



AGENDA

Finance, Audit, and Legislative Affairs Committee

**Tuesday, February 23, 2021
@ 2:00 PM**

1. Call to Order

2. Approval of Minutes

- December 2, 2020 (*Executive Session*)
- January 14, 2021 (*Regular Session*)
- January 26, 2021 (*Regular Session*)

3. Informational Items / Reports / Other Minutes / Updates

- Monthly Financial Report
- Heddington Oaks Financial Report

4. Miscellaneous

5. Adjournment

DRAFT

Special FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE
January 14, 2021
@ 5:00 p.m.

| | |
|-----------------------------------|--|
| COMMITTEE MEMBERS PRESENT: | James Fennell – Chairperson; Rachel Reliford – Vice-Chairperson; Eden Blair, Linda Daley, James Dillon, Betty Duncan, Kate Pastucha, Andrew Rand, Rob Reneau, Steve Rieker, Phillip Salzer, Sharon Williams |
| MEMBERS ABSENT: | Jennifer Groves Allison, Brandy Bryant, Paul Rosenbohm |
| STAFF PRESENT: | Scott Sorrel - County Administrator; Shauna Musselman – Assistant County Administrator; Jennie Cordis Boswell - State's Attorney's Office; Jamie Dowell – Media Communications; Julie Kusturin – Finance; Angela Loftus – Asst. Dir. of Human Resources; Nicole Bjerke – Treasurer; Rachael Parker – County Clerk; Mark Little – Chief Information Officer; Doug Gaa, Chris Watkins – Sheriff's Office; Jessica Thomas – County Auditor |
| VISITORS | |

Call to Order

Chairperson Fennell called the meeting to order at 5:01 p.m.

Resolution

➤ **Contract Award for Property Brokerage and Consulting Services for the Sale or Transfer of Heddington Oaks**

A motion to approve was made by Ms. Daley and seconded by Ms. Reliford. Mr. Sorrel advised that an RFP was solicited for commercial real estate brokerage services specializing in healthcare real estate. He stated that two proposals were received, both large national firms with extensive experience in healthcare real estate. He advised that after interviews with each firm, staff recommends retaining Senior Living Investment Brokerage of Glen Ellyn, Illinois, as the most qualified to perform the services on behalf of Peoria County. He further recommends that the committee and the County Board authorize the County Administrator and the State's Attorney's Office to negotiate the terms and conditions of a contract for services.

A roll call vote was taken, and the motion carried unanimously (12-0).

Adjournment

The meeting was adjourned by Chairperson Fennell at 5:11 p.m.

DRAFT

FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE

January 26, 2021

@ 2:00 p.m.

| | |
|-----------------------------------|---|
| COMMITTEE MEMBERS PRESENT: | James Fennell – Chairperson; Rachel Reliford – Vice-Chairperson, Jennifer Groves Allison, Eden Blair, Brandy Bryant, Linda Daley, James Dillon, Betty Duncan, Kate Pastucha, Andrew Rand, Rob Reneau, Steve Rieker, Paul Rosenbohm, Phillip Salzer, Sharon Williams |
| MEMBERS ABSENT: | |
| STAFF PRESENT: | Scott Sorrel - County Administrator; Shauna Musselman – Assistant County Administrator; Jennie Cordis Boswell - State's Attorney's Office; Randy Brunner – Chief Financial Officer; Julie Kusturin, Paul Letcher – Finance; Angela Loftus, Jamie Dowell – County Administration; Jessica Thomas – County Auditor; Nicole Bjerke – Treasurer; Rachael Parker – County Clerk; Monica Hendrickson – Health Department; Brian Asbell, Doug Gaa – Sheriff's Office; Elizabeth Crider, Jennifer Yoder – Regional Office of Education; Rena' Parker, Jennifer Shadid – Court Administration |
| VISITORS | |

Call to Order

Chairperson Fennell called the meeting to order at 2:02 p.m.

Approval of Minutes

A motion to approve the minutes of January 5, 2021 was made by Ms. Reliford and seconded by Mr. Salzer. A roll call vote was taken, and the motion carried unanimously (14-0). Mr. Rand absent for vote.

Informational

➤ CURES Funding Reimbursement

Mr. Brunner advised that Local CURES Funding funds local governments outside of the metro Chicago area. He stated that Peoria County was awarded \$1,526,755.00, and summarized the reimbursed expenses as well as how the reimbursements break down by County fund.

➤ Monthly Financial Report

Ms. Ciesla summarized financial activity for the period ending November 30, 2020, representing 91.7% of the fiscal year. Highlights include:

- Income Tax received exceeds budgeted figure by approximately \$80,000.00
- Local use Tax continues to trend higher than budgeted
- Property Tax is trending at 99% of budget

(Mr. Rand enters meeting.)

➤ Heddington Oaks Financial Report

Mr. Letcher directed committee to the submitted financial report for the month of November 2020. He provided an update on accounts receivable collections, commenting that he has coordinated with Member Daley regarding her offer to assist with Medicaid accounts. He advised that he has met with the State's Attorney's Office to discuss their assistance regarding former Private Pay residents as well as vendors such as insurance companies and hospice companies. He commented that the County's consultant on cost reports has a service to help review Medicare

accounts for potential cost report write-off and reimbursement. He stated that a meeting was held on that subject and he is awaiting a response for a more detailed scope for that service.

Mr. Fennell asked for a more detailed and measurable report on Medicaid, Medicare, and Private Pay accounts including numbers for each group, amount of exposure, and goals for resolution of the collectible accounts.

Joint Resolution

➤ Risk Management Fund and Employee Health Fund FY2020 Supplemental Appropriation (joint with County Operations Committee)

A motion to approve was made by Mr. Reneau and seconded by Ms. Duncan. Ms. Musselman advised that staff requests an additional appropriation for FY2020 out of fund balance in both the Risk Management Fund and the Employee Health Fund. She commented that fund balance reserves are sufficient in both funds to cover the additional expenditures.

Ms. Musselman advised that 2020 saw a number of unanticipated expenditures in the Risk Management Fund, including worker's compensation settlements, unemployment costs related to the closure of Heddington Oaks, and additional new and pending liability cases. She stated that the unanticipated expenditures necessitate an additional appropriation of \$795,000.00 into the Risk Management Fund.

Ms. Musselman advised that staff requests an additional, and primarily claim driven, appropriation in the amount of \$1,150,000.00 into the Employee Health Fund.

A roll call vote was taken, and the motion carried unanimously (15-0).

Miscellaneous

Mr. Sorrel advised that as FY2020 comes to a close, staff will meet with the County Board Chairman and Vice-Chairman to review finances in the wake of COVID-19, and will continue to monitor finances and the local economy as they relate to COVID-19.

Mr. Sorrel advised that Senior Living Investment Brokerage, the property brokerage and consulting firm for Heddington Oaks, is preparing a draft contract for review.

Adjournment

The meeting was adjourned by Chairperson Fennell at 2:24 p.m.

Transcribed by: Jan Kleffman



DECEMBER 30, 2020 (PERIOD 12) MONTHLY FINANCIAL REPORT



Submitted By:
Finance Department
Peoria County

DECEMBER 30, 2020 (PERIOD 12) MONTHLY FINANCIAL REPORT

To: Finance, Audit, and Legislative Affairs Committee Chairman Fennell and Committee Members
 From: Randy Brunner, CFO and Julie Kusturin, Assistant CFO
 Date: February 11, 2021
 Subject: Monthly Financial Report – Results through December 31, 2020 (Period 12)

The report can be broken down to three main sections, General Fund Analysis, Major Revenues Analysis, and Statement of Revenues, Expenditures and Changes in Fund Balance reported on All Funds. This report includes an analysis of the General Fund by department and by major revenue sources and uses. Since December is the 12th month of the fiscal year, revenues and expenditures are expected to be at or around 100.0% of the budget in P12. Categories that fall above or below this threshold have been identified to help draw out possible areas of concern. Major Revenue Sources which have a significant impact to the budget have been identified and are reflected in the reports individually to show where the revenue is compared to the budget and where the current revenue is predicted to be in comparison to the last four years. Finally, the last section of this report shows the change in fund balance for all funds and the current fund balance compared to the fund balance policy set by the County Board. Funds that fall below the set fund balance policy reserve have been highlighted in red to draw attention to the funds that do not meet the requirement.

