

Minutes of the Finance Committee Meeting

The Finance Committee of the McLean County Board met on Wednesday, December 7, 2022, at 4:30 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman Catherine Metsker, Members Val Laymon, Chuck Erickson, William Friedrich, Jim Rogal, Natalie Roseman-Mendoza

Members Absent: None

Other Members Present: Chairman John McIntyre

Staff Present: Cassy Taylor, County Administrator; Cathy Dreyer, Assistant County Administrator; Anthony Grant, Assistant County Administrator; Chris Spanos, First Assistant State's Attorney -Civil Division, Julie A. Morlock, Recording Secretary

Department Heads/Elected Officials Present: Rebecca McNeil, Treasurer; Marshell Thomson, Animal Control, Kathy Michael, County Clerk.

Others Present: None

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

Chairman Metsker presented the November 2, 2022, regular meeting minutes of the Finance Committee for approval.

Motion by Rogal/Roseman-Mendoza to approve the November 2, 2022, regular meeting minutes of the Finance Committee.

Motion carried.

Chairman Metsker confirmed with Ms. Taylor there were no requests to speak by members of the public.

Chairman Metsker indicated there were no action or information items for Mr. Timothy Jorczak, the Supervisor of Assessments, so she moved to the next item.

Chairman Metsker indicated there were no action or information items from Michelle Anderson, County Auditor, so she moved to the next item.

Chairman Metsker presented on behalf of Ms. Becky McNeil, County Treasurer a request to accept and place on file the County Treasurer's Monthly Financial Reports. Ms. McNeil invited new members to please reach out to her with questions. Ms. McNeil went over the tax revenue, noting increased revenue due to the economy picking up and additional revenues from the State of Illinois. She went over the Investment Report and noted we are doing well due to the rate increases by the Feds. Ms. McNeil went over the Nursing Home report noting that figures will always be about a month behind. She noted the Auditor provides a quarterly report that includes more in-depth numbers for the Nursing Home. Ms. McNeil noted there were some

COVID grant funds that would probably be deferred to 2023. Ms. Metsker indicated they just approved a contract in the Health Committee for a vendor to assist with Account Receivables. She then went over the Blue Cross Blue Shield report for the self-funded insurance plan. Ms. McNeil also provided and went over the Property Tax Abatement report that included five abatement agreements.

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

Ms. Kathy Michael, County Clerk presented her monthly reports to the Committee. Ms. Michael indicated she would be happy to answer any questions they might have about her office. Chairman Metsker asked if there were any questions; hearing none, she thanked her.

Ms. Marshall Thomson, Animal Control presented her monthly reports to the Committee and noted a successful vaccination clinic. Ms. Thomson also welcomed members and invited them to call with questions. Ms. Metsker also noted members could also reach out to schedule a visit. Chairman Metsker asked if there were any questions or comments; hearing none, she thanked her.

Chairman Metsker presented the Finance Committee with bills in the amount of \$984,352.15 for review, and approval as transmitted by the County Auditor.

MCLEAN COUNTY BOARD COMMITTEE REPORT
 AS OF 11/29/2022
 EXPENDITURE SUMMARY BY FUND

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Finance Committee

| FUND | FUND TITLE | PENDING TOTAL | PREPAID TOTAL | FUND TOTAL |
|------|---------------------------|---------------|---------------|--------------|
| 0001 | GENERAL FUND | | \$309,166.73 | \$309,166.73 |
| 0131 | I.M.R.F. FUND | | \$223,215.50 | \$223,215.50 |
| 0135 | TORT JUDGEMENT | | \$15,839.15 | \$15,839.15 |
| 0137 | RECORDER DOCUMENT STORAGE | | \$4,339.88 | \$4,339.88 |
| 0188 | COLLECTOR AUTOMATION FUND | | \$3,896.00 | \$3,896.00 |
| 0512 | EMPLOYEE BENEFIT PLAN | | \$427,894.89 | \$427,894.89 |
| | | | \$984,352.15 | \$984,352.15 |


 COMMITTEE CHAIRMAN

Motion by Rogal/Erickson to approve the bills as presented.
 Motion carried.

Chairman Metsker asked for a motion to go into Closed Session pursuant to 5 ILCS 102/2(c)(11): Pending Litigation. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Motion by Roseman-Mendoza/Laymon to go into Closed Session pursuant to 5 ILCS 102/2(c)(11): Pending Litigation. Litigation, when an action against, affecting

or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Motion Carried.

Finance Committee entered into closed session at 4:52 p.m.

Motion by Laymon/Rogal to return to open session. Motion Carried.

Finance Committee returned to open session at 5:10 p.m.

Chairman Metsker asked if there was other business to come before the Committee; hearing nothing, she adjourned the meeting at 5:11 p.m.

