

Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, April 1, 2020 at 4:30 p.m. in Room 404 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman Jim Soeldner (present), Members Catherine Metsker, Chuck Erickson, Laurie Wollrab, Carlo Robustelli, Jacob Beard and Josh Barnett (others by remote attendance)

Members Absent: None

Other Members Present:

Staff Present: Ms. Camille Rodriguez, County Administrator; Ms. Cassy Taylor, Assistant County Administrator, Ms. Cathy Dreyer, Assistant County Administrator; Ms. Julie A. Morlock, Recording Secretary; Ms. Jessica Woods First Assistant Civil State's Attorney (remote attendance)

Department Heads/Elected Officials Present: Ms. Becky McNeil, Treasurer

Others Present:

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

Chairman Soeldner presented the Minutes of the February 18, 2020 and March 11, 2020 special meetings and March 4, 2020 regular meeting of the Finance Committee for approval.

Motion by Robustelli/Beard to approve the Minutes of the February 18, 2020 and March 11, 2020 special meetings and March 4, 2020 regular meeting of the Finance Committee.

Motion carried. Ms. Metsker abstained from approving March 11, 2020 minutes as she was not in attendance.

Chairman Soeldner confirmed there were no members of the public or employees.

Julie Morlock read into the record letter from Robert Fazzini

Thank you Chairman Soeldner and Members of the Finance Committee for the opportunity to present to you this month. I especially want to thank County Staff for helping me do this in the virtual environment we find ourselves as a result of the Coronavirus.

First, I am speaking to you today regarding the County Auditor salary. I understand that the Finance Committee will make a recommendation sometime soon regarding the salaries of County elected offices for the next term including the Auditor, States Attorney, and the Coroner. This, as I understand it, is done because it is critical that salaries be set for the office and not for the person in the office.

So that is why I felt I must speak to you this month because I hope you will consider reducing the salary of the Auditor's Office so as to reflect the reduced responsibilities and to free funding for other priorities. Let me start by explaining why I believe the

Auditor's salary should be reduced. As you know, a few years back this Board moved the Accounts Payable process out of the Auditor's office into the Treasurer's Office. You also moved Staff from the Auditor's supervision into the Treasurer's Office leaving just one Assistant Director position. I believe that since the current Auditor position has reduced responsibilities, as it is in place today, then the position salary should reflect those reductions and certainly should not be paid over \$100 thousand dollars. A few years back such a proposal was floated by the Finance Committee to reduce the salary to \$75,000; I hope you will reconsider that recommendation. There is no reason to wait until after the election to make government smaller and to more responsibly use taxpayer money. It makes no sense for the County to have a six-figure Auditor with the current reduced responsibilities.

Second, I hope the Finance Committee will consider working with the County Administrator to create a new dedicated Budget Director position to oversee the functions of the Auditor, Treasurer and other

related functions. As we sit here today we face serious financial challenges that we are yet to fully understand the extent of. A County of our size and complexity with a budget of our significance, ought to have an appointed position dedicated to financial oversight established in the organization. This position would provide you and taxpayers with 'just in time' information on budget needs and budget savings. It's a critical position for us to consider as we move forward.

I just want to end by thanking you for your service and I want to especially thank County Staff and the first-responders who are literally putting their lives online to help keep us safe during this crisis. Thank you, again, for giving me an opportunity to share my thoughts with you today. Robert B. Fazzini

Ms. Metsker asked when the agenda would have the salary information for elected officials. Ms. Rodriguez indicated that would be in May.

Ms. Rebecca McNeil, McLean County Treasurer presented for action a request to approve a Resolution Authorizing the County Board Chair to Assign Tax Sale Certificate of Purchase. Ms. McNeil indicated this is a standard resolution and provided history on this property.

Motion by Beard/Barnett to recommend approval of a Resolution Authorizing the County Board Chair to Assign Tax Sale Certificate of Purchase.

Motion Carried.

Ms. McNeil presented her monthly reports. She went over the income tax information representing numbers from the month of November. Ms. McNeil went over the income brought in from the cannabis sales tax revenue and indicated they split that per the Board's decision last month that 35% go toward behavior health matters. She then went over shared sales tax and motor fuel tax revenue. Ms. McNeil went over the investment report including amounts and rates. She indicated this would carry us through until we started receiving property tax revenue. Mr. Beard asked if Motor Fuel Tax would be reduced because of reduced travel and if we need to rethink some of our highway projects. Ms. Rodriguez indicated no formal communication regarding reduction had been received but if would share with membership if that occurred and

