

Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, February 3, 2021 at 4:30 p.m. in Room 404 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman Catherine Metsker (in-person) Members Gerald Thompson, Chuck Erickson, Laurie Wollrab, Josh Barnett, William Friedrich (left at 5:25 p.m.) and Val Laymon (via remote attendance)

Members Absent: None

Other Members Present: None

Staff Present: Ms. Camille Rodriguez, County Administrator; Ms. Cassy Taylor, Assistant County Administrator, Ms. Cathy Dreyer, Assistant County Administrator; Samantha Vazquez, Assistant State's Attorney – Civil Division; (In-Person); Chris Spanos First Assistant State's Attorney – Civil Division, Ms. Julie A. Morlock, Recording Secretary (via remote attendance)

Department Heads/Elected

Officials Present: Ms. Becky McNeil, Treasurer, Marshall Thomson, Animal control, Kathy Michael, County Clerk, Jerry Stokes Highway Engineer (via remote attendance)

Others Present: None

Chairman Metsker called the meeting to order at 4:30 p.m. and declared a quorum.

Chairman Metsker presented the Minutes of January 6, 2021 regular meeting of the Finance Committee for approval.

Motion by Wollrab/Laymon to approve the January 6, 2021 regular meeting minutes of the Finance Committee.

Motion carried. Roll call vote – all members present voted yes including the Chairman.

Chairman Metsker confirmed there were no members of the public to appear before the Committee.

Ms. Marshall Thomson of Animal Control presented her report and went over a couple of large purchases at the facility. Chairman Metsker asked if there were any questions, hearing none she thanked her.

Ms. Cathy Dreyer presented on behalf of Ms. Michelle Anderson, County Auditor a request to retain an actuarial firm. She indicated the County must hire a firm for the GASB requirements and to issue a CAFR. Mr. Barnett stated that it looked like the last bid was in 2008. Ms. Metsker asked if he felt we needed to do that in the future. Mr. Barnett confirmed he felt we needed to bid it out as 13 years between bids was a long time. Ms. Metsker asked Ms.

Rodriguez to note that for next year. Ms. Rodriguez stated she noted that as a directive for next year.

Motion by Wollrab/Erickson to recommend approval of request to retain actuarial firm.

Motion Carried. Roll call vote – all members present voted yes including the Chairman

Ms. Dreyer presented on behalf of Ms. Anderson a request to approve an Ordinance of the McLean County Board Amending the 2020 Combined Annual Budget and Appropriation Ordinance. Ms. Dreyer indicated this is an annual move of encumbered funds from the 2020 budget that were not spent on projects and to the 2021 budget. Ms. Wollrab asked about East Side highway roll over. Ms. Dreyer stated she spoke with Mr. Stokes and he indicated this project has been on the budget for 15 years and each year moved over for the next phases for the project and right now they are waiting on IDOT for a finding review of no major impact and then Highway Department can review with regional planning and determine if there are projects to be considered and that he expects this to be done in 2021. Ms. Wollrab asked her to clarify that by done she meant the highway would be built. Mr. Dreyer stated that the project would be completed. Ms. Wollrab asked if she meant that the project would be put to bed and not mean that the highway would be completed. Ms. Dreyer confirmed.

Mr. Friedrich stated that is was his understanding that we could not do anything with the funds until IDOT had provided its findings. Mr. Erickson asked if there was land they could not do anything with because that was where the highway would go. Mr. Barnett agreed that he wanted Mr. Stokes to come to the meeting and discuss. Mr. Stokes joined the meeting. Ms. Metsker asked for more information on the East Side Project. Mr. Stokes indicated waiting on environmental study for the project and the geometric component which are with IDOT. He went over history including payment of services already rendered by consultants. He stated they hope to get the report from IDOT in 2021 and then will work with Regional Planning to monitor traffic and if money left over then would work with IDOT on projects for that money and provided an example of interchange at Downs. Mr. Barnett asked him to clarify that funds could continue to be rolled over for several years. Mr. Stokes stated that if we decided there will not be a project, IDOT would probably put funds our MPO allotment, but that would also need to be discussed with the Townships, Towns and City.

