



**Financial Report  
December 2023  
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 2023.

Sales & Income Tax Collections December 2023

1.0% Sales Tax	\$ 64,501.86
.25% Sales Tax	\$ 128,965.72
Public Safety Sales Tax	\$ 208,402.43
Income Tax	\$ 123,314.92
Local Use Tax	\$ 45,315.82
<b>TOTAL</b>	<b>\$ 570,500.75</b>

Stephanie Helms  
Stephenson County Treasurer

**DEC 2023**  
**STEPHENSON COUNTY TREASURER**  
**STEPHANIE HELMS**

FUND	NAME OF FUND	11/30/2023 BALANCE	CREDITS	DEBITS	12/31/2023 BALANCE
001	GENERAL FUND	\$ 6,895,827.52	\$ 5,951,640.04	\$ (6,310,367.07)	\$ 6,537,100.49
001	GENERAL FUND SVGS	\$ 611,137.25	\$ 518,466.02	\$ (50,000.00)	\$ 1,079,603.27
002	PUBLIC SAFETY	\$ 1,707,667.85	\$ 1,209,497.38	\$ (1,224,635.60)	\$ 1,692,529.63
003	NURSING *	\$ 142,404.38	\$ 436,206.11	\$ (390,812.98)	\$ 187,797.51
005	HIGHWAY	\$ 431,279.98	\$ 427,674.43	\$ (110,993.32)	\$ 747,961.09
006	MATCHING	\$ 406,089.76	\$ 937.13	\$ (48,215.28)	\$ 358,811.61
007	COUNTY BRIDGE	\$ 592,374.24	\$ 1,401.95	\$ (91,434.45)	\$ 502,341.74
008	TOWNSHIP BRIDGE	\$ 81.99	\$ 0.21	\$ -	\$ 82.20
009	CO MOTOR FUEL	\$ 1,291,970.95	\$ 113,217.64	\$ (878,279.16)	\$ 526,909.43
010	TSHIP MOTOR FUEL	\$ 1,188,190.27	\$ 284,366.87	\$ (418,134.07)	\$ 1,054,423.07
014	CAPITAL FUND	\$ 455,960.47	\$ 11,833.69	\$ (47,089.82)	\$ 420,704.34
015	HEALTH DEPT	\$ 162,035.44	\$ 206,650.84	\$ (276,176.58)	\$ 92,509.70
015	HEALTH DEPT MM	\$ 15,351.62	\$ 25.24	\$ (15,350.62)	\$ 26.24
015	SCHD CAPITAL IMP.	\$ 22,274.77	\$ 56.76	\$ -	\$ 22,331.53
015	SCHD SPECIAL	\$ 225,456.77	\$ 16,252.73	\$ -	\$ 241,709.50
016	ANIMAL CONTROL	\$ 7,339.94	\$ 6,866.69	\$ (8,439.01)	\$ 5,767.62
020	PROBATION MM	\$ 605,429.25	\$ 13,267.07	\$ (5,943.85)	\$ 612,752.47
021	ESDA FUND	\$ 139,384.54	\$ 345.14	\$ (6,347.46)	\$ 133,382.22
022	DOCUMENT STORAGE	\$ 45,986.49	\$ 7,442.15	\$ (4,450.66)	\$ 48,977.98
024	MECHANICAL DOC.	\$ 176,878.23	\$ 4,477.51	\$ (30,058.88)	\$ 151,296.86
025	COURT AUTOMATION	\$ 86,444.60	\$ 7,586.47	\$ (5,210.50)	\$ 88,820.57
029	SOCIAL SECURITY	\$ 1,460,094.69	\$ 1,106,518.84	\$ (1,080,689.63)	\$ 1,485,923.90
031	INSURANCE FUND	\$ 461,225.30	\$ 339,627.09	\$ (269,313.78)	\$ 531,538.61
032	LIABILITY FUND	\$ 844,192.83	\$ 99,659.85	\$ (120,972.17)	\$ 822,880.51
033	IMRF	\$ 3,268,664.63	\$ 78,772.88	\$ (106,137.60)	\$ 3,241,299.91
036	EXTENSION ED MM	\$ 190,124.52	\$ 484.43	\$ -	\$ 190,608.95
038	MENTAL HEALTH	\$ 117,138.21	\$ 9.95	\$ -	\$ 117,148.16
040	ETSB 911	\$ 3,151,427.73	\$ 13,248.34	\$ (18,146.35)	\$ 3,146,529.72
042	GIS FUND	\$ 349,177.20	\$ 17,228.88	\$ (10,330.52)	\$ 356,075.56
043	ARPA FUND	\$ 6,576,323.64	\$ 1,070,320.82	\$ (152,130.00)	\$ 7,494,514.46
046	TREAS AUTOMATION	\$ 103,224.38	\$ 1,282.97	\$ (6,680.84)	\$ 97,826.51
047	BOND SET-ASIDE MM	\$ 1,154,665.88	\$ 36.32	\$ (1,072,768.75)	\$ 81,933.45
049	MILL RACE CROSSING	\$ 579,534.05	\$ 100,338.27	\$ (625,000.00)	\$ 54,872.32
		<b>\$ 33,465,359.37</b>	<b>\$ 12,045,740.71</b>	<b>\$ (13,384,108.95)</b>	<b>\$ 32,126,991.13</b>

