

## **Minutes of the Finance Committee**

The Finance Committee of the McLean County Board met on Wednesday, November 1, 2017 at 4:30 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman David Selzer, Members Chuck Erickson, Catherine Metsker, Jim Soeldner, Erik Rankin, Scott Murphy and Laurie Wollrab

Members Absent: None

Other Members Present: Chairman John McIntyre

Staff Present: Mr. William Wasson, County Administrator; Mr. Eric Schmitt, Administrative Services Director; Mr. Donald Knapp Assistant Civil State's Attorney; Ms. Julie A. Morlock, Recording Secretary;

Department Heads/Elected

Officials Present: Kathy Michael, County Clerk; Michelle Anderson, County Auditor, Marshall Thomson, Animal Control; Rebecca McNeil, County Treasurer

Others Present: Josh Schaefer, Auditor's Office

Chairman Selzer called the meeting to order at 4:30 PM.

Chairman Selzer presented the Minutes the October 4, 2017 regular meeting and September 19, 2017 special meeting of the Finance Committee for approval.

Motion by Soeldner/Wollrab to approve the Minutes of the October 4, 2017 regular meeting and September 19, 2017 special meeting of the Finance Committee.

Motion carried.

Chairman Selzer confirmed there were no appearances by members of the public.

Ms. Anderson presented her Audit Reports. Mr. Selzer asked Ms. Anderson if she could add a disclaimer on future audits of the petty cash for her office. Ms. Anderson explained the process for the use of the petty cash including who used the petty cash, who handed out petty cash, who reconciled the petty cash and who signed off on the audit, which were completed by separate individuals.

Ms. Becky McNeil, McLean County Treasurer presented her monthly financial reports. She went over the Tax report indicating that tax revenue is down including sales tax, PPRT income tax and shared sales tax. She provided an update on property tax collections and the property tax sale. Mr. Selzer asked about the expense side for this year's budget. Ms. Anderson spoke up and stated that she would present the quarterly report on expenses next

month. He thanked her. Ms. McNeil went over the Investment Report. Ms. McNeil then went on to the community development fund and stated that it continues to have two outstanding loans and both are in good standing. Ms. McNeil presented the numbers for the Blue Cross Blue Shield report had the same numbers from last month because today was November 1<sup>st</sup> and they would not be able to get the October numbers for a few days. Ms. McNeil stated that Mr. Selzer had requested information on scripts, and when they requested the information, they received several reports that they could not capture in a one-page report to the Committee. She assured the Committee that they passed along the information to the Health Department and those who handle the wellness program. She went over the health issues that seem to be getting the most claims such as cancer, diabetes and smoking.

Ms. McNeil presented information on the Nursing Home Fund and indicated they have no reports on September and October revenue as of yet. She indicated that cash continues to go out at a faster rate than revenue is coming in. She indicated that she is still concerned about the outstanding receivables that continues to grow. Ms. Wollrab asked how far back we are on receipt of payments from the State. Mr. Wasson explained that payments from the State differ on a resident-by-resident basis. He stated that some of the accounts are years in arrear. He stated that is part of the challenge of an aging report for the nursing home. He also stated that they receive payments not associated with any specific resident or bed days, adding to the difficulty of identifying and applying those revenues. Ms. Wollrab asked if we had any idea of the average time that the State is behind. Mr. Wasson stated there is no approximate as some are several years and others are only months in arrears. Mr. Selzer stated that this still brings up the question of long-term viability for the Nursing Home. Ms. Wollrab stated that in the Health Committee meeting they requested that Administration locate someone to look at the long-term viability of the nursing home and other options. Ms. Wollrab stated that she did not feel our goal was to make a profit but felt that we should come closer to breaking even. Mr. Selzer agreed but felt that we need to know why we cannot collect receivables and if it is the State then we need to talk to the Comptroller. Ms. Wollrab said she felt there were two separate issues; one was how do we get our internal bookkeeping up to date and two is where we go from here including what the community wants and needs and options to pursue those wants and needs. Mr. Rankin indicated that the Committee has talked about the finances of the Nursing Home at the last few meetings but there is not a representative from the Nursing Home present to answer questions and wondered if someone from the Nursing Home should attend Finance Committee meetings. Ms. Metsker stated that she agreed that we need a feasibility study, including options and opinions from the community as she felt the tax payers need to weigh in on whether the community needs a nursing home that continues to lose money. Mr. Selzer stated that he would talk to the Chairman Schafer and Chairman McIntyre about possibilities. Mr. Rankin asked if we could have a meeting of both the Health Committee and the Finance Committee to discuss this issue instead of passing messages back and forth. Mr. Selzer indicated that he would discuss that option with the Chairman.

Motion by Murphy/Metsker accept and place on file the County Treasurer's  
Monthly Financial Reports.  
Motion Carried.

