

## Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, January 6, 2016 at 4:30 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chair Ben Owens; Members: Erik Rankin, Chuck Erickson, Carlo Robustelli, Catherine Metsker, Richard Buchanan,

Members Absent: Member David Selzer

Other Members Present: Member John McIntyre

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

### Department Heads/Elected

Officials Present: Ms. Marshall Thomson, Director, Animal Control; Ms. Cindy Wegner, Director, McLean County Nursing Home, Ms. Kathy Michael, County Clerk; Mr. Jason Chambers, State's Attorney; Mr. Robert Kahman, Supervisor of Assessments

Others Present: Ms. Carrie Haas, Outside Counsel

Chairman Owens called the meeting to order at 4:30 PM

Chairman Owens presented the minutes of the December 2, 2015 regular meeting of the Finance Committee for approval.

Motion by Robustelli/Metsker to approve the Minutes of the December 2, 2015 regular meeting of the Finance Committee.

Motion carried.

Mr. William Wasson, County Administrator indicated that Ms. McNeil was unable to attend the meeting but he would try to answer any questions the Committee might have regarding the reports and action item from her office.

Chairman Owens presented on behalf of Becky McNeil and the Treasurer's office a request to approve Resolutions authorizing the Chairman of the McLean County Board to Execute Deeds of Conveyance for Parcel # 11-23-426-014 and Parcel # 03-02-432-006.

Motion by Buchanan/Robustelli to recommend approval of Resolutions Authorizing the Chairman of the McLean County Board to Execute Deeds of Conveyance for Parcel # 11-23-426-014 and Parcel # 03-02-432-006.

Motion Carried.

Chairman Owens asked if the Committee had any questions regarding the reports. Mr. Robustelli asked about the progress regarding changing requirements to the CDAP revolving loan program. Mr. Wasson stated that the EDC is currently evaluating a loan proposal for a project that hopefully will come to the review committee in the next 30 to 60 days. Mr. Rankin asked if they were going to make any changes to relax the standards. Mr. Wasson stated because there is a current project being considered they are working to complete that before they look at changing the requirements. Mr. Buchanan asked about the approval process on these loans. Mr. Wasson explained that the EDC completes the initial screening then a presentation is made to members of the Community Development Corporation Financial Advisory Committee along with himself and Ms. McNeil. If the Committee gives a positive recommendation then it goes to the Finance Committee for approval and recommendation to the Board. Mr. Wasson stated that the Committee is comprised of individuals appointed through the EDC and CDC and are representatives of various financial institutions in our community. Chairman Owens asked if there were any further questions regarding the reports or for the Treasurer's office; hearing none, he called for a motion to enter the reports into the record.

Motion by Robustelli/Rankin to place on file the Treasurer's Reports.  
Motion Carried.

Ms. Kathy Michael, County Clerk presented her monthly reports. Chairman Owens asked if there were questions regarding the monthly reports. Ms. Metsker asked about the decrease in November for overall recording. Ms. Michael indicated that November is a typically slower month and stated that there is not a specific reason why our last two years are lower. Ms. Metsker asked why the marriage license requests had not gone up when the numbers for civil unions went down after the change in the law regarding civil unions. Ms. Michael stated that she did not have an explanation.

Ms. Michael reported to the Board that they wanted to have early voting at Eastland Mall which she hoped would save money in the long run. She explained that they had been in negotiation with Eastland Mall for about a month regarding insurance requirements and fees to use the location and hoped to bring a contract to the Committee at stand-up for their approval. Mr. Wasson stated that Ms. Woods had been successful in negotiating a license agreement to use the premises and because there was not a lease agreement the Board did not need to take action on the matter. Mr. Robustelli asked her to review dates and times. Ms. Michael indicated that now that they knew they would proceed they would finalize the dates and times. Mr. Rankin asked her if there will be registration or just early voting and how they would be getting the information out to the voters at large. Ms. Michael stated that they would be getting word out through press releases and free media and word of mouth from the shoppers out at the mall. Ms. Michael indicated that they would have registration forms there to be completed. Ms. Metsker asked about the cost to the County. Ms. Michael stated that Eastland Mall is charging us \$1,500 to use the space. Ms. Metsker asked if the

Bloomington Election Commission would be covering some of that cost with us. Ms. Michael confirmed they are going to share in the cost. Ms. Metsker asked about additional staff at the Eastland Mall site. Ms. Michael indicated that they are mandated to have a site at the Bone Center and they usually have another one at the Normal Train station. She stated that they could have reduced costs by not having this location, but she made the decision to put the added location in their budget and hope that it helped reduce lines at the time of the election. She indicated that if this does get the amount of voters that we thought at the primary then they would look at having at early voting and registration at their offices. Mr. Owens asked Ms. Michael if they would need to be open the same hours the Mall is open. Ms. Michael indicated that they do not have to be open the same hours as the Mall and hope to be open the two busiest days to try to get the most people. She stated that part of the \$1,500 fee was storage space for the equipment when we are not there. Mr. Owens thanked her for her efforts. Chairman Owens asked the Committee if they had any further questions; hearing none, he thanked Ms. Michael.