would then discuss how that might affect projects. Ms. Rodriguez indicated we are just a few weeks into shelter in place, so we are not sure yet of the long-term effect. Ms. Wollrab indicated we will probably take a decrease in revenue and asked if they would need to rework the County budget. Ms. McNeil indicated revenue from sales tax in March would reach us in the summer. She indicated in the past when things adversely affected the county revenue they did revisit the budget. Ms. Wollrab asked if Ms. Rodriguez had a summary regarding plans. Ms. Rodriguez stated that we have just started to respond to this pandemic and even though they are starting to think about how losses in revenue would affect operations she did not want to predict too much as this point. She indicated that Staff is looking at grants and federal reimbursement, but have mostly been focusing on changes in operations and HR concerns. Mr. Robustelli said he appreciated the questions, but also appreciated Ms. Rodriguez perspective as we would probably need to think about a continued refinement of this year's budget. Mr. Robustelli indicated he felt the Finance committee needed to be prepared for special meetings of the Finance Committee to assist with these changes as they come up. Mr. Soeldner indicated the virtual meeting setting would assist us with special meetings that we might need to have.

Ms. McNeil indicated there was no report on blue cross blue shield because Blue Cross and Blue Shield had not released the information yet. Ms. McNeil went over the Nursing Home report figures. Ms. Metsker asked about the variation in private pay revenue in January and February. Ms. McNeil stated she could not say for sure but one possibility was the Nursing Home had done a lot of billing and collecting from old accounts. Ms. McNeil indicated they also could have received adjustments from the State of Illinois. Ms. Metsker said she understood Medicare and State payments, but did not understand private pay. Ms. McNeil indicated she could check with Nursing Home and have them provide more information. Ms. Metsker asked Ms. Rodriguez to give the Nursing Home a heads up that private pay would be a discussion point at the Health Committee meeting

Ms. McNeil presented a report on the Juvenile Detention Center. She went over the funds for that facility. She indicated she would present this report quarterly.

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

Chairman Soeldner indicated Ms. Kathy Michael, County Clerk was not present in the room, but her reports were in the packet. Mr. Soeldner indicated he would want an update on how primary election and how she felt that had gone. He asked if there were any questions, hearing none, he moved to the next item on the Agenda.

Chairman Soeldner indicated Ms. Marshall Thomson, Director of Animal Control was not present in the room, but her reports were in the packet. Ms. Metsker asked what services were occurring such as transfers or adoptions. Ms. Rodriguez indicated their staff still has to respond to calls from the public and law enforcement. She also reached out to Ms. Thompson during the meeting and was assured that transfers and adoptions were still occurring. Ms. Metsker thanked her for all of her hard work. Chairman Soeldner asked if there were any further questions, hearing none, he moved to the next item on the Agenda.

Chairman Soeldner indicated Ms. Michelle Anderson, the McLean County Auditor was not in the room but had two items for action and asked the Committee if they were ok to take both items together, the Committee agreed. Mr. Soeldner presented a request to approve the 2019 Purchase Order Budget Ordinance and the 2020 Purchase Order Budget Ordinance. Ms. Rodriguez explained this was an annual clean up item where we move amounts for projects that were not completed in the 2019 budget cycle to the 2020 budget cycle and provided an example of the Elevators in the 200 W. Front Street building.

Motion by Barnett/Beard to recommend approval of the 2019 Purchase Order Budget Ordinance and the 2020 Purchase Order Budget Ordinance.

Motion Carried.

Ms. Camille Rodriguez, County Administrator presented for action a request to approve the critical hire requests received. She went over the requests.

Motion by Robustelli/Wollrab to recommend approval of critical hire requests.

Motion Carried. Member Wollrab opposed.

Ms. Camille Rodriguez, County Administrator presented for action a request to approve a Class C Raffle License for Midwest Food Bank.

Motion by Robustelli/Metsker to approve the Class C Raffle License for Midwest Food Bank.

Motion Carried.

Ms. Rodriguez presented for action a request to approve an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2019 Combined Annual Appropriation. Ms. Rodriguez indicated this is clean up for departments under the purview of the Finance Committee.

Motion by Beard/Barnett to recommend approval of Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2019 Combined Annual Appropriation.

Motion Carried.

Ms. Camille Rodriguez, County Administrator presented for action a request to approve an Ordinance by the McLean County Board Amending the McLean County Code. Specifically, Chapter 108 Personnel Policies and Procedure, Article V Position Classification Plan and Pay Plan: Section 46-Overtime Payments. She indicated this is a request in response to COVID 19 as some hourly workers are working and unable to take vacation and do not want them to lose benefits during this situation. Ms. Metsker asked about state or federal requirements that put a maximum on compensation time. Ms. Rodriguez deferred to Ms. Woods. Ms. Woods indicated Ms. Metsker was correct and would have to look into that to make sure compliant. Ms. Metsker indicated she would be willing vote on this as long as they make sure not in conflict with state or federal labor law. Ms. Taylor indicated employees would have up to a year to use these hours. Ms. Metsker asked if they could pass as is. Ms. Woods indicated pointed out this was giving authority for administrator to do this, so if it does not meet state and federal requirements administration would not move forward.

