

## Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, February 7, 2018 at 4:35 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

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

Members Absent: None

Other Members Present: Chairman John McIntyre

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

Department Heads/Elected

Officials Present: Michelle Anderson, County Auditor, Rebecca McNeil, County Treasurer

Others Present:

Chairman Selzer called the meeting to order at 4:35 PM.

Chairman Selzer presented the Minutes of the January 3, 2018 regular meeting and December 19, 2017 special meeting Finance Committee for approval.

Motion by Soeldner/Murphy to approve the Minutes of the January 3, 2018 regular and December 19, 2017 special meetings of the Finance Committee.  
Motion carried.

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

Ms. Kathy Michael, County Clerk present her monthly report. Mr. Soeldner asked about delay in early voting. Ms. Michael indicated they would be delaying until February 20<sup>th</sup> because of an unsettled court case to determine if candidate could remain on the ballot. Mr. Soeldner asked if this was affecting staff preparations for the election. Ms. Michael indicated it was not. Chairman Selzer asked if there were any questions, hearing none, he thanked her.

Ms. Marshall Thomson, Director, Animal Control presented her monthly reports and went over upcoming events. Chairman Selzer asked if there were any questions; hearing none, thanked her.

Ms. Becky McNeil, McLean County Treasurer presented her monthly financial reports. She went over the tax revenue report numbers including the decrease in PPRT revenue. She compared January vouchers from the past several years to show how low January revenue was this year. She reminded the Committee the County does not receive revenue from tax levy until May. Mr. Selzer asked when tax bills would be sent out. Ms. McNeil indicated they would probably not go out until April. Ms. McNeil then went over the investment report highlighting the Illinois Funds – Money Market with a good interest rate and a good rating and went over amount the County has in that fund. Mr. Selzer asked if the Illinois Fund rating was tied to the State of Illinois rating. Ms. McNeil confirmed it is not tied to the State of Illinois' rating. Mr. Soeldner asked why we did not have more in the Illinois Funds. Ms. McNeil indicated she has to keep operational funds in accounts that can be accessed and retrieved from without a delay and the Illinois Fund Money Market has a delay. Ms. McNeil went over the Blue Cross Blue Shield report, compared expense from last year and expenses from when we were not a self-insured plan and stated our plan is operating well right now. She also went over the fund balances for the CDAP Fund and the Nursing Home Fund and stated that the major expenses from the Nursing Home are in, but they are still waiting on December revenue numbers.

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

Mr. Wasson presented for action a request to approve the Proposed Insurance Program for Policy Year 2018. He stated this work is transitioning into the Administrator's office and because it is still in transition, Staff is proposing to leave insurance coverages relatively unchanged. Ms. Wollrab indicated she reviewed documents and talked with Ms. Woods about retention, deductibles and coverages. She asked how the County might benefit if we raised the \$10,000 deductible on property insurance as she felt that deductible seemed low. Mr. Wasson stated they had a conversation with the broker and the feedback was the risks outweighed than the savings, unless we made a substantial change to that rate. Ms. Metsker asked us about claim experience on property insurance with Travelers as she felt if we do not have many claims, a million dollar deductible would not be out of the question. Mr. Knapp stated that Travelers provided us with documentation on our claims and Staff discussed with Gallagher. He stated Gallagher indicated the two places we might consider raising the deductible was at the nursing home and for property insurance. Mr. Knapp confirmed Mr. Wasson's statement that after talking over the risks vs rewards with Gallagher and weighing in the fact this is the first year to transition away from a Risk Manager, Staff decided we should stay with status quo this year.