Respectfully Submitted,

Julie A. Morlock

Julie A. Morlock

Recording Secretary

County Treasurer's Monthly Financial Reports
Summary of Tax Revenue
Reporting thru: 11/30/2022

| → Retailers Occupation Tax Revenue | | 2022 | Change Over Prior Year | 2021 |
|------------------------------------|-----------|------------------|---------------------------|-------------------|
| Vouchered | | | | |
| County Wide Sales Tax | \$ | 657,340 | 16.68% | \$ 563,387 |
| County Sales Tax (Un-Inc) | \$ | 90,986 | 21.59% | \$ 74,828 |
| Local Use Tax | \$ | 60,044 | -0.67% | \$ 60,448 |
| Cannabis | \$ | 2,464 | -1.90% | \$ 2,512 |
| Income Tax | \$ | 192,321 | 21.14% | \$ 158,760 |
| PPRT | | n/a | | n/a |
| Total | \$ | 1,003,154 | 16.65% | \$ 859,935 |
| | | | \$ 143,219 | |

| → YTD Comparison | | |
|-------------------|----|------------|
| YTD 2022 Vouchers | \$ | 16,489,237 |
| YTD 2021 Vouchers | \$ | 12,186,234 |
| Difference | \$ | 4,303,003 |

| → YTD Budget Comparison | | |
|-------------------------|-----------|------------------|
| Annual Budget | \$ | 12,112,667 |
| YTD Actual Vouchers | \$ | 16,489,237 |
| Over Budget | \$ | 4,376,570 |

→ **2022 Shared Sales Tax Revenue - Intgov Agreement gives Co 10% of Mun HMR sales tax**

| Vouchered | Earned | Normal | Bloomington | 2022 Total | Change Over PY | 2021 Total |
|-------------------|-----------|------------------|---------------------|---------------------|-------------------|---------------------|
| Jan (Oct Rcpts) | \$ | 165,237 | \$ 227,106 | \$ 392,343 | 19.7% | \$ 327,689 |
| Feb (Nov Rcpts) | \$ | 177,319 | \$ 235,847 | \$ 413,166 | 41.3% | \$ 292,407 |
| Mar (Dec Rcpts) | \$ | 184,873 | \$ 272,951 | \$ 457,824 | 33.8% | \$ 342,277 |
| April (Jan Rcpts) | \$ | 142,530 | \$ 196,723 | \$ 339,253 | 6.3% | \$ 319,238 |
| May (Feb Rcpts) | \$ | 130,537 | \$ 186,721 | \$ 317,258 | 13.4% | \$ 279,678 |
| June (Mar Rcpts) | \$ | 169,589 | \$ 252,212 | \$ 421,801 | 3.4% | \$ 407,910 |
| July (Apr Rcpts) | \$ | 176,780 | \$ 243,600 | \$ 420,380 | 9.6% | \$ 383,563 |
| Aug (May Rcpts) | \$ | 176,550 | \$ 256,550 | \$ 433,100 | 10.0% | \$ 393,767 |
| Sept (June Rcpts) | \$ | 170,629 | \$ 265,675 | \$ 436,304 | -10.8% | \$ 488,975 |
| Oct (July Rcpts) | \$ | 168,170 | \$ 243,890 | \$ 412,060 | 8.3% | \$ 380,357 |
| Nov (Aug Rcpts) | \$ | 182,050 | \$ 244,551 | \$ 426,600 | 5.5% | \$ 404,240 |
| Total | \$ | 1,844,263 | \$ 2,625,826 | \$ 4,470,089 | 11.2% | \$ 4,020,100 |
| | | | | | \$ 449,989 | |

| | | |
|--------------------|----|------------|
| → Fund 0007 Equity | \$ | 14,515,465 |
|--------------------|----|------------|

→ **2022 Property Tax Revenue**

| | | |
|-------------------|----|------------|
| Adopted Budget | \$ | 38,240,358 |
| YTD Distributions | \$ | 38,086,824 |
| | | 99.60% |

→ **2022 Motor Fuel Tax:**

| Vouchered | Earned | County Motor Fuel Fund 0123 | | Township Motor Fuel Fund 0501 | |
|-------------------|-----------|-----------------------------|---------------------|-------------------------------|---------------------|
| | | Regular CMFT | Renewal Fund | Regular TMFT | Renewal Fund |
| Jan (Dec Rcpts) | \$ | 204,538 | \$ 139,148 | \$ 171,570 | \$ 116,720 |
| Feb (Jan Rcpts) | \$ | 184,856 | \$ 129,535 | \$ 155,019 | \$ 108,627 |
| Mar (Feb Rcpts) | \$ | 104,264 | \$ 112,770 | \$ 87,429 | \$ 94,561 |
| Apr (Mar Rcpts) | \$ | 179,596 | \$ 128,071 | \$ 150,588 | \$ 107,386 |
| May (Apr Rcpts) | \$ | 177,503 | \$ 129,273 | \$ 150,469 | \$ 109,585 |
| June (May Rcpts) | \$ | 179,378 | \$ 128,347 | \$ 152,058 | \$ 108,799 |
| July (June Rcpts) | \$ | 185,752 | \$ 132,827 | \$ 157,462 | \$ 112,598 |
| Aug (July Rcpts) | \$ | 177,690 | \$ 134,270 | \$ 150,602 | \$ 113,801 |
| Sept (Aug Rcpts) | \$ | 165,680 | \$ 133,834 | \$ 140,423 | \$ 113,431 |
| Oct (Sept Rcpts) | \$ | 186,915 | \$ 139,620 | \$ 158,469 | \$ 118,371 |
| Nov (Oct Rcpts) | \$ | 176,376 | \$ 133,813 | \$ 149,539 | \$ 113,452 |
| Total | \$ | 1,922,548 | \$ 1,441,509 | \$ 1,623,628 | \$ 1,217,332 |
| | | Total Co MFT | \$ 3,364,057 | Total TWP MFT | \$ 2,840,960 |