Motion by Metsker/Barnett to recommend approval of an Ordinance by the McLean County Board Amending the McLean County Code. Specifically, Chapter 108 Personnel Policies and Procedure, Article V Position Classification Plan and Pay Plan: Section 46-Overtime Payments.

Motion Carried.

Ms. Camille Rodriguez, County Administrator presented for action a request to approve a Resolution of the McLean County Board Authorizing the County Administrator to Offer a Salary Above the Starting Maximum Salary –Administration. Ms. Rodriguez indicated found someone with 20 years experience for the Human Resource Manager position and while they could offer her up to 37.38 per hour without coming to the Committee, Staff wanted offer 39.09/hour which would be 1.71 per hour or \$3,334 per year more than allowed to offer. Ms. Metsker asked how many individuals this person assisted at past job. Ms. Rodriguez went over employees this person was responsible for in prior job. Mr. Beard indicated he supported this offer considering what this job will entail. Ms. Wollrab thanked them for making this hire especially at this time.

Motion by Barnett/Beard to recommend approval of a Resolution of the McLean County Board Authorizing the County Administrator to Offer a Salary Above the Starting Maximum Salary –Administration

Motion Carried. Member Erickson voted no.

Ms. Rodriguez presented her report on recent employment activities. Chairman Soeldner asked if there were any questions, hearing none, he thanked her.

Mr. Patrick Hoban, CEO of the Bloomington Normal Economic Development Council provided an update on the McLean County Targeted Development Loan Program. (55:07) He indicated only one loan on books and financial institutions feel it is the turning over information for public to see that stops people from applying. Mr. Hoban suggested having documents delivered to EDC for review but not make them public. Mr. Hoban indicated that once the federal and state programs run out of COVID assistance funds this would help businesses. Mr. Robustelli said he would like to explore options to assist small businesses with an emergency small business program that is completely different than current program. He said this was to create new jobs, but asked Mr. Hoban's opinion on thinking short term for emergency assistance. Mr. Hoban indicated a bridge or gap loan would be helpful. He said he would not suggest totally revamping loan program but putting in place a short term emergency program for when the federal and state funds run out. Mr. Beard asked if anyone working with small businesses to apply for Federal and State funding. Mr. Hoban indicated they are working with groups to assist businesses to fill out paperwork. Ms. Wollrab suggested using some funds for marketing. Ms. Metsker agreed we need to address businesses not wanting to make their information public. Ms. Metsker agreed with need for marketing as she is concerned rural small businesses run into a hardship and are not aware of available assistance. Mr. Hoban indicated he attended mayor and manager group and had some follow up meetings to get the information to businesses in rural communities. Ms. Metsker asked if there was a list of all of the businesses in the County to work at contacting them. Mr. Hoban indicated the library has a list they have utilized in the past.

Mr. Erickson asked if they were considering a revamp or a marketing change. Mr. Erickson indicated he would be interested in bridge loan to assist individuals now and work on marketing later. He said people have an immediate concern so he did not want to talk about it for months before setting something up. Mr. Robustelli agreed need to have marketing discussion but he said we have an emergency right now we are in a position to assist them with this program. He said that he would like to give Mr. Hoban direction to come up with a plan and come back together at a special meeting to make decision on this. Mr. Erickson agreed with Mr. Robustelli. Mr. Beard said he did not disagree but reminded them the federal program was just put together a couple of days ago and felt we should direct small businesses to federal and state programs first, then if someone does not qualify or that does not fill all gaps for the business then help.

Mr. Barnett agreed with Mr. Beard federal and state programs need to be utilized first but did not rule out assisting businesses until they can get funding or after they have applied for the other funding. Mr. Erickson said gap would help businesses while waiting for funding. Ms. Metsker asked Mr. Hoban how long it would take him to put a plan together based on this discussion. Mr. Hoban said he could have something a week from now. Ms. Wollrab said last year there was a micro loan provision and would like to make sure we help as many as we can and not just provide larger sums to a few businesses. Mr. Robustelli said he appreciated members ideas and he agreed with Mr. Beard the County would be the last resort. Mr. Beard said as for marketing he was thinking about them possibly hiring someone to contact businesses especially those in the rural areas. Mr. Soeldner asked Administration for their input. Ms. Rodriguez indicated they want to see this succeed and appreciated Mr. Hoban's willingness to assist. Ms. Metsker asked them to confirm talking about a loan program and not a grant program. Mr. Hoban confirmed.