Mr. Rankin asked how other counties handle Risk Management. Mr. Wasson stated many counties do not have a Risk Manager but depend on Broker's, insurance carriers and third party administrators. He stated that our relationships with our third party administrator's, Broker's and insurance carriers have expanded over the last several years and become a more significant part of our program and processes. He stated that because of that support, when we were looking at position reductions, we recommended the consolidation of Risk Manager tasks into the Administrator's office. Mr. Rankin asked about the procedure to put

a bid out for insurance broker's and if we are required to do that. Mr. Wasson stated he believed we had done a recommendation for proposals and brought to the Board for approval about 6 years ago, but did not believe there was a requirement to do so on a regular basis. Mr. Wasson stated that once Staff becomes more familiar with the programs we have and the relationships we have with our providers we can assess our current providers and services to see if we can provide services in a more cost effective manner. Mr. Rankin asked when this contract terminates. Ms. Woods stated the contract is for one-year with a 2% increase each year we stay with them. Mr. Rankin stated that if cost is going to go up by 2% each year we might see if we could get same or better services at a lower cost. Ms. Wollrab stated we are paying Gallagher approximately \$27,000 and would rather see us look for a savings with our Pharmacy benefit manager who receives over 1 million a year.

Ms. Metsker asked about construction insurance for the Law & Justice expansion project. Mr. Wasson stated the Construction Company holds those insurance policies until they transfer the project property to the County.

Mr. Rankin asked about cyber liability and if those policies are becoming more expensive. Mr. Knapp stated we have only had our policy for two years but our premiums have gone down. He stated Mr. Nelson puts into place non-insurance policies to try to prevent a cyber-attack on the County's website. Mr. Rankin asked if employees go through cyber security training. Mr. Nelson stated they recently provided cyber security training for department heads. Mr. Rankin asked if training is mandatory. Mr. Nelson stated that some departments are required to provide training but it is not mandatory for all department heads. Ms. Metsker asked if they have seen an increase in phishing. Mr. Nelson stated that phishing is very sophisticated so it is hard to prevent all of it, but it is part of the training provided. He stated that there are companies who will phish your company. Ms. Metsker stated that her company has put testing into play, which has resulted in employees becoming more aware before they click on links. She stated she felt it might be beneficial to consider these testing programs with the County's system. Ms. Wollrab asked if our insurance covers our election software. Mr. Nelson stated there are two primary risks or costs from a cyber-attack including the ransom costs and the costs to send out notices to those affected by the attack. He stated that our policy covers for notifications as Illinois law mandates a certain level of notification to anyone who might be impacted.

Motion by Murphy/Wollrab to recommend approval of Proposed Insurance Program for Policy Year 2018 – Risk Management  
Motion Carried.

Mr. Wasson presented for approval the Critical Personnel Hiring Requests. Mr. Rankin asked if there is a lot of turnover in the GIS specialist position. Mr. Nelson explained that we recently filled the GIS Coordinator position, which is the coordinator for the consortium partnership between the County, the Town of Normal and City of Bloomington. He stated that the specialist position is one that is solely dedicated to the County and the individual has been with the County for several years. Mr. Rankin asked if we utilize GIS on the County Website for election data. Mr. Nelson stated there are maps available on our website that include polling place maps. Mr. Rankin asked him to confirm this was not voting software that breaks

down the number of votes per precinct. Mr. Nelson confirmed we do not have that level of detail at this point. Mr. Rankin asked if software that could provide that information has been requested by the County Clerk. Mr. Nelson stated that typically requests are for lists and maps. Mr. Rankin asked who those request would go through. Mr. Wasson stated that the County Clerk controls requests regarding elections, so ideas should be shared with her.

Ms. Metsker stated that the Health Department position is partially grant funded and asked Staff to confirm that if the grant goes away the position or at least partial position would go away. Mr. Wasson confirmed.

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

Mr. Wasson presented for action a request to approve a Position Reclassification for the Facilities Department and a Resolution Amending the Funded Full-Time Equivalent Position Resolution for FY 2018. Mr. Wasson stated these requests are in response to the retirement of the Director of Facilities Management and distributing those duties between the Maintenance Supervisor and Mr. Schmitt as the Administrative Services Director.

Motion by Metsker/Rankin to recommend approval of a Position Reclassification for the Facilities Department and a Resolution amending the Funded Full-Time Equivalent Position Resolution for VY 2018.  
 Motion Carried.