Mr. Thompson asked where the 12 million came from. Mr. Stokes stated it came from the Illinois Capital Fund Program in 1999 through IDOT. Mr. Erickson asked him about land that might be tied up in this project. Mr. Stokes stated there is no land tied up in this project. He stated nothing protecting land that had originally been designated for this project from being developed. He stated the County does not have right to seek a corridor protection order. Mr. Erickson asked if that might come in to play. Mr. Stokes stated he was not sure.

Motion by Barnett/Friedrich to recommend approval of an Ordinance of the McLean County Board Amending the 2020 Combined Annual Budget and Appropriation Ordinance

Motion Carried. Roll call vote – all members present voted yes including the Chairman

Ms. Dreyer presented a request to approve an Ordinance of the McLean County Board Amending the 2021 Combined Annual Budget and Appropriation Ordinance. She stated that the previous action item removed encumbered funds from the 2020 budget the current action item would add the funds to the 2021 budget.

Motion by to recommend approval of an Ordinance of the McLean County Board Amending the 2021 Combined Annual Budget and Appropriation Ordinance.

Motion Carried. Roll call vote – all members present voted yes including the Chairman

Ms. Dreyer went over the Quarterly statements provided by the Auditor. Ms. Wollrab stated it was good to have but she was concerned they were just now getting all three quarters from 2020 and questioned not having the 4th quarter. She stated not getting up to date information made it difficult for the Committee to provide oversight. Mr. Friedrich agreed and stated he was not able to absorb all the information provided just a couple of days ago. Ms. Dreyer stated she would reach out and ask that reports be provided on a quarterly basis. Ms. Dreyer also asked members to reach out to Ms. Anderson with any questions. Ms. Metsker asked about fourth quarter numbers and Ms. Dreyer indicated it would be presented in June with the CAFR. Ms. Metsker asked her to see if we could get quarterly report the month after the quarter ends.

Ms. Rebecca McNeil presented for action Request approval of a Resolution Authorizing the County Board Chair to Surrender/Cancel Tax Sale Certificates of Purchase for #2016-00474, #2017-90004, #2017-90012 and #2017-90036. Ms. McNeil provided information on these parcels and provided history of this process. Ms. Laymon asked about timeline of this situation. Ms. McNeil went over timeline for this situation and provided the typical time frame of about 3 years to redeem sold taxes.

Motion by Wollrab/Laymon to recommend approval of a Resolution Authorizing the County Board Chair to Surrender/Cancel Tax Sale Certificates of Purchase for #2016-00474, #2017-90004, #2017-90012 and #2017-90036.

Motion Carried. Roll call vote – all members present voted yes including the Chairman

Ms. Rebecca McNeil, McLean County Treasurer presented her monthly reports. She went over revenue summary sheet including tax revenue, shared sales tax, property tax and motor fuel tax. She then went over the investment report indicating not much of a change from prior month. She stated that the Blue Cross Blue Shield Report was not available, and she would bring updated report to them next month. Ms. McNeil then went over the nursing home fund report. She indicated that revenue includes the end of the year transfers and that with the funds they were able to receive from the CURES act, the Nursing Home is in a better position than they have been for several years. She stated that they still needed to monitor as she was concerned about future years and expenses vs. revenue. Mr. Thompson thanked her for

providing timely finance statements. She noted this report is on key items only and Ms. Anderson quarterly reports are important as they go into more detail.

Member Friedrich had technical difficulties and dropped of the call at approximately 5:25 p.m.

Motion by Thompson/Laymon to accept and place on file the County Treasurer's Monthly Financial Reports.

Motion Carried. Roll call vote –all remaining present members voted yes including the Chairman.

Ms. Kathy Michael, County Clerk went over her report. She went over voting process, filing and early voting. She also mentioned that they were beginning the Statement of Economic Interest reporting. Chairman Metsker asked if there were any questions; hearing none, she thanked her.