For detailed financial reporting specifically relating to Heddington Oaks, please reference the most recent monthly financial reports which are reported to the Health Committee and can be located within the Health Committee packet.

We believe this information provides a high level, yet solid base to the counties monthly financials and we welcome your feedback. If you have any specific questions regarding this report that you would like addressed during the monthly committee meeting, we kindly ask you to please email jkusturin@peoriacounty.org or call 309-672.6067. Your advance notice is appreciated and will aid in discussion.

This financial report is presented through P12, and there are unaudited adjustments to P13 for revenue and expenditures that are not accounted for in this report. This financial report should be viewed as a draft of the 2020 fiscal year and not as the final ending fund balances for any fund.

MONTHLY FINANCIAL REPORT HIGHLIGHTS

This Monthly Financial Report provides an overview of the Peoria County financial activities for the period ending December 31, 2020, twelve months of the activity representing 100.0% of the fiscal year.

| Revenues | Range |
|-----------------------|----------------|
| Below Budget | ↓95.0% |
| Within Expected Range | 95.0% ↔ 100.0% |
| Above Budget | ↑100.0% |
| Expenditures | |
| Below Budget | ↓100.0% |
| Above Budget | ↑100.0% |

GENERAL FUND ANALYSIS (Pages 6-7)

Current Year Revenues by Department (Page 6)

- Total General Fund Revenues to date are 99.0% of budget compared to 99.0% at the same time last year.
 - **Department 001, General County (96.0%):** This department reports the majority of the property tax and intergovernmental revenues the General Fund receives. Public safety sales tax, supplemental sales tax, video gaming tax, and personnel property replacement taxes were significantly impacted by the global pandemic, and the decline in revenues were offset by excess of budget funds received for income tax, sales tax, and local use tax. Final revenues will still be received through March 2021. Further analysis can be found in the Major Revenue Analysis section of this report.
 - **Department 005, Supervisor of Assessments (86.2%):** This department records revenue from the farming of county property that will not be reported until P13. Additionally, due to turnover in the facilities department, the JDC facility maintenance transfer was slightly reduced to account for a reduction in service level.

DECEMBER 30, 2020 (PERIOD 12)

MONTHLY FINANCIAL REPORT

- **Department 006, State's Attorney's Office (97.0%):** Funds received from CURES primarily counterbalanced the decline in revenues from the loss of three reimbursement grants, fees and charges due to the closing of the courthouse, the loss of grant funds, and a decline in the amount of funds received by collection agency from uncollectible accounts.
- **Department 007, Circuit Clerk's Office (86.5%):** Revenues in this department were severely impacted by the closing of the local economy and the courthouse during the global pandemic.
- **Department 008, Public Defender's Office (87.2%):** Revenues in this department was severely impacted by the closing of the local economy and the courthouse during the global pandemic.
- **Department 009, Court Administration (96.1%):** State reimbursements increased, and other state grants and court fees decreased in response to the global pandemic.
- **Department 016, Supervisor of Assessments (92.3%):** State salary reimbursements decreased slightly in FY 2020.
- **Department 025, Regional Office of Education (50.0%):** Grant funds are received in two installments during the fiscal year.

Current Year Expenditures by Department (Page 6)

- Total General Fund Expenditures to date are 94.2% of budget compared to 92.3% at the same time last year.
 - **Department 003, County Board (105.0%):** Expenditures for this department are slightly elevated due to payments made for membership dues which were paid on an account that was erroneously reduced due to the COVID19 budget cuts.
 - **Department 013, Sheriff Merit Commission (101.2%):** Expenditures for this department fluctuate with the hiring of sheriff officers.

Current Year Revenues and Expenditures by Sources and Uses (Page 7):

- **Intergovernmental Revenue 33000 (99.0%)** is slightly below budget due to significant revenues received from CURES reimbursement and state salary reimbursements which offset the decline in other significant revenue losses from public safety sales tax, supplementary sales tax, personal property replacement tax, aviation fuel sales tax, video gaming taxes and loss in grant revenue due to the global pandemic. Final revenues will still be received through March 2021. Further analysis can be found in the Major Revenue Analysis section of this report.
- **Fines 35000 (78.5%):** The closing of the courthouse and the reduction of traffic due to the Shelter in Place order for Peoria County during March through May due to the coronavirus pandemic and again in late fall is to blame for the loss in revenue primarily in the Circuit Clerk and Court Administration departments.
- **Fund Transfers In (91.6%):** Due to turnover in the facilities department, the JDC facility maintenance transfer was slightly reduced to account for a reduction in service level and the full payment of CDAP loans has resulted in Fund Transfers in being below budget.

MAJOR REVENUES ANALYSIS (Pages 8-10):

The 2020 budget was constructed using analysis of previous revenues alongside the publications of revenue estimates released by the Illinois Municipal League. Prior to mid-March 2020, the FY2020 fiscal year was trending in sync with the expected budget. However, this favorable performance was abruptly interrupted by the impact that the Coronavirus pandemic has had to Peoria County. Per the Governor's Shelter in Place orders that went into effect on March 21, 2020, the local economy was significantly impacted due to the temporary and potentially permanent closing of non-essential businesses. The temporary halt of operations for non-essential businesses have resulted in revenue loss to all State Shared revenues. In addition to the temporary and permanent closing of businesses, consumer spending was impacted by the furloughs and layoffs of county residents. County Staff, along with the County Board, collectively reduced the FY 2020 Budget Appropriation by 10.4% or \$12,469,776 County Wide to offset the anticipated revenue loss. Further social distancing measures were put into effect by the Governor and County Staff around Thanksgiving and is estimated to be in effect until the beginning of January. Due to the closing of the Courthouse for everyday business activity in several offices,

DECEMBER 30, 2020 (PERIOD 12)

MONTHLY FINANCIAL REPORT

revenues predicted to be noticeably impacted negatively would be Charges for Services. The revenues following are only both actual and estimates based on data received to date and will be continuously monitored and updated monthly to reflect the FY2020 anticipated revenues. Now that the year has more months of data than months without data, the figures for predicted revenues are presented with increased confidence as we report based off of the current year trends for Peoria County.