Mr. Wasson reported there were no positions filled under the purview of the Finance Committee in the last 30 days.

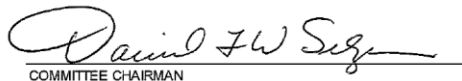
Chairman Selzer presented the Finance Committee bills for review and approval as transmitted by the County Auditor. He stated that the Finance Committee bills include a Prepaid and Fund Total of \$1,072,259.81 as of January 26, 2018.

**MCLEAN COUNTY BOARD COMMITTEE REPORT**  
 AS OF 1/26/2018  
 EXPENDITURE SUMMARY BY FUND

PAGE 1 OF 10

**Finance Committee**

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$44,828.42	\$44,828.42
0131	I.M.R.F. FUND		\$557,737.00	\$557,737.00
0135	TORT JUDGEMENT		\$14,821.43	\$14,821.43
0137	RECORDER DOCUMENT STORAGE		\$2,074.50	\$2,074.50
0512	EMPLOYEE BENEFIT PLAN		\$452,798.46	\$452,798.46
			<hr/>	
			\$1,072,259.81	\$1,072,259.81

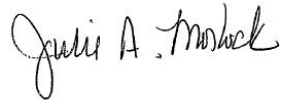
  
 COMMITTEE CHAIRMAN

Motion by Wollrab/Rankin to approve the presented bills in the amount of \$1,072,259.81 as of January 26, 2018.

Motion carried.

Chairman Selzer asked the Committee if there was any other business to come before the Committee; hearing none, he adjourned the meeting at 5:23 p.m.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Julie A. Morlock".

Julie A. Morlock  
Recording Secretary

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

**January 2018**

→ <b>Retailers Occupation Tax Revenue</b>		<b>Change Over</b>		
<b>January Vouchers</b>		<b>2018</b>	<b>Prior Year</b>	<b>2017</b>
County Wide Sales Tax	\$	409,495.46	3.72%	\$ 394,811.98
County Sales Tax (Un-Inc)	\$	55,200.31	8.18%	\$ 51,026.27
Local Use Tax	\$	42,380.01	4.01%	\$ 40,747.92
Income Tax	\$	147,453.60	-11.62%	\$ 166,849.81
PPRT	\$	163,193.59	-33.96%	\$ 247,107.63
<b>Total</b>	<b>\$</b>	<b>817,722.97</b>	<b>-9.20%</b>	<b>\$ 900,543.61</b>
			<b>\$ (82,820.64)</b>	

**Looking Back at January Vouchers....**

<b>2016</b>	<b>\$</b>	<b>921,566.27</b>
<b>2015</b>	<b>\$</b>	<b>910,414.37</b>
<b>2014</b>	<b>\$</b>	<b>948,217.54</b>
<b>2013</b>	<b>\$</b>	<b>911,453.26</b>
<b>2012</b>	<b>\$</b>	<b>805,237.49</b>

→ **YTD Budget Comparison**

2018 Annual Budget	\$	9,700,040.00	
Budgeted Rev thru 1/31	\$	845,401.68	
YTD Actual Vouchers	\$	817,722.97	
<b>Over (Under) Budget</b>	<b>\$</b>	<b>(27,678.71)</b>	<b>-3.3%</b>

→ **Shared Sales Tax Revenue - Intgov Agreement gives Co 10% of Mun HMR sales tax**

<b>Vouchered</b>	<b>Earned</b>	<b>Normal</b>	<b>Bloomington</b>	<b>2018 Total</b>	<b>Change Over PY</b>	<b>2017 Total</b>
Jan	(Oct Rcpts)	\$ 123,877.80	\$ 179,259.16	\$ 303,136.96	1.6%	\$ 298,308.37
<b>Total</b>		<b>\$ 123,877.80</b>	<b>\$ 179,259.16</b>	<b>\$ 303,136.96</b>	<b>1.6%</b>	<b>\$ 298,308.37</b>
					<b>\$ 4,828.59</b>	

