

## Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, June 3, 2015 at 4:30 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman Ben Owens; Members: Mr. George Gordon; Mr. Erik Rankin; Mr. Chuck Erickson; Mr. Carlo Robustelli; Ms. Susan Schafer

Members Absent: Ms. Sondra "Sonny" O'Connor;

Other Members Present: Ms. Catherine Metsker

Staff Present: Mr. Bill Wasson, County Administrator; Ms. Hannah Eisner, Assistant County Administrator; Ms. Julie A. Morlock, Recording Secretary, County Administrator's Office; Mr. Don Knapp, First Assistant Civil State's Attorney

Department Heads/  
Elected Officials

Present: Ms. Becky McNeil, County Treasurer; Ms. Kathy Michael, County Clerk; Ms. Marshall Thomson, Director, Animal Control; Ms. Michelle Anderson, County Auditor; Ms. Cindy Wegner, Director, Nursing Home; Mr. Walt Howe, Health Department Administrator

Others Present:

Chairman Owens called the meeting to order at 4:31 PM

Chairman Owens asked for a moment of silence for the passing of Member O'Connor's husband Marty O'Connor.

Chairman Owens presented the amended minutes of the May 6, 2015 Finance Committee meeting as for approval.

Motion by Robustelli/Rankin to approve the amended Minutes of the May 6, 2015 Finance Committee meeting.  
Motion carried.

Ms. Cindy Wegner, Director, Nursing Home presented her report.

Chairman Owens asked about the report and the numbers specified for Medicare beds.

Ms. Wegner confirmed that the nursing home has to provide a layout of the facility and indicate where the Medicare bed and bathrooms are located. She also confirmed that only the beds certified for Medicare funds can received Medicare funds.

Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Ms. Wegner.

Ms. Becky McNeil, County Treasurer, presented her reports for the period ending May 31, 2015. She indicated we received 1.1 million in revenue compared to 989,000 in May of 2014 and the total revenue for the month of May was 153,705. She indicated the year-to-date vouchers are \$4,595,000 over \$4,410,000 in 2014, the year-to-date difference is \$185,000 and as of right now we are 5.2% above budget. She also indicated that a total of 13 million in property taxes was downloaded from LockBox over a two day period and in the past that would have taken staff close to a week to process. Ms. McNeil presented her investment report and indicated they did the first distribution out to the taxing bodies on the 26<sup>th</sup> of May. She further indicated they invested a CD at only .4 %. Ms. McNeil stated that they had several CDs that were 90,000 but now that the new limit is \$200,000 they are trying to move around to get to that amount.

Motion by Schafer/Erickson to accept and place on file the  
Month-end Financial Reports from the County Treasurer's  
Office for the month ending May 31, 2015 as submitted.  
Motion carried.

Chairman Owens asked if there were any questions or comments. Hearing none, he thanked Ms. McNeil.

Chairman Owens indicated there was one item for action through Ms. Michael's office and asked the Committee if they had any questions.

Motion by Rankin/Gordon to approve Extended Leave of Absence  
for Employee in Exceptional Circumstances.  
Motion Carried

Chairman Owens asked if Ms. Michael had anything further for the committee. Ms. Michael indicated she had nothing further. Chairman Owens thanked Ms. Michael

Ms. Michelle Anderson, County Auditor, presented for action the Popular Annual Financial Report (PAFR) as of December 31, 2014.

Mr. Robustelli asked confirm that the number under long term liabilities was purely debt service or payment on interest.

Ms. Anderson indicated that it would include all of our compensated absences that is accrued annually, the capital lease obligations, copiers that we lease, the PVC leases, our IMRF pension and OPEB.

Mr. Robustelli asked where infrastructure related items such as roof life cycle or capital improvements fall in the statement of net position for the County. He wanted to confirm where numbers are listed as they seem to be a long term liability but don't see it reflected in any of the numbers.

Ms. Anderson indicated that from a capital asset standpoint, our buildings and all of our assets are reported in the report net of any depreciation we have taken. Ms. Anderson provided an example where the nursing home puts on a new roof, we take off the old roof on the capital asset side and then we put the new one on the capital assets and depreciate that.

Mr. Robustelli asked Ms. Anderson to clarify that if the nursing home needed a new roof in two years it would not show up as a long term liability.