Ms. McNeil stated she had sent a reply to the internal audit report to the Committee and asked if they had any questions. Mr. Selzer stated he realized the amount of work the Treasurer's office was trying to complete at the time the audit was conducted. Ms. McNeil went over where they are now regarding reconciling bank statements and explained the process they have to reconcile the statements. Ms. McNeil indicated that they prioritize work based on the time of the year and this a task they can put to the side when they are in the middle of tax collection. Ms. McNeil indicated they have layers of security and will continue to work to assure there are no questions regarding internal controls or segregation of duties. Mr. Soeldner asked if these audits have occurred in the past and if there are more issues with time and priority now than in the past. Mr. Wasson stated that audits have been done in the past but not necessarily on an annual basis. Ms. McNeil indicated that this internal audit has never been performed. She stated that cash management is focused on during our external audit. Mr. Selzer asked her to confirm that delay in bank reconciliation occurs every year at this time. Ms. McNeil indicated that it does. Mr. Soeldner asked if external auditors had ever noted this as a defect. Ms. McNeil indicated that external auditors recognize we have a policy that states when bank statements need to be reconciled, but as long as we have internal controls and segregation of duties, the delay in reconciliation has not been flagged. She stated that they make sure receipting and depositing of cash is not done by the same person reconciling the bank statements.

Ms. Kathy Michael, McLean County Clerk presented her monthly reports. She stated they sent out a Recording division survey and are getting responses back. She stated that she felt that the survey shows that the merger with the two departments has gone well. Ms. Metsker asked about the rate of return on the survey. Ms. Michael indicated that right now, they have about a 30% return and the first year of the merger the rate of return was 50%. She stated they are following up on surveys sent out. Mr. Selzer stated that when the merger was first discussed there were those opposed and he was glad to see that we have been able to decrease costs and improved services. Chairman Selzer asked if there were any additional questions for Ms. Michael, hearing none, he thanked her.

Ms. Marshall Thomson presented for action a request to approve an Ordinance by the McLean County Board Amending Chapter 205 Fees, Article XVIII. Miscellaneous Code Fees, Section 205-87 in the McLean County Code. Ms. Marshall indicated the increases are part of the 2018 budget recommendation that would help cover ongoing care of the animals, longer term housing of animals while they wait to be adopted or transferred and upkeep items. She indicated that the last increase was in 2009. Mr. Rankin asked how we compare with other counties' vaccination fees. Mr. Wasson indicated we are lower than several counties and provided the fees for Peoria County as an example. Mr. Wasson also pointed out that fee increases will allow them to continue to have extended hours. Mr. Erickson reminded the Committee of the difficulty moving Animal Control from the Health Department and stated that he felt it was an excellent decision and congratulated Ms. Thomson and her staff on the job they are doing. Mr. Soeldner asked her the difference between a dangerous and vicious dog. Ms. Thompson explained that each municipality/jurisdiction has their own definitions. Mr. Murphy asked how a dog receives these one of these categories. Ms. Thompson stated that each jurisdiction also has a list of offenses that contribute to each

definition and provided examples to the Committee. She also stated there are restrictions on the animals once they are designated which are also outlined by each jurisdiction.

Motion by Rankin/Murphy to recommend approval of an Ordinance by the McLean County Board Amending Chapter 205 Fees, Article XVIII. Miscellaneous Code Fees, Section 205-87 in the McLean County Code.  
Motion Carried.

Ms. Thompson presented her general reports to the Community and gave an update on community events in the future. Mr. Selzer asked if there were any questions for Ms. Thompson; hearing none, he thanked her.

Ms. Jennifer Ho, Risk Management presented her quarterly report and went over the numbers. Ms. Metsker asked her about her role with departments to help reduce lost time and cost of worker's compensation injury payments. Ms. Ho indicated we have a third party administrator that manages our work injuries and follows up with individuals on medical treatment, payment of claims and payments to individuals. Ms. Ho indicated that she works with departments to provide safety training and stated that departments work diligently to address and correct new challenges as they arise. Chairman Selzer asked if there were any further questions from the Committee; hearing none, he thanked Ms. Ho.

Mr. Wasson presented for approval the Fiscal Year 2018 Compensation Plan. Mr. Wasson stated that this plan reflects the recommendations of no merit increases and no across the board increase for Fiscal Year 2018. Mr. Erickson asked about compensation for elected officials and if we can put in a non-inclusion of merit increases for elected officials. Mr. Knapp stated that salaries are set before the election. Mr. Wasson stated that compensation for elected officials is determined in May.

Motion by Soeldner/Murphy to recommend approval of the Fiscal Year 2018 Compensation Plan.  
Motion Carried.