**1/31/2018 Fund 0007 Balance from the Shared Sales Tax Revenue:** **\$ 5,693,056.38**  
 (After 2017 IF Transfer Out of \$1,199,002.00)

→ **Property Tax Revenue**

Adopted Budget	\$	35,277,335.00
<b>Distributions</b>	<b>\$</b>	<b>- 0.00%</b>

**McLean County Treasurer's Monthly Financial Reports**  
**Investment Report**  
**01/31/18**

<b>Pooled Fund CD Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/14/17	Bloomington Normal Community Bank (Morton)	500,000.00	CD	0.80%	01/14/18
05/04/17	Prairie State Bank & Trust	200,000.00	CD	0.30%	02/04/18
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	UCB - Formerly Illini Bank Hudson	200,000.00	CD	0.20%	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
07/03/17	First State Bank of Bloomington	400,000.00	CD	0.35%	07/03/18
08/02/17	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/18
08/10/17	Mid Illini Credit Union	201,606.01	CD	1.31%	08/10/18
09/14/17	Peoples State Bank of Colfax	200,000.00	CD	0.30%	09/14/18
05/04/17	Prairieland Federal Credit Union	226,546.45	CD	1.16%	11/04/18
<b>Total Pooled Fund CD Investments</b>		<b>3,228,152.46</b>			

<b>Other Pooled Fund Investments</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Chase Bank	1,431,701.25	Op/Sweep	0.03%	Sweep
01/31/18	Heartland Bank	314,902.65	High Perf Op	0.05%	Flexible
01/31/18	Illinois Funds Money Market	15,452,725.04	Money Mkt	1.35%	Flexible
01/31/18	State Farm Bank Money Market	4,975,764.48	Money Mkt	0.20%	Flexible
01/31/18	Commerce Bank Money Market	2,529,402.97	Money Mkt	0.08%	Flexible
01/31/18	Chase Bank Money Market	1,181,470.18	Money Mkt	0.18%	Flexible
01/31/18	Chase Bank-Crt Restitution CS96CF1172 Fund 0001	224,037.85	Operating	0.18%	Flexible
11/30/17	Chase Bank - IHDA Econ Dev Grant Account	-	Savings	0.00%	Flexible
<b>Total Pooled Fund Cash Accounts</b>		<b>26,110,004.42</b>			

<b>Other Investment Accounts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Commerce Bank-HD & Co Clerk Gov Pay	289,440.63	Operating	EC	Flexible
01/31/18	Heartland Bank Public Transportation Fund 0006	1,229.54	Money Mkt	0.10%	Flexible
01/31/18	Commerce Bank-Payroll Clearing Fund 0604	152,183.60	Operating	0.02%	Flexible
01/31/18	Regions Bank-Liability Claims Fund 0135	108,989.01	Operating	EC	Flexible
01/31/18	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	142,866.43	Money Mkt	1.35%	Flexible
01/31/18	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	22,096.58	Operating	0.15%	Flexible
<b>Total</b>		<b>716,805.79</b>			

<b>County Motor Fuel Fund 0123</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Commerce Bank	479,694.98	Operating	0.02%	Flexible
01/31/18	Illinois Funds-Money Market	3,045,258.15	Money Mkt	1.35%	Flexible
<b>Total Funds</b>		<b>3,524,953.13</b>			

<b>McLean County Nursing Home Fund 0401 &amp; 0403</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Heartland Bank Main Op	350,206.06	High Perf Op	0.05%	Flexible
01/31/18	Commerce Bank SS & Res Trust Deposit Acct	863,023.07	Operating	0.07%	Flexible
01/31/18	Illinois Funds-Money Market	1,363,909.49	Money Mkt	1.35%	Flexible
01/31/18	Commerce Bank-Residents Account	24,885.30	Operating	0.02%	Flexible
07/14/17	Bloomington Normal Community Bank (Morton)	500,000.00	CD	1.15%	07/14/18
08/02/17	First State Bank of Bloomington	500,000.00	CD	0.35%	08/02/18
<b>Total Funds</b>		<b>3,602,023.92</b>			