Chairman Owens stated that he would entertain a motion to consider items 4.C.1.a. through 4.C.1.s. together as they are all Animal Control Center Agreements between McLean County and various municipalities of the County. Ms. Metsker stated that each contract states that the County will follow each municipality's ordinance and asked how they know each municipality's ordinances. Ms. Thomson indicated that there is a person from each municipality assigned to bring the animals to us and they are aware of the ordinances, but that they also have copies that they can refer to. Ms. Metsker confirmed that the agreement is for them to bring animals to the County and not for the Warden to go out and pick up animals. Ms. Thomson stated that it is up to the Municipality or Village to enforce their Code, but if there were circumstances of Rabies enforcement, aggressive dog control or assisting the Coroner or the Fire Department then they would go on those calls. She stated that we make sure our Wardens are available to handle all the things they are responsible for under the Illinois Animal Control Act.

Motion by Metsker/Robustelli to recommend approval of Animal Control Center Agreements between McLean County and municipalities of the County including: Anchor, Arrowsmith, Bellflower, Carlock, Chenoa, Colfax, Cooksville, Cropsey, Danvers, Downs, Ellsworth, Gridley, Hudson, LeRoy, Lexington, McLean, Saybrook, Stanford and Towanda.

Motion Carried.

Ms. Marshall Thomson, Director, Animal Control presented her monthly reports. She talked about new efforts they have with media to try to find homes for animals. Mr. Robustelli thanked her for the information that she provides and the efforts that they have put forth in outreach and partnerships. Ms. Thomson thanked him and stated that it is a group effort from the staff all the way through the Board. Mr. Rankin stated that there use to be tension between groups in the community and that he is not hearing much about that now. Ms. Thomson stated that an open program, getting out and

talking with the community and the community stepping in and helping us has helped everyone involved. Ms. Metsker stated that reports show how things have improved and need to give credit to the individuals in the department because that is where the improvements start. Chairman Owens asked if there were any questions for Ms. Thomson, hearing none he thanked Ms. Thomson.

Ms. Cindy Wegner, Administrator of the McLean County Nursing home presented her monthly report. She stated that they have the Admissions coordinator hired and she is working to bring admission numbers up. Chairman Owens asked if there were any questions for Ms. Wegner; hearing none, he thanked Ms. Wegner.

Chairman Owens asked Mr. Kahman, Supervisor of Assessments to come forward for a presentation on the Board of Review Processes. Mr. Owens asked the Committee to please not ask any questions on specific parcels.

Mr. Robert Kahman gave a presentation on the Board of Review processes. Mr. Kahman stated that assessors are currently working on 2016 and he is currently balancing 2015. He said Assessors go out and assess property and then they turn it over to Mr. Kahman as the equalization agent. As the equalization agent he takes the numbers the assessors give him and compares them with the prior 3 years sales and a study that the state performs each year. He stated that he then sends out assessment notices and when the tax payer gets the notice that opens the Board of Review as they have 30 days from the date that it is published in the newspaper to file an appeal with the Board of Review to go over any concerns they may have. He stated that the Board is an administrative agency made up of three members of our community; 2 from the party that polled the highest in the last general election and 1 from the second highest polling party. He stated that this year they had 925 actions before the Board of Review. He stated that most of the cases are where the tax payer believes they have been over assessed. He indicated that if change in assessed value requested is over \$100,000, we are required to notify all the taxing bodies and in those cases you will see Unit 5, District 87 and Heartland show up as they have the most vested interests. He stated that the next phase is the hearing phase where the appellant has the right to turn in evidence and the assessor has the right to defend the value before the Board. He stated that the Board renders a decision and from the date the decision is mailed they have 30 days to go to the State Board for appeal. Ms. Metsker asked about publication and if there was legislation to get this on line because of the cost. Mr. Kahman said that 5 years ago there was an agreement with the newspapers to set the cost at \$.80 per line instead of \$1.20 per line for a 5 year term which is ending this year. He stated that they no longer have to publish Board of Review decisions because those are all on line. Ms. Metsker asked how many total parcels there are in the County. Mr. Kahman indicated that there are 71,256 taxable parcels and 2,102 non-homestead tax exempt parcels. Ms. Metsker asked about the equalization process and if that was per municipality and township. Mr. Kahman indicated that he breaks it down to the township level. He stated that for most part the commercial and industrial parcels are located here in Bloomington/Normal where there are full time assessors who do a good