- **Income tax** came in **above** budget by \$76,716 or 2.6%. The July 2020 distribution was just over double the same month in 2019, August was 29.11% higher, September was 4.79% higher, October was 8.49% higher, November was 1.65% higher than the same month in 2019, and December was 15.86% higher than December 2019. These favorable revenue variances are primarily due four factors: high paying professional jobs remaining employed during the pandemic, weekly supplements of unemployment benefits, corporate taxes from companies that do well in the digital economy, and the elimination of the 5% discount from the LGDF fund and the lowered income-tax refund rates on July 1, 2020.
- **Personal Property Replacement Tax (All Funds)** revenues fluctuate year to year and PPRT ended the year **below** budget by \$253,790 or 5.4%. The decline in revenue is primarily due to the Refund Fund transfer at the State level which is responsible for reducing revenues to local governments as opposed to a significant decline in corporate income taxes. Corporate income taxes from April to December was only 4% below the prior year. The impact of the Coronavirus pandemic will have the greatest impact in 2021 and 2022.
- **Sales Tax Combined:** Based on these receipts and estimating future revenues, current data predicts the total combined sales tax to be about \$776,620 or 6.2% **below** the budget. Sales taxes received for July, which was the second full month following the Shelter in Place, was 11.6% **above** the 2019 receipt for July, August was 7.5% **above** the 2019 receipt for August, September was 14.3% **above** the 2019 receipts for September, October was 7.3% **above** the 2019 receipts for October, November was 1.4% **above** the receipts for November, and YTD about 0.10% below the expected revenue through November based on the previous year's receipts.
 - Local Use Tax is predicted to be **above** budget by about \$323,555 due to the increased volume of online purchases and the collection of use tax by online vendors per the new law that was effective January 1, 2020. Local use tax for May through November has been an average of 36.3% higher than the use tax received for the same time period in 2019.
 - Sales Tax is trending to be \$80,550 or 6.9% **above** budget. The July sales tax receipt was 51.1% higher than the July 2019 sales tax receipt, August was 49.1% higher than August 2019, September was 50.8% higher than September 2019, October was 36.3% higher than October 2019 and November was 44.3% higher than November 2019. "Level the playing field" law changes are to credit for the early implementers of the tax code changes effective 1/1/21.
 - Supplemental Sales Tax is trending to be \$558,635 or 10.0% **below** budget. The July supplemental sales tax receipt was 4.1% higher than the July 2019 supplemental sales tax receipt, August was less than 1% less than August 2019, September was 9.52% above September 2019, October was 1.7% above October 2019, and November was 8.62% below November 2019.
 - Public Safety Sales Tax is trending to be \$662,090 or 13.6% **below** budget. The July public safety sales tax receipt was 3.1% higher than the July 2019 public safety sales tax receipt, August was just shy of 1% less than August of 2019, September was 6.3% higher than September 2019, October was 0.99% higher than October 2019 and November 7.14% below November 2019.
- **Charges for Services** are trending to be \$305,000 or 3.5% **below** budget. This decline in revenue is a direct reflection of reduced services to our residents during the spring and the late fall outbreak of the coronavirus pandemic. Revenues received for Federal Detention in the Sheriff's office and favorable revenues in the County Clerk's office is credited to substantially offset the decline in revenues from the closing of the local economy and courthouse.

DECEMBER 30, 2020 (PERIOD 12)

MONTHLY FINANCIAL REPORT

- **Property Taxes** through December were collected at 99.6% of budget for 2020 compared to 99.6% collected through December 2019. The first payment of property taxes was permitted to be repaid in two installments, and second payment due by the original due date.
- **CURES Funding Reimbursement (not graphed):** Peoria County was awarded \$1,526,755.00 of Local CURES (Local Coronavirus Urgent Remediation Emergency) Funding. The Local CURE program is a local government assistance program which applies to all units of local government (as defined by the Illinois Constitution) outside of Cook, Lake, Will, Kane, & DuPage counties, and is federally funded from the Coronavirus Relief Fund using dollars allocated to Illinois through the CARES Act passed through the Illinois Department of Commerce and Economic Opportunity. The chart to the right shows the amounts and the funds awarded.

| General | \$ 1,185,280.36 |
|-----------------|-----------------|
| Highway | \$ 2,803.77 |
| IMRF | \$ 120,089.94 |
| FICA | \$ 56,163.77 |
| VAC | \$ 747.90 |
| JDC | \$ 142,565.74 |
| IT Services | \$ 425.92 |
| Heddington Oaks | \$ 18,677.60 |
| | |
| total | \$ 1,526,755.00 |

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR ALL FUNDS (Pages 11-12):

Special Revenue Funds

- **Fund 94, Family Violence Coordination Counsel Fund** is currently at (-6.9%) fund balance, about 6.9% below the fund balance policy. Grant revenues have not been accrued through December and the fund is expected to be at or above the fund balance policy by the close of the fiscal year.
- **Fund 207, Circuit Clerk Automation Fund** is currently at (-3.4%) fund balance, about 19.4% below the fund balance policy. This fund is dependent on charges for services and collections have been down through December due to the closing of the Courthouse due to the Shelter in Place order to slow the spread of the Coronavirus.

Enterprise Funds

- **Fund 175, Heddington Oaks Fund** is currently at (-20.2%) net position. Heddington Oaks is an Enterprise Fund that uses the full accrual method of accounting that measures net position and not fund balance. Net position differs from fund balance because it includes the Net Investment in Capital Assets. The Heddington Oaks building is depreciating faster than the debt is being paid off, which lowers the overall net position. The unrestricted net position is (\$466,349), which is about 26.9% below the fund balance policy. The Heddington Oaks facility has struggled in recent years to have a resident census mix that is sufficient to cover the facilities expenses. The Peoria County Board has made the difficult decision to close the facility and the Nursing Home served its last resident in August 2020. *For detailed financial reporting for June specifically relating to Heddington Oaks, please reference the most recent monthly financial reports which are reported to the Health Committee and can be located within the Health Committee packet.*

Internal Service Funds

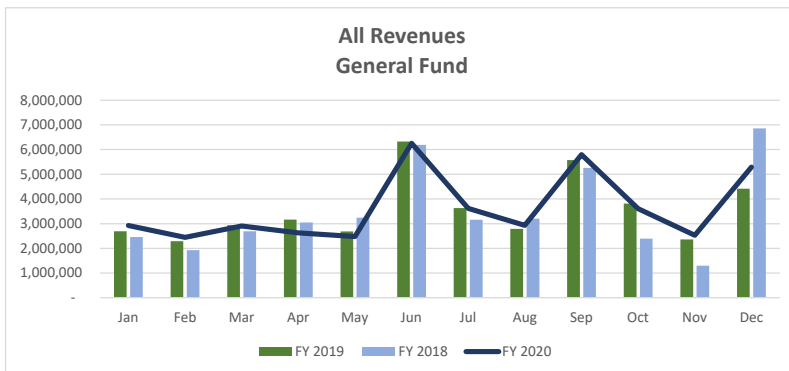
- **Fund 082, Risk Management Fund** is currently at (-0.8%) fund balance, about 8.8% below the fund balance policy. The fund is budgeted to replenish fund balance reserves in FY 2020; however, the fund is still predicted to end the fiscal year with a slightly negative fund balance reserve. The 2021 budget will be constructed to address this issue.

MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING DECEMBER 31, 2020 (PERIOD 12) GENERAL FUND ANALYSIS

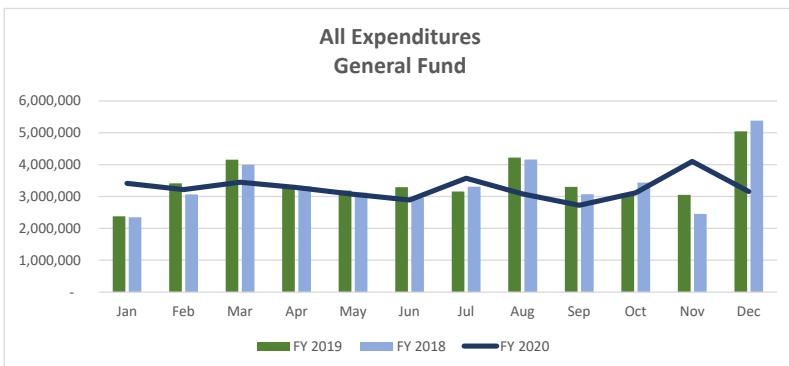
Statement of Revenues and Expenditures (100.0% of FY 2020)