McLean County Treasurer's Monthly Investment Report
11/30/22

| Pooled Fund CD Investments | | Amount | Type | Rate | Maturity Date |
|---|---|----------------------|-------------|-------------|----------------------|
| 08/10/22 | Mid Illini Credit Union | 200,000.00 | CD | 0.37% | 02/10/23 |
| 08/29/22 | US Treasury | 492,405.33 | Investment | 3.16% | 02/23/23 |
| 03/15/21 | State Bank of Graymont-Chenoa | 200,000.00 | CD | 0.75% | 03/15/23 |
| 07/07/22 | US Treasury | 1,005,652.99 | Investment | 2.64% | 03/31/23 |
| 04/03/21 | Anchor State Bank-Anchor | 200,000.00 | CD | 0.50% | 04/03/23 |
| 07/12/22 | UCB - Formerly Illini Bank Hudson | 200,000.00 | CD | 0.25% | 04/12/23 |
| 07/26/22 | US Treasury | 491,024.14 | Investment | 2.88% | 04/15/23 |
| 07/07/22 | US Treasury | 979,446.61 | Investment | 2.72% | 04/30/23 |
| 05/06/21 | U of I Community Credit Union (fmrly Prairieland) | 225,025.00 | CD | 0.65% | 05/06/23 |
| 07/07/22 | US Treasury | 976,813.87 | Investment | 2.77% | 05/31/23 |
| 07/07/22 | US Treasury | 974,930.03 | Investment | 2.74% | 06/30/23 |
| 07/15/22 | US Treasury | 484,975.83 | Investment | 3.09% | 07/13/23 |
| 07/15/22 | US Treasury | 484,975.83 | Investment | 3.09% | 07/13/23 |
| 08/29/22 | US Treasury | 1,454,147.79 | Investment | 3.30% | 08/10/23 |
| 09/14/22 | Peoples State Bank of Colfax | 200,000.00 | CD | 0.25% | 09/04/23 |
| 09/27/22 | US Treasury | 962,505.21 | Investment | 4.09% | 09/07/23 |
| 09/30/22 | US Treasury | 964,313.25 | Investment | 3.91% | 09/07/23 |
| 10/12/22 | Bloomington Normal Community Bank | 500,000.00 | CD | 2.19% | 10/12/23 |
| 10/14/22 | Bloomington Normal Community Bank | 500,000.00 | CD | 2.19% | 10/14/23 |
| 10/18/22 | Atlanta National Bank-McLean | 200,000.00 | CD | 2.76% | 10/18/23 |
| 10/21/22 | Bloomington Normal Community Bank | 500,000.00 | CD | 2.19% | 10/21/23 |
| Total Pooled Fund CD Investments | | 12,196,215.88 | | | |

| Other Pooled Fund Investments | | Amount | Type | Rate | Maturity Date |
|--|---|----------------------|--------------|-------------|----------------------|
| 11/30/22 | Chase Bank | 5,265,391.79 | Op/Sweep | 0.01% | Sweep |
| 11/30/22 | DF Other Funds for AP Clearing | 155,881.50 | AP Clearing | | |
| 11/30/22 | Heartland Bank | 1,041,149.24 | High Perf Op | 0.04% | Flexible |
| 11/30/22 | Illinois Funds | 41,545,304.07 | Money Mkt | 3.72% | Flexible |
| 11/30/22 | Commerce Bank Money Market | 3,008,228.77 | Money Mkt | 0.05% | Flexible |
| 11/30/22 | Chase Bank Money Market | 7,999,538.15 | Premier Sav | 0.05% | Flexible |
| 11/30/22 | Chase Bank - Crt Restitution CS96CF1172 Fund 0001 | 253,473.57 | Operating | 0.05% | Flexible |
| Total Pooled Fund Cash Accounts | | 59,268,967.09 | | | |

| Other Investment Accounts | | Amount | Type | Rate | Maturity Date |
|----------------------------------|--|-------------------|-------------|-------------|----------------------|
| 11/30/22 | Commerce Bank-HD & Co Clerk Gov Pay | 180,280.65 | Operating | EC | Flexible |
| 11/30/22 | Heartland Bank Public Transportation Fund 0006 | 1,358.15 | Money Mkt | 0.06% | Flexible |
| 11/30/22 | Commerce Bank-Payroll Clearing Fund 0604 | 167,845.97 | Operating | 0.01% | Flexible |
| 11/30/22 | Regions Bank-Liability Claims Fund 0135 | 116,916.40 | Operating | EC | Flexible |
| 11/30/22 | Illinois Funds Unclmd Prop & Probate Fund 0601 | 171,104.96 | Money Mkt | 3.72% | Flexible |
| 11/30/22 | PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158 | 18,925.77 | Operating | 0.01% | Flexible |
| Total Funds | | 656,431.90 | | | |

| County Motor Fuel Fund 0123 | | Amount | Type | Rate | Maturity Date |
|------------------------------------|-------------------------|---------------------|-------------|-------------|----------------------|
| 11/30/22 | Commerce Bank | 768,197.01 | Operating | 0.01% | Flexible |
| 11/30/22 | DT Pool for AP Clearing | - | AP Clearing | | |
| 11/30/22 | Illinois Funds | 7,029,356.07 | Money Mkt | 3.72% | Flexible |
| Total Funds | | 7,797,553.08 | | | |

