

Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, April 4, 2018 at 4:30 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

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

Members Absent: Member Chuck Erickson

Other Members Present: Chairman John McIntyre, Susan Schafer

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: Marshall Thomson, Animal Control Director; Rebecca McNeil, County Treasurer

Others Present:

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

Chairman Selzer presented the Minutes of the March 7, 2018 regular meeting and February 20, 2018 special meeting of the Finance Committee for approval.

Motion by Murphy/Soeldner to approve the Minutes of the March 7, 2018 regular and February 20, 2018 special meetings of the Finance Committee.
Motion carried.

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

Ms. Becky McNeil, McLean County Treasurer, presented her monthly financial reports including the Summary of Tax Revenue report. She stated the report shows a reduction in revenue that could possibly be attributed to the 2% fee. Mr. Selzer asked when that is taken. Ms. McNeil stated it is taken when it is sent to us. She went over the shared sales tax numbers for first quarter and balance in the Fund that will be used for behavioral health programs. She also indicated they would start calculating property tax as they had received the extension reports from the County Clerk. Ms. McNeil went over the investment report that shows the Illinois Funds rate continues to improve. She also mentioned they continue to renew CDs at small banks in the County because they are good partners with us when it comes to collecting taxes. Ms. Metsker commended her for doing work with local community banks. Ms. McNeil went over the Blue Cross Blue Shield report. She indicated that costs are up slightly from 2017 but when compared to 2016 first quarter we are still doing well. Ms. McNeil stated that we have 794 eligible for the plan and 575 in the plan. Mr. Selzer asked if

the 575 would include employees who left employment but opted to retain coverage. Ms. Metsker asked if those who opted for retirement and were eligible for Medicare immediately went off. Mr. Wasson stated that those who took retirement and were Medicare eligible took the payout option and not the insurance coverage option. Ms. Metsker asked them to confirm that when they retire if they are Medicare eligible they no longer continue with our coverage.

Ms. McNeil presented the Nursing Home reports as of December 31, 2017. She said we are currently going through audit so these numbers are unaudited numbers and subject to change. She stated that the Blue Ribbon panel presentation at the Health Committee meeting was impressive and really helped her understand that she had been seeing in the receivables, cash and revenue. Ms. McNeil then went over the numbers including year to date revenue from the State of Illinois for Public Aid that was \$2.6 million, private pay revenue that was \$3.5 million and CMS Medicare that was \$776,000. She explained that this is accrued revenue, it is offset against a receivable, and then as those payments come in you apply those payments towards the receivable. Ms. McNeil stated that the second bullet point in the report are the year to date accumulated revenues and year to date accumulated expenses. She said she wanted to be very, very clear with the Committee that the year to date accumulated revenue includes the interfund transfer. She reminded the Committee that she had many times reported that at the end of year there would be an interfund transfer into the Fund, which has been the process since she has been in the Treasure's office. Ms. McNeil stated that the total year to date revenue is \$7,884,000, which included the transfer. She said the transfer in was \$832,959, the year to date accumulated expenses were \$9,167,568 and the difference in revenues less expenses is a negative \$1,282,929. She emphasized that it would have been higher if there were not the transfers in of \$832,959. Ms. McNeil stated that it is not the same exact way it is presented in the CAFR because the CAFR has operating revenue, operating expenses, non-operating revenue, and transfers in and then the bottom line is the net position. She said that as of right now the change in net position is going to be the 1.2 million. She stated that it does not reflect operating loss, because with operating loss you would have to take those transfers and subtract them out of the revenue, which would cause that number to up around \$2.1 million on your operating loss. Ms. McNeil stated that the third bullet point is the outstanding receivable.

Mr. Selzer asked to pause so that Mr. Soeldner could ask a question. Mr. Soeldner asked where we take the transfers from and if they are coming from our savings. Ms. McNeil indicated that they are coming in from the FICA, IMRF and Court Fund. Mr. Selzer stated that what we look at is not the Nursing Home, but the Nursing Home Fund so the FICA and IMRF contributions are reimbursed back to the Nursing Home Fund from the other funds, which is what lowers that loss. He said that people are confusing the operations of the Nursing Home with the Nursing Home Fund, which is why if you are talking about our operating loss it was not 1.2 million. Mr. Wasson added that those processes have been in place to ensure that the County's Nursing Home budget reflects the total cost of operation when we budget for operations and there by allow us to appropriately recover from our various revenue sources including Medicaid, Medicare and private pay based upon the entire cost of operations. He stated that for the vast majority of jobs in the County we pay for the IMRF, FICA, and costs for risk management through those appropriate funds and not directly out of any department's operational budgets, except for some specific programs that are

grant funded and those grants pay for those costs. Mr. Selzer asked if that addressed Mr. Soeldner's question. Mr. Soeldner confirmed it did.