| | TITLE | ADOPTED FY 2020 BUDGET | CURRENT YEAR BUDGET | CURRENT YEAR REVENUE | CURRENT YEAR % | FY 2019 BUDGET | FY 2019 P12 YTD ACTUAL | PRIOR YEAR % | FY 2019 P13 ACTUAL | % BUDGET VS. ACTUAL |
|-------|---------------------------|------------------------|---------------------|----------------------|----------------|-------------------|------------------------|--------------|--------------------|---------------------|
| 31000 | PROPERTY TAXES | 8,027,625 | 8,027,625 | 8,068,307 | 100.5% | 8,238,460 | 8,245,029 | 100.1% | 8,245,029 | 100.1% |
| 31400 | OTHER TAXES | 736,000 | 736,000 | 750,620 | 102.0% | 695,000 | 730,000 | 105.0% | 926,224 | 133.3% |
| 32000 | LICENSES AND PERMITS | 459,900 | 459,900 | 490,728 | 106.7% | 428,200 | 441,205 | 103.0% | 441,250 | 103.0% |
| 33000 | INTERGOVERNMENTAL REVENUE | 23,502,880 | 23,606,428 | 23,375,737 | 99.0% | 22,050,834 | 21,757,677 | 98.7% | 22,010,966 | 99.8% |
| 34000 | CHARGES FOR SERVICES | 8,826,305 | 8,826,305 | 8,520,912 | 96.5% | 8,838,585 | 8,625,051 | 97.6% | 8,893,339 | 100.6% |
| 35000 | FINES | 599,000 | 599,000 | 469,952 | 78.5% | 597,000 | 494,427 | 82.8% | 518,233 | 86.8% |
| 35900 | INTEREST INCOME | 54,440 | 54,440 | 68,616 | 126.0% | 52,300 | 180,431 | 345.0% | 218,684 | 418.1% |
| 36000 | MISCELLANEOUS REVENUE | 1,264,410 | 1,463,377 | 1,575,679 | 107.7% | 1,301,260 | 1,292,445 | 99.3% | 1,256,638 | 96.6% |
| 37000 | OTHER FINANCING SOURCES | 18,000 | 18,000 | 20,748 | 115.3% | 30,000 | 40,027 | 133.4% | 40,027 | 133.4% |
| 41000 | FUND TRANSFERS IN | 95,640 | 95,640 | 87,640 | 91.6% | 154,036 | 147,032 | 95.5% | 148,194 | 96.2% |
| | TOTAL REVENUE | 43,584,200 | 43,886,715 | 43,428,939 | 99.0% | 42,385,675 | 41,953,323 | 99.0% | 42,698,583 | 100.7% |
| 51000 | PERSONNEL EXPENSES | 28,099,514 | 26,041,713 | 24,699,715 | 94.8% | 27,341,577 | 25,521,216 | 93.3% | 26,593,944 | 97.3% |
| 52000 | COMMODITIES EXPENSES | 1,300,625 | 1,257,522 | 1,218,190 | 96.9% | 1,234,035 | 926,027 | 75.0% | 1,054,215 | 85.4% |
| 53000 | CONTRACTUAL EXPENSES | 11,333,345 | 10,696,740 | 9,714,656 | 90.8% | 11,393,758 | 10,392,088 | 91.2% | 10,805,536 | 94.8% |
| 55000 | CAPITAL OUTLAY EXPENSES | 445,100 | 407,235 | 359,771 | 88.3% | 531,500 | 357,235 | 67.2% | 365,101 | 68.7% |
| 60000 | FUND TRANSFERS OUT | 2,254,165 | 3,094,956 | 3,093,734 | 100.0% | 2,612,288 | 2,610,788 | 99.9% | 2,771,211 | 106.1% |
| | TOTAL EXPENDITURES | 43,432,749 | 41,498,166 | 39,086,067 | 94.2% | 43,113,158 | 39,807,355 | 92.3% | 41,590,007 | 96.5% |

| | | | | | | |
|---|---------|-----------|-----------|-----------|-----------|-----------|
| TOTAL REVENUES OVER/(UNDER) EXPENDITURES | 151,451 | 2,388,549 | 4,342,872 | (727,483) | 2,145,969 | 1,108,577 |
|---|---------|-----------|-----------|-----------|-----------|-----------|



| All Revenues - General Fund | | | |
|-----------------------------|-------------------|-------------------|-------------------|
| | FY 2020 | FY 2019 | FY 2018 |
| Jan | 2,924,843 | 2,693,958 | 2,461,414 |
| Feb | 2,446,393 | 2,295,017 | 1,929,483 |
| Mar | 2,908,758 | 2,940,759 | 2,693,008 |
| Apr | 2,629,191 | 3,167,774 | 3,049,766 |
| May | 2,477,395 | 2,685,830 | 3,244,690 |
| Jun | 6,255,033 | 6,327,952 | 6,189,280 |
| Jul | 3,623,824 | 3,636,242 | 3,158,428 |
| Aug | 2,935,423 | 2,789,131 | 3,208,936 |
| Sep | 5,796,286 | 5,573,297 | 5,257,949 |
| Oct | 3,609,529 | 3,810,005 | 2,396,660 |
| Nov | 2,530,299 | 2,365,834 | 1,299,213 |
| Dec | 5,291,966 | 4,412,783 | 6,861,036 |
| Total | 43,428,939 | 42,698,583 | 41,749,862 |



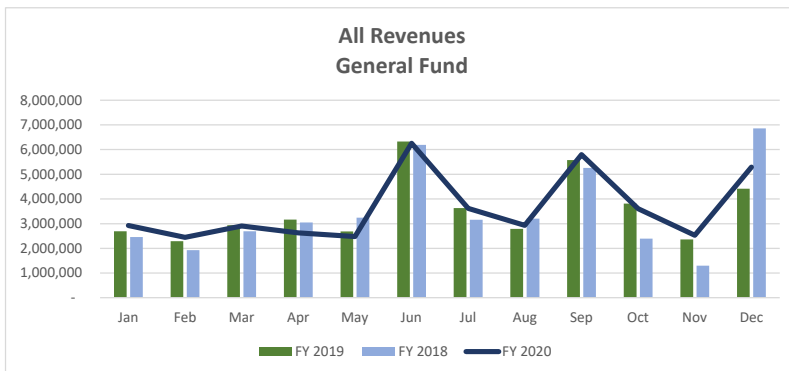
| All Expenditures - General Fund | | | |
|---------------------------------|-------------------|-------------------|-------------------|
| | FY 2020 | FY 2019 | FY 2018 |
| Jan | 3,415,709 | 2,380,612 | 2,350,619 |
| Feb | 3,217,582 | 3,414,571 | 3,069,076 |
| Mar | 3,451,287 | 4,159,190 | 3,998,769 |
| Apr | 3,281,909 | 3,275,651 | 3,317,577 |
| May | 3,070,225 | 3,190,351 | 3,122,513 |
| Jun | 2,893,421 | 3,291,840 | 2,957,738 |
| Jul | 3,573,157 | 3,157,197 | 3,309,002 |
| Aug | 3,080,923 | 4,222,716 | 4,163,595 |
| Sep | 2,728,064 | 3,302,323 | 3,071,786 |
| Oct | 3,116,419 | 3,096,679 | 3,440,939 |
| Nov | 4,101,065 | 3,050,418 | 2,454,004 |
| Dec | 3,156,306 | 5,048,459 | 5,384,234 |
| Total | 39,086,067 | 41,590,007 | 40,639,850 |

MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING DECEMBER 31, 2020 (PERIOD 12) GENERAL FUND ANALYSIS

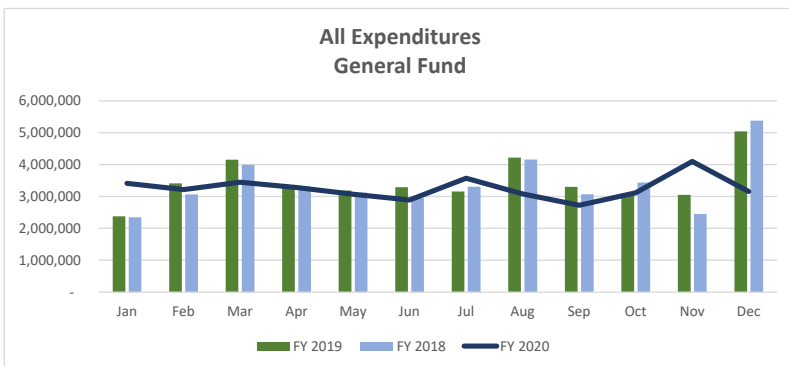
Statement of Revenues and Expenditures (100.0% of FY 2020)

| | TITLE | ADOPTED FY 2020 BUDGET | CURRENT YEAR BUDGET | CURRENT YEAR REVENUE | CURRENT YEAR % | FY 2019 BUDGET | FY 2019 P12 YTD ACTUAL | PRIOR YEAR % | FY 2019 P13 ACTUAL | % BUDGET VS. ACTUAL |
|-------|---------------------------|------------------------|---------------------|----------------------|----------------|-------------------|------------------------|--------------|--------------------|---------------------|
| 31000 | PROPERTY TAXES | 8,027,625 | 8,027,625 | 8,068,307 | 100.5% | 8,238,460 | 8,245,029 | 100.1% | 8,245,029 | 100.1% |
| 31400 | OTHER TAXES | 736,000 | 736,000 | 750,620 | 102.0% | 695,000 | 730,000 | 105.0% | 926,224 | 133.3% |
| 32000 | LICENSES AND PERMITS | 459,900 | 459,900 | 490,728 | 106.7% | 428,200 | 441,205 | 103.0% | 441,250 | 103.0% |
| 33000 | INTERGOVERNMENTAL REVENUE | 23,502,880 | 23,606,428 | 23,375,737 | 99.0% | 22,050,834 | 21,757,677 | 98.7% | 22,010,966 | 99.8% |
| 34000 | CHARGES FOR SERVICES | 8,826,305 | 8,826,305 | 8,520,912 | 96.5% | 8,838,585 | 8,625,051 | 97.6% | 8,893,339 | 100.6% |
| 35000 | FINES | 599,000 | 599,000 | 469,952 | 78.5% | 597,000 | 494,427 | 82.8% | 518,233 | 86.8% |
| 35900 | INTEREST INCOME | 54,440 | 54,440 | 68,616 | 126.0% | 52,300 | 180,431 | 345.0% | 218,684 | 418.1% |
| 36000 | MISCELLANEOUS REVENUE | 1,264,410 | 1,463,377 | 1,575,679 | 107.7% | 1,301,260 | 1,292,445 | 99.3% | 1,256,638 | 96.6% |
| 37000 | OTHER FINANCING SOURCES | 18,000 | 18,000 | 20,748 | 115.3% | 30,000 | 40,027 | 133.4% | 40,027 | 133.4% |
| 41000 | FUND TRANSFERS IN | 95,640 | 95,640 | 87,640 | 91.6% | 154,036 | 147,032 | 95.5% | 148,194 | 96.2% |
| | TOTAL REVENUE | 43,584,200 | 43,886,715 | 43,428,939 | 99.0% | 42,385,675 | 41,953,323 | 99.0% | 42,698,583 | 100.7% |
| 51000 | PERSONNEL EXPENSES | 28,099,514 | 26,041,713 | 24,699,715 | 94.8% | 27,341,577 | 25,521,216 | 93.3% | 26,593,944 | 97.3% |
| 52000 | COMMODITIES EXPENSES | 1,300,625 | 1,257,522 | 1,218,190 | 96.9% | 1,234,035 | 926,027 | 75.0% | 1,054,215 | 85.4% |
| 53000 | CONTRACTUAL EXPENSES | 11,333,345 | 10,696,740 | 9,714,656 | 90.8% | 11,393,758 | 10,392,088 | 91.2% | 10,805,536 | 94.8% |
| 55000 | CAPITAL OUTLAY EXPENSES | 445,100 | 407,235 | 359,771 | 88.3% | 531,500 | 357,235 | 67.2% | 365,101 | 68.7% |
| 60000 | FUND TRANSFERS OUT | 2,254,165 | 3,094,956 | 3,093,734 | 100.0% | 2,612,288 | 2,610,788 | 99.9% | 2,771,211 | 106.1% |
| | TOTAL EXPENDITURES | 43,432,749 | 41,498,166 | 39,086,067 | 94.2% | 43,113,158 | 39,807,355 | 92.3% | 41,590,007 | 96.5% |

| | | | | | | |
|---|---------|-----------|-----------|-----------|-----------|-----------|
| TOTAL REVENUES OVER/(UNDER) EXPENDITURES | 151,451 | 2,388,549 | 4,342,872 | (727,483) | 2,145,969 | 1,108,577 |
|---|---------|-----------|-----------|-----------|-----------|-----------|



| All Revenues - General Fund | | | |
|-----------------------------|-------------------|-------------------|-------------------|
| | FY 2020 | FY 2019 | FY 2018 |
| Jan | 2,924,843 | 2,693,958 | 2,461,414 |
| Feb | 2,446,393 | 2,295,017 | 1,929,483 |
| Mar | 2,908,758 | 2,940,759 | 2,693,008 |
| Apr | 2,629,191 | 3,167,774 | 3,049,766 |
| May | 2,477,395 | 2,685,830 | 3,244,690 |
| Jun | 6,255,033 | 6,327,952 | 6,189,280 |
| Jul | 3,623,824 | 3,636,242 | 3,158,428 |
| Aug | 2,935,423 | 2,789,131 | 3,208,936 |
| Sep | 5,796,286 | 5,573,297 | 5,257,949 |
| Oct | 3,609,529 | 3,810,005 | 2,396,660 |
| Nov | 2,530,299 | 2,365,834 | 1,299,213 |
| Dec | 5,291,966 | 4,412,783 | 6,861,036 |
| Total | 43,428,939 | 42,698,583 | 41,749,862 |

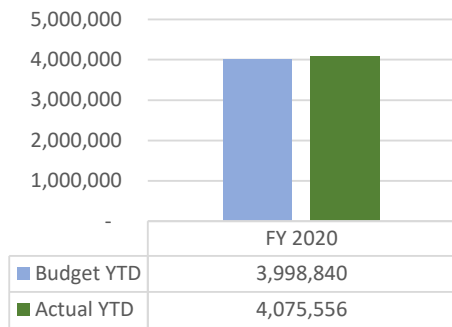


| All Expenditures - General Fund | | | |
|---------------------------------|-------------------|-------------------|-------------------|
| | FY 2020 | FY 2019 | FY 2018 |
| Jan | 3,415,709 | 2,380,612 | 2,350,619 |
| Feb | 3,217,582 | 3,414,571 | 3,069,076 |
| Mar | 3,451,287 | 4,159,190 | 3,998,769 |
| Apr | 3,281,909 | 3,275,651 | 3,317,577 |
| May | 3,070,225 | 3,190,351 | 3,122,513 |
| Jun | 2,893,421 | 3,291,840 | 2,957,738 |
| Jul | 3,573,157 | 3,157,197 | 3,309,002 |
| Aug | 3,080,923 | 4,222,716 | 4,163,595 |
| Sep | 2,728,064 | 3,302,323 | 3,071,786 |
| Oct | 3,116,419 | 3,096,679 | 3,440,939 |
| Nov | 4,101,065 | 3,050,418 | 2,454,004 |
| Dec | 3,156,306 | 5,048,459 | 5,384,234 |
| Total | 39,086,067 | 41,590,007 | 40,639,850 |