job of keeping values up to date, so their multipliers are very low. He stated there is a direct correlation between how much work assessors do and the multiplier that is given because the more out of date the assessment becomes the higher or lower the multipliers will be which will either increase or decreasing the value. Mr. Robustelli stated that Mr. Kahman had mentioned that methodology is an opinion and he asked Mr. Kahman to discuss the education and training that goes into delivering that opinion. Mr. Kahman stated that he is a senior instructor in the business and there is no right answer to this but there is training. He provided an example of estimating value on houses in same neighborhood and discussed the factors that are looked at in valuing those homes. He also discussed valuing property in groups and individually. He discussed the limited staff in the area and the number of parcels they have to review each year. He also discussed how values of property can down rapidly when they are left abandoned or unoccupied or not maintained. Mr. Rankin stated that he is aware of the training they have to go through that is certified through the Department of Commerce. Mr. Buchanan asked if the more complex or more expensive property issues they received were not residential issues. Mr. Kahman confirmed that. Mr. Kahman discussed the residents and businesses that they tend to see bring appeals to the Board of Review. Chairman Owens asked the Committee if they had any additional questions for Mr. Kahman, hearing none, he thanked Mr. Kahman for coming in before the Committee.

Mr. Wasson presented his report on hiring for the County in the last 30 days. Chairman Owens asked the Committee if they had any questions for Mr. Wasson; hearing none, he thanked Mr. Wasson

Chairman Owens then read for the record the following: "I would ask for a motion to be made to convene a closed session of the Finance Committee of the Mclean County Board under exception 2(c) 11 of the Open Meetings Act. That exception allows for a closed session to discuss litigation when an action against, effecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal or when the public body finds that an action is probably or imminent in which case the basis for the finding shall be recorded and entered into the minutes of a closed meeting. We have a combination of all the above. I ask the Committee to convene a closed session to discuss actual pending litigations against the County, an action affecting the County that has been filed and is pending before an administrative tribunal, and active litigation which has been filed against other entities but to which it is probable or imminent that the County will be brought into that litigation. Therefore, I request that a member make a motion to go into closed session for these reasons under the exception 2(c) 11 of the Open Meetings Act. I would also ask that all members of the Committee, legal staff and any other County Board Members be kept in for this closed session."

Motion by Erickson/Buchanan to go into executive session per exception 2(c) 11 of the Open Meetings Act.  
Motion Carried.

Finance Committee Entered into Executive Session at 5:22 p.m.

Finance Committee Entered into Open Session at 5:57 p.m.

Chairman Owens presented the December 30, 2015 Finance Committee bills for review and approval as transmitted by the County Auditor. The Finance Committee bills include a Prepaid Total of \$530,768.08 and a Fund Total that is the same.

**MCLEAN COUNTY BOARD COMMITTEE REPORT**

PAGE 1 OF 12

AS OF 12/30/2015

**EXPENDITURE SUMMARY BY FUND**

**Finance Committee**

| FUND | FUND TITLE                | PENDING TOTAL | PREPAID TOTAL | FUND TOTAL   |
|------|---------------------------|---------------|---------------|--------------|
| 0001 | GENERAL FUND              |               | \$28,869.81   | \$28,869.81  |
| 0131 | I.M.R.F. FUND             |               | \$359,836.76  | \$359,836.76 |
| 0135 | TORT JUDGEMENT            |               | \$115,222.81  | \$115,222.81 |
| 0137 | RECORDER DOCUMENT STORAGE |               | \$2,474.67    | \$2,474.67   |
| 0164 | CO CLERK DOC STORAGE      |               | \$243.17      | \$243.17     |
| 0512 | EMPLOYEE BENEFIT PLAN     |               | \$24,120.86   | \$24,120.86  |
|      |                           |               | <hr/>         |              |
|      |                           |               | \$530,768.08  | \$530,768.08 |

  
COMMITTEE CHAIRMAN

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

Chairman Owens presented the Nursing Home bills for review and approval as transmitted by the County Auditor. The bills include a Prepaid Total of \$282,938.21 and a Fund Total that is the same.

**MCLEAN COUNTY BOARD COMMITTEE REPORT**

PAGE 1 OF 9

AS OF 12/30/2015

**EXPENDITURE SUMMARY BY FUND**

**Human Services Committee**

| FUND | FUND TITLE   | PENDING TOTAL | PREPAID TOTAL | FUND TOTAL   |
|------|--------------|---------------|---------------|--------------|
| 0401 | NURSING HOME |               | \$282,938.21  | \$282,938.21 |
|      |              |               | <hr/>         |              |
|      |              |               | \$282,938.21  | \$282,938.21 |

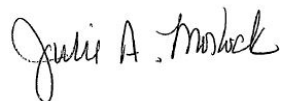
  
COMMITTEE CHAIRMAN

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

Chairman Owens asked if there was any other business or communication to come before the Committee, hearing nothing he adjourned the meeting.