Mr. Rankin stated that he saw on Facebook that the Auditor is publically having disagreements about this number. He stated he did not understand why she would be having a public discussion about the loss. Mr. Rankin stated that Member Selzer was on that thread as well and Mr. Selzer said that it was not the place for that conversation to happen, but that it would have been nice to have it here at the Committee. Mr. Rankin asked what he was missing in terms of the way one of our other County officers is interpreting the number and why it is being interpreted that way. He stated that he was not posing this as a leading question, but just wanted to know where the break down was. Mr. Selzer stated the Auditor has not been present at meetings and he did not know why she engaged those discussions or why she engages only some members about things. Mr. Wasson stated that he could not speak to what she was posting but Ms. McNeil explained the differences in the numbers.

Mr. Rankin, so to say that there was an operating loss of 2 million dollars would be incorrect, although what I heard was yes if in fact you do not consider the transfers. Mr. Wasson stated that without the transfers it would be accurate, but the transfers have always been provided. He stated that if we look at every other department's budget in the County, excluding those programs that are grant funded where we use those resources to pay for IMRF, FICA and Risk Management, every other County Department's budget is similarly supported by those funds for those purposes. Mr. Rankin stated that he wondered if everyone else here seems to be saying, "yes that is the way it operates", then why do we have a County wide elected official speaking on social media portraying a completely different picture that basically suggesting we are lying and that it is actually worse than what we say it is. He stated that he was confused and was hoping that someone had more knowledge than he did on the matter. Mr. Wasson stated that as noted by Ms. McNeil they had talked about these transfers to this Committee on multiple occasions in the last year.

Mr. Selzer then referred to the Nursing Home report and stated that the opening overview referenced years 2016 and 2017 respectfully and the numbers in the report showed 1.025 million in 2016 and 1.462 in 2017. Mr. Selzer noted that the 2017 numbers are not finalized, but reminded the Committee that the number in the report was pulled out as a derivative when that was given to the Blue Ribbon Panel when they were given their direction. Mr. Selzer asked when we created the Blue Ribbon Panel. Mr. Schmitt stated that the numbers in that report in the first paragraph were produced the last week of February. Mr. Selzer said that is why there could be a disconnect between those numbers as we did not have the revenue reported for the one month. Ms. McNeil confirmed that there were still many adjustments happening for 12/31/17 at that time including the transfers, the IGT and other expense entries. Mr. Wasson stated that the responsibility of Staff was to meet the requests of the Blue Ribbon Committee as they moved forward with the work product. He stated that the Blue Ribbon's goal was to complete their task within a 2-month period, so they and we necessarily were dependent on preliminary information that existed in the financial system at the time they needed it, but he did not think that was the question. Mr. Selzer stated that the numbers were comparing apples to apples; were never intended to be CAFR numbers, and were never portrayed by anybody to the panel or by panel to be CAFR numbers. He stated

the numbers were a comparison to show that the Nursing Home was losing money in both years and how the loss was increasing, and that is what the numbers accurately portrayed. He further stated he was not sure why it got to be about, "that is not what the CAFR says". Mr. Selzer stated the issue of Fund and operations are different. He stated that he felt the report was very good.

Ms. Wollrab asked if this reflects the IGT transfers as well. Ms. McNeil confirmed that it does. Ms. Wollrab asked how often we get IGT transfers. Ms. McNeil stated they received six payments last year. Mr. Wasson stated that it is like PPRT and is very unpredictable. He stated that we received a \$54,000 payment the day before yesterday. He said we cannot say we are going to get four quarterly payments or three payments during the fiscal year or know what those payments are associated with. Mr. Wasson stated that there is a formula but no one has been able to get the formula, like PPRT, to tie to the actual numbers, projecting PPRT and IGT transfers has been extremely difficult.

Ms. McNeil stated that according to budget, we calculate 75% of the costs for IMRF and FICA and that is what is transferred in. She indicated they could do it payroll by payroll so that it does not show as an interfund transfer but historical we have done it like this. Ms. McNeil stated that the bottom line is that after the transfer, we have a negative \$1,282,000 and the outstanding receivable balance went from 2.8 at the beginning of the year to 3.4 million at the end of 2017. Ms. McNeil stated that she started coming to the Finance Committee because of the change in cash position where we started the year with \$5.245 million and ended the year with \$3.637 million. She stated that the fund equity is essentially the same number that is the CAFR net position, the net position was \$7,919,000 at the beginning of 2017, and at the end of 2017, the number appears to be at \$6,636,000, which is a difference of the \$1,282,000.

