

Minutes of the Finance Committee Meeting

The Finance Committee of the McLean County Board met on Wednesday, June 7, 2023, 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: None

Staff Present: Cassy Taylor, County Administrator; Cathy Dreyer, Assistant County Administrator; Chris Spanos, First Assistant State’s Attorney -Civil Division; Taylor Williams, 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, Tim Jorczak, Supervisor of Assessments; Michelle Anderson, County Auditor.

Others Present: Trevor Sierra, Assistant State’s Attorney; Dan Leary, Information Technology

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

Chairman Metsker presented the minutes from the April 13, 2023 special meeting and May 3, 2023 regular meeting minutes.

Motion by Roseman/Rogal to approve the minutes from the April 13, 2023 special meeting and May 3, 2023 regular meetings.
Motion Carried.

Chairman Metsker presented the invoices in the amount of \$873,567.27 for approval.

MCLEAN COUNTY BOARD COMMITTEE REPORT
AS OF 5/30/2023
EXPENDITURE SUMMARY BY FUND

Finance Committee

FUND	FUND TITLE	PENDING TOTAL	PREPAID TOTAL	FUND TOTAL
0001	GENERAL FUND		\$254,594.37	\$254,594.37
0131	I.M.R.F. FUND		\$156,470.27	\$156,470.27
0135	TORT JUDGEMENT		\$25,804.56	\$25,804.56
0137	RECORDER DOCUMENT STORAGE		\$1,981.30	\$1,981.30
0164	CO CLERK DOC STORAGE		\$166.56	\$166.56
0512	EMPLOYEE BENEFIT PLAN		\$434,551.21	\$434,551.21
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			\$873,567.27	\$873,567.27

Motion by Friedrich/Laymon to recommend approval of the invoices in the amount of \$873,567.27.
Motion carried.

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

Mr. Tim Jorczak, Supervisor of Assessments came forward and went over information provided regarding Equalized Assessed Values (“EAV”) and ratios from the State. He noted they had increased about 10%. He indicated they would be working to get word out to the public through meetings, a table at the McLean County Fair and word of mouth. Mr. Friedrich asked him to define a farmstead. Mr. Jorczak went over how farm land was assessed differently than the homestead. Mr. Friedrich asked if information could be sent out when they send out tax notices. Mr. Jorczak agreed. Ms. Metsker asked him to explain the effects on tax rates based on increased EAV. Mr. Jorczak indicated rates do not necessarily have to go up as some may go down because the increased EAV would allow the taxing district to receive the same amount of funds they received with a higher tax rate. Ms. Metsker asked about the timing of notices. Mr. Jorczak indicated they hoped to have most of county published by late July. Chairman Metsker asked if there were any questions; hearing none, she thanked him.

Ms. Michelle Anderson, County Auditor provided an update on the outside Audit and noted she would present the quarterly reports once the numbers were finalized. She also noted they had again received awards for their Audit reports. Ms. Metsker congratulated the Auditor, Treasurer and their staff. Ms. Metsker asked if there were any questions; hearing none, she thanked her.

Chairman Metsker presented on behalf of Ms. McNeil a request to accept and place on file the County Treasurer’s Monthly Financial Reports. Ms. McNeil thanked Mr. Jorczak for his work with the assessment process and educating the public. Ms. McNeil indicated they had received word the State would be changing PPRT distributions. Ms. McNeil noted they are not provided formulas from the State to know how the State determines the amount of PPRT counties and municipalities are to receive. Ms. Metsker asked her how they figure PPRT revenue for budget purposes. Ms. McNeil indicated the State will issue a PPRT estimate that should be out before the budget is presented to the Board. Ms. McNeil then provided information on other tax revenue, investments, blue cross blue shield insurance activity and revenue and expenses for the Nursing Home Fund.

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

Motion Carried.

Mr. Friedrich asked about delays when paying taxes online and the website not showing that taxes have been paid. Ms. McNeil went over the process for confirmation of payments made online. Ms. McNeil noted there have been delays updating the system as they have been working to keep up with payments coming into the office and get bills paid and payroll out. She also encouraged people to contact them if it had been several days as they also are working through parcel numbers and electronic payment errors.

Chairman Metsker presented for action on behalf of Ms. Kathy Michael, County Clerk a request to approve a License Agreement with Eastland Mall, LLC. Ms. Micheal indicated this had been successful in the past and appreciated being able to hold early voting at Eastland Mall.