Ms. Anderson stated that it would have to come out of the Enterprise fund balance at that time.

Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Ms. Michael.

Chairman Owens indicated would the committee would move to consider Mr. Wasson's section G1a(1) and (2) because of possible questions of the County auditor and outside auditor.

Mr. Wasson introduced Mr. Joseph M. Lightcap the outside auditor from Baker Tilly.

Mr. Lightcap commended Ms. Anderson and Ms. McNeil on their efforts during the audit. He indicated he had three reports, the opinion on the County's CAFER, the report on federal awards and communication to management and the board. He indicated that the independent auditor's report states that the financial information is reasonable in all material respects in accordance with accounting principles generally accepted in the United States and that Baker Tilly issued an unmodified or clean opinion on the county's financial statements which is the highest level of assurance you can get from your external auditors.

Mr. Chairman asked if there were any questions on this first report. Hearing none, Mr. Lightcap moved on to his next report.

Ms. Lightcap indicated that there were two letters as part of the second Federal Awards or single audit report. He indicated that the first report is on the County's internal control over significant transactions cycles. Mr. Lightcap stated they do not provide an opinion on internal control but if there are any areas for improvement, material weaknesses or significant deficiencies they would be required to report them in this letter. He indicated there were no such reportable weaknesses, another clean report. Mr. Lightcap indicated that in the second report looked at the compliance areas that have a direct material effect on each major federal program and look to see if there are instances of

non-compliance, material weaknesses or deficiencies. He indicated there were no reportable instances.

Chairman Owens asked if there were any questions on that report.

Mr. Lightcap indicated that the final report is on non-financial results of the audit regarding the communications of those charged with governance and management. He stated that the first item is on internal control where they look for issues or weaknesses and they found nothing to report. The second report is regarding two way communications regarding your audit. This report discusses Baker Tilly's responsibilities and their timing, but it also provides information points, such as single audit changes or upcoming accounting standards that will be implemented for the County. Mr. Lightcap indicated that the last part is the summary of results during the year which shows there were no changes to or new accounting policies during the year nor were there were no difficulties encountered during the audit or disagreements with management and none of the adjustments proposed by Baker Tilly were material to the County. Mr. Lightcap stated this was another positive report from the auditor.

Chairman Owens asked if there were any questions for the auditor on any of the reports.

Motion by Rankin/Robustelli to accept and place on file the Audit and Comprehensive Annual Financial Report and Single Audit Report both for Fiscal Year 2014.  
Motion Carried.

Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Ms. Anderson and Mr. Lighthouse.

Ms. Marshell Thompson, Director of Animal Control presented her report.

Chairman Owens asked if there were any questions or comments, hearing none he thanked her.

Mr. Walt Howe, Director, Health Department presented an Emergency Appropriation Ordinance requesting to move fiscal 2015 funds appropriated for the Drug Court services program and creating a mental health services line in fund 112 program 61 and sub-department 0069. The Board of Health was approached by the County Administrator's office who was approached by Chestnut Health Systems because they desired the ability to cost shift monies originally established for the drug court program to cover unreimbursed start-up costs for the crisis stabilization unit. He indicated that these funds were not be covered the State of Illinois. The Board of Health realized that the crisis stabilization unit was of critical importance to the community so are not opposed to the cost shift.

Chairman Owens asked if there were any questions regarding this request.

Mr. Gordon asked if this is a one-time dedication of funds for the start-up of the mental health unit and whether there is other funding available to take up that slack of the almost \$196,000 going into the next fiscal year or are we probably looking at a reconfiguration of both of those.

Mr. Wasson indicated the dollars under the grant were available for those direct substance abuse and mental health services but reimbursement of construction costs or start-up costs is being denied. Mr. Wasson stated these costs can be shifted and provide at least some reimbursement to the provider for the start-up costs of the facility and the County can obtain the services for drug court through the end of this calendar year. Going forward if that capacity remains the same from the State of Illinois Department of Human Services then we believe there will be an ability to cover some drug court costs through the use of those funds.

Mr. Gordon asked for confirmation that some of this funding is for construction of the facility as well as the early delivery of services.

Mr. Wasson confirmed the start-up costs are costs associated with equipping and renovating the facility.

Mr. Robustelli asked whether the services provider is going to provide the same level of service using funding that they had anticipated being able to use for the construction of the stabilization center.