Ms. Wollrab asked if the cash or the CAFR net position reflects what is in the Fund. Ms. McNeil indicated that the net position includes all of the assets, all of the liability, and the cash is part of the net position. Ms. Wollrab asked if the main difference is the receivables. Ms. McNeil confirmed they are the main difference as there is a very large receivable balance, which is causing us to deplete some of our cash resources. Mr. Wasson stated that one of the issues pointed out by the Blue Ribbon panel's presentation that has impacted that AR balance is the fact that back before Obama Care, the State of Illinois paid us directly for Medicaid patients and did so in most circumstances in a more timely manner. He stated that today we have managed care Medicaid where companies are contracted by the State to administer Medicaid. He stated that those individual companies are the parties responsible for paying us for Medicaid reimbursement and unfortunately, there are benefits to those companies keeping those payments as long as they can. Mr. Wasson stated that it was clearly expressed by the hospital and other nursing home representatives on the Blue Ribbon Panel that collection of those monies has become a more significant component than they were previously. He stated that private pay collection has always been a portion of accounts receivable, but one of the significant changes is that everyone has to engage in a collection process with the Medicaid providers to get them to pay which is one of the reasons our AR balance has increased. Mr. Selzer thanked Mr. Wasson.

Ms. McNeil stated that the next sheet is the balance sheet that she took directly off the general ledger so the Committee could see the three numbers highlighted under the prior year 2016, called fund equity, which is the same as the CAFR net position \$7,919,000 number and 2017, which is still subject to change, is \$6,636,000. She stated that the change in our fund equity or net position would again be the \$1,282,000.

Ms. McNeil then provided an update on financials in 2018 stating that the Nursing Home has reported in through the month of February. She stated that we have 1.1 million in revenue in so far and the difference of revenue over expenses is a positive \$353,919. She stated that expenses for January appear much lower because the way the payroll fell we had to accrue part of those expenses in 2017. She stated that also on the revenue side the Nursing Home got a few IGT payments in early 2018, so even though the number is a positive \$353,000 there are factors as to why and it will be interesting to see what happens next month. Ms. McNeil then went over the outstanding receivables that started the year at \$3,413,000 and at the end of February are \$3,318,000 which is very positive news. Ms. McNeil stated that cash started the year at \$3,637,000 and at the end of February is at \$4,047,000. She stated that the fund equity started the year at \$6,636,000 and at the end of February is at \$6,990,000.

Ms. Schafer asked her to confirm that part of the payroll was deducted from 2017. Ms. McNeil said that this happens every year, where we have recognize the payroll expenses in 2017 because that is when they were incurred which explains why the December monthly expenses are high because it includes the payroll accrual. Ms. McNeil indicated that they are in audit right now and one year ago we deferred \$1.7 million and this year we deferred \$957,000. She said the difference was the State of Illinois because we had \$1.7 million due to us from the State of Illinois and as of March 31 last year and we had \$844,000 as of this year so another bit of good news. Mr. Selzer thanked her.

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

Ms. Kathy Michael, County Clerk presented her monthly report and an update on the outcome of the primary election. Ms. Metsker asked if there were any issues. Ms. Michael indicated there were no issues. Mr. Soeldner asked if there were any problems at ISU and if the Connect Transit program was successful. Ms. Michael indicated they had no issues at ISU and stated that she had not received final numbers from Connection Transit on their program. Ms. Metsker asked how things went with consolidated polling places at Heartland. Ms. Michael indicated they did not receive comments either way, but had put extra judges there just in case and will probably keep numbers the same as the turn out for the primary was low. She indicated they had judge positions filled for November. Mr. Selzer commented on the Connect Transit program and hoped they would expand that program for November. Chairman Selzer asked if there were any further questions, hearing none, he moved on to the County Treasurer.

Ms. Marshall Thomson, Director, Animal Control presented for action a request to approve an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2018 Combined Annual Appropriation and Budget Ordinance General Fund 0001, Animal Control Department 0032 – vaccinations, microchipping, registrations. She indicated these funds were offered by State Farm after the budget was done. She stated the program was a success and hoped to work with them in the future. Ms. Metsker asked about donations. Ms. Thompson went over the donations made at the event and how they needed to be designated for their budget.

Motion by Metsker/Rankin to recommend approval of an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2018 Combined Annual Appropriation and Budget Ordinance General Fund 0001, Animal Control Department 0032 – vaccinations, microchipping, registrations.
 Motion Carried.

Ms. Marshall presented her monthly reports. Ms. Metsker congratulated her on the increased numbers and the relationship building that she and her staff had been doing. Ms. Thomson thanked her. Ms. Thomson went over a few things they want to do in the future. She also mentioned that they would be putting out a press release regarding the geese and their nesting period. Ms. Metsker asked how the closing of a rescue place will affect us. Ms. Thomson indicated that time will tell how it might affect animal intake numbers. Chairman Selzer asked if there were any further questions; hearing none, he thanked her.