Motion by Rogal/Laymon to recommend approval of a License Agreement with Eastland Mall, LLC.
Motion Carried.

Chairman Metsker presented for action on behalf of Ms. Kathy Michael, County Clerk a request to approve a Software License and Maintenance Services Agreement. Ms. Michael indicated this was an upgrade of their voting system.

Motion by Rogal/Friedrich to recommend approval of a Software License and Maintenance Services Agreement.
Motion Carried.

Ms. Michael presented her monthly reports to the Committee. Ms. Michael indicated they would need election judges for the next election. Mr. Rogal asked about election judges and the increased number of precincts. Ms. Michael indicated maps and numbers were still being finalized and once those were finalized they would have a better understanding of their needs. Chairman Metsker asked if there were any additional questions or comments, hearing none, thanked her.

Ms. Marshall Thomson, Animal Control Director, presented her monthly reports to the Committee. Ms. Thomson indicated the number of animals at the facility has been a little higher than normal, but they are managing. Ms. Thomson noted they have two adoption events coming up that will possibly help reduce the number of animals at the facility. Chairman Metsker asked if there were any questions, hearing none, she thanked her.

Chairman Metsker presented on behalf of Cassy Taylor, County Administrator a request to approve a position reclassification within the Children's Advocacy Center. Ms. Taylor presented on behalf of Ms. Evans noting this is a grant-funded position they wanted to adjust based on the work done in this position.

Motion by Laymon/Friedrich to recommend approval of a position reclassification within the Children's Advocacy Center.
Motion Carried.

Chairman Metsker presented on behalf of Cassy Taylor a request to approve a position reclassification within the Facilities Department. Ms. Taylor noted that based on the number of projects the facilities department handles there is a need to adjust positions to include a project manager. She noted this would be a budget neutral request. Ms. Metsker asked if the one Mechanic position would be eliminated. Ms. Taylor confirmed. Ms. Metsker asked her to confirm the Mechanic positions were doing some project work. Ms. Taylor confirmed.

Motion by Rogal/Roseman to recommend approval of a position reclassification within the Facilities Department.
Motion Carried.

Ms. Taylor noted would have a stand up for a Class C Raffle license they had received.

Ms. Taylor noted Staff had provided additional nursing home numbers. She went over the nursing home revenues and expenditures provided in that report. Ms. Metsker thanked her for the information as she felt it was easy to understand.

Under other business Ms. Metsker noted the next meeting would be July 5th at 4:30 p.m.

Ms. Metsker asked if there was any other business to come before the Committee; hearing nothing, she adjourned the meeting at 5:23 p.m.

Respectfully Submitted,

Julie A. Morlock

Julie A. Morlock

Recording Secretary

County Treasurer's Monthly Financial Reports
Summary of Tax Revenue

→ 2023 Retailers Occupation Tax Revenue		Change Over		2022	
May Vouchers	2023	Prior Year			
County Wide Sales Tax	\$ 567,656	23.77%	\$	458,638	
County Sales Tax (Un-Inc)	\$ 70,204	14.66%	\$	61,230	
Local Use Tax	\$ 55,662	1.51%	\$	54,832	
Cannabis	\$ 2,270	-12.85%	\$	2,605	
Income Tax	\$ 452,912	-24.22%	\$	597,642	
PPRT	\$ 1,023,647	-10.55%	\$	1,144,333	
Total	\$ 2,172,353	-6.34%	\$	2,319,280	
			\$	(146,928)	

→ YTD Comparison			
YTD 2023 Vouchers	\$	8,378,736	
YTD 2022 Vouchers	\$	8,372,507	
Difference	\$	6,228	0.1%

→ YTD Budget Comparison			
Annual Budget	\$	13,349,353	
Budgeted Rev thru 5/31	\$	6,134,063	
YTD Actual Vouchers	\$	8,378,736	
Over (Under) Budget	\$	2,244,673	36.6%