Meeting adjourned at 5:58 PM

Respectfully Submitted,

A handwritten signature in cursive script that reads "Julie A. Morlock". The signature is written in black ink and is positioned above the typed name.

Julie A. Morlock  
Recording Secretary

**County Treasurer's Monthly Financial Reports**  
**Summary of Tax Revenue**

| <b>December Vouchers</b>  |           | <b>2015</b>       | <b>Change Over Prior Year</b> | <b>2014</b>          |
|---------------------------|-----------|-------------------|-------------------------------|----------------------|
| County Wide Sales Tax     | \$        | 418,487.02        | -0.9%                         | \$ 422,340.67        |
| County Sales Tax (Un-Inc) | \$        | 52,549.52         | -13.5%                        | \$ 60,721.93         |
| Local Use Tax             | \$        | 37,521.04         | 2.0%                          | \$ 36,793.42         |
| Income Tax                | \$        | 102,092.61        | 9.4%                          | \$ 93,291.10         |
| PPRT                      | \$        | 67,171.88         | -3.2%                         | \$ 69,406.05         |
| <b>Total</b>              | <b>\$</b> | <b>677,822.07</b> | <b>-0.7%</b>                  | <b>\$ 682,553.17</b> |

**Monthly Comparison**

|                        |           |                   |              |
|------------------------|-----------|-------------------|--------------|
| December 2015 Vouchers | \$        | 677,822.07        |              |
| December 2014 Vouchers | \$        | 682,553.17        |              |
| <b>Difference</b>      | <b>\$</b> | <b>(4,731.10)</b> | <b>-0.7%</b> |

**YTD Comparison**

|                   |           |                   |             |
|-------------------|-----------|-------------------|-------------|
| YTD 2015 Vouchers | \$        | 9,828,514.28      |             |
| YTD 2014 Vouchers | \$        | 9,540,022.22      |             |
| <b>Difference</b> | <b>\$</b> | <b>288,492.06</b> | <b>3.0%</b> |

**Budget Comparison**

|                                |           |                     |              |
|--------------------------------|-----------|---------------------|--------------|
| 2015 Annual Budget             | \$        | 10,166,476.00       |              |
| Budgeted Revenue thru 12/31/15 | \$        | 10,166,476.00       |              |
| 2015 YTD Actual Vouchers       | \$        | 9,828,514.28        |              |
| <b>Over (Under) Budget</b>     | <b>\$</b> | <b>(337,961.72)</b> | <b>-3.3%</b> |



**County Treasurer's Monthly Financial Reports**  
**Investment Report**  
**12/31/15**

| <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             |
| 05/07/15                                | Morton Community Bank -Stanford & Cropsey | 200,000.00          | CD          | 0.67%       | 07/07/16             |
| 07/03/15                                | First State Bank of Bloomington           | 400,000.00          | CD          | 0.35%       | 07/03/16             |
| 08/02/15                                | First State Bank of Bloomington           | 500,000.00          | CD          | 0.35%       | 08/02/16             |
| 08/10/15                                | Mid Illini Credit Union                   | 200,000.00          | CD          | 0.42%       | 08/10/16             |
| 09/14/15                                | Peoples State Bank of Colfax              | 200,000.00          | CD          | 0.20%       | 09/14/16             |
| 11/04/15                                | Prairieland Federal Credit Union          | 225,000.00          | CD          | 1.15%       | 05/04/17             |
| 04/03/15                                | 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             |
| 11/04/15                                | Prairie State Bank & Trust                | 200,000.00          | CD          | 0.30%       | 08/04/16             |
| <b>Total Pooled Fund CD Investments</b> |   | <b>2,725,000.00</b> |             |             |                      |

| <b>Other Pooled Fund Investments</b>   |  | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
|--|--|----------------------|--------------|-------------|----------------------|
| 12/31/15                               | Chase Bank   | 1,559,158.50         | Op/Sweep     | 0.02%       | Sweep                |
| 12/31/15                               | Heartland Bank   | 5,723,537.11         | High Perf Op | 0.07%       | Flexible             |
| 12/31/15                               | Illinois Funds Money Market - P&Rec E-Pay                | 73,532.31            | Money Mkt    | 0.03%       | Flexible             |
| 12/31/15                               | Illinois Funds Money Market - Co Clerk E-Pay 0001 & 0164 | 13,279.61            | Money Mkt    | 0.03%       | Flexible             |
| 12/31/15                               | Illinois Funds Money Market Pool                         | 4,306,579.88         | Money Mkt    | 0.03%       | Flexible             |
| 12/31/15                               | State Farm Bank  | 4,955,032.15         | Money Mkt    | 0.35%       | Flexible             |
| 12/31/15                               | Commerce Bank  | 5,515,548.07         | Money Mkt    | 0.08%       | Flexible             |
| 12/31/15                               | Chase Bank   | 1,221,980.68         | Money Mkt    | 0.03%       | Flexible             |
| 12/31/15                               | Chase Bank-Crt Restitution CS96CF1172 Fund 0001          | 211,003.17           | Operating    | 0.03%       | Flexible             |
| <b>Total Pooled Fund Cash Accounts</b> |  | <b>23,579,651.48</b> |              |             |                      |