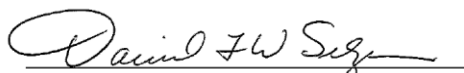
Chairman Selzer presented the Finance Committee bills for review and approval as transmitted by the County Auditor. He stated that the Finance Committee bills include a Prepaid and Fund Total of \$1,857,085.80 as of April 1, 2018.

MCLEAN COUNTY BOARD COMMITTEE REPORT
 AS OF 4/1/2018
 EXPENDITURE SUMMARY BY FUND

PAGE 1 OF 17

Finance Committee

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$153,401.74	\$153,401.74
0130	SOCIAL SECURITY EXPENSE		\$726.75	\$726.75
0131	I.M.R.F. FUND		\$682,000.89	\$682,000.89
0136	TORT JUDGEMENT		\$506,985.22	\$506,985.22
0137	RECORDER DOCUMENT STORAGE		\$6,397.90	\$6,397.90
0164	CO CLERK DOC STORAGE		\$1,185.85	\$1,185.85
0512	EMPLOYEE BENEFIT PLAN		\$506,387.65	\$506,387.65
			\$1,857,085.80	\$1,857,085.80


 COMMITTEE CHAIRMAN

Motion by Wollrab/Rankin to approve the presented bills in the amount of \$1,857,085.80 as of April 1, 2018.
 Motion carried.

Chairman Selzer asked Ms. Wollrab to give an update from the Blue Ribbon panel presentation at the Health Committee meeting. Ms. Wollrab provided an overview of the presentation by the Blue Ribbon Panel at the Health Committee meeting including things that would probably need to come to the Finance Committee. She indicated there have been changes in the market place that have impacted our nursing home's census population including a drive to reduce stays in nursing homes. She indicated that our star rating has been increased to 4 star which will help us improve the patient census. Ms. Wollrab stated that the panel had indicated that an increase of 10 patients will help us to break even. She stated that work has already started to on one of their recommendation, which was that our nursing home joint their networks so the hospitals can recommend they go to the McLean County Nursing Home and that alone could get us the 10 patients we need. She said they suggest that we shift staffing from agency temporary workers to County employees as the agency temporary workers cost us up to 30% more, but that will probably involve a salary adjustment. She said that they also suggest we have someone function as a relationship coordinator or liaison between the nursing home and the hospitals and communicate with other providers in the community. She said they did not suggest a number for the capital funds projects, but did have suggestions of things they recommend. Ms. Wollrab stated that we have put very little into the facility and she felt we need to put something into it to get benefits from it. She said another suggestion was an updated medical records system.

Mr. Selzer reminded them that the presentation would go to Executive. Ms. Schafer confirmed and said it would be a shorter presentation than the one at the Health Committee but there will probably be some questions by or discussions with the Committee. Ms. Schafer said there are many pieces of the report that will come to several Committees. Mr. Selzer thanked Ms. Schafer for her assistance and thanked Mr. Schmitt for his work with this panel. He stated that this shows that we can do amazing things. Mr. Soeldner asked how many current administrative personnel were working at the nursing home, as he wondered if there was someone there currently who could be the liaison to the hospitals or work with Medicaid. Mr. Wasson stated some of the staff filled parts of those positions. He stated that it is very possible Staff will bring recommendations to the Finance Committee. He said there was a clear signal from the panel that it may require more personnel in accounts receivable/recovery. Mr. Selzer said we need more than someone who will answer the phone when they are calling about a referral. Mr. Wasson stated that yes they would also have to consider a liaison with the hospitals. He stated that now we are a four star Home, we can become a part of ACO and get the referrals, it might require full time staff. Mr. Soeldner stated that he felt they recommended three positions, including the accounts receivable person, the liaison person and a PR/marketing person. Mr. Wasson stated that he would agree with that statement. Mr. Wasson stated that the revenue for these facilities comes from Medicare and rehabilitation, and it is those beds, for any home, that allows you to do the rest, especially Medicaid long term and there are ways to contract for that, but other positions needs to be full time County positions.

Mr. Selzer stated that the CDAP committee had directed staff to put together some recommendations for the CDAP fund and hoped to see those next month for discussion.

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

Chairman Selzer asked for a motion to enter into closed session pursuant to 5 ILCS 120/2(c)(2) of the Open Meetings Act for the purpose of discussing collective negotiating matters between public body and its employees or their representatives, or deliberations concerning salary schedule for one or more classes of employees.

Motion by Wollrab/Murphy to enter into a closed session pursuant to 5 ILCS 120/2(c)(2) of the Open Meetings Act for the purpose of discussing collective negotiating matters between public body and its employees or their representatives, or deliberations concerning salary schedule for one or more classes of employees.

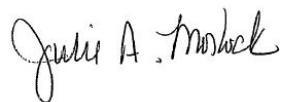
Motion Carried.

The Finance Committee entered into closed session at 5:38.