<b>Emergency 911 Telephone Service Fund 0450</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Commerce Bank	534,456.14	Operating	0.02%	Flexible
01/31/18	Commerce Bank Trust-Fin Sq Gov Money Mkt Fund	460,444.80	Escrow	0.98%	12/05/19
<b>Total Funds</b>		<b>994,900.94</b>			

<b>Metro Communications Fund 0452</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Heartland Bank	347,808.83	High Perf Op	0.05%	Flexible
<b>Total Funds</b>		<b>347,808.83</b>			

<b>Township Motor Fuel Tax Fund 0501</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
<b>Total Funds</b>					

01/31/18	Heartland Bank	153,183.93	Operating	0.05%	Flexible
01/31/18	Illinois Funds Money Market	1,785,135.29	Money Mkt	1.35%	Flexible
	<b>Total Funds</b>	<b>1,938,319.22</b>			

<b>Township Bridge Program Fund 0502</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Chase Bank	1,500.66	Operating	EC	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>
01/31/18	Commerce Bank	31,616.72	Operating	0.15%	Flexible
	<b>Total Funds</b>	<b>31,616.72</b>			

<b>Employee Benefit Plan Fund 0512</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Heartland Bank	120,591.73	High Perf Op	0.06%	Flexible
01/31/18	Heartland Bank	1,254,565.76	Money Mkt	0.12%	Flexible
01/31/18	Illinois Funds Money Market	4,000,000.00	Money Mkt	1.35%	Flexible
07/19/17	Bloomington Normal Comm Bank (Morton)	500,000.00	CD	1.15%	07/18/18
	<b>Total Funds</b>	<b>5,875,157.49</b>			

<b>Baker Estate Trust Fund 0513</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
01/31/18	Commerce Bank	213,737.73	Operating	0.15%	Flexible
	<b>Total Funds</b>	<b>213,737.73</b>			

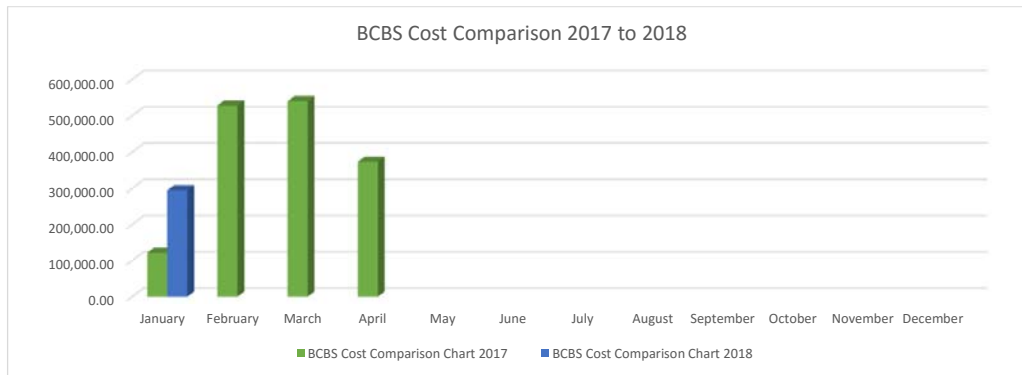
<b>Drainage Districts</b>		<b>Amount</b>	<b>Type</b>	<b>Rate</b>	<b>Maturity Date</b>
0529	Heartland Bank - Patton	19,054.15	Operating	0.05%	Flexible
0530	Heartland Bank - Adrian	18,087.33	Operating	0.05%	Flexible
0531	Heartland Bank - Brokaw Brining	43,994.27	Operating	0.05%	Flexible
0532	Heartland Bank - Easterbrook	57,226.55	Operating	0.05%	Flexible
0533	Heartland Bank - Gridley	8,816.53	Operating	0.05%	Flexible
0534	Heartland Bank - Kumler	18,954.41	Operating	0.05%	Flexible
0535	Heartland Bank - Mackinaw	22,019.82	Operating	0.05%	Flexible
0536	Heartland Bank - Normal-Towanda	1,333.34	Operating	0.05%	Flexible
0538	Heartland Bank - Prairie Creek	28,147.48	Operating	0.05%	Flexible
0539	Heartland Bank - Sangamon River	51,714.29	Operating	0.05%	Flexible
0541	Heartland Bank - White Star	5,477.54	Operating	0.05%	Flexible
0542	Heartland Bank - Turkey Creek	16,101.23	Operating	0.05%	Flexible
	<b>Total Funds</b>	<b>290,926.94</b>			