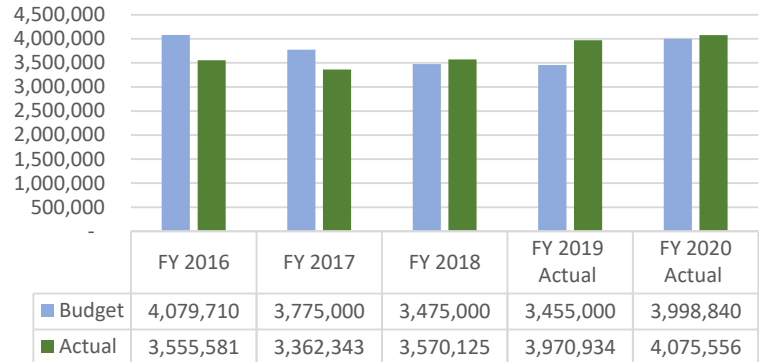
MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING DECEMBER 31, 2020 (PERIOD 12) MAJOR REVENUE ANALYSIS

Income Tax - General Fund

YTD Revenue vs. Budget



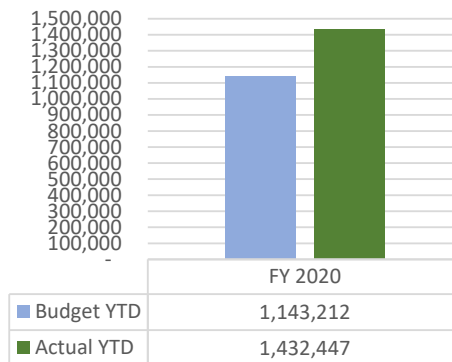
Total Revenue vs. Budget



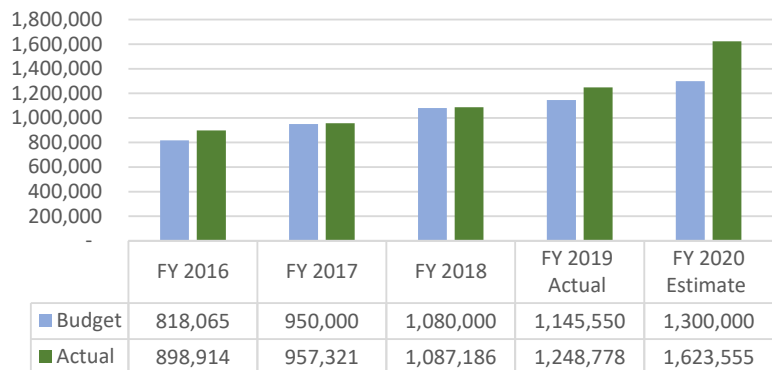
*December 2020 revenue vs. December average collection

Local Use Tax - General Fund

YTD Revenue vs. Budget



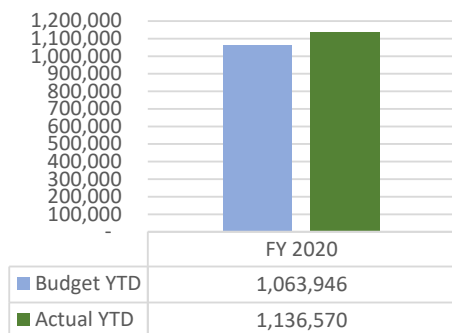
Total Revenue vs. Budget



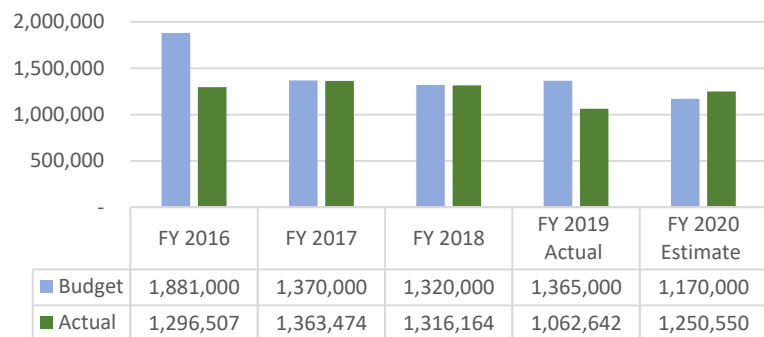
* November 2020 revenue vs. November average collection

Sales Tax - General Fund

YTD Revenue vs. Budget



Total Revenue vs. Budget

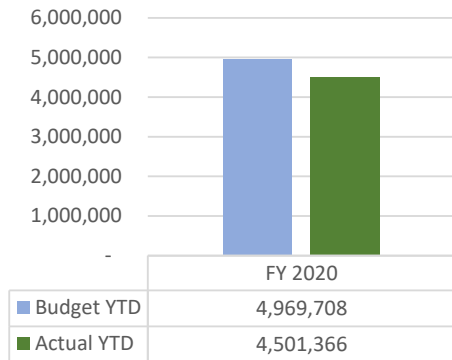


* November 2020 revenue vs. November average collection

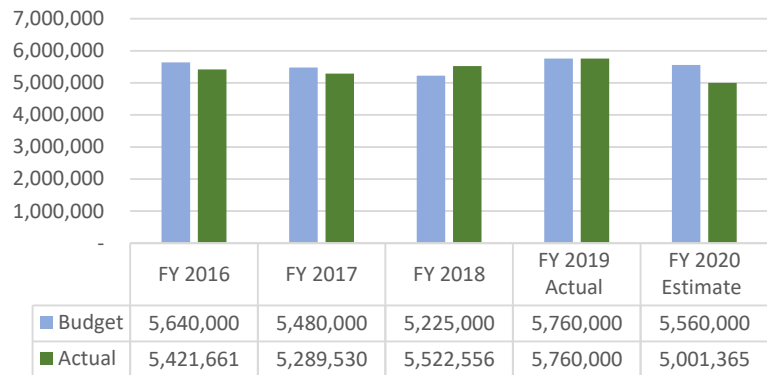
MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING DECEMBER 31, 2020 (PERIOD 12) MAJOR REVENUE ANALYSIS

Supplemental Sales Tax - General Fund

YTD Revenue vs. Budget



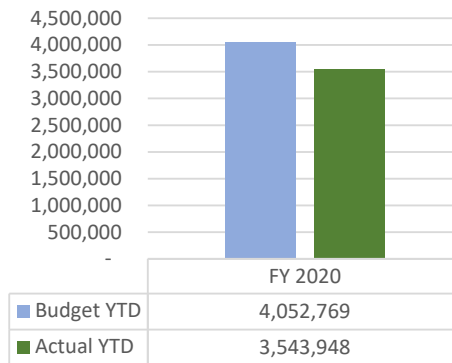
Total Revenue vs. Budget



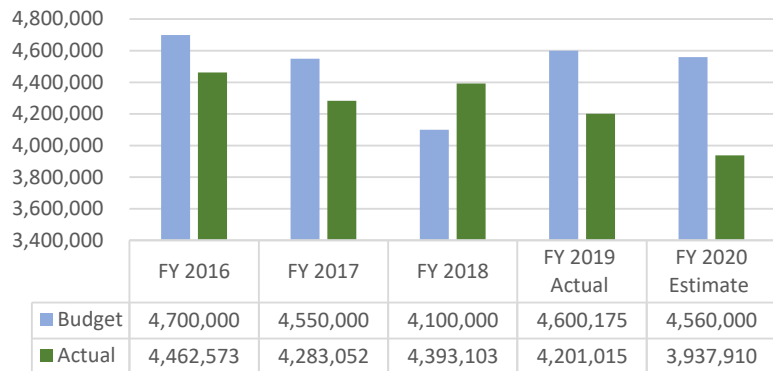
* November 2020 revenue vs. November average collection