The Finance Committee returned to open session at 6:21.

Chairman Selzer asked the Committee if there was any other business to come before the Committee; hearing none, he adjourned the meeting at 6:22 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

March 2018

→ Retailers Occupation Tax Revenue		Change Over			
Vouchers		2018	Prior Year	2017	
County Wide Sales Tax	\$	478,707.65	-4.93%	\$	503,515.30
County Sales Tax (Un-Inc)	\$	55,256.88	-1.47%	\$	56,079.04
Local Use Tax	\$	62,093.41	1.00%	\$	61,475.81
Income Tax	\$	107,300.59	6.24%	\$	101,002.98
PPRT	\$	144,769.52	-8.80%	\$	158,734.79
Total	\$	848,128.05	-3.7%	\$	880,807.92
			\$ (32,679.87)		

Looking Back at March Vouchers....

2016	\$	793,343.97
2015	\$	759,477.45

→ YTD Budget Comparison		
2018 Annual Budget	\$	9,700,040.00
Budgeted Rev thru 3/31	\$	2,369,412.48
YTD Actual Vouchers	\$	2,405,840.89
Over (Under) Budget	\$	36,428.41 1.5%

→ Shared Sales Tax Revenue - Intgov Agreement gives Co 10% of Mun HMR sales tax						Accrued on GL as Earned	
Vouchered	Earned	Normal	Bloomington	2018 Total	Change Over PY	2017 Total	
Jan	(Oct Rcpts)	\$ 123,877.80	\$ 179,259.16	\$ 303,136.96	1.6%	\$	298,308.37
Feb	(Nov Rcpts)	\$ 128,826.27	\$ 188,419.93	\$ 317,246.20	-0.9%	\$	320,236.69
March	(Dec Rcpts)	\$ 140,362.39	\$ 221,771.19	\$ 362,133.58	-7.9%	\$	393,380.77
Total		\$ 393,066.46	\$ 589,450.28	\$ 982,516.74	-2.9%	\$	1,011,925.83
						\$	(29,409.09)

3/31/2018 Fund 0007 Balance from the Shared Sales Tax Revenue: \$ 6,373,436.16

→ Property Tax Revenue		
Adopted Budget	\$	35,277,335.00
Distributions	\$	- 0.00%

McLean County Treasurer's Monthly Financial Reports
Investment Report
03/31/18

Pooled Fund CD Investments		Amount	Type	Rate	Maturity Date
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
01/14/17	Bloomington Normal Community Bank (Morton)	500,000.00	CD	1.40%	01/14/19
02/16/18	First Financial Bank	200,000.00	CD	2.02%	02/16/19
03/01/18	FNMA Agency	500,000.00	Agency	1.88%	02/19/19
03/01/18	US Treasury	499,221.54	Treas	1.96%	02/28/19
03/08/18	Busey Bank	500,000.00	CD	2.02%	03/08/19
03/14/18	State Bank of Graymont-Chenoa	200,000.00	CD	0.50%	03/14/19
Total Pooled Fund CD Investments		4,727,374.00			

Other Pooled Fund Investments		Amount	Type	Rate	Maturity Date
03/31/18	Chase Bank	972,693.99	Op/Sweep	0.03%	Sweep
03/31/18	Heartland Bank	313,372.52	High Perf Op	0.05%	Flexible
03/31/18	Illinois Funds Money Market	15,722,116.27	Money Mkt	1.61%	Flexible
03/31/18	State Farm Bank Money Market	1,477,850.65	Money Mkt	0.40%	Flexible
03/31/18	Commerce Bank Money Market	984,418.83	Money Mkt	0.08%	Flexible
03/31/18	Chase Bank Money Market	11,554.88	Money Mkt	0.18%	Flexible
03/31/18	Chase Bank-Crt Restitution CS96CF1172 Fund 0001	224,568.78	Operating	0.18%	Flexible
11/30/17	Chase Bank - IHDA Econ Dev Grant Account	-	Savings	0.00%	Flexible
Total Pooled Fund Cash Accounts		19,706,575.92			

Other Investment Accounts		Amount	Type	Rate	Maturity Date
03/31/18	Commerce Bank-HD & Co Clerk Gov Pay	325,125.48	Operating	EC	Flexible
03/31/18	Heartland Bank Public Transportation Fund 0006	1,248.85	Money Mkt	0.04%	Flexible
03/31/18	Commerce Bank-Payroll Clearing Fund 0604	486,868.94	Operating	0.02%	Flexible
03/31/18	Regions Bank-Liability Claims Fund 0135	120,090.28	Operating	EC	Flexible
03/31/18	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	143,174.24	Money Mkt	1.61%	Flexible
03/31/18	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	22,103.57	Operating	0.24%	Flexible
Total		1,098,611.36			