| ARPA Fund 0163 | | Amount | Type | Rate | Maturity Date |
|-----------------------|-------------------------|----------------------|-------------|-------------|----------------------|
| 11/30/22 | Chase | 7,744,470.55 | Premier Sav | 0.05% | Flexible |
| 11/30/22 | DT Pool For AP Clearing | 122,847.02 | AP Clearing | | |
| 07/21/22 | US Treasury | 2,956,593.00 | Investment | 2.94% | 01/19/23 |
| 07/29/22 | US Treasury | 2,958,980.88 | Investment | 2.80% | 01/26/23 |
| 10/28/22 | US Treasury | 2,936,197.50 | Investment | 4.38% | 04/27/23 |
| 07/20/22 | US Treasury | 2,910,559.67 | Investment | 3.11% | 07/13/23 |
| 07/29/22 | US Treasury | 2,918,828.42 | Investment | 2.89% | 07/13/23 |
| 10/28/22 | US Treasury | 2,879,316.75 | Investment | 4.43% | 10/05/23 |
| Total Funds | | 25,427,793.79 | | | |

| McLean County Nursing Home Fund 0401 & 0403 | | Amount | Type | Rate | Maturity Date |
|--|---|---------------|--------------|-------------|----------------------|
| 11/30/22 | Heartland Bank Main Op | 291,833.93 | High Perf Op | 0.03% | Flexible |
| 11/30/22 | DT Pool for AP Clearing | (187,346.14) | AP Clearing | | |
| 11/30/22 | Commerce Bank SS & Res Trust Deposit Acct | 8,093.14 | Operating | 0.03% | Flexible |

| | | | | | |
|----------|---------------------------------|-------------------|-----------|-------|----------|
| 11/30/22 | Illinois Funds | 40,760.35 | Money Mkt | 3.72% | Flexible |
| 11/30/22 | Commerce Bank-Residents Account | 47,289.44 | Operating | 0.02% | Flexible |
| | Total Funds | 200,630.72 | | | |

| Emergency 911 Telephone Service Fund 0450 | | | | | |
|--|-------------------------|---------------------|-------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 11/30/22 | Commerce Bank | 957,375.84 | Operating | 0.01% | Flexible |
| 11/30/22 | DT Pool for AP Clearing | (165.13) | AP Clearing | | |
| 11/30/22 | Commerce Bank | 4,556,739.23 | Money Mkt | 0.05% | Flexible |
| 07/26/22 | US Treasury | 490,675.78 | Investment | 2.88% | 04/15/23 |
| 07/13/22 | US Treasury | 489,269.53 | Investment | 2.86% | 04/30/23 |
| | Total Funds | 6,493,895.25 | | | |

| Metro Communications Fund 0452 | | | | | |
|---------------------------------------|-----------------------------|-------------------|--------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 11/30/22 | Heartland Bank | 652,144.71 | High Perf Op | 0.03% | Flexible |
| 11/30/22 | Due to Pool for AP Clearing | (87,404.79) | AP Clearing | | |
| | Total Funds | 564,739.92 | | | |

| Township Motor Fuel Tax Fund 0501 | | | | | |
|--|-----------------------------|---------------------|-------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 11/30/22 | Heartland Bank | 1,159,968.32 | Operating | 0.05% | Flexible |
| 11/30/22 | Illinois Funds | 3,173,696.34 | Money Mkt | 3.72% | Flexible |
| 11/30/22 | Due to Pool for AP Clearing | (3,812.46) | AP Clearing | | |
| | Total Funds | 4,329,852.20 | | | |

| Township Bridge Program Fund 0502 | | | | | |
|--|-----------------------------|-----------------|-------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 11/30/22 | Chase Bank | 9,200.66 | Operating | EC | Flexible |
| 11/30/22 | Due to Pool for AP Clearing | - | AP Clearing | | |
| | Total Funds | 9,200.66 | | | |

| McLean County Free Eye Clinic Fund 0505 | | | | | |
|--|-----------------------------|------------------|-------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 11/30/22 | Commerce Bank | 31,939.40 | Operating | 0.05% | Flexible |
| 11/30/22 | Due to Pool for AP Clearing | - | AP Clearing | | |
| | Total Funds | 31,939.40 | | | |

| Employee Benefit Plan Fund 0512 | | | | | |
|--|-----------------------------------|----------------------|--------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 11/30/22 | Heartland Bank | 474,144.08 | High Perf Op | 0.04% | Flexible |
| 11/30/22 | Heartland Bank | 1,761,949.20 | Money Mkt | 0.25% | Flexible |
| 11/30/22 | Illinois Funds | 6,889,185.16 | Money Mkt | 3.72% | Flexible |
| 11/30/22 | Due to Pool for AP Clearing | - | AP Clearing | | |
| 10/14/22 | Bloomington Normal Community Bank | 500,000.00 | CD | 2.19% | 10/14/23 |
| 10/18/22 | Bloomington Normal Community Bank | 500,000.00 | CD | 2.19% | 10/18/23 |
| 10/30/22 | Bloomington Normal Community Bank | 500,000.00 | CD | 2.45% | 10/30/23 |
| | Total Funds | 10,625,278.44 | | | |

| Eye Clinic Fund 0505 & Baker Estate Fund 0513 | | | | | |
|--|-----------------------------|-------------------|-------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 11/30/22 | Commerce Bank | 263,488.44 | Operating | 0.05% | Flexible |
| 11/30/22 | Due to Pool for AP Clearing | - | AP Clearing | | |
| | Total Funds | 263,488.44 | | | |