| <b>Other Investment Accounts</b> |   | <b>Amount</b>       | <b>Type</b> | <b>Rate</b> | <b>Maturity Date</b> |
|----------------------------------|---|---------------------|-------------|-------------|----------------------|
| 12/31/15                         | Commerce Bank-HD Gov Pay                                | 318,515.88          | Operating   | EC          | Flexible             |
| 12/31/15                         | Illinois Funds Public Transportation (ShowBus)Fund 0006 | 349,193.60          | Money Mkt   | 0.03%       | Flexible             |
| 12/31/15                         | Illinois Funds MM-Health Dept. E-Pay Fund 0112          | 4,217.60            | Money Mkt   | 0.03%       | Flexible             |
| 12/31/15                         | Commerce Bank-Payroll Clearing Fund 0604                | 214,879.23          | Operating   | 0.02%       | Flexible             |
| 12/31/15                         | Regions Bank-Liability Claims Fund 0135 Timing          | 107,917.43          | Operating   | EC          | Flexible             |
| 12/31/15                         | Illinois Funds MM-Unclmd Prop & Probate Fund 0601       | 104,737.26          | Money Mkt   | 0.03%       | Flexible             |
| 12/31/15                         | PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158      | 27,802.62           | Operating   | 0.01%       | Flexible             |
| <b>Total</b>                     |   | <b>1,127,263.62</b> |             |             |                      |

| <b>County Motor Fuel Fund 0123</b> |                             | <b>Amount</b>       | <b>Type</b> | <b>Rate</b> | <b>Maturity Date</b> |
|------------------------------------|-----------------------------|---------------------|-------------|-------------|----------------------|
| 12/31/15                           | Commerce Bank               | 87,219.65           | Operating   | 0.02%       | Flexible             |
| 12/31/15                           | Illinois Funds-Money Market | 2,366,961.51        | Money Mkt   | 0.03%       | Flexible             |
| <b>Total Funds</b>                 |                             | <b>2,454,181.16</b> |             |             |                      |

| <b>McLean County Nursing Home Fund 0401</b> |                                 | <b>Amount</b>       | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
|---|---------------------------------|---------------------|--------------|-------------|----------------------|
| 12/31/15                                    | Heartland Bank                  | 607,616.75          | High Perf Op | 0.07%       | Flexible             |
| 12/31/15                                    | Illinois Funds-Money Market     | 5,394,946.20        | Money Mkt    | 0.03%       | Flexible             |
| 12/31/15                                    | Heartland Bank-Money Market     | 84,692.12           | Money Mkt    | 0.07%       | Flexible             |
| 12/31/15                                    | Commerce Bank-Residents Account | 27,274.05           | Operating    | 0.03%       | Flexible             |
| 08/02/15                                    | First State Bank of Bloomington | 500,000.00          | CD           | 0.35%       | 08/02/16             |
| 10/19/15                                    | Flanagan State Bank             | 507,805.86          | CD           | 1.00%       | 10/19/17             |
| <b>Total Funds</b>                          |                                 | <b>7,122,334.98</b> |              |             |                      |

| <b>Emergency 911 Telephone Service Fund 0450</b> |                     | <b>Amount</b>     | <b>Type</b> | <b>Rate</b> | <b>Maturity Date</b> |
|--|---------------------|-------------------|-------------|-------------|----------------------|
| 12/31/15   | Commerce Bank       | 311,270.70        | Operating   | n/a         | Flexible             |
| 12/31/15   | Commerce Bank Trust | 454,725.90        | Trust Acct  | 0.01%       | Flexible             |
| <b>Total Funds</b>                               |                     | <b>765,996.60</b> |             |             |                      |

| <b>Metro Communications Fund 0452</b> |                | <b>Amount</b>     | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
|---------------------------------------|----------------|-------------------|--------------|-------------|----------------------|
| 12/31/15                              | Heartland Bank | 272,566.63        | High Perf Op | 0.03%       | Flexible             |
| <b>Total Funds</b>                    |                | <b>272,566.63</b> |              |             |                      |