County Motor Fuel Fund 0123		Amount	Type	Rate	Maturity Date
03/31/18	Commerce Bank	257,586.88	Operating	0.02%	Flexible
03/31/18	Illinois Funds-Money Market	2,937,274.09	Money Mkt	1.61%	Flexible
03/08/18	Busey Bank	500,000.00	CD	2.02%	03/08/19
Total Funds		3,694,860.97			

McLean County Nursing Home Fund 0401 & 0403		Amount	Type	Rate	Maturity Date
03/31/18	Heartland Bank Main Op	445,536.48	High Perf Op	0.05%	Flexible
03/31/18	Commerce Bank SS & Res Trust Deposit Acct	216,854.03	Operating	0.07%	Flexible
03/31/18	Illinois Funds-Money Market	1,997,601.54	Money Mkt	1.61%	Flexible
03/31/18	Commerce Bank-Residents Account	19,437.72	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

Total Funds **3,679,429.77**

Emergency 911 Telephone Service Fund 0450

		Amount	Type	Rate	Maturity Date
03/31/18	Commerce Bank	401,035.24	Operating	0.02%	Flexible
03/31/18	Commerce Bank Trust-Fin Sq Gov Money Mkt Fund	460,955.60	Escrow	1.01%	12/05/19
Total Funds		861,990.84			

Metro Communications Fund 0452

		Amount	Type	Rate	Maturity Date
03/31/18	Heartland Bank	413,380.30	High Perf Op	0.05%	Flexible
Total Funds		413,380.30			

Township Motor Fuel Tax Fund 0501

		Amount	Type	Rate	Maturity Date
03/31/18	Heartland Bank	167,902.07	Operating	0.03%	Flexible
03/31/18	Illinois Funds Money Market	2,116,201.89	Money Mkt	1.39%	Flexible
Total Funds		2,284,103.96			

Township Bridge Program Fund 0502

		Amount	Type	Rate	Maturity Date
03/31/18	Chase Bank	1,550.66	Operating	EC	Flexible
Total Funds		1,550.66			

McLean County Free Eye Clinic Fund 0505

		Amount	Type	Rate	Maturity Date
03/31/18	Commerce Bank	31,620.36	Operating	0.15%	Flexible
Total Funds		31,620.36			

Employee Benefit Plan Fund 0512

		Amount	Type	Rate	Maturity Date
03/31/18	Heartland Bank	286,693.12	High Perf Op	0.06%	Flexible
03/31/18	Heartland Bank	1,254,882.47	Money Mkt	0.11%	Flexible
03/31/18	Illinois Funds Money Market	3,506,045.64	Money Mkt	1.61%	Flexible
07/19/17	Bloomington Normal Comm Bank (Morton)	500,000.00	CD	1.15%	07/18/18
02/27/18	Busey Bank	500,000.00	CD	2.02%	02/27/19
02/27/18	First Financial Bank	500,000.00	CD	2.02%	02/27/19
Total Funds		6,547,621.23			

Baker Estate Trust Fund 0513

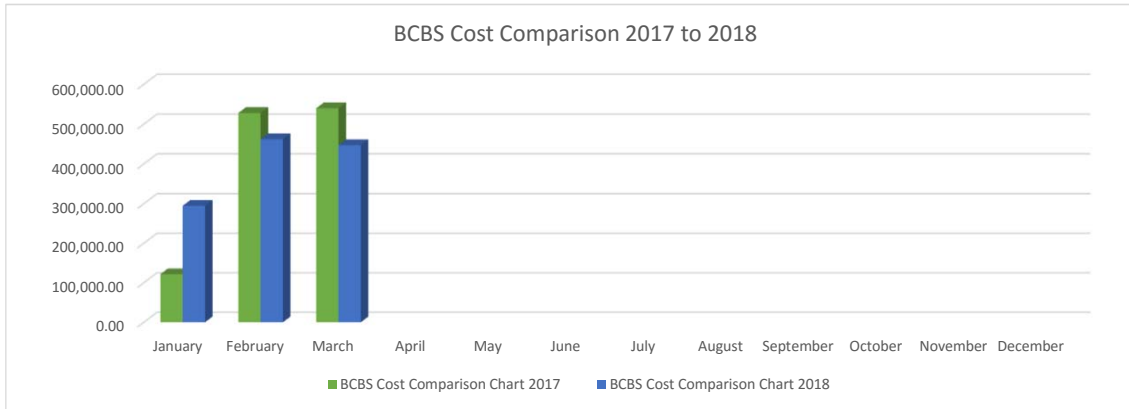
		Amount	Type	Rate	Maturity Date
03/31/18	Commerce Bank	213,762.32	Operating	0.15%	Flexible
Total Funds		213,762.32			