1:30:00 Ms. Rodriguez indicated she had met with Ms. McNeil and Ms. Woods regarding options for First Installment Property Taxes to help provide relief to public. She stated one option could be to waive late fees for a specific amount of time or/and the second option would be a delay of the due date of the first installment. She indicated they were considering the second one because the government center is closed and there are a significant number of taxpayers who pay in person. Mr. Soeldner stated this is not an action item. Ms. Rodriguez indicated Ms. McNeil has authority to make decision on due date. Mr. Robustelli agreed proposals as he felt that even if getting back to normal in June people will need to build back. Ms. Wollrab asked about percentage we receive from Escrow accounts and if those would be deferred. Ms. McNeil went over first installment numbers from last year and indicated 35% of that from escrow. She indicated companies usually pay one week before due date and she felt they might hold until one week before the new date. Ms. McNeil stated if we keep same date then we would be able to get distribution out in late May or early June. Ms. Wollrab stated she liked waiving fees and penalties but make sure alright with cash flow as other revenue will be going down. Ms. McNeil indicated also need to remember we make distributions and services are provided with those distributions. Ms. Metsker asked if there is a line item for late payments and if we figure that into the budget. Ms. McNeil confirmed there is and it is an average of \$400,000 in delinquent penalties per year. Ms. Metsker stated that was more than she thought, but was not opposed to postponing fees. Mr. Beard said he would be supportive of waiving fees but supported keeping first installment date the same in June so those taxing district bodies can get their funds.

Ms. Woods indicated if they want to waive late fees that requires board action, Ms. McNeil can only change the date without Board approval. Mr. Barnett stated he is in favor of waiving fees

and penalties but hesitant to put off the due date and he wanted to make sure the escrow funds are deposited. Mr. Erickson agreed he liked June payments coming but waiving fees and penalties. Ms. McNeil said late penalty is imposed by state statute so she can't make that decision and she indicated they are checking to make sure they meet criteria to make the change. Ms. McNeil indicated we need to waive in increments of 30 days and provided example. She also indicated second due date would have to mirror first due date. Mr. Robustelli stated the down side for keeping the same date in June is we do not know what social distancing will look like in May. Mr. Erickson asked if she could make date July 5th and waive fees for 30 days after that.

Mr. Barnett said he would be open to moving due date if we are sure we, or the taxing bodies that we distribute to, will not be in a cash crunch. He reminded them that taxes could be paid at a bank drive through so no personal contact. Ms. Wollrab said she also had a concern about other taxing bodies. She said need to keep in mind people go back in May but how long will it take them to get cash together to pay taxes and other bills. Mr. Beard concurred with Ms. Wollrab and Mr. Barnett on not postponing date if taxing bodies need funds. Mr. Soeldner said we can not do anything tonight but could meet next week to decide on this. Ms. McNeil indicated things are still changing at a state level, but governor indicated local treasurers and board needed to decide about their taxing dates. Ms. McNeil went over printing deadline for tax bills.

Mr. Beard asked them to confirm that at the next meeting they would decide on both the loan program and taxes. Mr. Soeldner confirmed. Ms. Wollrab stated that if Mr. Hoban could not meet next week then need to go ahead and meet about the tax bill. Ms. Rodriguez indicated she would have to consult with contractor who sets up virtual meetings and IT staff to make sure they are available next week. Ms. Metsker asked Administration staff to let employees know they appreciate their efforts. Ms. Wollrab encouraged local purchasing through this time. Mr. Soeldner thanked everyone for their time.

Chairman Soeldner presented the Finance Committee with bills for review and approval as transmitted by the County Auditor.

MCLEAN COUNTY BOARD COMMITTEE REPORT


PAGE 1 OF 10

AS OF 3/30/2020

EXPENDITURE SUMMARY BY FUND

Finance Committee

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$86,229.45	\$86,229.45
0130	SOCIAL SECURITY EXPENSE		\$497.25	\$497.25
0131	I.M.R.F. FUND		\$295,730.41	\$295,730.41
0135	TORT JUDGEMENT		\$386,635.16	\$386,635.16
0137	RECORDER DOCUMENT STORAGE		\$2,807.80	\$2,807.80
0512	EMPLOYEE BENEFIT PLAN		\$524,958.26	\$524,958.26
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			\$1,296,858.33	\$1,296,858.33


 COMMITTEE CHAIRMAN

Motion by Robustelli/Beard to approve the presented transfer and bills with prepaid total and fund total amount of \$1,296,858.33.

