race Crossing	\$ 598,038.56				\$ 598,038.56
		\$ 28,454,408.73	\$ 43,813.33	\$ 1,043,506.99	\$ 2,158,444.15	\$ 31,700,173.20
	<i>difference over previous month:</i>	\$ (2,444,363.54)	\$ 7,030.15	\$ 9,180.84	\$ 2,000,138.14	\$ (428,014.41)

^ Fund 001 total=\$6,354,553.27

* Fund 015 total=\$ 746,398.04

DEC 2022
STEPHENSON COUNTY TREASURER
STEPHANIE HELMS

Accounts Summary

Fund	Fund Name			(interfund loan impact)
001	General Fund*	\$ 6,354,553.27	\$ 6,354,553.27	none
002	Public Safety	\$ 1,207,251.71	\$ 1,207,251.71	none
003	Nursing	\$ 308,732.86	\$ 308,732.86	none
005	Highway Fund	\$ 863,109.80	\$ 863,109.80	none
006	Matching Fund	\$ 630,956.05	\$ 630,956.05	none
007	County Bridge	\$ 392,509.64	\$ 392,509.64	none
008	Tship Bridge	\$ 80.31	\$ 80.31	none
009	County Motor Fuel	\$ 2,105,573.68	\$ 2,105,573.68	none
010	Township Motor Fuel	\$ 1,474,929.34	\$ 1,474,929.34	none
014	Capital Fund	\$ 628,760.25	\$ 628,760.25	none
015	Health Department	\$ 724,668.16	\$ 724,668.16	none
015	SCHD Capital Imp.	\$ 21,729.88	\$ 21,729.88	none
016	Animal Control	\$ 19,990.88	\$ 19,990.88	none
020	Probation Services	\$ 521,295.77	\$ 521,295.77	none
021	ESDA	\$ 160,578.00	\$ 160,578.00	none
022	Document Storage	\$ 12,918.75	\$ 12,918.75	none
024	Mechanical Document	\$ 164,274.74	\$ 164,274.74	none
025	Court Automation	\$ 71,179.43	\$ 71,179.43	none
029	Social Security	\$ 1,047,839.71	\$ 1,047,839.71	none
031	Insurance Fund	\$ 433,132.08	\$ 433,132.08	none
032	Liability Fund	\$ 560,947.00	\$ 560,947.00	none
033	IMRF	\$ 1,926,523.17	\$ 1,926,523.17	none
036	Extension Ed	\$ 155,930.78	\$ 155,930.78	none
038	Mental Health	\$ 110,302.12	\$ 110,302.12	none
040	ETSB 911	\$ 2,578,653.58	\$ 2,578,653.58	none
042	GIS Fund	\$ 304,241.73	\$ 304,241.73	none
043	ARPA Fund	\$ 8,143,187.43	\$ 8,143,187.43	none
046	Treasurer Automation	\$ 96,580.30	\$ 96,580.30	none
047	Bond Set Aside	\$ 81,704.22	\$ 81,704.22	none
049	Mill Race Crossing	\$ 598,038.56	\$ 598,038.56	none
	Totals	\$ 31,700,173.20	\$ 31,700,173.20	

\$ 4,319,896.13	Not County Funds
\$ 4,050,146.18	Restricted Use County-Wide
\$ 5,760,678.45	Court-Directed and/or Elected Official Fee Accounts
\$ 9,050,163.47	Partially restricted by grant funding