Drainage Districts

		Amount	Type	Rate	Maturity Date
0529	Heartland Bank - Patton	19,053.99	Operating	0.05%	Flexible
0530	Heartland Bank - Adrian	17,852.64	Operating	0.05%	Flexible
0531	Heartland Bank - Brokaw Brining	43,769.89	Operating	0.05%	Flexible
0532	Heartland Bank - Easterbrook	55,761.11	Operating	0.05%	Flexible
0533	Heartland Bank - Gridley	8,816.46	Operating	0.05%	Flexible
0534	Heartland Bank - Kumler	18,954.26	Operating	0.05%	Flexible
0535	Heartland Bank - Mackinaw	20,101.09	Operating	0.05%	Flexible
0536	Heartland Bank - Normal-Towanda	1,333.33	Operating	0.05%	Flexible
0538	Heartland Bank - Prairie Creek	27,942.19	Operating	0.05%	Flexible
0539	Heartland Bank - Sangamon River	47,193.47	Operating	0.05%	Flexible
0541	Heartland Bank - White Star	4,923.49	Operating	0.05%	Flexible
0542	Heartland Bank - Turkey Creek	16,101.11	Operating	0.05%	Flexible
Total Funds		281,803.03			

TOTAL OF ALL FUNDS **43,542,684.72**

Employee Benefit Fund 0512: McLean County BCBS Self Insured Plan



	2017	2018
January	121,982.78	294,883.21
February	528,173.96	462,386.61
March	539,948.58	447,100.44
April		
May		
June		
July		
August		
September		
October		
November		
December		
Total	1,190,105.32	1,204,370.26

2016 First Quarter \$1,450,306

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
February	164,885.21	100,439.36	124,849.01	390,173.58		30,908.23	(11,968.16)	48,072.49	0.00	0.00	5,166.61	296.92	(263.06)	72,213.03
March	109,582.08	124,538.02	119,745.25	353,865.35		31,341.27	(12,135.84)	48,746.01	0.00	13,502.59	11,695.68	301.08	(215.70)	93,235.09
April				0.00										0.00
May				0.00										0.00
June				0.00										0.00
July				0.00										0.00
August				0.00										0.00
September				0.00										0.00
October				0.00										0.00
November				0.00										0.00
December				0.00										0.00
Total	327,719.19	311,188.13	315,865.07	954,772.39		93,374.25	(36,156.00)	145,227.75	14,823.00	13,502.59	18,570.83	897.00	(641.55)	249,597.87

- 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 Member	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Employee (EE)	447	446	448									
EE plus Child(40	45	41									
EE plus Spous	42	42	43									
Family	44	47	43									
Total	573	580	575	0	0	0	0	0	0	0	0	0
Total includes	780	786	794									

Retiree and COBRA Employees eligible for Health Benefits

NURSING HOME FUND 0401 3/23/2018
 THRU 12/31/2017 Unaudited & Subject to Change

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	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	\$ 528,104.14	\$ 2,679,267	60.2%
REVENUE	\$ 3,075,000	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	\$ 325,206.85	\$ 3,526,297	114.7%
SOURCES	\$ 880,000	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	\$ 51,538.90	\$ 776,296	88.2%
	\$ 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	\$ 904,849.89	\$ 6,981,861	83.1%

FUND 0401 REVENUES & EXPENSES	Budget	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	% Of Budget
		January	February	March	April	May	June	July	August	September	October	November	December		
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	\$ 6,136,346	\$ 7,884,639	***	80.1%
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)	\$ (9,167,568)		93.1%
DIFFERENCE		\$ 55,406	\$ 38,763	\$ (73,037)	\$ (673,751)	\$ (759,732)	\$ (745,881)	\$ (1,029,823)	\$ (994,180)	\$ (1,160,067)	\$ (1,547,011)	\$ (1,670,482)	\$ (1,282,929)	***	

	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 Total	
Monthly Revenue	\$ 566,440	\$ 492,426.42	\$ 597,317.07	\$ 547,444.49	\$ 541,722.53	\$ 659,875.76	\$ 542,128.56	\$ 593,862.55	\$ 540,892.60	\$ 555,685.86	\$ 498,550.22	\$ 1,748,293.43	\$ 7,884,639	***
Monthly Expenses	\$ (511,033)	\$ (509,069.19)	\$ (709,117.69)	\$ (1,148,158.32)	\$ (627,703.55)	\$ (646,024.59)	\$ (826,070.25)	\$ (558,219.97)	\$ (706,779.29)	\$ (942,630.61)	\$ (622,021.00)	\$ (1,360,739.78)	\$ (9,167,568)	
Difference	\$ 55,406	\$ (16,643)	\$ (111,801)	\$ (600,714)	\$ (85,981)	\$ 13,851	\$ (283,942)	\$ 35,643	\$ (165,887)	\$ (386,945)	\$ (123,471)	\$ 387,554	\$ (1,282,929)	***