Motion carried.

Finance Committee Minutes

April 1, 2020

Page 8 of 8

Chairman Soeldner asked if there was anything else, hearing nothing he adjourned the meeting at 6:40 p.m.

Respectfully Submitted,

Julie A. Morlock

Julie A. Morlock
Recording Secretary

County Treasurer's Monthly Financial Reports
Summary of Tax Revenue

→ Retailers Occupation Tax Revenue Vouchers	March 2020	Change Over Prior Year	March 2019
Sales Tax	\$ 499,742	-3.0%	\$ 514,942
County Wide Sales Tax	\$ 55,283	8.6%	\$ 50,910
Local Use Tax	\$ 80,157	14.3%	\$ 70,125
Cannibis Local Use Tax	\$ 1,363	New for 2020	\$ -
Income Tax	\$ 136,041	16.6%	\$ 116,624
PPRT	\$ 51,894	-25.0%	\$ 69,176
Total	\$ 824,480	0.3%	\$ 821,777

→ Monthly Comparison		
March 2020 Vouchers	\$ 824,480	
March 2019 Vouchers	\$ 821,777	
Difference	\$ 2,704	0.3%

→ YTD Comparison		
YTD 2020 Vouchers	\$ 2,580,548	
YTD 2019 Vouchers	\$ 2,426,137	
Difference	\$ 154,411	6.4%

→ YTD Budget Comparison		
2020 Annual Budget	\$ 10,030,000	
Budgeted Revenue thru 03/20	\$ 2,317,726	
YTD Actual Vouchers	\$ 2,580,548	
Over (Under) Budget	\$ 262,822	11.3%

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

<u>Vouchered</u>	<u>Earned</u>	<u>Normal</u>	<u>Bloomington</u>	<u>2020 Total</u>	<u>Change Over PY</u>	<u>2019 Total</u>
Jan (Oct Rcpts)	\$	138,963	\$ 189,471	\$ 328,434	1.3%	\$ 324,236
Feb (Nov Rcpts)	\$	137,619	\$ 191,898	\$ 329,517	3.3%	\$ 319,116
Mar (Dec Rcpts)	\$	143,801	\$ 214,218	\$ 358,019	-1.7%	\$ 364,179
Total	\$	420,383	\$ 595,587	\$ 1,015,970	0.8%	\$ 1,007,531
Accrued on GL as Earned				\$	8,439	

Shared Sales Tax Revenue Fund 0007 Equity: \$ 10,527,796

→ Motor Fuel Tax:		<u>County Motor Fuel Fund 0123</u>		<u>Township Motor Fuel Fund 0501</u>	
<u>Vouchered</u>	<u>Earned</u>	<u>Regular CMFT</u>	<u>Renewal Fund</u>	<u>Regular TMFT</u>	<u>Renewal Fund</u>
Jan (Dec Rcpts)	\$	272,646	\$ 129,547	\$ 230,833	\$ 109,680
Feb (Jan Rcpts)	\$	159,632	\$ 125,364	\$ 135,101	\$ 106,100
Mar (Feb Rcpts)	\$	159,164	\$ 122,768	\$ 134,703	\$ 103,901
Total	\$	318,796	\$ 248,132	\$ 269,804	\$ 210,000