Mr. Wasson presented for approval the County Clerk GIS Fees, Illinois Municipal Retirement Fund (IMRF) and FICA Social Security 2018 budgets. Mr. Wasson stated that the County is part of an intergovernmental agreement with the City and Town for use of GIS fees as required by Statute. He stated that the IMRF and FICA budgets take into account reductions in force. Ms. Wollrab asked about rate we are using for the IMRF budget and why we are using unencumbered fund balance. Mr. Wasson stated that County Board direction is to keep the county tax rate as close to the current rate as possible. He stated that to meet that goal, we utilize unencumbered fund balance. Mr. Wasson stated that in another year we will have portion from the last IMRF Early Retirement Incentive deducted from our rate and that will give us the capacity to meet obligations. Ms. Wollrab asked if portion of the unencumbered balance we are using is payment of the ERI. Mr. Wasson confirmed it was a portion.

Motion by Metsker/Wollrab to recommend approval of the County Clerk GIS Fees Illinois Municipal Retirement Fund (IMRF) and FICA Social Security 2018 budgets.  
 Motion Carried.

Mr. Wasson presented for approval the Critical Personnel Hiring Requests. Mr. Wasson went over the positions and added the Children's Advocacy Center Director.

Motion by Rankin/Murphy to recommend approval the Critical Personnel Hiring Requests.  
 Motion Carried.

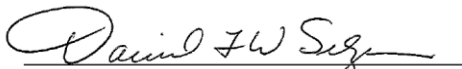
Chairman Selzer presented the Finance Committee bills and transfer from Animal Control for review and approval as transmitted by the County Auditor. He stated that the Finance Committee bills include a Prepaid and Fund Total of \$1,795,434.44 as of October 29, 2017.

**MCLEAN COUNTY BOARD COMMITTEE REPORT**  
 AS OF 10/29/2017  
 EXPENDITURE SUMMARY BY FUND

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**Finance Committee**

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$291,274.40	\$291,274.40
0131	I.M.R.F. FUND		\$703,791.58	\$703,791.58
0133	CO-OPERATIVE EXTENSION		\$214,200.00	\$214,200.00
0134	HISTORICAL MUSEUM		\$26,283.20	\$26,283.20
0135	TORT JUDGEMENT		\$9,764.20	\$9,764.20
0137	RECORDER DOCUMENT STORAGE		\$30,378.62	\$30,378.62
0164	CO CLERK DOC STORAGE		\$110.36	\$110.36
0512	EMPLOYEE BENEFIT PLAN		\$519,632.08	\$519,632.08
			<hr/>	
			\$1,795,434.44	\$1,795,434.44

  
 COMMITTEE CHAIRMAN

Motion by Rankin/Wollrab to approve the presented bills in the amount of \$1,795,434.44 as of October 29, 2017.  
 Motion carried.

Chairman Selzer went over meetings dates for 2018 meeting.

Ask for a motion to go into CLOSED SESSION pursuant to section 2 (c)(1) of the Open Meetings Act (5 ILCS 120/2(c)(1)) to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

Motion Selzer/Rankin to move into CLOSED SESSION pursuant to section 2 (c)(1) of the Open Meetings Act (5 ILCS 120/2(c)(1)) to discuss the

appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

Motion Carried.

Finance Committee moved into Closed Session at 5:41 p.m.

Finance Committee returned to Open Session at 6:01 p.m.

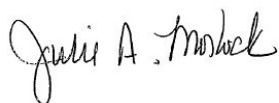
Chairman Selzer indicated that the Committee would have a stand up to discuss raising the amount covered for Raffle Licenses. Mr. Wasson stated that we have been approached by an entity requesting to sell chances in McLean County for a prize that exceed the current limit. Mr. Rankin asked how the \$300,000 limit was initially determined. Mr. Knapp stated there was not statutory limit and that while he was not sure, it could be that the largest prize in the County has been the Central Catholic home and it was set for that. Mr. Selzer shared concerns about other counties selling in McLean County and reducing opportunities for those non-profits within McLean County. Ms. Wollrab asked if raffle licenses can only be issued to non-profits. Mr. Wasson confirmed only non-profits can file for a raffle license. Ms. Wollrab indicated that she feels raising this amount encourages gambling.

Mr. Rankin asked if a position is going to be reduced or not refilled how those job duties will be fulfilled and how that will impact service delivery to constituents. Ms. Metsked asked him to confirm 28 positions not filled. Mr. Selzer stated that when we downsize there are going to be challenges. Ms. Metsker stated that people's concerns are work not getting done. Mr. Wasson stated that 17 positions are nursing home positions that are being reduced based on census. He stated that 2.25 of the 3.2 positions recommended for reduction in Circuit Clerk have been open for a while as they tried to identify whether they were going to utilize those staff members. Mr. Wasson stated that he could provide information on groups of jobs that have been reduced. Mr. Rankin indicated that would be appreciated.

Mr. Soeldner asked about BC/BS and OSF split and our insureds. Mr. Wasson stated that employees have been informed that the hospital will not be available as for in-network service rates after the first of the year. Mr. Wasson stated that doctors will be available at in-network rates.