| <b>Township Motor Fuel Tax Fund 0501</b>          |                             | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
|---|-----------------------------|----------------------|--------------|-------------|----------------------|
| 12/31/15  | Heartland Bank              | 554,160.88           | Operating    | EC          | Flexible             |
| 12/31/15  | Illinois Funds Money Market | 1,018,015.25         | Money Mkt    | 0.03%       | Flexible             |
| <b>Total Funds</b>                                |                             | <b>1,572,176.13</b>  |              |             |                      |
| <b>Township Bridge Program Fund 0502</b>          |                             | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
| 12/31/15  | Chase Bank                  | 1,500.66             | Operating    | 0.01%       | Flexible             |
| <b>Total Funds</b>                                |                             | <b>1,500.66</b>      |              |             |                      |
| <b>McLean County Free Eye Clinic Fund 0505</b>    |                             | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
| 12/31/15  | PNC                         | 31,560.45            | Operating    | 0.01%       | Flexible             |
| <b>Total Funds</b>                                |                             | <b>31,560.45</b>     |              |             |                      |
| <b>Employee Benefit Plan Fund 0512</b>            |                             | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
| 12/31/15  | Heartland Bank              | 3,259,244.79         | High Perf Op | 0.07%       | Flexible             |
| <b>Total Funds</b>                                |                             | <b>3,259,244.79</b>  |              |             |                      |
| <b>Baker Estate Trust Fund 0513</b>               |                             | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
| 12/31/15  | PNC                         | 193,852.45           | Operating    | 0.01%       | Flexible             |
| <b>Total Funds</b>                                |                             | <b>193,852.45</b>    |              |             |                      |
| <b>Community Development Assistance Fund 0603</b> |                             | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
| 12/31/15  | PNC                         | 769,377.66           | Operating    | 0.01%       | Flexible             |
| 12/31/15  | Illinois Funds Money Market | 178,578.44           | Money Mkt    | 0.03%       | Flexible             |
| <b>Total Funds</b>                                |                             | <b>947,956.10</b>    |              |             |                      |
| <b>Drainage Districts</b>                         |                             | <b>Amount</b>        | <b>Type</b>  | <b>Rate</b> | <b>Maturity Date</b> |
| 0529  | Patton                      | 10,858.23            | Operating    | 0.08%       | Flexible             |
| 0530  | Adrian                      | 14,294.45            | Operating    | 0.05%       | Flexible             |
| 0531  | Brokaw Brining              | 28,504.28            | Operating    | 0.08%       | Flexible             |
| 0532  | Easterbrook                 | 66,908.71            | Operating    | 0.01%       | Flexible             |
| 0533  | Gridley                     | 15,608.19            | Operating    | 0.01%       | Flexible             |
| 0534  | Kumler                      | 7,665.93             | Operating    | 0.04%       | Flexible             |
| 0535  | Mackinaw                    | 4,580.38             | Operating    | 0.10%       | Flexible             |
| 0536  | Normal-Towanda              | 926.64               | Operating    | 0.08%       | Flexible             |
| 0538  | Prairie Creek               | 23,785.80            | Operating    | 0.01%       | Flexible             |
| 0539  | Sangamon River              | 31,502.06            | Operating    | 0.01%       | Flexible             |
| 0541  | White Star                  | 8,557.59             | Operating    | 0.08%       | Flexible             |
| 0542  | Turkey Creek                | 8,638.80             | Operating    | 0.08%       | Flexible             |
| <b>Total Funds</b>                                |                             | <b>221,831.06</b>    |              |             |                      |
| <b>TOTAL OF ALL FUNDS</b>                         |                             | <b>44,275,116.11</b> |              |             |                      |

**MCLEAN COUNTY TREASURER'S  
EMPLOYEE BENEFIT FUND QUARTERLY REPORT  
FOR THE PERIOD ENDING 12/31/2015**

**STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE**

|                               |                                     |                       |
|-------------------------------|-------------------------------------|-----------------------|
| <b>REVENUES</b>               | Delta Dental Insurance              | 262,514.17            |
|                               | NCPERS Group Life Insurance         | 14,192.00             |
|                               | Four Seasons Association            | 48,341.00             |
|                               | VSP Insurance                       | 63,822.61             |
|                               | Med/Life Employee & Employer        | 6,168,930.98 *        |
|                               | Metlife Life Emp & Volun. Insurance | 78,598.74 *           |
|                               | Interest on Investments             | 2,119.09 *            |
|                               | <b>Total Revenues</b>               | <b>6,638,518.59</b>   |
| <hr/>                         |                                     |                       |
| <b>EXPENDITURES</b>           | Delta Dental Insurance              | 265,359.01            |
|                               | NCPERS Group Life Insurance         | 14,368.00             |
|                               | Four Seasons Association            | 48,566.00             |
|                               | VSP Insurance                       | 64,675.94             |
|                               | Blue Cross Blue Shield Insurance    | 5,439,909.75 *        |
|                               | Metlife Life Emp & Volun. Insurance | 87,357.90 *           |
|                               | Emp Asst Program                    | 23,256.00 *           |
|                               | Admin/Program Expenses              | 26,696.81 *           |
|                               | <b>Total Expenditures</b>           | <b>5,970,189.41</b>   |
| <hr/>                         |                                     |                       |
| <b>DIFFERENCE</b>             |                                     | <b>668,329.18</b>     |
| <b>BEGINNING FUND BALANCE</b> |                                     | <b>\$2,546,410.10</b> |
| <b>ENDING FUND BALANCE</b>    |                                     | <b>\$3,214,739.28</b> |