→ 2023 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>2023 Total</u>	<u>Change Over PY</u>	<u>2022 Total</u>
Jan (Oct Rcpts)	\$	177,659	\$ 249,522	\$ 427,182	8.9%	\$ 392,343
Feb (Nov Rcpts)	\$	182,056	\$ 250,376	\$ 432,432	4.7%	\$ 413,166
Mar (Dec Rcpts)	\$	218,377	\$ 290,540	\$ 508,917	11.2%	\$ 457,824
April (Jan Rcpts)	\$	169,776	\$ 222,218	\$ 391,994	15.5%	\$ 339,253
May (Feb Rcpts)	\$	147,493	\$ 216,692	\$ 364,185	14.8%	\$ 317,258
Total	\$	895,361	\$ 1,229,349	\$ 2,124,710	10.7%	\$ 1,919,843
					\$	204,866

→ Fund 0007 Equity \$ 16,285,078

→ 2023 Property Tax Revenue

	<u>2023</u>	
Adopted Budget	\$ 40,644,315	
Distributions	\$ 8,016,315.05	19.72%

→ 2023 Motor Fuel Tax:

		County Motor Fuel Fund 0123		Township Motor Fuel Fund 0501	
<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)	\$	209,962	\$ 146,691	\$ 178,022	\$ 124,376
Feb (Jan Rcpts)	\$	152,464	\$ 133,458	\$ 129,268	\$ 113,153
Mar (Feb Rcpts)	\$	144,674	\$ 148,098	\$ 122,662	\$ 125,565
Apr (Mar Rcpts)	\$	147,655	\$ 136,543	\$ 125,187	\$ 115,765
May (Apr Rcpts)	\$	172,129	\$ 152,520	\$ 145,932	\$ 129,306
Total	\$	826,885	\$ 717,310	\$ 701,070	\$ 608,165

Total Co MFT \$ 1,544,195

Total TWP MFT \$ 1,309,235

McLean County Treasurer's Monthly Investment Report
05/31/23

Pooled Fund CD Investments		Amount	Type	Rate	Maturity Date
05/06/23	U of I Community Credit Union (fmrly Prairieland)	225,025.00	CD	0.65%	05/06/24
07/07/22	US Treasury	974,906.25	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
04/28/23	US Treasury	975,998.90	Investment	4.97%	10/26/23
11/04/22	US Treasury	954,801.46	Investment	4.70%	11/02/23
02/17/23	US Treasury	1,910,700.00	Investment	4.93%	01/25/24
02/10/23	Credit Union For All (Formerly Mid Illini Credit Union)	200,000.00	CD	3.06%	02/10/24
02/23/23	US Treasury	1,903,742.22	Investment	5.01%	02/22/24
04/28/23	US Treasury	955,697.78	Investment	4.71%	04/18/24
04/12/23	UCB - Formerly Illini Bank Hudson	200,000.00	CD	4.22%	07/12/24
03/16/23	State Bank of Graymont-Chenoa	200,000.00	CD	3.20%	02/16/25
02/28/23	US Treasury	1,998,795.60	Investment	4.66%	02/28/25
04/03/23	Anchor State Bank-Anchor	200,000.00	CD	2.50%	04/03/25
02/22/23	US Treasury	1,977,109.38	Investment	4.41%	02/15/26
Total Pooled Fund CD Investments		18,927,694.50			

Other Pooled Fund Investments		Amount	Type	Rate	Maturity Date
05/31/23	Chase Bank	8,891,466.23	Op/Sweep	0.01%	Sweep
05/31/23	DF Other Funds for AP Clearing	2,267,762.10	AP Clearing		
05/31/23	Heartland Bank	1,588,634.75	High Perf Op	0.75%	Flexible
05/31/23	Illinois Funds	23,896,759.82	Money Mkt	5.20%	Flexible
05/31/23	Commerce Bank Money Market	7,158,234.63	Money Mkt	0.05%	Flexible
05/31/23	Chase Bank Money Market	400,185.75	Premier Sav	0.05%	Flexible
05/31/23	Chase Bank - CRT Restitution CS96CF1172 Fund 0001	257,035.70	Operating	0.05%	Flexible
Total Pooled Fund Cash Accounts		44,460,078.98			

Other Investment Accounts		Amount	Type	Rate	Maturity Date
05/31/23	Commerce Bank-HD & Co Clerk Gov Pay	395,374.10	Operating	EC	Flexible
05/31/23	Heartland Bank Public Transportation Fund 0006	1,369.15	Money Mkt	0.05%	Flexible
05/31/23	Commerce Bank-Payroll Clearing Fund 0604	218,567.44	Operating	0.34%	Flexible
05/31/23	Regions Bank-Liability Claims Fund 0135	105,635.65	Operating	EC	Flexible
05/31/23	Illinois Funds Unclmd Prop & Probate Fund 0601	174,780.95	Money Mkt	5.20%	Flexible
05/31/23	PNC Bank-Federal Asset Forfeiture Fund 0150 & 0158	18,926.70	Operating	0.01%	Flexible
Total Funds		914,653.99			