Chairman Selzer asked the Committee if there was any other business to come before the Committee; hearing none, he adjourned the meeting at 6:13 p.m.

Respectfully Submitted,



Julie A. Morlock  
Recording Secretary

County Treasurer's Monthly Financial Reports  
Summary of Tax Revenue

October 2017

→ <b>Retailers Occupation Tax Revenue</b>			<b>Change Over</b>	
<b>October Vouchers</b>		<b>2017</b>	<b>Prior Year</b>	<b>2016</b>
County Wide Sales Tax	\$	442,836.29	7.1%	\$ 413,400.51
County Sales Tax (Un-Inc)	\$	44,083.81	-38.8%	\$ 72,001.02
Local Use Tax	\$	38,078.19	14.2%	\$ 33,339.56
Income Tax	\$	152,706.35	-10.0%	\$ 169,715.09
PPRT	\$	181,786.29	-27.2%	\$ 249,877.00
<b>Total</b>	<b>\$</b>	<b>859,490.93</b>	<b>-8.4%</b>	<b>\$ 938,333.18</b>
			<b>\$ (78,842.25)</b>	

→ <b>YTD Comparison</b>			<b>Change Over</b>	
<b>Jan - Oct Vouchers</b>		<b>2017</b>	<b>Prior Year</b>	<b>2016</b>
County Wide Sales Tax	\$	4,248,061.92	0.2%	\$ 4,238,373.01
County Sales Tax (Un-Inc)	\$	441,029.46	-9.1%	\$ 485,441.20
Local Use Tax	\$	406,961.63	6.0%	\$ 384,076.12
Income Tax	\$	1,566,137.75	-6.3%	\$ 1,671,755.39
PPRT	\$	1,530,953.94	7.2%	\$ 1,428,600.67
<b>Total</b>	<b>\$</b>	<b>8,193,144.70</b>	<b>-0.2%</b>	<b>\$ 8,208,246.39</b>
			<b>\$ (15,101.69)</b>	

→ <b>YTD Budget Comparison</b>			
2017 Annual Budget	\$	10,157,405.00	
Budgeted Rev thru 10/31	\$	8,662,408.17	
YTD Actual Vouchers	\$	8,193,144.70	
<b>Over (Under) Budget</b>	<b>\$</b>	<b>(469,263.47)</b>	<b>-5.4%</b>

→ <b>Shared Sales Tax Revenue - Intgov Agreement gives Co 10% of Mun HMR sales tax</b>						
<b>Vouchered</b>	<b>Earned</b>	<b>Normal</b>	<b>Bloomington</b>	<b>2017 Total</b>	<b>Change Over PY</b>	<b>2016 Total</b>
April (Jan Rcpts)	\$	106,266.01	\$ 155,585.27	\$ 261,851.28	-2%	\$ 268,421.07
May (Feb Rcpts)	\$	104,552.60	\$ 161,520.34	\$ 266,072.94	-1%	\$ 268,615.83
June (Mar Rcpts)	\$	117,812.73	\$ 195,580.09	\$ 313,392.82	1%	\$ 309,763.56
July (Apr Rcpts)	\$	124,240.49	\$ 181,748.34	\$ 305,988.83	-33%	\$ 453,592.72
August (May Rcpts)	\$	125,399.87	\$ 189,546.61	\$ 314,946.48	0.3%	\$ 314,155.31
September (Jun Rcpts)	\$	120,824.40	\$ 191,862.24	\$ 312,686.64	-5.5%	\$ 331,029.78
October (Jul Rcpts)	\$	113,558.29	\$ 172,977.25	\$ 286,535.54	-5.8%	\$ 304,336.49
<b>Total</b>	<b>\$</b>	<b>812,654.39</b>	<b>\$ 1,248,820.14</b>	<b>\$ 2,061,474.53</b>	<b>-8%</b>	<b>\$ 2,249,914.76</b>
					<b>\$ (188,440.23)</b>	

10/31/2017 Fund Balance in Fund 0007 from Shared Sales Tax Revenue: \$ 5,948,395.80

→ <b>Property Tax Revenue</b>		
Extension	\$	35,080,326.71
<b>Distributions</b>	<b>\$</b>	<b>33,973,276.72</b>
		<b>96.8%</b>