**MCLEAN COUNTY GOVERNMENT  
EMPLOYEE BENEFIT FUND QUARTERLY REPORT  
BALANCE SHEET**

|                            |                                  |                       |
|----------------------------|----------------------------------|-----------------------|
| <b>ASSETS</b>              | Cash                             | 3,259,244.79          |
|                            | Rec                              | -                     |
|                            | Pre paid Expenses                | -                     |
|                            | <b>Total Assets</b>              | <b>3,259,244.79</b>   |
| <hr/>                      |                                  |                       |
| <b>LIABILITIES</b>         | Cafeteria Medical Current        | 15,046.84             |
|                            | Cafeteria Parking Current        | 1,185.00              |
|                            | Cafeteria Dep Current            | 8,945.24              |
|                            | Cafeteria Medical Prior Yr       | -                     |
|                            | Cafeteria Parking Prior Yr       | -                     |
|                            | Cafeteria Dep Prior Yr           | -                     |
|                            | Section 125 Plan Forfeited Funds | 12,251.23             |
|                            | AP                               | 7,077.20              |
|                            | 2015 Deferred Revenue            | -                     |
|                            | <b>Total Liabilities</b>         | <b>44,505.51</b>      |
| <hr/>                      |                                  |                       |
| <b>ENDING FUND BALANCE</b> |                                  | <b>\$3,214,739.28</b> |

| Period     | Fund Balance   |
|------------|----------------|
| 12/31/2015 | \$3,214,739.28 |
| 12/31/2014 | \$2,546,410.10 |
| 12/31/2013 | \$2,026,987.07 |
| 12/31/2012 | \$1,510,242.53 |
| 12/31/2011 | \$1,133,777.68 |
| 12/31/2010 | \$803,519.60   |
| 12/31/2009 | \$316,189.09   |