County Motor Fuel Fund 0123		Amount	Type	Rate	Maturity Date
05/31/23	Commerce Bank	1,539,685.58	Operating	0.34%	Flexible
05/31/23	DT Pool for AP Clearing	(773,123.13)	AP Clearing		
05/31/23	Illinois Funds	6,069,277.38	Money Mkt	5.20%	Flexible
Total Funds		6,835,839.83			

ARPA Fund 0163		Amount	Type	Rate	Maturity Date
05/31/23	Chase	7,011,448.59	Premier Sav	0.05%	Flexible
04/30/23	Illinois Funds	3,000,000.00	Money Market	5.20%	Flexible
05/31/23	DT Pool For AP Clearing	(367,885.27)	AP Clearing		
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
04/27/23	US Treasury	987,593.75	Investment	5.09%	07/27/23
10/28/22	US Treasury	2,879,316.75	Investment	4.43%	10/05/23
04/27/23	US Treasury	975,959.68	Investment	4.98%	10/26/23
04/27/23	US Treasury	955,710.63	Investment	4.71%	04/18/24
Total Funds		21,271,532.22			

McLean County Nursing Home Fund 0401 & 0403		Amount	Type	Rate	Maturity Date
05/31/23	Heartland Bank Main Op	125,122.19	High Perf Op	0.75%	Flexible
05/31/23	DT Pool for AP Clearing	(1,117,305.14)	AP Clearing		
05/31/23	Commerce Bank SS	123,650.35	Operating	0.03%	Flexible
05/31/23	Illinois Funds	3,805.36	Money Mkt	5.20%	Flexible
05/31/23	Commerce Bank-Residents Account	35,886.68	Operating	0.02%	Flexible
Total Funds		(828,840.56)			

Emergency 911 Telephone Service Fund 0450		Amount	Type	Rate	Maturity Date
05/31/23	Commerce Bank	1,728,625.13	Operating	0.36%	Flexible
04/30/23	Illinois Funds	1,100,053.92	Money Mkt	5.20%	Flexible
05/31/23	DT Pool for AP Clearing	(852.56)	AP Clearing		
05/31/23	Commerce Bank	4,065,351.88	Money Mkt	1.00%	Flexible
Total Funds		6,893,178.37			

Metro Communications Fund 0452		Amount	Type	Rate	Maturity Date
05/31/23	Heartland Bank	716,733.76	High Perf Op	0.75%	Flexible
05/31/23	Due to Pool for AP Clearing	(1,125.09)	AP Clearing		
Total Funds		715,608.67			

Township Motor Fuel Tax Fund 0501		Amount	Type	Rate	Maturity Date
05/31/23	Heartland Bank	708,300.70	Operating	0.03%	Flexible
05/31/23	Illinois Funds	5,098,184.31	Money Mkt	5.20%	Flexible
05/31/23	Due to Pool for AP Clearing	(7,470.91)	AP Clearing		
Total Funds		5,799,014.10			

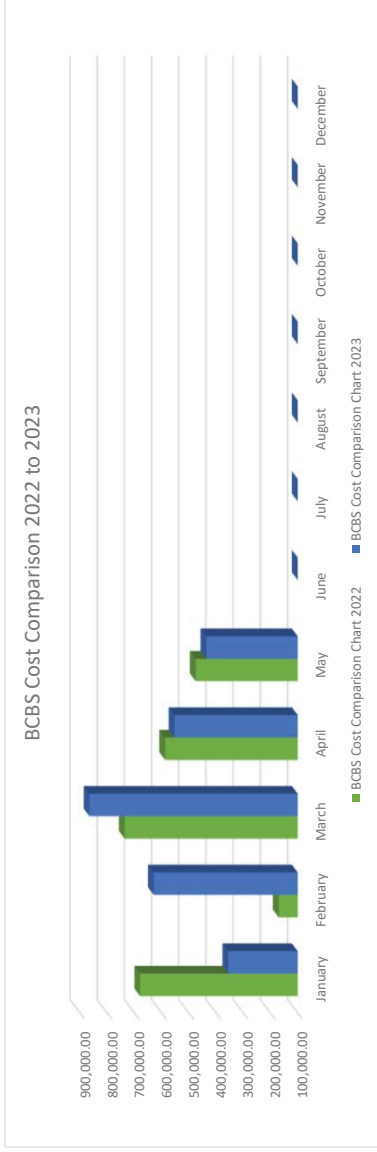
Township Bridge Program Fund 0502		Amount	Type	Rate	Maturity Date
05/31/23	Chase Bank	46,719.45	Operating	EC	Flexible
05/31/23	Due to Pool for AP Clearing	-	AP Clearing		
Total Funds		46,719.45			