Ms. Camille Rodriguez County Administrator presented for action a request to approve an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2020 Combined Annual Appropriation and Budget Ordinance for the General Fund (Cures).

Motion by Erickson/Barnett to recommend approval of an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2020 Combined Annual Appropriation and Budget Ordinance for the General Fund (Cures)

Motion carried. Roll call vote – all members present voted yes, including the chairman.

Ms. Camille Rodriguez, County Administrator presented for action a request to approve an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2020 Combined Annual Appropriation and Budget Ordinance for the General Fund 0001

Motion by Wollrab/Thompson to recommend approval of an Emergency Appropriation Ordinance Amending the McLean County Fiscal Year 2020 Combined Annual Appropriation and Budget Ordinance for the General Fund 0001

Motion carried. Roll call vote – all members present voted yes, including the chairman.

Mr. Barnett asked about moving the next three items as a set. The Committee and Administration Agreed. Ms. Rodriguez presented for action a request to approve an Ordinance Transferring Monies from the County General Fund 0001 to the Children's Advocacy Center Fund -0129, the Court Security Fund 0141, the IDPA IV-D Fund 0156, and the Tort Judgement Fund 0135, an Ordinance Transferring Monies from the Health Department Fund 0112 to the Persons with Developmental Disability Fund 0110 and a Resolution Transferring Monies from the Working Cash Fund 0002 To the F.I.C.A./Social Security Fund 0130 and IMRF Fund 0131 all for Fiscal Year 2021.

Motion by Barnett/Laymon to recommend approval of an Ordinance Transferring Monies from the County General Fund 0001 to the Children's Advocacy Center Fund -0129, the Court Security Fund 0141, the IDPA IV-D Fund 0156, and the Tort Judgement Fund 0135, an Ordinance Transferring Monies from the Health Department Fund 0112 to the Persons with Developmental Disability Fund 0110 and a Resolution Transferring Monies from the Working Cash Fund 0002 To the F.I.C.A./Social Security Fund 0130 and IMRF Fund 0131 all for Fiscal Year 2021.

Motion Carried. Roll call vote – all members present voted yes including the Chairman

Ms. Rodriguez presented for action a request to approve the proposed Insurance Program for Policy Year 2021 – Risk Management. Mr. Spanos went over numbers provided in the packet including increases in police, worker's compensation, and nursing home insurance portions. He stated we have had a good relationship with Gallagher and have been told this is the best we could do. Ms. Wollrab thanked staff for work on this and stated she has worked with Gallagher in the past and felt they were very good. She asked for more information on the nursing home insurance and if it was per resident. Mr. Spanos indicated this is liability insurance to cover liability matters at the nursing home. Ms. Wollrab asked if we would be covered for lawsuits regarding deaths at the nursing home and aggregate limits. Mr. Spanos went over limits. Mr. Wollrab stated she hoped that would be enough.

Ms. Laymon asked if there were mitigation measures that could be taken to help reduce costs in the future. Mr. Spanos indicated Gallagher offers some programs that go over ways to mitigate and while we might save through those he could not guarantee that. Ms. Laymon asked if those programs would be brought to the Committee for approval. He stated those programs could be brought as information items as there is no cost associated with those so no approval would be needed. Mr. Erickson asked for more information on the police action coverage. Mr. Spanos indicated this would cover claims brought because of a police action. Mr. Erickson asked for specifics. Mr. Spanos provided an example of coverage in the event a police officer is accused of brutality, excess force. Mr. Erickson asked if that only covered the county's responsibility. Mr. Spanos indicated it would also cover the officer's responsibility. Mr. Erickson asked about the officer immunity bill that is still with the State and if that had any affect on this. Mr. Spanos stated officer immunity portion was removed from that bill. Mr. Erickson asked for definition of qualified immunity. Mr. Spanos provided an example of officer running stop sign on the way to a call and getting in an accident then the officer would not be liable. Mr. Erickson asked him to confirm the immunity portion was removed from Bill. Mr. Spanos stated the proposal was to take away qualified immunity in most situations and the Bill passed by House and Senate did not include that portion.