Public Safety Sales Tax - General Fund

YTD Revenue vs. Budget



Total Revenue vs. Budget



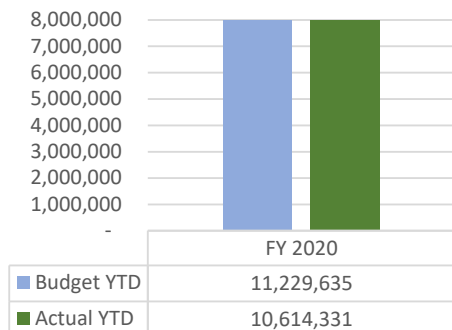
* November 2020 revenue vs. November average collection

** Same as Public Facilities Sales Tax recorded in the Public Facilities Sales Tax Fund

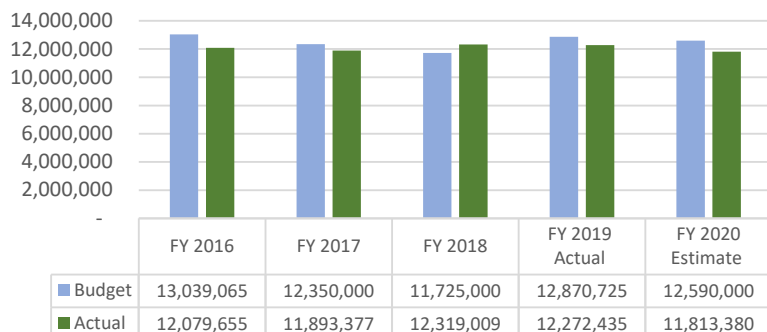
*** Includes 1.5% fee imposed by State of Illinois

Sales Tax Combined - General Fund

YTD Revenue vs. Budget



Total Revenue vs. Budget

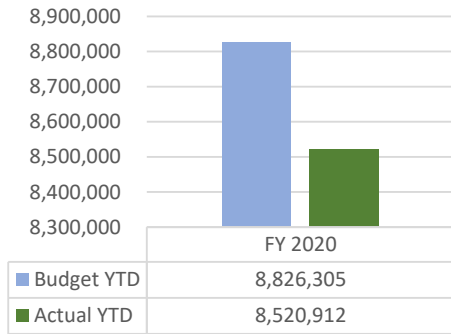


* November 2020 revenue vs. November average collection

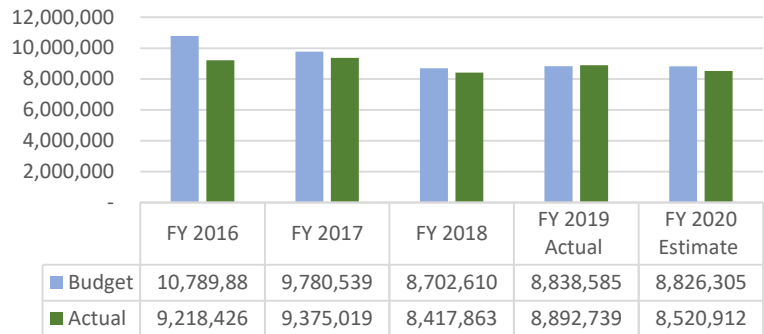
MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING DECEMBER 31, 2020 (PERIOD 12) MAJOR REVENUE ANALYSIS

Charges for Services - General Fund

YTD Revenue vs. Budget



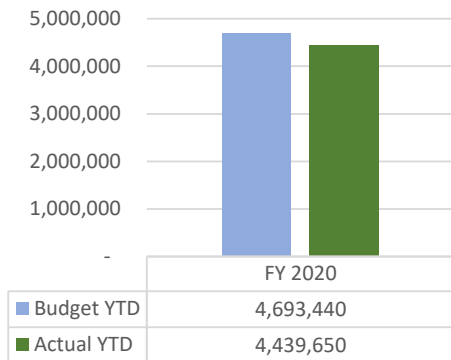
Total Revenue vs. Budget



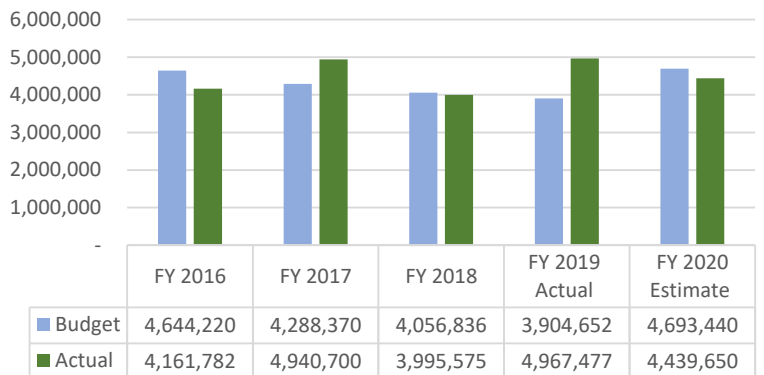
*December 2020 revenue vs. straight line expectation (100.0%)

Personal Property Replacement Tax - All Funds

YTD Revenue vs. Budget



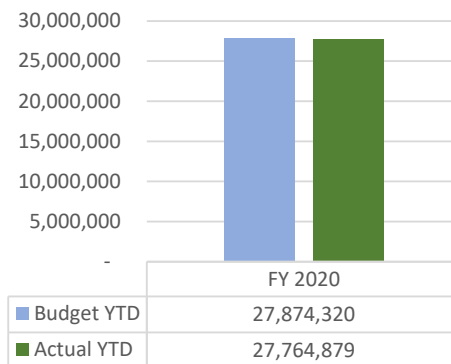
Total Revenue vs. Budget



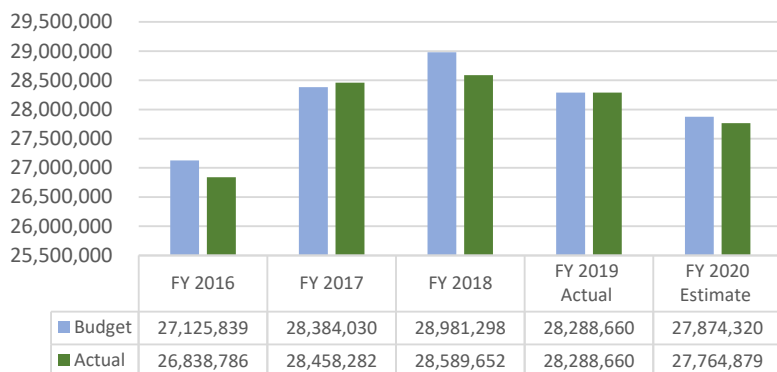
*December 2020 revenue vs. December average collection

Property Taxes - All Funds

YTD Revenue vs. Budget



Total Revenue vs. Budget



*December 2020 accrued revenue vs. December 2019 collection rate YTD for all funds