**McLean County Treasurer's Monthly Financial Reports**  
**Investment Report**  
**10/31/17**

<b>Pooled Fund CD Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
08/02/17	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/18
05/04/17	Prairie State Bank & Trust	200,000.00	CD	0.30%	02/04/18
08/10/17	Mid Illini Credit Union	200,000.00	CD	0.80%	08/10/18
09/14/17	Peoples State Bank of Colfax	200,000.00	CD	0.30%	09/14/18
01/14/17	Bloomington Normal Community Bank (Morton)	500,000.00	CD	0.80%	01/14/18
03/14/17	State Bank of Graymont-Chenoa	200,000.00	CD	0.40%	03/14/18
04/03/17	Anchor State Bank-Anchor	200,000.00	CD	0.30%	04/03/18
04/10/17	Illini Bank	200,000.00	CD	0.21%	04/10/18
04/14/17	Bloomington Normal Community Bank (Morton)	200,000.00	CD	1.05%	04/14/18
04/17/17	Atlanta National Bank-McLean	200,000.00	CD	0.50%	04/17/18
05/04/17	Prairieland Federal Credit Union	227,841.92	CD	1.15%	11/04/18
07/03/17	First State Bank of Bloomington	400,000.00	CD	0.35%	07/03/18
07/15/17	Heartland Bank	500,000.00	CD	0.25%	01/15/18
<b>Total Pooled Fund CD Investments</b>		<b>3,727,841.92</b>			

<b>Other Pooled Fund Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Chase Bank	651,637.77	Op/Sweep	0.03%	Sweep
10/31/17	Heartland Bank	2,618,902.58	High Perf Op	0.07%	Flexible
10/31/17	Illinois Funds Money Market	13,204,040.40	Money Mkt	1.05%	Flexible
10/31/17	State Farm Bank Money Market	4,973,256.77	Money Mkt	0.20%	Flexible
10/31/17	Commerce Bank Money Market	6,030,542.83	Money Mkt	0.08%	Flexible
10/31/17	Chase Bank Money Market	3,180,669.70	Money Mkt	0.18%	Flexible
10/31/17	Chase Bank-Crt Restitution CS96CF1172 Fund 0001	222,401.74	Operating	0.18%	Flexible
<b>Total Pooled Fund Cash Accounts</b>		<b>30,881,451.79</b>			

<b>Other Investment Accounts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Commerce Bank-HD & Co Clerk Gov Pay	641,178.08	Operating	EC	Flexible
10/31/17	Heartland Bank Public Transportation Fund 0006	1,202.32	Money Mkt	0.04%	Flexible
10/31/17	Commerce Bank-Payroll Clearing Fund 0604	499,590.71	Operating	0.02%	Flexible
10/31/17	Regions Bank-Liability Claims Fund 0135	111,437.11	Operating	EC	Flexible
10/31/17	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	142,465.37	Money Mkt	1.05%	Flexible
10/31/17	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	22,088.32	Operating	0.01%	Flexible
<b>Total</b>		<b>1,417,961.91</b>			

<b>County Motor Fuel Fund 0123</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Commerce Bank	257,722.46	Operating	0.02%	Flexible
10/31/17	Illinois Funds-Money Market	3,128,080.75	Money Mkt	1.05%	Flexible
<b>Total Funds</b>		<b>3,385,803.21</b>			

<b>McLean County Nursing Home Fund 0401</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Heartland Bank Main Op	853,911.58	High Perf Op	0.05%	Flexible
10/31/17	Commerce Bank SS & Res Trust Deposit Acct	1,456,742.55	Operating	0.07%	Flexible
10/31/17	Illinois Funds-Money Market	641,494.90	Money Mkt	1.05%	Flexible
10/31/17	Commerce Bank-Residents Account	24,885.30	Operating	0.02%	Flexible
08/02/17	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/18
07/15/17	Heartland Bank	500,000.00	CD	0.25%	01/15/18
07/14/17	Bloomington Normal Community Bank (Morton)	500,000.00	CD	1.15%	07/14/18
<b>Total Funds</b>		<b>4,477,034.33</b>			

<b>Emergency 911 Telephone Service Fund 0450</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Commerce Bank	476,620.30	Operating	0.02%	Flexible
10/31/17	Commerce Bank Trust-Fin Sq Gov Money Mkt Fund	459,792.25	Escrow	0.20%	12/05/19
<b>Total Funds</b>		<b>936,412.55</b>			

<b>Metro Communications Fund 0452</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Heartland Bank	512,847.64	High Perf Op	0.04%	Flexible
<b>Total Funds</b>		<b>512,847.64</b>			