Ms. Metsker asked where these costs would come from in the budget. Ms. Rodriguez stated it would come from unencumbered fund balance in the Tort Fund. Ms. Metsker asked if fund balances are there to help with these situations. Ms. Rodriguez confirmed and indicated that with the Tort Fund we have some flexibility. Ms. Taylor stated that if this is approved this month then staff would bring a budget amendment next month that would fully explain where payment would be made from. Mr. Erickson stated that in the memo police unrest is mentioned as a

reason for increase and he asked if that was the opinion of Gallagher or our attorneys. Mr. Spanos stated that it is the professional opinion of Gallagher and other insurance carriers.

Motion by Wollrab/Erickson to recommend approval of the proposed Insurance Program for Policy Year 2021.
Motion Carried. Roll call vote. All members present voted yes including the Chairman.

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

Chairman Metsker presented the Finance Committee with bills in the amount of \$1,483,366.85 for review and approval as transmitted by the County Auditor.

MCLEAN COUNTY BOARD COMMITTEE REPORT

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AS OF 1/28/2021

EXPENDITURE SUMMARY BY FUND

Finance Committee

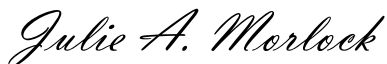
FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$242,160.75	\$242,160.75
0131	I.M.R.F. FUND		\$599,425.56	\$599,425.56
0135	TORT JUDGEMENT		\$10,792.40	\$10,792.40
0137	RECORDER DOCUMENT STORAGE		\$1,957.00	\$1,957.00
0512	EMPLOYEE BENEFIT PLAN		\$629,031.14	\$629,031.14
			<hr/>	
			\$1,483,366.85	\$1,483,366.85


COMMITTEE CHAIRMAN

Motion by Barnett/Thompson to approve the presented transfer and bills with prepaid total and fund total amount of \$1,483,366.85.
Motion carried. Roll call vote – all present voted yes including the Chairman.

Chairman Metsker asked if there was anything else, hearing nothing she adjourned the meeting at 6:13 p.m.

Respectfully Submitted,



Julie A. Morlock
Recording Secretary

County Treasurer's Monthly Financial Reports
Summary of Tax Revenue

→ 2021 Retailers Occupation Tax Revenue		Change Over		2020	
January Vouchers		2021	Prior Year		
County Wide Sales Tax	\$	464,296	2.75%	\$	451,889
County Sales Tax (Un-Inc)	\$	60,581	8.51%	\$	55,831
Local Use Tax	\$	76,765	23.11%	\$	62,355
Cannabis	\$	2,145	100.00%	\$	-
Income Tax	\$	205,738	15.86%	\$	177,573
PPRT	\$	274,458	5.14%	\$	261,035
Total	\$	1,083,982	7.47%	\$	1,008,682
					\$ 75,300

January Historic Revenue

2020	\$	1,008,682
2019	\$	887,512
2018	\$	817,723
2017	\$	900,544
2016	\$	921,566

→ Monthly Comparison		
January 2021 Vouchers	\$	1,083,982
January 2020 Vouchers	\$	1,008,682
Difference	\$	75,300 7.47%

→ YTD Comparison			Prior January Vouchers	
YTD 2021 Vouchers	\$	1,083,982	2020	\$ 1,008,682
YTD 2020 Vouchers	\$	1,008,682	2019	\$ 887,512
Difference	\$	75,300 7.5%	2018	\$ 817,723

→ YTD Budget Comparison			2017		2016	
Annual Budget	\$	10,120,000.00	2017	\$	900,544	
Budgeted Rev thru 1/31	\$	973,473.79	2016	\$	921,566	
YTD Actual Vouchers	\$	1,083,982.43				
Over (Under) Budget	\$	110,508.64 11.4%				

→ 2021 Shared Sales Tax Revenue - Intgov Agreement gives Co 10% of Mun HMR sales tax