| Drainage Districts | | | | | |
|---------------------------|----------------------------------|-------------------|-------------|-------------|----------------------|
| | | Amount | Type | Rate | Maturity Date |
| 0529 | IHeartland Bank - Patton | 34,976.27 | Operating | 0.03% | Flexible |
| 0530 | IHeartland Bank - Adrian | 21,147.69 | Operating | 0.03% | Flexible |
| 0531 | IHeartland Bank - Brokaw Brining | 72,281.83 | Operating | 0.03% | Flexible |
| 0532 | IHeartland Bank - Easterbrook | 57,960.12 | Operating | 0.03% | Flexible |
| 0533 | IHeartland Bank - Gridley | 8,163.07 | Operating | 0.03% | Flexible |
| 0534 | IHeartland Bank - Kumler | 54,004.37 | Operating | 0.03% | Flexible |
| 0535 | IHeartland Bank - Mackinaw | 20,913.57 | Operating | 0.03% | Flexible |
| 0536 | IHeartland Bank - Normal-Towanda | 12,826.38 | Operating | 0.03% | Flexible |
| 0538 | IHeartland Bank - Prairie Creek | 35,099.15 | Operating | 0.03% | Flexible |
| 0539 | IHeartland Bank - Sangamon River | 83,824.53 | Operating | 0.03% | Flexible |
| 0541 | IHeartland Bank - White Star | 68,172.71 | Operating | 0.03% | Flexible |
| 0542 | IHeartland Bank - Turkey Creek | 36,494.45 | Operating | 0.03% | Flexible |
| | Total Funds | 505,864.14 | | | |

| | |
|---------------------------|-----------------------|
| TOTAL OF ALL FUNDS | 128,371,850.91 |
|---------------------------|-----------------------|

MCLEAN COUNTY NURSING HOME **REPORTING PERIOD 01/01/22 - 10/31/22**
 Updated 12/07/22 (FUND 0401 ONLY) Unaudited & Subject to Change

| FUND 0401 | BUDGET | PAYOR TYPE | MONTHLY JANUARY | MONTHLY FEBRUARY | MONTHLY MARCH | MONTHLY APRIL | MONTHLY MAY | MONTHLY JUNE | MONTHLY JULY | MONTHLY AUGUST | MONTHLY SEPTEMBER | MONTHLY OCTOBER | YTD | % OF BUDGET |
|-----------|--------------|-------------------|--------------------|---------------------|------------------|------------------|----------------|-----------------|-----------------|-------------------|----------------------|--------------------|--------------|-------------|
| 1 MAJOR | \$ 3,600,000 | ST OF IL/MEDICAID | \$ 265,690 | \$ 153,714 | \$ 250,744 | \$ 208,802 | \$ 188,313 | \$ 182,766 | \$ 233,115 | \$ 408,261 | \$ 272,773 | \$ 317,203 | \$ 2,481,381 | 68.9% |
| REVENUE | \$ 2,600,000 | PRIVATE PAY | \$ 316,928 | \$ 310,236 | \$ 300,668 | \$ 313,566 | \$ 356,623 | \$ 343,092 | \$ 343,560 | \$ 302,936 | \$ 351,910 | \$ 382,254 | \$ 3,321,773 | 127.8% |
| SOURCES | \$ 700,000 | CMS/MEDICARE | \$ 102,995 | \$ 70,329 | \$ 99,652 | \$ 107,563 | \$ 106,205 | \$ 96,904 | \$ 122,759 | \$ 137,813 | \$ 106,259 | \$ 90,299 | \$ 1,040,779 | 148.7% |
| | \$ 6,900,000 | TOTALS | \$ 685,613 | \$ 534,280 | \$ 651,064 | \$ 629,930 | \$ 651,141 | \$ 622,762 | \$ 699,434 | \$ 849,010 | \$ 730,942 | \$ 789,756.54 | \$ 6,843,933 | 99.2% |