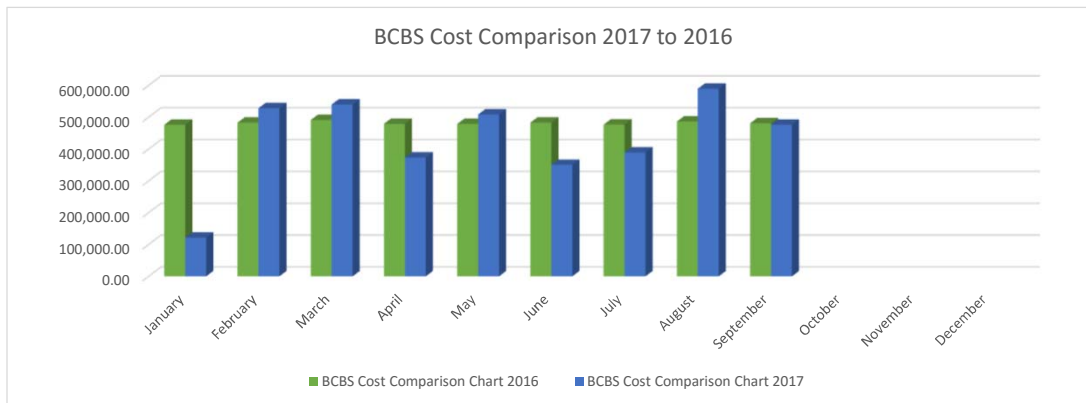


<b>Township Motor Fuel Tax Fund 0501</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Heartland Bank	399,565.13	Operating	0.04%	Flexible
10/31/17	Illinois Funds Money Market	1,264,544.87	Money Mkt	1.05%	Flexible
<b>Total Funds</b>		<b>1,664,110.00</b>			
<b>Township Bridge Program Fund 0502</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Chase Bank	6,500.66	Operating	EC	Flexible
<b>Total Funds</b>		<b>6,500.66</b>			
<b>McLean County Free Eye Clinic Fund 0505</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Commerce Bank	31,600.71	Operating	0.15%	Flexible
<b>Total Funds</b>		<b>31,600.71</b>			
<b>Employee Benefit Plan Fund 0512</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Heartland Bank	177,688.15	High Perf Op	0.05%	Flexible
10/31/17	Heartland Bank	4,253,293.14	Money Mkt	0.12%	Flexible
07/19/17	Morton Community Bank	500,000.00	CD	1.15%	07/18/18
07/15/16	Heartland Bank	500,000.00	CD	0.25%	01/15/18
<b>Total Funds</b>		<b>5,430,981.29</b>			
<b>Baker Estate Trust Fund 0513</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
10/31/17	Commerce Bank	206,381.40	Operating	0.08%	Flexible
<b>Total Funds</b>		<b>206,381.40</b>			
<b>Drainage Districts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
0529	Patton	19,990.65	Operating	0.05%	Flexible
0530	Adrian	19,020.57	Operating	0.05%	Flexible
0531	Brokaw Brining	44,685.95	Operating	0.05%	Flexible
0532	Easterbrook	61,564.01	Operating	0.05%	Flexible
0533	Gridley	8,816.13	Operating	0.05%	Flexible
0534	Kumler	20,936.09	Operating	0.05%	Flexible
0535	Mackinaw	23,150.12	Operating	0.05%	Flexible
0536	Normal-Towanda	2,597.94	Operating	0.05%	Flexible
0538	Prairie Creek	29,548.15	Operating	0.05%	Flexible
0539	Sangamon River	54,854.84	Operating	0.05%	Flexible
0541	White Star	6,317.72	Operating	0.05%	Flexible
0542	Turkey Creek	17,635.29	Operating	0.05%	Flexible
<b>Total Funds</b>		<b>309,117.46</b>			
<b>TOTAL OF ALL FUNDS</b>		<b>52,988,044.87</b>			

Rates thru 9/2017

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>Special Revenue Funds</b>				
Fund	<b>0603 - COMMUNITY DEVEL. PROGRAM</b>				
	<b>ASSETS</b>				
<b>0001</b>	<b>Cash And Investments</b>				
0001.0000	Cash And Investments	1,007,888.43	984,769.83	23,118.60	2.35
	<b>0001 - Cash And Investments</b> Totals	\$1,007,888.43	\$984,769.83	\$23,118.60	2.35%
<b>0124</b>	<b>Due From GDS Professional Displays</b>				
0124.0003	Due From GDS Professional Displays	71,569.60	84,153.67	(12,584.07)	(14.95)
0124.0010	Due From Learning Center	25,108.79	31,199.98	(6,091.19)	(19.52)
	<b>0124 - Due From Learning Center</b> Totals	\$96,678.39	\$115,353.65	(\$18,675.26)	(16.19%)
	<b>ASSETS TOTALS</b>	\$1,104,566.82	\$1,100,123.48	\$4,443.34	0.40%
	<b>FUND EQUITY</b>				
<b>0301</b>	<b>Unencumbered Fund Balance</b>				
0301.0001	Unencumbered Fund Balance	1,100,123.48	1,100,123.48	.00	.00
	<b>0301 - Unencumbered Fund Balance</b> Totals	\$1,100,123.48	\$1,100,123.48	\$0.00	0.00%
	<b>FUND EQUITY TOTALS</b> Prior to Current Year Changes	\$1,100,123.48	\$1,100,123.48	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(4,443.34)			
	Fund Expenses	.00			
	<b>FUND EQUITY TOTALS</b>	\$1,104,566.82	\$1,100,123.48	\$4,443.34	0.40%
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$1,104,566.82	\$1,100,123.48	\$4,443.34	0.40%
Fund	<b>0603 - COMMUNITY DEVEL. PROGRAM</b> Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	<b>Special Revenue Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	<b>Governmental Funds</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