Vouchered	Earned	Normal	Bloomington	2021 Total	Change Over PY	2020 Total
Jan (Oct Rcpts)	\$	152,971.09	\$ 174,717.47	\$ 327,688.56	-0.2%	\$ 328,434.42
Total	\$	152,971.09	\$ 174,717.47	\$ 327,688.56	-0.2%	\$ 328,434.42
					\$ (745.86)	

→ Fund 0007 Equity	
	\$ 11,375,338

→ 2021 Property Tax Revenue

Adopted Budget	\$	36,921,985
Distributions	\$	- 0.00%

→ 2021 Motor Fuel Tax:		County Motor Fuel Fund 0123		Township Motor Fuel Fund 0501	
Vouchered	Earned	Regular CMFT	Renewal Fund	Regular TMFT	Renewal Fund
Jan (Dec Rcpts)	\$	194,144	\$ 122,647	\$	157,720 \$ 99,637
Total	\$	194,144	\$ 122,647	\$	157,720 \$ 99,637

Total Co MFT \$ 316,791

Total TWP MFT \$ 257,357

McLean County Treasurer's Monthly Investment Report
01/31/21

Pooled Fund CD Investments		Amount	Type	Acct ID Number	Rate	Maturity Date
01/20/21	Bloomington Normal Community Bank	500,000.00	CD	574169	0.25%	04/21/21
01/21/20	Busey Bank	500,000.00	CD	48739	1.51%	01/21/21
01/14/21	Bloomington Normal Community Bank	500,000.00	CD	564949	0.25%	04/14/21
02/28/20	Commerce Bank	500,000.00	CD	108043139	1.20%	02/26/21
3/2/2020	Commerce Bank	509,000.00	CD	108043140	1.20%	03/02/21
09/08/20	Busey Bank	500,000.00	CD	52725	0.40%	12/08/21
07/12/20	UCB - Formerly Illini Bank Hudson	200,000.00	CD	118592	0.55%	07/12/21
08/10/20	Mid Illini Credit Union	200,000.00	CD	213610 6543	0.42%	08/10/21
09/14/20	Peoples State Bank of Colfax	200,000.00	CD	21923	0.20%	09/14/21
10/12/20	Bloomington Normal Community Bank	500,000.00	CD	569609	0.30%	04/12/21
10/18/20	Atlanta National Bank-McLean	200,000.00	CD	18007407	0.40%	04/18/22
03/14/19	State Bank of Graymont-Chenoa	200,000.00	CD	96615038	2.25%	03/14/21
04/03/19	Anchor State Bank-Anchor	200,000.00	CD	5748	1.51%	04/03/21
11/06/19	Prairieland Federal Credit Union	225,025.00	CD	823 15	2.20%	05/06/21
Total Pooled Fund CD Investments		4,934,025.00				

Other Pooled Fund Investments		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Chase Bank	1,760,951.62	Op/Sweep	273006999	0.01%	Sweep
01/31/21	DF Other Funds for AP Clearing	-				
01/31/21	Heartland Bank	1,719,869.16	High Perf Op	51132381	0.05%	Flexible
01/31/21	Illinois Funds Money Market	24,783,268.78	Money Mkt	7139169271	0.13%	Flexible
01/31/21	Commerce Bank Money Market	5,320,783.43	Money Mkt	723041961	0.05%	Flexible
01/31/21	Chase Bank Money Market	3,191,288.78	Money Mkt	2973684513	0.05%	Flexible
01/31/21	Chase Bank - Crt Restitution CS96CF1172 Fund 0001	243,248.12	Operating	1558783096	0.05%	Flexible
01/31/21	Chase Bank - IHDA Econ Dev Grant Account	10,686.63	Savings	3608728789	0.01%	Flexible
Total Pooled Fund Cash Accounts		37,030,096.52				