Mr. Howe, answered that Chesnut is going to provide the same level of service based upon getting additional revenue from expanded capability by building the stabilization unit.

Mr. Robustelli, inquired whether, we, as their partner in the stabilization center are providing some flexibility to offset some of the costs that they have had to bear as a result of the State not honoring the grant proposal they have awarded them for construction costs.

Mr. Wasson indicated that we are able to use local funding to compensate some of the start-up costs for that facility and in turn Chestnut is able to provide for the services that are required by Drug Court.

Mr. Rankin inquired why the funding that we thought we had seems to no longer be available.

Mr. Wasson stated that it is our understanding that historically construction costs as part of start-up have been permissible and the press release of the Governor clearly states that funding is for construction, but ultimately the Department of Human Services made this determination. He indicated that the County did contact legislators and unfortunately they were not able to resolve this problem.

Mr. Rankin, inquired if we would obtain some level of ownership since we are providing our public dollars to a private organization to help with the construction of facility.

Mr. Wasson indicated that we do not, as we are reimbursing them for start-up costs for operations. Mr. Wasson indicated that if someone would have come to the county when we did not have a crisis stabilization unit and said I can provide the service you are paying for now and create an additional community asset to provide for mental health services, he felt the Board would have supported that process.

Chairman Owens asked if there were any additional questions.

Motion Robustelli/Gordon to approve the request for an Emergency Appropriation Ordinance Amending the 2015 Combined Annual Appropriation and Budget Ordination for Fund 0112 Health Fund for Program 0069.

Motion Carried.

Mr. Chairman thanked Mr. Howe

Mr. Wasson indicated he had an ordinance for prevailing rate of public works wages for McLean County for action. He stated that at a previous county board meeting, member Caisley expressed some concerns with the process of determining the prevailing wage rate and inquired about the options available locally. Mr. Wasson indicated that Mr. Knapp did a review of that statute and the corresponding actions that are required and determined that there was no viable and economical method to make any type of local assessment of prevailing wage based upon all of the requirements that are in place in the statute. He indicated that they did not find an overwhelming likelihood that any assessment would be substantially lower than those that are provided by the Department of Labor based upon the number of stipulations that are within the Statute. He recommended that the committee approve an ordinance for prevailing wage rate, for McLean County this year again based on the wage rates that have been provided by the Illinois Department of Labor.

Mr. Erickson asked for confirmation that there is no discretion for local government to do anything.

Mr. Knapp indicated that there is some discretion, but the definition of prevailing wage mandates that you consider certain factors. Mr. Knapp stated that he could not find anyone who had gone through a process of setting their own prevailing wage and then the fought the Illinois Department of Labor as to one being higher and one being lower. Mr. Knapp stated that the act quoted in his memo, suggests that a local government can set their own as long as it considers the factors that are prescribed by statute. Mr. Knapp went on to further state that he would have no idea how to go about that by the end of June when we are statutorily mandated to approve the prevailing wage. Mr.

Knapp indicated he had reached out to the municipal league and been told they believed some people have tried to no avail.

Mr. Erickson indicated that is sounded to him like there was no guidance.

Mr. Knapp confirmed that yes there is no guidance in the law regarding how to set and support a local prevailing wage.

Mr. Wasson indicated that they did reach out to an economist on staff at Illinois State University and his belief was that there was insufficient time to even begin to approach such a project.

Motion Gordon/Rankin to approve ordinance for Prevailing Rate of  
Public Works Wages for McLean County.

#### Discussion

Ms. Schafer asked if they were considering doing this next year.

Chairman Owens asked if the Board wanted to explore, how much time would staff need.

Mr. Wasson indicated that based on our evaluation of requirements, we would not be able to do this internally.

Ms. Schafer asked for confirmation that we would have to spend money to find out if we could save money.

Mr. Wasson indicated that Ms. Schafer was correct.

Mr. Owens asked if there were any additional questions.

Vote: Motion Carried

Chairman Owens presented the May 31, 2015 Finance Committee bills and transfers for review and approval as transmitted by the County Auditor. The Finance Committee bills include a Prepaid Total of \$1,015.049.25 and a Fund Total that is the same.