<b>TOTAL OF ALL FUNDS</b>	<b>46,875,908.25</b>
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Rates thru 1/31/18



Employee Benefit Fund 0512: McLean County BCBS Self Insured Plan



	2017	2018
January	121,982.78	294,883.21
February	528,173.96	
March	539,948.58	
April	373,173.37	
May		
June		
July		
August		
September		
October		
November		
December		
<b>Total</b>		<b>294,883.21</b>

January 17 Average Expense 390,819.67 (comparing Jan-Apr)  
 January 16 Expense 476,166.40

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	53,251.90	86,210.75	71,270.81	210,733.46	31,124.75	(12,052.00)	48,409.25	14,823.00	0.00	1,708.54	299.00	(162.79)	84,149.75
<b>Total</b>	<b>53,251.90</b>	<b>86,210.75</b>	<b>71,270.81</b>	<b>210,733.46</b>	<b>31,124.75</b>	<b>(12,052.00)</b>	<b>48,409.25</b>	<b>14,823.00</b>	<b>0.00</b>	<b>1,708.54</b>	<b>299.00</b>	<b>-162.79</b>	<b>84,149.75</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
Employee (EE) only	447
EE plus Child(ren)	40
EE plus Spouse	42
Family	44
<b>Total</b>	<b>573</b>

Total includes Active, 780  
 Retiree and COBRA Employees eligible for Health Benefits

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>					
0001.0000	Cash And Investments	1,016,360.57	1,014,048.71	2,311.86	.23
	<b>0001 - Totals</b>	<b>\$1,016,360.57</b>	<b>\$1,014,048.71</b>	<b>\$2,311.86</b>	<b>0.23%</b>
<b>0124</b>					
0124.0003	Due From GDS Professional Displays	66,410.08	67,706.81	(1,296.73)	(1.92)
0124.0010	Due From Learning Center	23,211.27	23,847.46	(636.19)	(2.67)
	<b>0124 - Totals</b>	<b>\$89,621.35</b>	<b>\$91,554.27</b>	<b>(\$1,932.92)</b>	<b>(2.11%)</b>
	<b>ASSETS TOTALS</b>	<b>\$1,105,981.92</b>	<b>\$1,105,602.98</b>	<b>\$378.94</b>	<b>0.03%</b>
	<b>FUND EQUITY</b>				
<b>0301</b>					
0301.0001	Unencumbered Fund Balance	1,105,602.98	1,105,602.98	.00	.00
	<b>0301 - Totals</b>	<b>\$1,105,602.98</b>	<b>\$1,105,602.98</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$1,105,602.98</b>	<b>\$1,105,602.98</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(378.94)			
	Fund Expenses	.00			
	<b>FUND EQUITY TOTALS</b>	<b>\$1,105,981.92</b>	<b>\$1,105,602.98</b>	<b>\$378.94</b>	<b>0.03%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$1,105,981.92</b>	<b>\$1,105,602.98</b>	<b>\$378.94</b>	<b>0.03%</b>
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	+++