McLean County Free Eye Clinic Fund 0505		Amount	Type	Rate	Maturity Date
05/31/23	Commerce Bank	31,985.52	Operating	1.00%	Flexible
05/31/23	Due to Pool for AP Clearing	-	AP Clearing		
Total Funds		31,985.52			

Employee Benefit Plan Fund 0512		Amount	Type	Rate	Maturity Date
05/31/23	Heartland Bank	1,031,558.45	High Perf Op	0.75%	Flexible
05/31/23	Heartland Bank	965,630.72	Money Mkt	0.75%	Flexible
05/31/23	Illinois Funds	6,037,190.70	Money Mkt	5.20%	Flexible
05/31/23	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		9,534,379.87			

Eye Clinic Fund 0505 & Baker Estate Fund 0513		Amount	Type	Rate	Maturity Date
05/31/23	Commerce Bank	277,883.71	Operating	1.00%	Flexible
05/31/23	Due to Pool for AP Clearing	-	AP Clearing		
Total Funds		277,883.71			
Drainage Districts		Amount	Type	Rate	Maturity Date
0529	I Heartland Bank - Patton	34,507.52	Operating	0.03%	Flexible
0530	I Heartland Bank - Adrian	8,508.18	Operating	0.03%	Flexible
0531	I Heartland Bank - Brokaw Brining	73,625.80	Operating	0.03%	Flexible
0532	I Heartland Bank - Easterbrook	54,569.22	Operating	0.03%	Flexible
0533	I Heartland Bank - Gridley	9,220.62	Operating	0.03%	Flexible
0534	I Heartland Bank - Kumler	56,753.48	Operating	0.03%	Flexible
0535	I Heartland Bank - Mackinaw	11,052.21	Operating	0.03%	Flexible
0536	I Heartland Bank - Normal-Towanda	12,855.38	Operating	0.03%	Flexible
0538	I Heartland Bank - Prairie Creek	34,078.58	Operating	0.03%	Flexible
0539	I Heartland Bank - Sangamon River	83,479.57	Operating	0.03%	Flexible
0541	I Heartland Bank - White Star	66,529.10	Operating	0.03%	Flexible
0542	I Heartland Bank - Turkey Creek	36,142.48	Operating	0.03%	Flexible
Total Funds		481,322.14			
TOTAL OF ALL FUNDS		115,361,050.79			

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BCBS Cost Comparison Chart

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	183,582.99	113,615.15	144,876.71	442,084.85	27,678.70	(37,627.08)	94,259.74	25,307.00	0.00	4,425.51	0.00	117.77	267.80	(1,287.50)	113,141.94
February	278,767.51	114,763.04	144,001.57	537,532.12	28,316.02	(37,688.64)	94,355.76	0.00	0.00	7,790.31	0.00	107.92	268.32	(1,290.00)	91,859.69
March	450,275.21	147,036.68	174,985.10	772,296.99	28,001.54	(37,913.50)	94,947.76	0.00	(5,036.96)	10,710.14	0.00	3,818.91	269.88	(1,297.50)	93,500.27
April	247,548.27	96,720.47	154,664.37	498,933.11	28,978.52	(38,199.92)	95,635.78	0.00	(39,031.65)	6,011.19	0.00	1,597.28	271.96	(1,307.50)	53,955.66
May	129,169.03	102,391.68	151,622.35	383,183.06	27,701.82	(38,272.96)	95,818.64	0.00	(39,059.34)	4,880.68	0.00	1,689.20	272.48	(1,310.00)	52,720.52
June				0.00											0.00
July				0.00											0.00
August				0.00											0.00
September				0.00											0.00
October				0.00											0.00
November				0.00											0.00
December				0.00											0.00
Total	1,289,353.01	574,527.02	770,150.10	2,634,030.13	140,676.60	(189,702.10)	475,017.68	25,307.00	(82,127.95)	33,817.83	0.00	7,331.08	1350.44	(6492.50)	405,178.08