*difference over previous month:* \$ (1,338,368.24)

\* Balance does not reflect outstanding debt of \$580,216.37 due to 61 claimants as of 12-31-23.

**-4.00%**

**DEC 2023**  
**STEPHENSON COUNTY TREASURER**  
**STEPHANIE HELMS**

<b>CERTIFICATES OF DEPOSIT</b>	<b>Account Number</b>	<b>Initial Investment</b>	<b>Current Value</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
ARPA CD	***322	\$ 1,000,000.00	matured 12/20	4.30%	12/20/2023
GENERAL FUND CD	***775	\$ 500,000.00	matured 12/14	4.35%	12/14/2023
<b>TOTALS</b>		<b>\$ 1,500,000.00</b>	<b>\$ -</b>		

<b>DEBT</b>	<b>Principal Paid - FY23</b>	<b>Interest Paid - FY23</b>	<b>Principal Balance</b>	<b>Interest Balance</b>	<b>Total Current Balance Due</b>
00001 Jail	\$ 671,385.73	\$ 20,611.54	\$ -	\$ -	\$ -
matures 12/1/23					
2020A Mill Race	\$ 350,000.00	\$ 41,548.00	\$ 1,682,000.00	\$ 109,895.00	\$ 1,791,895.00
matures 12/1/28					
2020B Mill Race *		\$ 40,556.50	\$ 1,415,000.00	\$ 276,923.00	\$ 1,691,923.00
matures 12/1/31					
<b>TOTALS</b>	<b>\$ 1,021,385.73</b>	<b>\$ 102,716.04</b>	<b>\$ 3,097,000.00</b>	<b>\$ 386,818.00</b>	<b>\$ 3,483,818.00</b>

MRC = 27.21% paid of refinanced total  
 (\*no principal due on Mill Race 2020B until 2028)

<b>01/01/2024 Total outstanding MRC debt, principal + interest =</b>	<b>\$ 3,483,818.00</b>	27.21% repaid
<b>01/01/2025 Total outstanding MRC debt, principal + interest =</b>	<b>\$ 3,050,788.50</b>	36.26% repaid
<b>01/01/2026 Total outstanding MRC debt, principal + interest =</b>	<b>\$ 2,616,989.00</b>	45.32% repaid
<b>01/01/2027 Total outstanding MRC debt, principal + interest =</b>	<b>\$ 2,183,449.50</b>	54.38% repaid
<b>01/01/2028 Total outstanding MRC debt, principal + interest =</b>	<b>\$ 1,748,235.00</b>	63.47% repaid
<b>01/01/2029 Outstanding MRC 2020B debt, principal + interest =</b>	<b>\$ 1,316,140.50</b>	72.50% repaid
<b>01/01/2030 Outstanding MRC 2020B debt, principal + interest =</b>	<b>\$ 880,082.00</b>	81.61% repaid
<b>01/01/2031 Outstanding MRC 2020B debt, principal + interest =</b>	<b>\$ 440,023.50</b>	90.80% repaid
<b>12/01/2031 Outstanding MRC 2020B debt, principal + interest =</b>	<b>\$ -</b>	100% repaid