**MCLEAN COUNTY BOARD COMMITTEE REPORT**  
 AS OF 6/1/2015  
 EXPENDITURE SUMMARY BY FUND

PAGE 1 OF 13

Finance Committee

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$10,830.43	\$10,830.43
0005	SHOW BUS		\$16,750.33	\$16,750.33
0130	SOCIAL SECURITY EXPENSE		\$497.25	\$497.25
0131	IM.R.F. FUND		\$353,792.82	\$353,792.82
0135	TORT JUDGEMENT		\$117,090.28	\$117,090.28
0137	RECORDER DOCUMENT STORAGE		\$3,790.51	\$3,790.51
0164	CO CLERK DOC STORAGE		\$119.08	\$119.08
0612	EMPLOYEE BENEFIT PLAN		\$512,178.55	\$512,178.55
			<hr/>	
			\$1,015,049.25	\$1,015,049.25

  
 COMMITTEE CHAIRMAN

Motion by Gordon/Rankin to approve the presented bills.  
 Motion carried

Chairman Owens presented the Nursing Home bills and transfers for review and approval as transmitted by the County Auditor. The bills include a Prepaid Total of \$240,240.76 and a Fund Total that is the same.

**MCLEAN COUNTY BOARD COMMITTEE REPORT**  
 AS OF 6/1/2015  
 EXPENDITURE SUMMARY BY FUND

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Human Services Committee

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
401	NURSING HOME		\$240,240.76	\$240,240.76
			<hr/>	
			\$240,240.76	\$240,240.76

  
 COMMITTEE CHAIRMAN

Motion by Robustelli/Rankin to approve the presented  
 Nursing Home bills.  
 Motion carried.



Chairman presented a transfer in the County Treasurer's office from schooling and conference to purchase computer equipment for a \$1,000.00

Mr. Robustelli asked how things were going with the new system.

Mr. Wasson stated they knew that a note was coming concerning Risk Management this month. He also stated the County is still settling the Highway Department fire claim so our expenses to date exceed what we have received from the insurer and we don't want to have to come back month after month to correct that fund item because of the unique nature of that item. Mr. Wasson indicated the change in policy has forced departments to pay more attention and work to identify these transfer requirements ahead of time and deal with them. He stated there will be more requests for budget amendments in the next six months, but it is the hope that we won't have the substantial clean ups that we normally have at the end of the year and share the information on a regular basis with the committees.

Chairman Owens inquired whether it was possible to get the transfers before the committee meeting.

Mr. Wasson indicated that if the transfers are within the same classification then the transfer would not require notification to the committee ahead of time. If it is between classifications services contractual, capital, personnel obviously requiring a budget amendment then it would come to the committee.

Motion Gordon/Schafer to approve transfer of \$1,000 from schooling and conference to purchase computer equipment.  
Motion carried.

Ms. Schafer inquired about Wishbone communication recently.

Mr. Wasson indicated that action was taken to have a \$1 reduction in the fees and they are now asking for a more substantial decrease and offset. He stated that Staff is currently evaluating whether there are other resources to assist with that. Mr. Wasson indicated there are some things that we would like to see as far as outcomes and record keeping as part of that process, but it is something we have done in the past and we will evaluate what we can do in the future and work with the community organization.

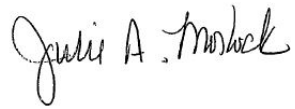
Mr. Gordon asked if this would be back for consideration in July or August.

Mr. Wasson indicated that information would probably come back in July; however, if we can work collaboratively to assist with this program, then it might not require any additional action by the Board.

Chairman Owens asked if there were any other business or communication items to come before the committee.

Meeting adjourned at 5:16 PM

Respectfully Submitted,

A handwritten signature in black ink that reads "Julie A. Morlock". The signature is written in a cursive style with a large initial 'J' and a distinct 'M'.