Other Investment Accounts		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Commerce Bank-HD & Co Clerk Gov Pay	569,260.65	Operating	723046510	EC	Flexible
01/31/21	Heartland Bank Public Transportation Fund 0006	1,320.98	Money Mkt	52346632	0.02%	Flexible
01/31/21	Commerce Bank-Payroll Clearing Fund 0604	453,170.22	Operating	720003204	0.01%	Flexible
01/31/21	Regions Bank-Liability Claims Fund 0135	54,371.23	Operating	25493419	EC	Flexible
01/31/21	Illinois Funds MM-Unclmd Prop & Probate Fund 0601	158,261.82	Money Mkt	1600005713	0.13%	Flexible
01/31/21	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	18,921.68	Operating	46-1242-4283	0.03%	Flexible
Total Funds		1,255,306.58				

County Motor Fuel Fund 0123		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Commerce Bank	480,713.54	Operating	720001082	0.01%	Flexible
01/31/21	DT Pool for AP Clearing	-				
01/31/21	Illinois Funds-Money Market	5,287,500.98	Money Mkt	1600010087	0.13%	Flexible
09/08/20	Busey Bank	500,000.00	CD	64810	0.40%	12/08/21
Total Funds		6,268,214.52				

McLean County Nursing Home Fund 0401 & 0403		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Heartland Bank Main Op	49,036.27	High Perf Op	51129151	0.03%	Flexible
01/31/21	DT Pool for AP Clearing	-				
01/31/21	Commerce Bank SS & Res Trust Deposit Acct	301,415.83	Operating	114077996	0.01%	Flexible
01/31/21	Illinois Funds-Money Market	107,881.02	Money Mkt	1600002209	0.13%	Flexible
01/31/21	Commerce Bank-Residents Account	23,473.78	Operating	190005328	0.02%	Flexible
Total Funds		481,806.90				

Emergency 911 Telephone Service Fund 0450		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Commerce Bank	736,995.57	Operating	619914153	0.01%	Flexible
01/31/21	DT Pool for AP Clearing	-				
01/31/21	Commerce Bank	3,332,784.86	MM	380229810	0.05%	Flexible
Total Funds		4,069,780.43				

Metro Communications Fund 0452		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Heartland Bank	325,484.14	High Perf Op	51102229	0.03%	Flexible
01/31/21	Due to Pool for AP Clearing	-				
Total Funds		325,484.14				

Township Motor Fuel Tax Fund 0501		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Heartland Bank	526,227.03	Operating	52347965	0.04%	Flexible
01/31/21	Illinois Funds Money Market	3,109,684.48	Money Mkt	1600226493	0.13%	Flexible
01/31/21	Due to Pool for AP Clearing	-				
Total Funds		3,635,911.51				

Township Bridge Program Fund 0502		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Chase Bank	84,285.33	Operating	273201066	EC	Flexible
01/31/21	Due to Pool for AP Clearing	-				
Total Funds		84,285.33				
McLean County Free Eye Clinic Fund 0505		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Commerce Bank	31,910.24	Operating	681052034	0.05%	Flexible
01/31/21	Due to Pool for AP Clearing	-				
Total Funds		31,910.24				
Employee Benefit Plan Fund 0512		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Heartland Bank	573,802.68	High Perf Op	51129585	0.03%	Flexible
01/31/21	Heartland Bank	3,056,661.52	Money Mkt	52351962	0.08%	Flexible
01/31/21	Illinois Funds Money Market	2,827,890.05	Money Mkt	1500000256	0.13%	Flexible
01/31/21	Due to Pool for AP Clearing	-				
10/18/20	Bloomington Normal Community Bank	500,000.00	CD	567109	0.30%	04/18/21
10/30/20	Bloomington Normal Community Bank	500,000.00	CD	569063	0.30%	04/30/21
10/12/20	Bloomington Normal Community Bank	500,000.00	CD	569607	0.30%	04/12/21
02/27/20	Busey Bank	500,000.00	CD	21541	1.26%	02/27/21
02/27/20	First Financial Bank	500,000.00	CD	709912000188	1.00%	02/27/21
Total Funds		8,958,354.25				
Baker Estate Trust Fund 0513		Amount	Type	Acct ID Number	Rate	Maturity Date
01/31/21	Commerce Bank	243,856.19	Operating	681052034	0.05%	Flexible
01/31/21	Due to Pool for AP Clearing	-				
Total Funds		243,856.19				
Drainage Districts		Amount	Type	Acct ID Number	Rate	Maturity Date
0529	Heartland Bank - Patton	30,958.03	Operating	660712	0.03%	Flexible
0530	Heartland Bank - Adrian	20,097.28	Operating	660712	0.03%	Flexible
0531	Heartland Bank - Brokaw Brining	61,169.66	Operating	660712	0.03%	Flexible
0532	Heartland Bank - Easterbrook	64,115.84	Operating	660712	0.03%	Flexible
0533	Heartland Bank - Gridley	8,161.27	Operating	660712	0.03%	Flexible
0534	Heartland Bank - Kumler	37,422.81	Operating	660712	0.03%	Flexible
0535	Heartland Bank - Mackinaw	1,451.16	Operating	660712	0.03%	Flexible
0536	Heartland Bank - Normal-Towanda	5,861.64	Operating	660712	0.03%	Flexible
0538	Heartland Bank - Prairie Creek	34,161.44	Operating	660712	0.03%	Flexible
0539	Heartland Bank - Sangamon River	68,809.73	Operating	660712	0.03%	Flexible
0541	Heartland Bank - White Star	34,684.40	Operating	660712	0.03%	Flexible
0542	Heartland Bank - Turkey Creek	32,859.11	Operating	660712	0.03%	Flexible
Total Funds		399,752.37				
TOTAL OF ALL FUNDS		67,718,783.98				