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

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

**DEC 2023**  
**STEPHENSON COUNTY TREASURER**  
**STEPHANIE HELMS**

**Accounts Summary**

Fund	Fund Name	Primary Account	Illinois Funds	Money Market	Certificates of Deposit	Total Cash
001	General Fund	\$ 6,537,100.49				\$ 6,537,100.49
001	General Fund Savings	\$ 1,079,603.27				\$ 1,079,603.27
002	Public Safety	\$ 1,692,529.63				\$ 1,692,529.63
003	Nursing *	\$ 187,797.51				\$ 187,797.51
005	Highway Fund	\$ 747,961.09				\$ 747,961.09
006	Matching Fund	\$ 358,811.61				\$ 358,811.61
007	County Bridge	\$ 502,341.74				\$ 502,341.74
008	Tship Bridge	\$ 82.20				\$ 82.20
009	County Motor Fuel	\$ 526,909.43				\$ 526,909.43
010	Tship Motor Fuel	\$ 1,054,423.07				\$ 1,054,423.07
014	Capital Fund	\$ 420,704.34				\$ 420,704.34
015	Health Department	\$ 92,509.70	\$ 78,393.57	\$ 241,735.74		\$ 412,639.01
015	SCHD Capital Imp.			\$ 22,331.53		\$ 22,331.53
016	Animal Control	\$ 5,767.62				\$ 5,767.62
020	Probation Services			\$ 612,752.47		\$ 612,752.47
021	ESDA	\$ 133,382.22				\$ 133,382.22
022	Document Storage	\$ 48,977.98				\$ 48,977.98
024	Mechanical Doc	\$ 151,296.86				\$ 151,296.86
025	Court Automation	\$ 88,820.57				\$ 88,820.57
029	Social Security	\$ 1,485,923.90				\$ 1,485,923.90
031	Insurance Fund	\$ 531,538.61				\$ 531,538.61
032	Liability	\$ 822,880.51				\$ 822,880.51
033	IMRF	\$ 3,241,299.91				\$ 3,241,299.91
036	Extension Ed	\$ 190,608.95				\$ 190,608.95
038	Mental Health	\$ 117,148.16				\$ 117,148.16
040	ETSB 911	\$ 3,146,529.72				\$ 3,146,529.72
042	GIS Fund	\$ 356,075.56				\$ 356,075.56
043	ARPA Fund	\$ 7,494,514.46				\$ 7,494,514.46
046	Treas Automation	\$ 97,826.51				\$ 97,826.51
047	Bond Set-Aside			\$ 81,933.45		\$ 81,933.45
049	Mill Race Crossing	\$ 54,872.32				\$ 54,872.32
		<b>\$ 31,168,237.94</b>	<b>\$ 78,393.57</b>	<b>\$ 958,753.19</b>	<b>\$ -</b>	<b>\$ 32,205,384.70</b>
	<i>vs. previous month</i>	<b>\$ (273,943.14)</b>	<b>\$ 8,229.99</b>	<b>\$ (1,064,425.10)</b>	<b>\$ (1,559,894.42)</b>	<b>\$ (2,890,032.67)</b>

\* Balance does not reflect outstanding debt of \$580,216.37 due to 61 claimants as of 12-31-23.

**DEC 2023**  
**STEPHENSON COUNTY TREASURER**  
**STEPHANIE HELMS**

**Accounts Summary**

Fund	Fund Name	Actual Cash	Adjusted Cash	(interfund loan impact)
001	General Fund	\$ 7,616,703.76	\$ <b>7,622,703.76</b>	<b>\$6,000.00</b>
002	Public Safety	\$ 1,692,529.63	\$ 1,692,529.63	none
003	Nursing *	\$ 187,797.51	\$ 187,797.51	none
005	Highway Fund	\$ 747,961.09	\$ 747,961.09	none
006	Matching Fund	\$ 358,811.61	\$ 358,811.61	none
007	County Bridge	\$ 502,341.74	\$ 502,341.74	none
008	Tship Bridge	\$ 82.20	\$ 82.20	none
009	County Motor Fuel	\$ 526,909.43	\$ 526,909.43	none
010	Township Motor Fuel	\$ 1,054,423.07	\$ 1,054,423.07	none
014	Capital Fund	\$ 420,704.34	\$ 420,704.34	none
015	Health Department	\$ 412,639.01	\$ 412,639.01	none
015	SCHD Capital Imp.	\$ 22,331.53	\$ 22,331.53	none
016	Animal Control	\$ 5,767.62	\$ <b>(232.38)</b>	<b>-\$6,000.00</b>
020	Probation Services	\$ 612,752.47	\$ 612,752.47	none
021	ESDA	\$ 133,382.22	\$ 133,382.22	none
022	Document Storage	\$ 48,977.98	\$ 48,977.98	none
024	Mechanical Document	\$ 151,296.86	\$ 151,296.86	none
025	Court Automation	\$ 88,820.57	\$ 88,820.57	none
029	Social Security	\$ 1,485,923.90	\$ 1,485,923.90	none
031	Insurance Fund	\$ 531,538.61	\$ 531,538.61	none
032	Liability Fund	\$ 822,880.51	\$ 822,880.51	none
033	IMRF	\$ 3,241,299.91	\$ 3,241,299.91	none
036	Extension Ed	\$ 190,608.95	\$ 190,608.95	none
038	Mental Health	\$ 117,148.16	\$ 117,148.16	none
040	ETSB 911	\$ 3,146,529.72	\$ 3,146,529.72	none
042	GIS Fund	\$ 356,075.56	\$ 356,075.56	none
043	ARPA Fund	\$ 7,494,514.46	\$ 7,494,514.46	none
046	Treasurer Automation	\$ 97,826.51	\$ 97,826.51	none
047	Bond Set Aside	\$ 81,933.45	\$ 81,933.45	none
049	Mill Race Crossing	\$ 54,872.32	\$ 54,872.32	none