Julie A. Morlock  
Recording Secretary

**McLean County Treasurer's Summary of Tax Revenue  
Sales, Local Use, Income, & PPRT**

<b>May Vouchers</b>	<b>2015</b>	<b>Change Over Prior Year</b>	<b>2014</b>
County Wide Sales Tax	\$ 380,195.29	6.1%	\$ 358,466.84
County Sales Tax (Unincorp)	\$ 47,533.59	-11.8%	\$ 53,916.94
Local Use Tax	\$ 34,642.30	52.3%	\$ 22,748.18
Income Tax	\$ 347,827.93	18.6%	\$ 293,280.34
PPRT	\$ 333,030.32	27.5%	\$ 261,111.49
<b>Total</b>	<b>\$ 1,143,229.43</b>	<b>15.5%</b>	<b>\$ 989,523.79</b>

**Monthly Comparison**

May 2015 Vouchers	\$ 1,143,229.43
May 2014 Vouchers	\$ 989,523.79
Difference	\$ 153,705.64
	15.5%

**YTD Comparison**

YTD 2015 Vouchers	\$ 4,595,537.90
YTD 2014 Vouchers	\$ 4,410,526.70
Difference	\$ 185,011.20
	4.2%

**Budget Comparison**

2015 Annual Budget	\$ 10,166,476.00
Budgeted Revenue thru 5/31/15	\$ 4,369,398.33
YTD Actual Vouchers	\$ 4,595,537.90
Over (Under) Budget	\$ 226,139.57
	5.2%

**McLean County Treasurer's Investment Report**  
05/31/15

<b>Pooled Fund CD Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
04/10/15	Illini Bank	200,000.00	CD	0.26%	04/10/16
04/17/15	Atlanta National Bank-McLean	200,000.00	CD	0.50%	04/17/16
09/30/14	Morton Community Bank -Stanford & Cropsey	200,000.00	CD	0.67%	07/07/16
07/03/14	First State Bank of Bloomington	400,000.00	CD	0.35%	07/03/15
08/02/14	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/15
08/10/14	Mid Illini Credit Union	90,000.00	CD	0.35%	08/10/15
08/07/14	Peoples State Bank of Colfax	75,000.00	CD	0.20%	09/07/15
08/04/14	Prairieland Federal Credit Union	180,000.00	CD	1.00%	11/04/15
12/29/14	Dewey State Bank-Saybrook	90,000.00	CD	0.35%	12/29/15
04/06/15	Anchor State Bank-Anchor	200,000.00	CD	0.30%	04/03/16
02/11/15	State Bank of Graymont-Chenoa	200,000.00	CD	0.40%	05/11/16
<b>Total Pooled Fund CD Investments</b>		<b>2,335,000.00</b>			

<b>Other Pooled Fund Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
05/31/15	Chase Bank	7,223,278.14	Op/Sweep	0.02%	Sweep
05/31/15	Heartland Bank	655,551.15	High Perf Op	0.07%	Flexible
05/31/15	Illinois Funds Money Market - P&Rec E-Pay	64,873.45	Money Market	0.02%	Flexible
05/31/15	Illinois Funds Money Market - Co Clerk E-Pay 0001 & 0164	9,688.56	Money Market	0.02%	Flexible
05/31/15	Illinois Funds Money Market Pool	1,053,395.81	Money Market	0.02%	Flexible
05/31/15	State Farm Bank	4,946,561.55	Money Market	0.35%	Flexible
05/31/15	Commerce Bank	5,912,445.89	Money Market	0.08%	Flexible
05/31/15	Chase Bank	221,684.19	Money Market	0.03%	Flexible
05/31/15	Chase Bank-Crt Restitution CS96CF1172 Fund 0001	206,983.83	Operating	0.03%	Flexible
<b>Total Pooled Fund Cash Accounts</b>		<b>20,294,462.57</b>			

<b>Other Investment Accounts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
05/31/15	Commerce Bank-HD Gov Pay	245,385.34	Operating	EC	Flexible
05/31/15	Illinois Funds Public Transportation (ShowBus)Fund 0006	55,169.18	Money Market	0.02%	Flexible
05/31/15	Illinois Funds MM-Health Dept. E-Pay Fund 0112	3,710.61	Money Market	0.02%	Flexible
05/31/15	Commerce Bank-Payroll Clearing Fund 0604	135,833.45	Operating	0.02%	Flexible
05/31/15	Regions Bank-Liability Claims Fund 0135	53,051.06	Operating	EC	Flexible
05/31/15	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	97,894.46	Money Market	0.02%	Flexible
05/31/15	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	26,646.97	Operating	0.05%	Flexible
<b>Total</b>		<b>617,691.07</b>			