*** Includes Transfer In
\$ 832,959

FUND 0401 OUTSTANDING ACCOUNTS RECEIVABLE	Beginning 1/1/2017	January	February	March	April	May	June	July	August	September	October	November	December
	\$ 2,802,128	\$ 2,666,726	\$ 2,588,230	\$ 2,653,809	\$ 2,720,291	\$ 2,756,356	\$ 2,768,846	\$ 2,928,614	\$ 3,035,199	\$ 2,821,181	\$ 2,878,312	\$ 2,888,734	\$ 3,413,835

FUND 0401 CASH	Beginning 1/1/2017	January	February	March	April	May	June	July	August	September	October	November	December
	\$ 5,245,020	\$ 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	\$ 1,519,438
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	\$ 3,637,220

FUND 0401 EQUITY/ CAFR NET POSITION	Beginning 1/1/2017	January	February	March	April	May	June	July	August	September	October	November	December	
	\$ 7,919,157	\$ 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	\$ 6,636,228	***

		Current YTD	Prior Year		
		Balance	Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Fund				
Fund	0401 - NURSING HOME				
	ASSETS	\$9,531,890.16	\$11,185,848.34	(\$1,653,958.18)	(14.79%)
	LIABILITIES	\$2,895,661.90	\$3,266,691.56	(\$371,029.66)	(11.36%)
	FUND EQUITY Prior to Current Year Changes	\$6,636,228.26	\$7,919,156.78	(\$1,282,928.52)	(16.20%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY	\$6,636,228.26	\$7,919,156.78	(\$1,282,928.52)	(16.20%)
	LIABILITIES AND FUND EQUITY	\$9,531,890.16	\$11,185,848.34	(\$1,653,958.18)	(14.79%)
	Fund 0401 - NURSING HOME Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Fund Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

NURSING HOME FUND 0401
 THRU 02/28/2018

Prepared 04/04/2018

Unaudited & Subject to Change

FUND 0401	Budget	2018 Revenue	Monthly January	Monthly February	YTD	% Of Budget
→ MAJOR	\$ 4,270,500	3 Due from St of IL /PA	\$ 173,765	\$ 141,027	\$ 314,792	7.4%
REVENUE	\$ 2,288,550	2 Due from Private Pay	\$ 315,673	\$ 329,705	\$ 645,378	28.2%
SOURCES	\$ 382,611	1 Due from CMS/Medicare	\$ 104,252	\$ 70,212	\$ 174,465	45.6%
	\$ 6,941,661	Totals	\$ 593,690	\$ 540,944	\$ 1,134,634	16.3%

FUND 0401 REVENUES & EXPENSES	Budget	YTD January	YTD February	% Of Budget
YTD ACCUMULATED REVENUES	\$ 8,987,285	\$ 596,505	\$ 1,142,092	12.7%
<u>YTD ACCUMULATED EXPENSES</u>		\$ (232,407)	\$ (788,173)	-8.8%
DIFFERENCE		\$ 364,099	\$ 353,919	

	Monthly January	Monthly February	YTD Total
Monthly Revenue	\$ 596,505	\$ 545,586	\$ 1,142,092
Monthly Expenses	\$ (232,407)	\$ (555,766)	\$ (788,173)
Difference	\$ 364,099	\$ (10,180)	\$ 353,919

→ FUND 0401 OUTSTANDING ACCOUNTS RECEIVABLE	Beginning 1/1/2018	January	February
	\$ 3,413,835	\$ 3,475,945	\$ 3,318,669

→ FUND 0401 CASH	Beginning 1/1/2018	January	February
FUND 0401 CASH	\$ 3,637,220	\$ 2,547,086	\$ 3,028,279
FUND 0401 CD & TRUST ACCT INVESTMENTS		\$ 1,019,438	\$ 1,019,438
FUND 0401 CASH & INVESTMENT TOTAL		\$ 3,566,524	\$ 4,047,717

→ FUND 0401 EQUITY	Beginning 1/1/2018	January	February
	\$ 6,636,228	\$ 7,000,327	\$ 6,990,147

		Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Fund				
Fund	0401 - NURSING HOME				
	ASSETS	\$9,479,027.86	\$9,531,890.16	(\$52,862.30)	(0.55%)
	LIABILITIES	\$2,488,880.64	\$2,895,661.90	(\$406,781.26)	(14.05%)
	FUND EQUITY Prior to Current Year Changes	\$6,636,228.26	\$6,636,228.26	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,142,091.77)			
	Fund Expenses	788,172.81			
	FUND EQUITY	\$6,990,147.22	\$6,636,228.26	\$353,918.96	5.33%
	LIABILITIES AND FUND EQUITY	\$9,479,027.86	\$9,531,890.16	(\$52,862.30)	(0.55%)
	Fund 0401 - NURSING HOME Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Fund Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++