→ Property Tax Revenue:		
Adopted Budget	\$ 36,378,347	
Distributions	\$ -	0.00%

McLean County Treasurer's Monthly Investment Report
03/31/20

Pooled Fund CD Investments		Amount	Type	Rate	Maturity Date
01/21/20	Bloomington Normal Community Bank	500,000.00	CD	1.730%	01/21/21
01/21/20	Busey Bank	500,000.00	CD	1.510%	01/21/21
01/14/20	Bloomington Normal Community Bank	500,000.00	CD	1.73%	01/14/21
01/16/20	Commerce Bank	500,000.00	CD	1.54%	01/15/21
01/21/20	Commerce Bank	500,000.00	CD	1.54%	01/20/21
02/28/20	Commerce Bank	500,000.00	CD	1.20%	02/26/21
3/2/2020	Commerce Bank	509,000.00	CD	1.20%	03/02/21
03/08/20	Busey Bank	500,000.00	CD	0.45%	09/08/20 Was 2.64%
04/14/19	Bloomington Normal Community Bank	200,000.00	CD	2.22%	04/14/20
04/25/19	Commerce Bank	500,000.00	CD	2.33%	04/24/20
04/24/19	Bloomington Normal Community Bank	500,000.00	CD	2.36%	04/24/20
07/03/19	First State Bank of Bloomington	400,000.00	CD	2.00%	07/03/20
04/12/19	UCB - Formerly Illini Bank Hudson	200,000.00	CD	2.27%	07/12/20
07/19/19	Commerce Bank	500,000.00	CD	1.95%	07/17/20
08/02/19	First State Bank of Bloomington	500,000.00	CD	1.55%	08/02/20
08/10/19	Mid Illini Credit Union	200,000.00	CD	2.17%	08/10/20
09/14/19	Peoples State Bank of Colfax	200,000.00	CD	0.60%	09/14/20
10/12/19	Bloomington Normal Community Bank	500,000.00	CD	1.83%	10/12/20
04/18/19	Atlanta National Bank-McLean	200,000.00	CD	2.35%	10/18/20
10/22/19	Commerce Bank	500,000.00	CD	1.68%	10/21/20
03/14/19	State Bank of Graymont-Chenoa	200,000.00	CD	2.25%	03/14/21
04/03/19	Anchor State Bank-Anchor	200,000.00	CD	1.51%	04/03/21
11/06/19	Prairieland Federal Credit Union	225,025.00	CD	2.20%	05/06/21
Total Pooled Fund CD Investments		9,034,025.00			
Other Pooled Fund Investments		Amount	Type	Rate	Maturity Date
03/31/20	Chase Bank	2,594,544.93	Op/Sweep	0.03%	Sweep
03/31/20	DF Other Fundsfor AP Clearing	607,597.14			
03/31/20	Heartland Bank	983,799.08	High Perf Op	0.05%	Flexible
03/31/20	Illinois Funds Money Market	20,737,947.08	Money Mkt	1.65%	Flexible
03/31/20	Commerce Bank Money Market	2,528,668.06	Money Mkt	0.50%	Flexible
03/31/20	Chase Bank Money Market	1,688,242.78	Money Mkt	0.19%	Flexible
03/31/20	Chase Bank - Crt Restitution CS96CF1172 Fund 0001	238,087.13	Operating	0.19%	Flexible
03/31/20	Chase Bank - IHDA Econ Dev Grant Account	10,685.74	Savings	0.01%	Flexible
Total Pooled Fund Cash Accounts		29,389,571.94			
Other Investment Accounts		Amount	Type	Rate	Maturity Date
03/31/20	Commerce Bank-HD & Co Clerk Gov Pay	356,872.00	Operating	EC	Flexible
03/31/20	Heartland Bank Public Transportation Fund 0006	1,302.69	Money Mkt	0.04%	Flexible
03/31/20	Commerce Bank-Payroll Clearing Fund 0604	616,217.74	Operating	0.02%	Flexible
03/31/20	Regions Bank-Liability Claims Fund 0135	163,778.79	Operating	EC	Flexible
03/31/20	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	154,690.41	Money Mkt	1.65%	Flexible
03/31/20	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	22,471.42	Operating	0.10%	Flexible
Total Funds		1,315,333.05			
County Motor Fuel Fund 0123		Amount	Type	Rate	Maturity Date
03/31/20	Commerce Bank	375,177.97	Operating	0.02%	Flexible
03/31/20	DT Pool for AP Clearing	(150,026.80)			
03/31/20	Illinois Funds-Money Market	2,406,825.96	Money Mkt	1.65%	Flexible
03/08/20	Busey Bank	500,000.00	CD	0.45%	09/08/20 Was 2.64%
04/24/19	Commerce Bank	500,000.00	CD	2.33%	04/23/20
Total Funds		3,631,977.13			
McLean County Nursing Home Fund 0401 & 0403		Amount	Type	Rate	Maturity Date
03/31/20	Heartland Bank Main Op	573,086.23	High Perf Op	0.05%	Flexible
03/31/20	DT Pool for AP Clearing	(297,599.87)			
03/31/20	Commerce Bank SS & Res Trust Deposit Acct	195,283.47	Operating	0.07%	Flexible
03/31/20	Illinois Funds-Money Market	255,813.29	Money Mkt	1.65%	Flexible
03/31/20	Commerce Bank-Residents Account	39,026.74	Operating	0.02%	Flexible
08/02/19	First State Bank of Bloomington	500,000.00	CD	1.55%	08/02/20
Total Funds		1,265,609.86			
Emergency 911 Telephone Service Fund 0450		Amount	Type	Rate	Maturity Date
03/31/20	Commerce Bank	764,639.63	Operating	0.02%	Flexible
03/31/20	DT Pool for AP Clearing	(5,104.20)			
09/04/19	Commerce Bank	2,081,402.42	MM	0.50%	Flexible
09/04/19	Commerce	256,164.09	CD	1.65%	09/04/20
03/08/20	Commerce Bank Trust-Fin Sq Gov Money Mkt Fund	-	Escrow	Closed 2/20	
Total Funds		3,097,101.94			