Totals	\$ <b>32,205,384.70</b>	\$ <b>32,205,384.70</b>
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\$ 4,508,792.10	Not County Funds
\$ 6,218,448.70	Restricted Use County-Wide
\$ 3,491,773.82	Court-Directed/Elected Official and/or Restricted Fee Accounts
\$ 8,062,867.22	Partially restricted by grant funding

**\$ 22,281,881.84**  
**69.19%**

\* Balance does not reflect outstanding debt of \$580,216.37 due to 61 claimants as of 12-31-23.

**DECEMBER 2023 YEAR-END SUMMARY  
STEPHENSON COUNTY TREASURER  
STEPHANIE HELMS**

NAME OF FUND	12/31/22 BALANCE	12/31/23 BALANCE	\$ CHANGE	% CHANGE
GENERAL FUND	\$6,354,553.27	\$7,616,703.76	\$1,262,150.49	19.86%
PUBLIC SAFETY	\$1,207,251.71	\$1,692,529.63	\$485,277.92	40.20%
NURSING *	\$308,732.86	\$187,797.51	(\$120,935.35)	-39.17%
HIGHWAY	\$863,109.80	\$747,961.09	(\$115,148.71)	-13.34%
MATCHING	\$630,956.05	\$358,811.61	(\$272,144.44)	-43.13%
COUNTY BRIDGE	\$392,509.64	\$502,341.74	\$109,832.10	27.98%
TOWNSHIP BRIDGE	\$80.31	\$82.20	\$1.89	2.35%
CO MOTOR FUEL	\$2,105,573.68	\$526,909.43	(\$1,578,664.25)	-74.98%
TSHIP MOTOR FUEL	\$1,474,929.34	\$1,054,423.07	(\$420,506.27)	-28.51%
CAPITAL FUND	\$628,760.25	\$420,704.34	(\$208,055.91)	-33.09%
HEALTH DEPT	\$461,821.82	\$412,639.01	(\$49,182.81)	-10.65%
HEALTH CAP IMP	\$21,729.88	\$22,331.53	\$601.65	2.77%
ANIMAL CONTROL	\$19,990.88	\$5,767.62	(\$14,223.26)	-71.15%
PROBATION MM	\$521,295.77	\$612,752.47	\$91,456.70	17.54%
ESDA FUND	\$160,578.00	\$133,382.22	(\$27,195.78)	-16.94%
DOC STORAGE	\$12,918.75	\$48,977.98	\$36,059.23	279.12%
MECHANICAL DOC.	\$164,274.74	\$151,296.86	(\$12,977.88)	-7.90%
COURT AUTO	\$71,179.43	\$88,820.57	\$17,641.14	24.78%
SOCIAL SECURITY	\$1,047,839.71	\$1,485,923.90	\$438,084.19	41.81%
INSURANCE FUND	\$433,132.08	\$531,538.61	\$98,406.53	22.72%
LIABILITY FUND	\$560,947.00	\$822,880.51	\$261,933.51	46.69%
IMRF FUND	\$1,926,523.17	\$3,241,299.91	\$1,314,776.74	68.25%
EXTENSION ED	\$155,930.78	\$190,608.95	\$34,678.17	22.24%
MENTAL HEALTH	\$110,302.12	\$117,148.16	\$6,846.04	6.21%
ETSB 911	\$2,578,653.58	\$3,146,529.72	\$567,876.14	22.02%
GIS FUND	\$304,241.73	\$356,075.56	\$51,833.83	17.04%
ARPA FUND	\$8,143,187.43	\$7,494,514.46	(\$648,672.97)	-7.97%
TREAS AUTO	\$96,580.30	\$97,826.51	\$1,246.21	1.29%
BOND SET-ASIDE	\$81,704.22	\$81,933.45	\$229.23	0.28%
MILL RACE CROSS	\$598,038.56	\$54,872.32	(\$543,166.24)	-90.82%
	<b>\$31,437,326.86</b>	<b>\$32,205,384.70</b>	<b>\$768,057.84</b>	<b>2.44%</b>

WITHOUT ARPA:	12/31/22 BALANCE	12/31/23 BALANCE	\$ CHANGE	% CHANGE
<b>TOTALS</b>	<b>\$23,294,139.43</b>	<b>\$24,710,870.24</b>	<b>\$1,416,730.81</b>	<b>6.08%</b>

\* Balance does not reflect outstanding debt of \$580,216.37 due to 61 claimants as of 12-31-23.