Employee Benefit Fund 0512: McLean County BCBS Self Insured Plan



	2016	2017
January	476,166.40	121,981.86
February	482,870.86	528,173.96
March	491,268.99	539,948.58
April	479,253.43	373,173.37
May	478,784.22	508,513.08
June	483,325.11	350,463.53
July	476,722.65	388,884.99
August	486,317.09	589,468.67
September	480,901.35	476,522.55
October		
November		
December		
<b>Total</b>	<b>4,335,610.10</b>	<b>3,877,130.59</b>
<b>2017 Savings:</b>		<b>458,479.51</b>

Month	1 Blue Cross (Facility)	2 Blue Shield (Physician)	3 RX Benefits	# 1 - 3 Net Claims	4 Health Admin Fee	5 RX Credit	6 ISL- Individ Stop Loss Fee	7 Agg Stop-Loss Fee	8 Stop-Loss Adjustment (other)	9 Access Fees	10 Care Coordination Payment	11 Value Based Incentive	# 4 - 11 Net Fees & Costs
January	0.00	65.91	45,812.44	45,878.35	30,168.45	(6,910.38)	40,866.36	11,980.00	0.00	0.00	0.00	0.00	76,104.43
February	114,076.24	246,702.71	102,945.42	463,724.37	30,168.45	(6,910.38)	40,866.36	0.00	0.00	0.00	14.00	311.16	64,449.59
March	203,342.34	165,383.85	108,413.23	477,139.42	30,115.80	(6,898.32)	40,795.04	0.00	(1,515.90)	0.00	7.00	305.54	62,809.16
April	143,268.40	103,167.16	86,954.00	333,389.56	30,115.80	(6,898.32)	40,795.04	0.00	(24,556.19)	0.00	9.72	317.76	39,783.81
May	255,944.81	125,384.87	94,058.79	475,388.47	30,010.50	(6,874.20)	40,652.40	0.00	(31,066.05)	76.06	6.00	319.90	33,124.61
June	106,062.11	121,720.25	93,955.51	321,737.87	30,063.15	(6,886.26)	40,723.72	0.00	(48,224.29)	11,764.20	786.72	498.42	28,725.66
July	148,647.25	108,751.21	82,460.20	339,858.66	29,799.90	(6,825.96)	40,367.12	0.00	(17,862.22)	2,938.69	222.82	385.98	49,026.33
August	317,798.02	111,160.03	98,928.52	527,886.57	29,431.35	(6,741.54)	39,867.88	0.00	(9,037.47)	7,451.53	224.41	385.94	61,582.10
September	200,326.26	131,808.51	95,515.83	427,650.60	29,799.90	(6,825.96)	40,367.12	0.00	(19,726.93)	4,659.33	217.41	381.08	48,871.95
October				0.00									0.00
November				0.00									0.00
December				0.00									0.00
<b>Total</b>	<b>1,489,465.43</b>	<b>1,114,144.50</b>	<b>809,043.94</b>	<b>3,412,653.87</b>	<b>269,673.30</b>	<b>(61,771.32)</b>	<b>365,301.04</b>	<b>11,980.00</b>	<b>(151,989.05)</b>	<b>26,889.81</b>	<b>1,488.08</b>	<b>2,905.78</b>	<b>464,477.64</b>

- 1 Medical facilities costs (Hospital, ER costs, etc) charged by Blue Cross
- 2 Physician costs charged by Blue Shield
- 3 RX prescription costs
- 4 Health Admin Fee: Monthly fee of \$52.65 per employee for claim processing
- 5 RX Credit: Monthly credit of \$12.06 per employe for a prescription drug rebate. This is a pass thru discount from the PBC (pharmacy benefit manager) to BCBS and then to McLean County.
- 6 ISL-Individual Stop Loss Fee: Monthly fee of \$71.32 per employee for individual stop loss (essentially a really high deductible) on each employee per month. McLean Co.'s stop loss is set at \$110,000. Once a claimant reaches that level, BCBS reimburses us 100% of the claims over that amount.
- 7 Aggregate Stop Loss Fee: Annual one time expense that is basically the County's deductible
- 8 Stop Loss Adjustment: This is an adjustment or credit back to the County for claims over \$110,000 for individuals. These claims will now be covered at 100% by BCBS due to our stop loss agreement.
- 9 Access Fees: Online system employees use to view claims/benefits
- 10 Care Coordination Payment: Per Month Per Member (PMPM) payment made to an ACO.
- 11 Value Based Incentive: Any payment made to an Accountable Care Organization (ACO) entity to support the creation or maintenance of the ACO program. ACO's are groups of Doctors, hospitals and pther health care providers, who come together voluntarily to give coordinated high quality care to their Medicare patients.