<b>County Motor Fuel Fund 0123</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
05/31/15	Commerce Bank	322,772.45	Operating	0.02%	Flexible
05/31/15	Illinois Funds-Money Market	2,510,245.48	Money Market	0.02%	Flexible
<b>Total Funds</b>		<b>2,833,017.93</b>			

<b>McLean County Nursing Home Fund 0401</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
05/31/15	Heartland Bank	976,734.72	High Perf Op	0.07%	Flexible
05/31/15	Illinois Funds-Money Market	5,075,135.81	Money Market	0.02%	Flexible
05/31/15	Heartland Bank-Money Market	484,510.53	Money Market	0.07%	Flexible
05/31/15	Commerce Bank-Residents Account	27,274.05	Operating	0.03%	Flexible
08/02/14	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/15
10/13/14	Flanagan State Bank	505,527.16	CD	0.45%	10/13/15
<b>Total Funds</b>		<b>7,569,182.27</b>			

<b>Emergency 911 Telephone Service Fund 0450</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
05/31/15	Regions Bank	445,647.26	Operating	n/a	Flexible
05/31/15	Illinois Funds-Money Market	64.53	Money Market	0.02%	Flexible
05/31/15	Commerce Bank Trust	400,000.00	Trust Acct	0.01%	Flexible
05/31/15	Commerce Bank Trust	293,057.81	Trust Acct	0.01%	Flexible
<b>Total Funds</b>		<b>1,138,769.60</b>			

<b>Metro Communications Fund 0452</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
05/31/15	Heartland Bank	267,291.87	High Perf Op	0.05%	Flexible
<b>Total Funds</b>		<b>267,291.87</b>			

<b>Township Motor Fuel Tax Fund 0501</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
05/31/15	PNC	1,688,918.55	Operating	EC	Flexible
05/31/15	Illinois Funds Money Market	876,870.07	Money Market	0.02%	Flexible
<b>Total Funds</b>		<b>2,565,788.62</b>			

Township Bridge Program Fund 0502		Amount	Type	Rate	Maturity Date
05/31/15	Chase Bank	1,500.63	Operating	0.01%	Flexible
	<b>Total Funds</b>	<b>1,500.63</b>			
McLean County Free Eye Clinic Fund 0505		Amount	Type	Rate	Maturity Date
05/31/15	PNC	31,582.34	Operating	0.05%	Flexible
	<b>Total Funds</b>	<b>31,582.34</b>			
Employee Benefit Plan Fund 0512		Amount	Type	Rate	Maturity Date
05/31/15	Heartland Bank	2,637,503.52	High Perf Op	0.07%	Flexible
	<b>Total Funds</b>	<b>2,637,503.52</b>			
Baker Estate Trust Fund 0513		Amount	Type	Rate	Maturity Date
05/31/15	PNC	184,864.63	Operating	0.05%	Flexible
	<b>Total Funds</b>	<b>184,864.63</b>			
Community Development Assistance Fund 0603		Amount	Type	Rate	Maturity Date
05/31/15	PNC	708,856.99	Operating	0.05%	Flexible
05/31/15	Illinois Funds Money Market	178,531.98	Money Market	0.02%	Flexible
	<b>Total Funds</b>	<b>887,388.97</b>			
Drainage Districts		Amount	Type	Rate	Maturity Date
0529	Patton	9,581.76	Operating	0.08%	Flexible
0530	Adrian	12,761.63	Operating	0.05%	Flexible
0531	Brokaw Brining	24,158.64	Operating	0.08%	Flexible
0532	Easterbrook	56,776.85	Operating	0.05%	Flexible
0533	Gridley	4,379.37	Operating	0.01%	Flexible
0534	Kumler	9,100.01	Operating	0.04%	Flexible
0535	Mackinaw	3,330.88	Operating	0.10%	Flexible
0536	Normal-Towanda	1,121.47	Operating	0.08%	Flexible
0538	Prairie Creek	22,431.25	Operating	0.05%	Flexible
0539	Sangamon River	24,254.94	Operating	0.05%	Flexible
0541	White Star	4,927.43	Operating	0.08%	Flexible
0542	Turkey Creek	8,969.60	Operating	0.08%	Flexible
	<b>Total Funds</b>	<b>181,793.83</b>			
TOTAL OF ALL FUNDS		<b>41,545,837.85</b>			