NURSING HOME FUND 0401 REPORTING PERIOD 01/01/2020 - 12/31/2020
 As of 02/03/21 Unaudited & Subject to Change

FUND 0401	Budget	2020 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	Total YTD	% Of Budget
MAJOR	\$ 4,096,687	3 Due from St of IL / PA	\$ 446,456	\$ 213,331	\$ 370,319	\$ 357,382	\$ 296,064	\$ 235,119	\$ 291,755	\$ 205,829	\$ 231,093	\$ 189,213	\$ 200,920	\$ 290,787	\$ 3,328,269	81.2%
REVENUE	\$ 1,944,720	2 Due from Private Pay	\$ 34,811	\$ 387,236	\$ 238,903	\$ 114,084	\$ 200,835	\$ 225,530	\$ 205,863	\$ 230,183	\$ 171,602	\$ 271,181	\$ 249,386	\$ 251,532	\$ 2,581,146	132.7%
SOURCES	\$ 821,250	1 Due from CMS/Medicare	\$ 46,086	\$ 56,610	\$ 43,765	\$ 19,443	\$ 69,680	\$ 61,345	\$ 38,895	\$ 55,534	\$ 43,468	\$ 76,334	\$ 67,289	\$ 28,327	\$ 606,775	73.9%
	\$ 6,862,657	Totals	\$ 527,353	\$ 657,177	\$ 652,988	\$ 490,909	\$ 566,579	\$ 521,993	\$ 536,513	\$ 491,546	\$ 446,163	\$ 536,727.34	\$ 517,595.85	\$ 570,645.43	\$ 6,516,190	95.0%