Total Members	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Employee (EE) only	450	458	451	450	450	446	447	439	440			
EE plus Child(ren)	33	36	37	36	36	39	39	43	39			
EE plus Spouse	39	36	37	37	35	36	36	34	38			
Family	51	50	50	49	49	49	49	49	50			
<b>Total</b>	<b>573</b>	<b>580</b>	<b>575</b>	<b>572</b>	<b>570</b>	<b>570</b>	<b>571</b>	<b>565</b>	<b>567</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total includes Active, Retiree and COBRA

Employees eligible for Health Benefits: 804 815 818 806 799 810

NURSING HOME FUND 0401  
THRU 10/31/2017

Prepared as of 11/01/2017

FUND 0401	Budget	2017 Revenue	January	February	March	April	May	June	July	August	September	October	YTD	% Of Budget
→ MAJOR	\$ 4,450,000	3 Due from St of IL /PA	\$ 284,119	\$ 178,203	\$ 214,406	\$ 176,033	\$ 187,381	\$ 290,491	\$ 148,985	181,718	Unreported	Unreported	\$ 1,661,336	37.3%
REVENUE	\$ 3,075,000	2 Due from Private Pay	\$ 246,154	\$ 252,523	\$ 293,944	\$ 258,599	\$ 264,154	\$ 305,740	\$ 310,805	341,038	Unreported	Unreported	\$ 2,272,957	73.9%
SOURCES	\$ 880,000	1 Due from CMS/Medicare	\$ 33,932	\$ 55,925	\$ 80,141	\$ 107,363	\$ 85,195	\$ 58,402	\$ 75,971	64,184	Unreported	Unreported	\$ 561,112	63.8%
	\$ 8,405,000	Totals	\$ 564,205	\$ 486,651	\$ 588,490	\$ 541,995	\$ 536,730	\$ 654,633	\$ 535,761	\$ 586,939	Unreported	Unreported	\$ 4,495,405	53.5%
→ FUND 0401 REVENUES & EXPENSES	Budget		January	February	March	April	May	June	July	August	September	October		% Of Budget
YTD ACCUMULATED REVENUES	\$ 9,846,837		\$ 566,440	\$ 1,058,866	\$ 1,656,183	\$ 2,203,628	\$ 2,745,350	\$ 3,405,226	\$ 3,947,354	\$ 4,540,045	\$ 4,544,130	\$ 4,547,974		46.2%
YTD ACCUMULATED EXPENSES			\$ (511,033)	\$ (1,020,103)	\$ (1,729,220)	\$ (2,877,379)	\$ (3,505,082)	\$ (4,151,107)	\$ (4,977,177)	\$ (5,535,397)	\$ (6,242,052)	\$ (7,184,807)		73.0%
YTD ACCUMULATED LOSS			\$ 55,406	\$ 38,763	\$ (73,037)	\$ (673,751)	\$ (759,732)	\$ (745,881)	\$ (1,029,823)	\$ (995,352)	\$ (1,697,922)	\$ (2,636,833)		
** Does not include year- end transfers or other accounting entries for CAFR											Revenue	Revenue		
											Unreported	Unreported		
→ FUND 0401 OUTSTANDING ACCOUNTS RECEIVABLE BALANCE PER MATRIX			January	February	March	April	May	June	July	August	September	October		
			\$ 2,658,131	\$ 2,579,634	\$ 2,645,213	\$ 2,711,695	\$ 2,747,760	\$ 2,760,250	\$ 2,920,018	3,026,745.81	Unreported	Unreported		
→ FUND 0401 CASH			January	February	March	April	May	June	July	August	September	October		
			\$ 3,878,222	\$ 3,702,647	\$ 3,766,918	\$ 3,008,935	\$ 2,926,330	\$ 2,664,625	\$ 2,308,008	\$ 2,226,569	\$ 2,185,821	\$ 2,920,873		
FUND 0401 CD & TRUST ACCT INVESTMENTS			\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 2,032,691	\$ 1,524,885		
FUND 0401 CASH & INVESTMENT TOTAL			\$ 5,910,913	\$ 5,735,338	\$ 5,799,609	\$ 5,041,626	\$ 4,959,021	\$ 4,697,316	\$ 4,340,699	\$ 4,259,260	\$ 4,218,512	\$ 4,445,758		
→ FUND 0401 EQUITY			January	February	March	April	May	June	July	August	September	October		
			\$ 7,974,563	\$ 7,957,920	\$ 7,846,120	\$ 7,245,406	\$ 7,159,425	\$ 7,173,276	\$ 6,889,334	\$ 6,923,805	\$ 6,221,111	\$ 5,282,324		
** Does not include year- end transfers or other accounting entries for CAFR														