\$ 23,180,884.23
73.13%

**DECEMBER 2022 YEAR-END SUMMARY
STEPHENSON COUNTY TREASURER
STEPHANIE HELMS**

NAME OF FUND	12/31/21 BALANCE	12/31/22 BALANCE	\$ CHANGE	% CHANGE
GENERAL FUND	\$ 5,453,779.02	\$ 6,354,553.27	\$ 900,774.25	16.52%
PUBLIC SAFETY	\$ 491,982.16	\$ 1,207,251.71	\$ 715,269.55	145.39%
NURSING	\$ 122,659.97	\$ 308,732.86	\$ 186,072.89	151.70%
NURSING CTR BLDG	\$ 167,233.51	\$ -	\$ (167,233.51)	-100.00%
HIGHWAY	\$ 729,395.66	\$ 863,109.80	\$ 133,714.14	18.33%
MATCHING	\$ 202,249.95	\$ 630,956.05	\$ 428,706.10	211.97%
COUNTY BRIDGE	\$ 283,515.76	\$ 392,509.64	\$ 108,993.88	38.44%
TOWNSHIP BRIDGE	\$ 42.91	\$ 80.31	\$ 37.40	87.16%
CO MOTOR FUEL	\$ 1,497,389.70	\$ 2,105,573.68	\$ 608,183.98	40.62%
TSHIP MOTOR FUEL	\$ 1,336,017.97	\$ 1,474,929.34	\$ 138,911.37	10.40%
CAPITAL FUND	\$ 328,186.62	\$ 628,760.25	\$ 300,573.63	91.59%
HEALTH DEPT	\$ 262,408.15	\$ 461,821.82	\$ 199,413.67	75.99%
HEALTH DEPT MM	\$ 124,403.09	\$ 262,846.34	\$ 138,443.25	111.29%
HEALTH CAP IMP	\$ 21,606.35	\$ 21,729.88	\$ 123.53	0.57%
ANIMAL CONTROL	\$ 22,224.56	\$ 19,990.88	\$ (2,233.68)	-10.05%
PROBATION MM	\$ 493,415.17	\$ 521,295.77	\$ 27,880.60	5.65%
ESDA FUND	\$ 135,307.29	\$ 160,578.00	\$ 25,270.71	18.68%
DOC STORAGE	\$ 9,134.42	\$ 12,918.75	\$ 3,784.33	41.43%
MECHANICAL DOC.	\$ 119,008.45	\$ 164,274.74	\$ 45,266.29	38.04%
COURT AUTO	\$ 38,566.45	\$ 71,179.43	\$ 32,612.98	84.56%
SOCIAL SECURITY	\$ 650,868.73	\$ 1,047,839.71	\$ 396,970.98	60.99%
INSURANCE FUND	\$ 72,988.36	\$ 433,132.08	\$ 360,143.72	493.43%
LIABILITY FUND	\$ 523,061.21	\$ 560,947.00	\$ 37,885.79	7.24%
IMRF FUND	\$ 1,078,825.57	\$ 1,926,523.17	\$ 847,697.60	78.58%
LAW LIBRARY	\$ 1.06	\$ -	\$ (1.06)	-100.00%
EXTENSION ED	\$ 157,504.70	\$ 155,930.78	\$ (1,573.92)	-1.00%
MENTAL HEALTH	\$ 113,272.66	\$ 110,302.12	\$ (2,970.54)	-2.62%
ETSB 911	\$ 2,143,372.77	\$ 2,578,653.58	\$ 435,280.81	20.31%
GIS FUND	\$ 258,319.64	\$ 304,241.73	\$ 45,922.09	17.78%
ARPA FUND	\$ 4,281,776.17	\$ 8,143,187.43	\$ 3,861,411.26	90.18%
TREAS AUTO	\$ 82,859.35	\$ 96,580.30	\$ 13,720.95	16.56%
BOND SET-ASIDE	\$ 120,273.46	\$ 81,704.22	\$ 477,765.10	397.23%
MILL RACE CROSS	\$ 184,775.17	\$ 598,038.56	\$ 413,263.39	223.66%
\$ 21,506,426.01	\$ 31,700,173.20	\$ 10,193,747.19	47.40%	

NURSING CENTER BLDG & LAW LIBRARY ACCOUNTS WERE BOTH CLOSED.

WITHOUT ARPA:	12/31/21 BALANCE	12/31/22 BALANCE	\$ CHANGE	% CHANGE
TOTALS	\$ 17,224,649.84	\$ 23,556,985.77	\$ 6,332,335.93	36.76%