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FUND 0401 REVENUES & EXPENSES	January	February	March	April	May	June	July	August	September	October	November	December	
Monthly Revenue	\$ 529,136	\$ 658,595	\$ 659,201	\$ 527,309	\$ 571,165	\$ 951,406	\$ 540,322	\$ 722,628	\$ 531,813	\$ 543,818	\$ 610,184	\$ 1,028,357	
Monthly Expenses	\$ (485,707)	\$ (732,762)	\$ (1,028,097)	\$ (527,529)	\$ (519,157)	\$ (812,651)	\$ (514,266)	\$ (699,066)	\$ (387,926)	\$ (644,622)	\$ (687,442)	\$ (1,116,352)	
Difference	\$ 43,429	\$ (74,167)	\$ (368,895)	\$ (219)	\$ 52,009	\$ 138,755	\$ 26,055	\$ 23,562	\$ 143,887	\$ (100,804)	\$ (77,258)	\$ (87,995)	
Budget	January	February	March	April	May	June	July	August	September	October	November	December	
\$ 8,946,496	Year-to-date Fund 0401 Accumulated Revenues	\$ 529,136	\$ 1,187,731	\$ 1,846,932	\$ 2,374,242	\$ 2,945,407	\$ 3,896,813	\$ 4,437,135	\$ 5,159,763	\$ 5,691,575	\$ 6,235,393	\$ 6,845,577	\$ 7,873,934
	Year-to-date Fund 0401 Accumulated Expenses	\$ (485,707)	\$ (1,218,469)	\$ (2,246,566)	\$ (2,774,094)	\$ (3,293,251)	\$ (4,105,901)	\$ (4,620,168)	\$ (5,319,234)	\$ (5,707,159)	\$ (6,351,781)	\$ (7,039,223)	\$ (8,155,575)
		\$ 43,429	\$ (30,738)	\$ (399,633)	\$ (399,852)	\$ (347,844)	\$ (209,089)	\$ (183,033)	\$ (159,471)	\$ (15,584)	\$ (116,388)	\$ (193,646)	\$ (281,641)

FUND 0401 OUTSTANDING AR	Beginning 1/1/2020	January	February	March	April	May	June	July	August	September	October	November	December
	\$ 3,364,503	\$ 3,063,074	\$ 3,314,703	\$ 3,042,201	\$ 2,837,222	\$ 2,937,835	\$ 2,966,404	\$ 3,037,752	\$ 3,064,881	\$ 3,169,623	\$ 3,216,089	\$ 3,467,853	\$ 3,427,550
Year-to-date Change in Fund 0401 Outstanding AR		\$ (301,430)	\$ (49,801)	\$ (322,302)	\$ (527,281)	\$ (426,669)	\$ (398,100)	\$ (326,751)	\$ (299,623)	\$ (194,880)	\$ (148,414)	\$ 103,350	\$ 63,046

FUND 0401 CASH BALANCES	Beginning 1/1/2020	January	February	March	April	May	June	July	August	September	October	November	December
FUND 0401 CD & TRUST ACCT INVESTMENTS	\$ 1,056,998	\$ 999,765	\$ 582,460	\$ 901,181	\$ 994,224	\$ 967,775	\$ 982,642	\$ 873,099	\$ 1,450,669	\$ 1,449,478	\$ 1,211,677	\$ 1,040,971	\$ 1,232,459
FUND 0401 CASH & INVESTMENT TOTAL		\$ 523,474	\$ 523,474	\$ 523,474	\$ 523,474	\$ 523,474	\$ 523,474	\$ 523,474	\$ 23,474	\$ 23,474	\$ 23,474	\$ 23,474	\$ 23,474
Total		\$ 1,523,239	\$ 1,105,934	\$ 1,424,655	\$ 1,517,697	\$ 1,491,249	\$ 1,506,116	\$ 1,396,572	\$ 1,474,142	\$ 1,472,952	\$ 1,235,151	\$ 1,064,445	\$ 1,255,933
Year-to-date Change in Fund 0401 Cash & Inv Total		\$ 466,241	\$ 48,936	\$ 367,657	\$ 460,699	\$ 434,250	\$ 449,118	\$ 339,574	\$ 417,144	\$ 415,954	\$ 178,153	\$ 7,447	\$ 198,935

FUND 0401 EQUITY	Beginning 1/1/2020	January	February	March	April	May	June	July	August	September	October	November	December
	\$ 3,838,551	\$ 3,881,980	\$ 3,807,813	\$ 3,438,918	\$ 3,438,698	\$ 3,490,707	\$ 3,629,462	\$ 3,655,518	\$ 3,679,080	\$ 3,822,967	\$ 3,722,163	\$ 3,644,905	\$ 3,556,910
Year-to-date Change in Fund 0401 Equity		\$ 43,429	\$ (30,738)	\$ (399,633)	\$ (399,852)	\$ (347,844)	\$ (209,089)	\$ (183,033)	\$ (159,471)	\$ (15,584)	\$ (116,388)	\$ (193,646)	\$ (281,641)