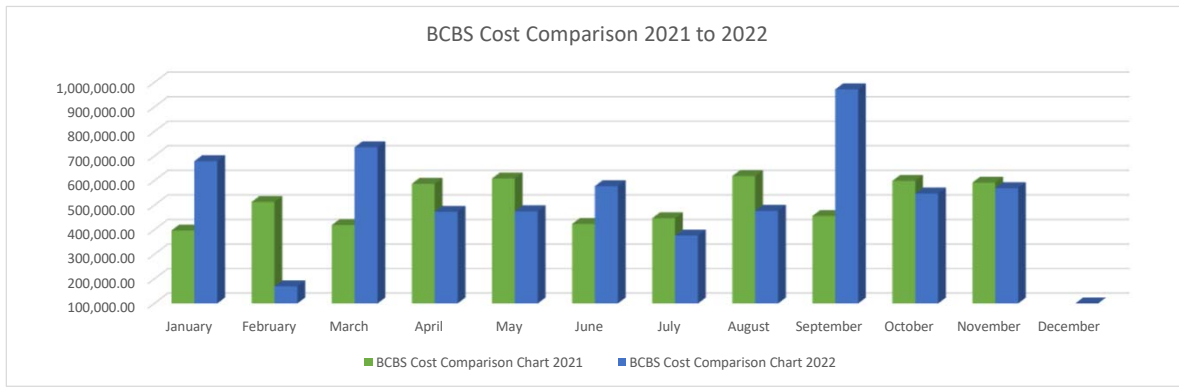
| 2 FUND 0401 REVENUES, EXPENSES & TRANSFERS | MONTHLY JANUARY | MONTHLY FEBRUARY | MONTHLY MARCH | MONTHLY APRIL | MONTHLY MAY | MONTHLY JUNE | MONTHLY JULY | MONTHLY AUGUST | MONTHLY SEPTEMBER | MONTHLY OCTOBER |
|--|--------------------|---------------------|------------------|------------------|----------------|-----------------|-----------------|-------------------|----------------------|--------------------|
| MTD FUND REVENUES / TRANSFERS | \$ 686,149 | \$ 537,216 | \$ 725,128 | \$ 633,553 | \$ 654,624 | \$ 681,736 | \$ 702,981 | \$ 1,146,522 | \$ 790,109 | \$ 967,795 |
| MTD FUND EXPENSES / TRANSFERS | \$ (355,835) | \$ (389,768) | \$ (555,403) | \$ (902,499) | \$ (601,953) | \$ (490,609) | \$ (621,165) | \$ (1,099,510) | \$ (850,569) | \$ (844,317) |
| DIFFERENCE | \$ 330,314 | \$ 147,448 | \$ 169,725 | \$ (268,946) | \$ 52,671 | \$ 191,127 | \$ 81,816 | \$ 47,012 | \$ (60,460) | \$ 123,478 |

| | YTD JANUARY | YTD FEBRUARY | YTD MARCH | YTD APRIL | YTD MAY | YTD JUNE | YTD JULY | YTD AUGUST | YTD SEPTEMBER | YTD OCTOBER |
|-------------------------------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| YTD ACCUM FUND REVENUES / TRANSFERS | \$ 686,149 | \$ 1,223,365 | \$ 1,948,493 | \$ 2,582,046 | \$ 3,236,670 | \$ 3,918,406 | \$ 4,621,387 | \$ 5,767,909 | \$ 6,558,018 | \$ 7,525,813 |
| YTD ACCUM FUND EXPENSES / TRANSFERS | \$ (355,835) | \$ (745,603) | \$ (1,301,006) | \$ (2,203,505) | \$ (2,805,458) | \$ (3,296,067) | \$ (3,917,232) | \$ (5,016,742) | \$ (5,867,311) | \$ (6,711,628) |
| | \$ 330,314 | \$ 477,762 | \$ 647,487 | \$ 378,541 | \$ 431,212 | \$ 622,339 | \$ 704,155 | \$ 751,167 | \$ 690,708 | \$ 814,185 |

| 3 FUND 0401 PAYOR RECEIVABLE BAL. | BEGINNING BAL | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER |
|-------------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | \$ 3,546,696 | \$ 3,710,750 | \$ 3,612,923 | \$ 3,687,097 | \$ 3,735,215 | \$ 3,807,276 | \$ 3,844,211 | \$ 3,956,509 | \$ 3,974,099 | \$ 3,968,389 | \$ 4,114,765 |
| YTD CHANGE IN FUND PAYOR RECEIVABLE | | \$ 164,054 | \$ 66,227 | \$ 140,401 | \$ 188,519 | \$ 260,580 | \$ 297,515 | \$ 409,814 | \$ 427,403 | \$ 421,693 | \$ 568,069 |

| 4 FUND 0401 CASH & INVESTMENTS | BEGINNING BAL | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER |
|--------------------------------|---------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|------------|--------------|--------------|
| CASH | \$ 466,894 | \$ 233,787 | \$ 434,279 | \$ 313,013 | \$ 404,221 | \$ (20,842) | \$ 88,817 | \$ 263,469 | \$ 471,041 | \$ 95,470 | \$ 253,092 |
| RESIDENT TRUST | | \$ 47,289 | \$ 47,289 | \$ 47,289 | \$ 47,289 | \$ 47,289 | \$ 47,289 | \$ 47,289 | \$ 47,289 | \$ 47,289 | \$ 47,289 |
| TOTAL CASH & INVESTMENT | | \$ 281,076 | \$ 481,569 | \$ 360,303 | \$ 451,511 | \$ 26,447 | \$ 136,107 | \$ 310,758 | \$ 518,330 | \$ 142,760 | \$ 300,382 |
| YTD CHANGE IN FUND CASH & INV | | \$ (185,817) | \$ 14,675 | \$ (106,591) | \$ (15,383) | \$ (440,446) | \$ (330,787) | \$ (156,135) | \$ 51,436 | \$ (324,134) | \$ (166,512) |

| 5 FUND 0401 EQUITY | BEGINNING BAL | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER |
|---------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | \$ 3,552,233 | \$ 3,882,547 | \$ 4,029,995 | \$ 4,199,720 | \$ 3,930,774 | \$ 3,983,445 | \$ 4,174,572 | \$ 4,256,388 | \$ 4,303,400 | \$ 4,242,941 | \$ 4,366,418 |
| YTD CHANGE IN FUND EQUITY | | \$ 330,314 | \$ 477,762 | \$ 647,487 | \$ 378,541 | \$ 431,212 | \$ 622,339 | \$ 704,155 | \$ 751,167 | \$ 690,708 | \$ 814,185 |