Metro Communications Fund 0452		Amount	Type	Rate	Maturity Date
03/31/20	Heartland Bank	574,096.33	High Perf Op	0.05%	Flexible
03/31/20	Due to Pool for AP Clearing	(104,363.82)			
Total Funds		469,732.51			
Township Motor Fuel Tax Fund 0501		Amount	Type	Rate	Maturity Date
03/31/20	Heartland Bank	173,415.52	Operating	0.03%	Flexible
03/31/20	Illinois Funds Money Market	2,459,405.09	Money Mkt	1.65%	Flexible
10/31/19	Due to Pool for AP Clearing	(6,307.54)			
Total Funds		2,626,513.07			
Township Bridge Program Fund 0502		Amount	Type	Rate	Maturity Date
03/31/20	Chase Bank	80,954.44	Operating	EC	Flexible
03/31/20	Due to Pool for AP Clearing	(731.11)			
Total Funds		80,223.33			
McLean County Free Eye Clinic Fund 0505		Amount	Type	Rate	Maturity Date
03/31/20	Commerce Bank	31,890.59	Operating	0.50%	Flexible
03/31/20	Due to Pool for AP Clearing	-			
Total Funds		31,890.59			
Employee Benefit Plan Fund 0512		Amount	Type	Rate	Maturity Date
03/31/20	Heartland Bank	666,762.95	High Perf Op	0.05%	Flexible
03/31/20	Heartland Bank	56,059.94	Money Mkt	0.04%	Flexible
03/31/20	Illinois Funds Money Market	3,815,354.98	Money Mkt	1.65%	Flexible
03/31/20	Due to Pool for AP Clearing	(43,463.80)			
07/18/19	Bloomington Normal Community Bank	500,000.00	CD	2.12%	07/18/20
07/30/19	Bloomington Normal Community Bank	500,000.00	CD	2.12%	07/30/20
10/12/19	Bloomington Normal Community Bank	500,000.00	CD	1.83%	10/12/20
02/27/20	Busey Bank	500,000.00	CD	1.26%	02/27/21
02/27/20	First Financial Bank	500,000.00	CD	1.00%	02/27/21
Total Funds		6,994,714.07			
Baker Estate Trust Fund 0513		Amount	Type	Rate	Maturity Date
03/31/20	Commerce Bank	234,661.32	Operating	0.50%	Flexible
10/31/19	Due to Pool for AP Clearing	-			
Total Funds		234,661.32			
Drainage Districts		Amount	Type	Rate	Maturity Date
0529	Heartland Bank - Patton	27,111.98	Operating	0.05%	Flexible
0530	Heartland Bank - Adrian	20,258.12	Operating	0.05%	Flexible
0531	Heartland Bank - Brokaw Brining	59,005.88	Operating	0.05%	Flexible
0532	Heartland Bank - Easterbrook	58,323.34	Operating	0.05%	Flexible
0533	Heartland Bank - Gridley	8,824.45	Operating	0.05%	Flexible
0534	Heartland Bank - Kumler	30,273.52	Operating	0.05%	Flexible
0535	Heartland Bank - Mackinaw	13,925.49	Operating	0.05%	Flexible
0536	Heartland Bank - Normal-Towanda	2,678.00	Operating	0.05%	Flexible
0538	Heartland Bank - Prairie Creek	31,969.20	Operating	0.05%	Flexible
0539	Heartland Bank - Sangamon River	47,840.43	Operating	0.05%	Flexible
0541	Heartland Bank - White Star	15,133.24	Operating	0.05%	Flexible
0542	Heartland Bank - Turkey Creek	27,136.55	Operating	0.05%	Flexible
Total Funds		342,480.20			
TOTAL OF ALL FUNDS		58,513,834.01			

** Rates through 2/28/20

NURSING HOME FUND 0401	REPORTING PERIOD 01/01/2020 - 02/29/2020
As of 04/01/2020	Unaudited & Subject to Change

FUND 0401	Budget	2020 Revenue	Monthly January	Monthly February	YTD	% Of Budget
→ MAJOR	\$ 4,096,687	Due from St of IL /PA	\$ 445,697	\$ 172,526	\$ 618,223	15.1% 0401-0090-0087 0407.0040
REVENUE	\$ 1,944,720	Due from Private Pay	\$ 30,939	\$ 463,457	\$ 494,396	25.4% 0401-0090-0087 0410.0028
SOURCES	\$ 821,250	<u>Due from CMS/Medicare</u>	\$ 45,778	\$ 56,610	\$ 102,388	<u>12.5%</u> 0401-0090-0087 0404.0006
	\$ 6,862,657	Totals	\$ 522,414	\$ 692,593	\$ 1,215,007	17.7%