**MCLEAN COUNTY TREASURER'S  
CDAP REVOLVING LOAN FUND QUARTERLY REPORT  
FOR THE PERIOD OF July - Dec 2015**

|           | Date of Project | Maturity Date   | Borrower                 | Rate         | Project Cost          |                       | Total Amount To Be Recaptured |                     | Amount Recaptured To Date |                     |                    | Amount Remaining          |                    | Month Loan is Due For |
|-----------|-----------------|-----------------|--------------------------|--------------|-----------------------|-----------------------|-------------------------------|---------------------|---------------------------|---------------------|--------------------|---------------------------|--------------------|-----------------------|
|           |                 |                 |                          |              | Non RF Project Amount | RF Project Amount     | Principal                     | Interest            | Principal                 | Interest            | Settlement         | Principal                 | Interest           |                       |
| 1         | 11/1/91         | 2/1/96          | Custom Feeders           | 5.00%        | 14,659.00             | 7,329.50              | 7,329.50                      | 1,311.94            | 7,329.50                  | 1,311.94            |                    | PIF                       |                    |                       |
| 2         | 4/15/92         | 7/1/97          | Hart Carter Co.          | 4.50%        | 100,000.00            | 60,000.00             | 60,000.00                     | 8,005.16            | 60,000.00                 | 8,005.16            |                    | PIF                       |                    |                       |
| 3         | 7/1/93          | 9/1/00          | Laesch Dairy             | 4.00%        | 428,000.00            | 125,000.00            | 125,000.00                    | 23,957.33           | 10,508.39                 | 20,397.89           | 25,657.21          | BK- W/O \$88,834.40 Prin  |                    |                       |
| 4         | 8/15/94         | 9/1/09          | Roggys New Gen           | 4.50%        | 130,500.00            | 55,000.00             | 55,000.00                     | 16,280.43           | 55,000.00                 | 1,100.00            |                    | PIF                       |                    |                       |
| 5         | 11/14/97        | 11/17/04        | Morgan Grimshaw          | 6.50%        | 175,000.00            | 75,000.00             | 75,000.00                     | 18,551.39           | 75,000.00                 | 16,084.14           |                    | PIF                       |                    |                       |
| 6         | 6/30/00         | 9/1/14          | Victory Enterprises      | 7.50%        | 260,000.00            | 50,000.00             | 50,000.00                     | 20,857.73           | 44,721.01                 | 20,433.05           |                    | BK- W/O \$5,278.99 Prin   |                    |                       |
| <b>7</b>  | <b>6/30/00</b>  | <b>10/1/20</b>  | <b>Learning Center</b>   | <b>7.00%</b> | <b>625,000.00</b>     | <b>100,000.00</b>     | <b>100,000.00</b>             | <b>86,066.98</b>    | <b>61,943.17</b>          | <b>79,161.43</b>    |                    | <b>38,056.83</b>          | <b>6,905.55</b>    | <b>Jan-16</b>         |
| 8         | 9/8/00          | 11/1/07         | Ringger Foods            | 6.00%        | 2,600,000.00          | 350,000.00            | 350,000.00                    | 79,491.93           | 350,000.00                | 26,722.29           |                    | PIF                       |                    |                       |
| 9         | 10/2/06         | 10/1/16         | Boitnott Foods           | 3.00%        | 600,750.00            | 150,000.00            | 150,000.00                    | 40,974.61           | 1,880.44                  | 3,347.21            | 2,496.56           | BK- W/O \$145,623.00 Prin |                    |                       |
| 10        | 3/9/07          | 3/1/12          | Trace Design             | 5.20%        | 30,000.00             | 30,000.00             | 30,000.00                     | 4,133.40            | 30,000.00                 | 3,498.45            |                    | PIF                       |                    |                       |
| 11        | 6/20/07         | 7/1/17          | Coffee Hound             | 6.00%        | 180,000.00            | 100,000.00            | 100,000.00                    | 33,224.60           | 100,000.00                | 29,286.98           |                    | PIF 4/17/14               |                    |                       |
| 13        | 3/3/08          | 4/1/18          | Midwest Moldings         | 6.12%        | 412,000.00            | 100,000.00            | 100,000.00                    | 33,979.11           | 100,000.00                | 23,410.16           |                    | PIF                       |                    |                       |
| <b>12</b> | <b>4/21/09</b>  | <b>1/22/16</b>  | <b>Watershed Foods</b>   | <b>4.25%</b> | <b>400,000.00</b>     | <b>400,000.00</b>     | <b>400,000.00</b>             | <b>65,957.75</b>    | <b>393,690.60</b>         | <b>65,935.37</b>    |                    | <b>6,309.40</b>           | <b>22.38</b>       | <b>Jan-16</b>         |
| <b>14</b> | <b>12/29/11</b> | <b>12/29/21</b> | <b>GDS Prof Displays</b> | <b>4.25%</b> | <b>1,034,000.00</b>   | <b>150,000.00</b>     | <b>150,000.00</b>             | <b>34,387.56</b>    | <b>51,321.11</b>          | <b>20,907.21</b>    |                    | <b>98,678.89</b>          | <b>13,480.35</b>   | <b>Jan-16</b>         |
|           |                 |                 |                          |              | <b>\$6,989,909.00</b> | <b>\$1,752,329.50</b> | <b>\$1,752,329.50</b>         | <b>\$467,179.92</b> | <b>\$1,341,394.22</b>     | <b>\$319,601.28</b> | <b>\$28,153.77</b> | <b>\$143,045.12</b>       | <b>\$20,408.28</b> |                       |

|  |                     |
|--|---------------------|
| Total Original Grant (CDAP) Principal Recaptured:                | 500,000.00          |
| Total Original Grant (CDAP) Interest Recaptured:                 | 147,460.64          |
| Subtract Total of Revolving FA Projects Made:                    | (1,752,329.50)      |
| Add Total Recaptured Principal from Revolving FA Projects:       | 1,341,394.22        |
| Add Total Recaptured Settlements from Revolving FA Projects:     | 28,153.77           |
| Add Total Recaptured Interest from Revolving FA Projects:        | 319,601.28          |
| Subtract Total Infrastructure Amount from Revolving FA Projects: | (14,659.00)         |
| Subtract Total Eligible Administrative Expenses:                 | (4,220.35)          |
| Add Bank Interest Earned on Deposits:                            | 382,555.04          |
| <b>Total Amount in Revolving Fund:</b>                           | <b>\$947,956.10</b> |

| 3 Active Loans           | Interest          | Principal         |            |
|--------------------------|-------------------|-------------------|------------|
| <b>Amount Originated</b> | <b>186,412.29</b> | <b>650,000.00</b> |            |
| <b>Amount Recaptured</b> | <b>166,004.01</b> | <b>506,954.88</b> | <b>78%</b> |
| <b>Amount Remaining</b>  | <b>20,408.28</b>  | <b>143,045.12</b> | <b>22%</b> |