2023 Difference: 191,416.06

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 employee 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	391	427	397	395	394							
EE plus Children	42	46	42	42	42							
EE plus Spouse	40	47	42	41	41							
Family	48	54	46	45	47							
Total Enrolled*	521	574	527	523	524	0	0	0	0	0	0	0
Total Eligible*	794	810	808	822	830							

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

FUND 0401	BUDGET	PAYOR TYPE	MONTHLY				YTD	% OF BUDGET
			JANUARY	FEBRUARY	MARCH	APRIL		
1 MAJOR	\$ 4,088,000	ST OF IL/MEDICAID	\$ 326,901	\$ 277,909	\$ 315,283	\$ 302,147	\$ 1,222,239	29.9%
REVENUE	\$ 3,311,250	PRIVATE PAY	\$ 355,038	\$ 272,933	\$ 372,128	\$ 407,015	\$ 1,407,114	42.5%
SOURCES	\$ 1,700,000	CMS/MEDICARE	\$ 64,669	\$ 131,365	\$ 142,778	\$ 124,892	\$ 463,704	27.3%
	\$ 9,099,250	TOTALS	\$ 746,608	\$ 682,207	\$ 830,189	\$ 834,054	\$ 3,093,058	34.0%

2 FUND 0401 REVENUES, EXPENSES & TRANSFERS	MONTHLY			
	JANUARY	FEBRUARY	MARCH	APRIL
MTD FUND REVENUES / TRANSFERS	\$ 1,039,986	\$ 684,971	\$ 979,170	\$ 855,175
MTD FUND EXPENSES / TRANSFERS	\$ (626,169)	\$ (794,550)	\$ (1,338,407)	\$ (857,751)
DIFFERENCE	\$ 413,817	\$ (109,579)	\$ (359,237)	\$ (2,576)

YTD ACCUM FUND REVENUES / TRANSFERS	YTD			
	JANUARY	FEBRUARY	MARCH	APRIL
YTD ACCUM FUND REVENUES / TRANSFERS	\$ 1,039,986	\$ 1,724,957	\$ 2,704,127	\$ 3,559,302
YTD ACCUM FUND EXPENSES / TRANSFERS	\$ (626,169)	\$ (1,420,719)	\$ (2,759,126)	\$ (3,616,877)
DIFFERENCE	\$ 413,817	\$ 304,238	\$ (54,999)	\$ (57,575)

3 FUND 0401 PAYOR RECEIVABLE BAL.	BEGINNING BAL	MONTHLY			
		JANUARY	FEBRUARY	MARCH	APRIL
	\$ 4,144,413	\$ 4,394,034	\$ 4,436,619	\$ 4,457,688	\$ 4,386,433
YTD CHANGE IN FUND PAYOR RECEIVABLE		\$ 249,620	\$ 292,206	\$ 313,275	\$ 242,020

4 FUND 0401 CASH & INVESTMENTS	BEGINNING BAL	MONTHLY			
		JANUARY	FEBRUARY	MARCH	APRIL
CASH	\$ 303,455	\$ (265,565)	\$ (554,036)	\$ (1,182,848)	\$ (1,089,590)
RESIDENT TRUST		\$ 35,887	\$ 35,887	\$ 35,887	\$ 35,887
TOTAL CASH & INVESTMENT		\$ (229,678)	\$ (518,149)	\$ (1,146,962)	\$ (1,053,703)
YTD CHANGE IN FUND CASH & INV		\$ (533,134)	\$ (821,605)	\$ (1,450,417)	\$ (1,357,159)

5 FUND 0401 EQUITY	BEGINNING BAL	MONTHLY			
		JANUARY	FEBRUARY	MARCH	APRIL
	\$ 1,351,270	\$ 1,765,087	\$ 1,655,508	\$ 1,296,271	\$ 1,293,695
YTD CHANGE IN EQUITY		\$ 413,817	\$ 304,238	\$ (54,999)	\$ (57,575)

** 12/31/22 equity reduced by \$2,834,748.57 reserve for bad debt.