BCBS Cost Comparison Chart

| | 2021 | 2022 |
|--------------|---------------------|---------------------|
| January | 397,274.10 | 679,370.47 |
| February | 513,429.87 | 169,748.03 |
| March | 419,087.45 | 736,016.11 |
| April | 587,373.07 | 473,136.55 |
| May | 608,633.39 | 475,284.47 |
| June | 423,718.04 | 577,978.15 |
| July | 446,863.44 | 376,298.26 |
| August | 618,844.73 | 477,146.27 |
| September | 456,372.88 | 971,754.26 |
| October | 599,423.44 | 547,701.40 |
| November | 592,298.12 | 569,960.54 |
| December | | 0.00 |
| Total | 5,663,318.53 | 6,054,394.51 |

2022 Difference: 391,075.98

| 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 | 12 Telehealth | 13 Medical Rebate | # 4 - 13 Net Fees & Costs |
|--------------|-------------------------------|---------------------------------|---------------------|-----------------------|--------------------------|---------------------|------------------------------------|------------------------------|---|---------------------|---------------------------------------|-----------------------------------|------------------|-------------------------|------------------------------------|
| January | 512,673.42 | 66,140.31 | 167,889.40 | 746,703.13 | 28,476.31 | 36,432.34 | 75,697.73 | 22,292.00 | (242,867.42) | 12,199.79 | 0.00 | 1509.23 | 282.36 | (1,355.00) | -67,332.66 |
| February | 96,702.79 | 6,115.17 | 100,542.05 | 203,360.01 | 27,572.32 | (108,537.32) | 73,490.96 | 0.00 | (27,405.99) | 1,615.48 | 0.00 | 1,423.95 | 273.52 | (1,335.00) | -33,611.98 |
| March | 334,898.82 | 272,201.72 | 123,098.31 | 730,198.85 | 27,898.08 | (35,803.60) | 74,182.08 | 0.00 | (67,452.29) | 6,640.88 | 0.00 | 1,405.47 | 276.64 | (1,330.00) | 5,817.26 |
| April | 102,395.06 | 108,061.19 | 200,883.57 | 411,339.82 | 27,441.80 | (35,265.20) | 73,066.56 | 0.00 | (5,911.16) | 2,171.12 | 0.00 | 1,331.13 | 272.48 | (1,310.00) | 61,796.73 |
| May | 409,362.96 | 92,530.87 | 92,307.60 | 594,201.43 | 27,168.92 | (34,861.40) | 72,229.92 | 0.00 | (192,252.71) | 8,410.28 | 0.00 | 1,413.67 | 269.36 | (1,295.00) | -118,916.96 |
| June | 301,929.50 | 123,512.15 | 98,642.88 | 524,084.53 | 27,616.05 | (35,399.80) | 73,345.44 | 0.00 | (16,721.10) | 4,821.42 | 0.00 | 1,273.09 | 273.52 | (1,315.00) | 53,893.62 |
| July | 63,713.08 | 110,430.30 | 153,208.72 | 327,352.10 | 26,956.55 | (34,592.20) | 71,672.16 | 0.00 | (17,623.23) | 1,922.33 | 0.00 | 1,628.27 | 267.28 | (1,285.00) | 48,946.16 |
| August | 179,387.52 | 106,910.89 | 131,018.11 | 417,316.52 | 26,739.23 | (33,919.20) | 70,277.76 | 0.00 | (8,084.40) | 4,297.26 | 0.00 | 1,517.02 | 262.08 | (1,260.00) | 59,829.75 |
| September | 597,667.79 | 169,310.27 | 197,666.42 | 964,644.48 | 28,815.69 | (34,794.10) | 72,090.48 | 0.00 | (69,040.84) | 9,564.98 | 0.00 | 1,497.23 | 268.84 | (1,292.50) | 7,109.78 |
| October | 303,632.41 | 130,078.08 | 116,757.77 | 550,468.26 | 26,615.19 | (34,659.50) | 71,811.60 | 0.00 | (72,737.61) | 5,739.42 | 0.00 | 1,483.74 | 267.80 | (1,287.50) | -2,766.86 |
| November | 265,234.91 | 170,593.62 | 159,622.14 | 595,450.67 | 26,954.16 | (34,592.20) | 71,672.16 | 0.00 | (94,717.98) | 4,704.59 | | 1,506.86 | 267.28 | (1,285.00) | -25,490.13 |
| December | | | | 0.00 | | | | | | | | | | | 0.00 |
| Total | 3,167,598.26 | 1,355,884.57 | 1,541,636.97 | 6,065,119.80 | 302,254.30 | (385,992.18) | 799,536.85 | 22,292.00 | (814,814.73) | 62,087.55 | 0.00 | 15,989.66 | 2981.16 | (14350.00) | (10,725.29) |

Medical facilities costs (Hospital, ER costs, etc) charged by Blue Cross

Physician costs charged by Blue Shield

RX prescription costs

Health Admin Fee: Monthly fee of \$52.65 per employee for claim processing

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.

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.

Aggregate Stop Loss Fee: Annual one time expense that is basically the County's deductible

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.

Access Fees: Online system employees use to view claims/benefits

Care Coordination Payment: Per Month Per Member (PMPM) payment made to an ACO.

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 other health care providers, who come together voluntarily to give coordinated high quality care to their Medicare patients.