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→ FUND 0401 REVENUES & EXPENSES

	January	February
Monthly Revenue	\$ 523,539	\$ 693,395
Monthly Expenses	\$ (485,707)	\$ (732,762)
Difference	\$ 37,832	\$ (39,367)

Budget	January	February	% Of Budget
\$ 8,946,496	Year-to-date Fund 0401 Accumulated Revenues \$ 523,539	\$ 1,216,933	14%
	Year-to-date Fund 0401 Accumulated Expenses \$ (485,707)	\$ (1,218,469)	14%
	\$ 37,832	\$ (1,535)	

→ FUND 0401 OUTSTANDING AR

	Beginning 1/1/2020	January	February
\$	3,364,503	\$ 3,058,134	\$ 3,345,179
Year-to-date Change in Fund 0401 Outstanding AR		\$ (306,369)	\$ (19,324)

→ FUND 0401 CASH BALANCES

	Beginning 1/1/2020	January	February
FUND 0401 CD & TRUST ACCT INVESTMENTS	\$ 1,056,998	\$ 999,765	\$ 582,460
FUND 0401 CASH & INVESTMENT TOTAL		\$ 523,474	\$ 523,474
Total		\$ 1,523,239	\$ 1,105,934
Year-to-date Change in Fund 0401 Cash & Inv Total		\$ 466,241	\$ 48,936

→ FUND 0401 EQUITY

	Beginning 1/1/2020	January	February
\$	3,853,781	\$ 3,891,612	\$ 3,852,246
Year-to-date Change in Fund 0401 Equity		\$ 37,832	\$ (1,535)

1 0001-0022-0022 Revenue			Monthly	Monthly	YTD	
Budget		Revenue	January	February	Total	
Revenue Sources	0404-0061	\$ 23,095.00	State Board of Education Grant (Federal)	\$ -	\$ -	\$ -
	0404-0066	\$ 22,000.00	Federal Meal Reimbursement	\$ 1,178.60	\$ 2,285.20	\$ 3,463.80
	0407-0005	\$ 762,774.00	Probation Officers' Sal. Reimbursement	\$ 96,669.67	\$ 88,966.05	\$ 185,635.72
	0407-0066	\$ 500.00	IL Meal Reimbursement	\$ 16.56	\$ 32.00	\$ 48.56
	0410-0030	\$ 250,000.00	Reimb. / Special Prisoners	\$ 15,785.00	\$ 35,473.00	\$ 51,258.00
	0450-0060	N/A	Telephone Reimb. - Employee	\$ 12.00	\$ 12.00	\$ 24.00
Budget Total:		\$ 1,058,369.00	Total Revenues	\$ 113,661.83	\$ 126,768.25	\$ 240,430.08

2 0001-0022-0022 Expenses			Monthly	Monthly	YTD
Expense Category			January	February	Total
	0500	Personnel	\$ 58,406.13	\$ 133,997.65	\$ 192,403.78
	0600	Commodities	\$ 1,055.26	\$ 113.95	\$ 1,169.21
	0700	Services	\$ 488.64	\$ 525.75	\$ 1,014.39
	0800	Capital Outlay	\$ -	\$ -	\$ -
	0900	Transfers	\$ -	\$ -	\$ -
		Totals	\$ 59,950.03	\$ 134,637.35	\$ 194,587.38

3 0001-0022-0022 Revenues & Expenses			Monthly	Monthly
			January	February
		Monthly Revenue	\$ 113,661.83	\$ 126,768.25
		Monthly Expenses	\$ (59,950.03)	\$ (134,637.35)
		Difference	\$ 53,711.80	\$ (7,869.10)

4 0001-0022-0022 Revenues & Expenses YTD			YTD	YTD
			January	February
		YTD Accumulated Revenues	\$ 113,661.83	\$ 240,430.08
		YTD Accumulated Expenses	\$ (59,950.03)	\$ (194,587.38)
		Difference	\$ 53,711.80	\$ 45,842.70

5 0001-0022-0022 Receivables			Monthly	Monthly
			January	February
0001-0120-0001	Rec from St. IL -Sal.		\$ 96,669.67	\$ 88,966.05
0001-0120-0074	Rec from St. IL -Meal		\$ 1,214.00	\$ 2,352.60
0001-0122-0025	Rec from Counties		\$ 18,430.00	\$ 43,862.00
		Total		\$ 135,180.65