NURSING HOME FUND 0401  
THRU 12/31/2017

Updated as of 2/7/18

FUND 0401	Budget	2017 Revenue	Monthly January	Monthly February	Monthly March	Monthly April	Monthly May	Monthly June	Monthly July	Monthly August	Monthly September	Monthly October	Monthly November	Monthly December	YTD	% Of Budget
→ MAJOR	\$ 4,450,000	3 Due from St of IL /PA	\$ 284,118.93	\$ 178,202.87	\$ 214,406.25	\$ 176,032.93	\$ 187,380.87	\$ 290,491.22	\$ 148,985.47	\$ 181,717.59	\$ 153,900.40	\$ 172,524.02	\$ 163,402.62	\$ -	\$ 2,151,163	48.3%
REVENUE	\$ 3,075,000	2 Due from Private Pay	\$ 246,153.91	\$ 252,522.64	\$ 293,943.57	\$ 258,598.88	\$ 264,154.32	\$ 305,740.33	\$ 310,805.37	\$ 341,038.03	\$ 334,713.91	\$ 313,029.80	\$ 280,389.13	\$ -	\$ 3,201,090	104.1%
SOURCES	\$ 880,000	1 Due from CMS/Medicare	\$ 33,932.41	\$ 55,925.14	\$ 80,140.67	\$ 107,363.02	\$ 85,194.69	\$ 58,401.52	\$ 75,970.54	\$ 64,183.60	\$ 46,950.01	\$ 64,650.96	\$ 52,045.02	\$ -	\$ 724,758	82.4%
	\$ 8,405,000	Totals	\$ 564,205.25	\$ 486,650.65	\$ 588,490.49	\$ 541,994.83	\$ 536,729.88	\$ 654,633.07	\$ 535,761.38	\$ 586,939.22	\$ 535,564.32	\$ 550,204.78	\$ 495,836.77	\$ -	\$ 6,077,011	72.3%
			YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD		
→ FUND 0401 REVENUES & EXPENSES	Budget		January	February	March	April	May	June	July	August	September	October	November	December		% 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	\$ 4,541,217	\$ 5,082,110	\$ 5,637,795	\$ 6,248,675	\$ 6,692,670.81		68.0%
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)	\$ (6,242,176)	\$ (7,184,807)	\$ (7,806,828)	\$ (8,758,876.88)		89.0%
YTD ACCUMULATED LOSS			\$ 55,406	\$ 38,763	\$ (73,037)	\$ (673,751)	\$ (759,732)	\$ (745,881)	\$ (1,029,823)	\$ (994,180)	\$ (1,160,067)	\$ (1,547,011)	\$ (1,558,153)	\$ (2,066,206)		
** Does not include year- end transfers or other accounting entries for CAFR														Revenue Unreported		
→ FUND 0401 OUTSTANDING ACCOUNTS RECEIVABLE BALANCE PER MATRIX			January	February	March	April	May	June	July	August	September	October	November	December		
			\$ 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	2,812,585.12	2,878,311.64	2,888,733.66	Unreported		
→ FUND 0401 CASH			January	February	March	April	May	June	July	August	September	October	November	December		
			\$ 3,878,222	\$ 3,702,647	\$ 3,766,918	\$ 3,008,935	\$ 2,926,330	\$ 2,664,625	\$ 2,308,008	\$ 2,226,569	\$ 2,185,928	\$ 2,921,546	\$ 2,212,019	\$ 2,117,783		
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	\$ 1,524,885	\$ 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	\$ 4,218,619	\$ 4,446,431	\$ 3,736,905	\$ 3,642,668		
→ FUND 0401 EQUITY			January	February	March	April	May	June	July	August	September	October	November	December		
			\$ 7,974,563	\$ 7,957,920	\$ 7,846,120	\$ 7,245,406	\$ 7,159,425	\$ 7,173,276	\$ 6,889,334	\$ 6,924,977	\$ 6,759,090	\$ 6,372,145	\$ 6,248,675	5,852,951		
** Includes year- end transfers of \$545,840.88 Does not include Dec Rev or Tort Transfer																