Virtual Visits with Health Care Providers

Medical Rebate is a tool used to provide administration cost relief. The credit amount calculated is \$2.50 per employee per month.

| Total Members | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----|
| Employee only | 413 | 407 | 405 | 398 | 397 | 397 | 397 | 397 | 393 | 387 | 386 | |
| EE plus Children | 45 | 42 | 41 | 40 | 39 | 40 | 41 | 40 | 50 | 42 | 42 | |
| EE plus Spouse | 42 | 41 | 45 | 40 | 41 | 42 | 42 | 42 | 41 | 41 | 41 | |
| Family | 47 | 45 | 45 | 46 | 45 | 47 | 50 | 47 | 45 | 45 | 46 | |
| Total Enrolled* | 547 | 535 | 536 | 524 | 522 | 526 | 530 | 526 | 529 | 515 | 515 | |
| Total Eligible* | 815 | 818 | 824 | 810 | 802 | 794 | 815 | 835 | 826 | 819 | 812 | |

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

**PROPERTY TAX ABATEMENTS FOR TAX YEAR 2021 PAYABLE 2022
REPORTED BY THE MCLEAN COUNTY TREASURER**

Under Section 18-165 of the Property Tax code (35 ILCS 200/18-165), a taxing district, upon a majority of the vote of its governing authority, may, after the determination of the assessed valuation of its property, order the Clerk of the County to abate any portion of its taxes on commercial or industrial property. The abatement calculations are completed after the tax rates are set. The County Collector reduces the taxes to be collected and distributed on each parcel in accordance with each taxing district abatement agreement. Listed below are the current agreements being administered.

Brandt Industries receives a property tax abatement on parcel 14-04-100-019. Per the agreements, the agriculture equipment manufacturer agrees to add up to 300 jobs at the properties during the project. The abatement is effective only if specific job creation benchmarks outlined in the agreement for each year are satisfied. The project is believed to be advantageous to the community due to the capital investment by the developer and the resulting job opportunity, neighborhood revitalization and increase in the tax base. The scope of this development will also stimulate retail growth, sales-tax generation, diversification and economic vitality. The property tax abatement agreement is for a period of 10 years from 2019-2028 (TY18-TY27). Specific benchmarks must be met for taxes to be abated.

Brandt Industries

TY21 Payable 2022 Total Property Tax Abatement by All Tax Districts \$149,368

Portion McLean County Government Abated \$16,591

Foundry Square, LLC receives a property tax abatement on parcel 21-03-305-020. Per the agreements in the file, the developer agrees to invest no less than \$2.4 million to construct two new retail buildings on vacant land. The project would ultimately be advantageous to the community due to the capital investment by the developer and the resulting job opportunity, neighborhood revitalization and increase in the tax base of all taxing districts. The property tax abatement is based off the TY2011 EAV and tax levy. The property tax abatement is for a period of 5 years from 2019-2023 (TY18-TY22). We abate the taxes due over a certain dollar amount specified in the agreement for each district involved.

Foundry Square, LLC

TY21 Payable 2022 Total Property Tax Abatement by All Tax Districts \$28,893

Portion McLean County Government Abated \$3,054

Mid-City Properties, LLC receives a property tax abatement on parcel 21-04-193-009. Per the agreements in the file, the developer was going to invest no less than \$847,000. The project would ultimately be advantageous to the community as a whole and result in job opportunity, neighborhood revitalization and increase in the tax base. The property tax abatement was based off the TY2014 EAV and tax levy. The property tax abatement is for a period of 5 years from 2019-2023 (TY18-TY22). We abate the taxes due over a certain dollar amount specified in the agreement for each district involved.

Mid-City Properties, LLC

TY21 Payable 2022 Total Property Tax Abatement by All Tax Districts \$12,465

Portion McLean County Government Abated \$1,355

Rivian Automotive receives a property tax abatement on parcel 13-24-300-008; 13-24-300-011; 13-24-300-023; 13-24-300-024; and 13-25-100-004. Per the agreements, the developer is to invest no less than \$40,500,000 in and employ not less than 500 employees at the property during the project. The abatement is effective only if specific benchmarks outlined in the agreement for each year are satisfied. The project is believed to be advantageous to the community due to the capital investment by the developer and the resulting job opportunity, neighborhood revitalization and increase in the tax base. The scope of this development will also stimulate retail growth, sales-tax generation, diversification and economic vitality. The property tax abatement agreement is for a period of 5 years from 2018-2022 (TY17-TY21). If specific benchmarks are met for each year, 100% of the taxes are abated for each district involved.

Rivian Automotive

TY21 Payable 2022 Total Property Tax Abatement by All Tax Districts \$1,189,922

Portion McLean County Government Abated \$122,801

State Farm Insurance receives property tax abatement on multiple parcels. Per the agreements in the file, State Farm is accepting the assessed value in lieu of contested the assessed value of the parcels with the property tax appeal board. The original agreement that ran from 2011-2015 (TY10-TY14). The agreement been subsequently renewed for 2016-2020 (TY15-TY19) and 2021-2025 (TY20-TY24). There are two specific requirements with the agreement. EAV must stay at the TY2009 payable 2010 level. The district tax levy must also stay at 101% of the prior year's levy. Amounts over 101% of the prior year are abated for each district involved.

State Farm Insurance Company

TY 21 Payable 2022 Total Property Tax Abatement by All Tax Districts \$337,467

Portion McLean County Abated \$0 McLean County was not required to abate.