MONTHLY FINANCIAL REPORT
FOR THE MONTH ENDING DECEMBER 31, 2020 (PERIOD 12)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR ALL FUNDS

| Fund # | Fund Name | Revenues | | | | Expenditures | | | | Net | | | % Fund Balance Reserve | % Fund Balance Policy |
|------------------------------|--------------------------------------|----------------|----------------|---------------|---------------------|----------------|----------------|---------------|---------------------|------------------------|--------------|---------------------|------------------------|-----------------------|
| | | Adopted Budget | Amended Budget | YTD Actual | % of Amended Budget | Adopted Budget | Amended Budget | YTD Actual | % of Amended Budget | Beginning Fund Balance | YTD Actual | Ending Fund Balance | | |
| GENERAL FUND | | \$ 45,060,135 | \$ 45,367,650 | \$ 44,897,247 | 99.0% | \$ 44,779,359 | \$ 42,729,887 | \$ 40,196,817 | 94.1% | \$ 15,477,308 | \$ 4,700,430 | \$ 20,177,738 | 47.2% | 24% |
| 1 | General | 43,584,200 | 43,886,715 | 43,428,939 | 99.0% | 43,432,749 | 41,498,166 | 39,086,067 | 94.2% | 14,098,978 | 4,342,872 | 18,441,851 | 44.4% | 24% |
| 26 | PCAPS | 1,475,935 | 1,480,935 | 1,468,308 | 99.1% | 1,346,610 | 1,231,721 | 1,110,750 | 90.2% | 1,378,330 | 357,558 | 1,735,887 | 140.9% | 24% |
| SPECIAL REVENUE FUNDS | | \$ 39,845,024 | \$ 44,856,086 | \$ 40,360,162 | 90.0% | \$ 43,633,481 | \$ 44,823,768 | \$ 33,121,919 | 73.9% | \$ 35,943,742 | \$ 7,238,243 | \$ 43,181,985 | | |
| 3 | Emergency Telephone Systems Board | 3,381,176 | 3,381,176 | 2,463,960 | 72.9% | 4,336,765 | 4,540,190 | 3,126,060 | 68.9% | 5,019,476 | (662,100) | 4,357,376 | 96.0% | 16% |
| 8 | Public Defenders Automation | 8,500 | 8,500 | 2,000 | 23.5% | - | - | - | N/A | 845 | 2,000 | 2,846 | N/A | 16% |
| 30 | Peoria City/County Health Dept. Fund | 6,614,505 | 11,520,297 | 5,782,528 | 50.2% | 6,725,995 | 10,974,298 | 5,749,184 | 52.4% | 3,002,623 | 33,344 | 3,035,967 | 27.7% | 16% |
| 31 | Care and Treatment | 927,150 | 927,150 | 907,888 | 97.9% | 950,200 | 854,844 | 517,349 | 60.5% | 288,896 | 390,539 | 679,435 | 79.5% | 24% |
| 33 | County Highway | 4,207,585 | 4,207,585 | 4,056,338 | 96.4% | 4,937,195 | 4,411,305 | 3,906,175 | 88.5% | 1,480,598 | 150,163 | 1,630,761 | 37.0% | 24% |
| 34 | County Bridge | 2,100,250 | 2,100,250 | 1,742,216 | 83.0% | 2,667,200 | 2,134,400 | 1,164,292 | 54.5% | 1,679,808 | 577,924 | 2,257,732 | 105.8% | 24% |
| 35 | Township Bridge | 5,000 | 5,000 | 15,157 | 303.1% | 144,000 | 144,000 | 19,606 | 13.6% | 246,890 | (4,449) | 242,440 | 168.4% | 24% |
| 36 | County Motor Fuel Tax | 3,874,440 | 3,874,440 | 6,595,113 | 170.2% | 3,769,000 | 3,099,956 | 1,899,594 | 61.3% | 4,154,972 | 4,695,519 | 8,850,491 | 285.5% | 24% |
| 37 | Township Motor Fuel Tax | 1,220,000 | 1,220,000 | 1,880,482 | 154.1% | 900,000 | 900,000 | 1,391,913 | 154.7% | 1,329,306 | 488,568 | 1,817,874 | 202.0% | 24% |
| 38 | Matching Tax | 879,500 | 879,500 | 886,442 | 100.8% | 808,400 | 818,030 | 623,093 | 76.2% | 402,659 | 263,349 | 666,008 | 81.4% | 24% |
| 40 | Comm Dev Assist Program Fund | 8,465 | 8,465 | 1,984 | 23.4% | 2,500 | 1,000 | 724 | 72.4% | 758,719 | 1,260 | 759,979 | 75997.9% | 24% |
| 41 | Solid Waste Management | 230,500 | 230,500 | 204,872 | 88.9% | 326,135 | 322,774 | 164,483 | 51.0% | 1,236,276 | 40,389 | 1,276,665 | 395.5% | 16% |
| 42 | IL Municipal Retirement Fund | 4,685,075 | 4,685,075 | 4,740,457 | 101.2% | 5,821,076 | 5,517,981 | 5,299,543 | 96.0% | 1,710,846 | (559,086) | 1,151,760 | 20.9% | 8% |
| 43 | FICA | 2,830,575 | 2,830,575 | 2,844,225 | 100.5% | 3,321,071 | 3,115,720 | 2,943,930 | 94.5% | 905,350 | (99,705) | 805,645 | 25.9% | 8% |
| 44 | Veterans Assistant Commission | 575,555 | 575,555 | 565,059 | 98.2% | 571,305 | 511,540 | 463,048 | 90.5% | 286,784 | 102,011 | 388,795 | 76.0% | 24% |
| 45 | Peoria County Law Library | 153,100 | 153,100 | 116,930 | 76.4% | 122,880 | 121,850 | 120,934 | 99.2% | 220,864 | (4,004) | 216,860 | 178.0% | 16% |
| 46 | Peoria County Forfeiture | 27,500 | 27,500 | 14,090 | 51.2% | 11,000 | 9,890 | - | 0.0% | 441,912 | 14,090 | 456,003 | 4610.7% | 16% |
| 47 | Rabies Control Fund | - | - | - | 0.0% | - | - | - | 0.0% | 1,859 | - | 1,859 | 100.0% | 16% |
| 48 | Juvenile Detention Center | 4,307,600 | 4,307,600 | 4,843,547 | 112.4% | 4,454,840 | 4,194,068 | 3,790,893 | 90.4% | 160,355 | 1,052,654 | 1,213,009 | 28.9% | 16% |
| 49 | Probation Services | 642,000 | 642,000 | 580,348 | 90.4% | 825,950 | 443,163 | 343,709 | 77.6% | 1,490,578 | 236,640 | 1,727,217 | 389.7% | 16% |
| 51 | Drug Forfeiture-Sheriff | 30,500 | 30,500 | 40,302 | 132.1% | 17,500 | 25,500 | 15,807 | 62.0% | 224,759 | 24,495 | 249,254 | 977.5% | 16% |
| 52 | Neutral Site Exchange | 52,800 | 52,800 | 45,663 | 86.5% | 72,650 | 56,448 | 40,909 | 72.5% | 47,162 | 4,754 | 51,916 | 92.0% | 16% |
| 54 | Mortgage Forclosure Fund | 10,115 | 10,115 | 3,251 | 32.1% | 9,560 | 9,560 | 8,593 | 89.9% | 7,470 | (5,341) | 2,129 | 22.3% | 16% |
| 57 | Inmate Benefit | 122,000 | 122,000 | 108,873 | 89.2% | 320,400 | 286,635 | 89,569 | 31.2% | 323,157 | 19,304 | 342,461 | 119.5% | 16% |
| 58 | Restricted Donations-Sheriff | 12,000 | 12,000 | 2,569 | 21.4% | 13,600 | 38,600 | 26,492 | 68.6% | 73,088 | (23,922) | 49,166 | 127.4% | 16% |
| 60 | University of IL Extension | 112,890 | 112,890 | 112,198 | 99.4% | 112,890 | 112,890 | 58,173 | 51.5% | 94 | 54,024 | 54,118 | 47.9% | 0% |
| 63 | Planning and Zoning Grant Fund | 976,998 | 991,898 | 367,172 | 37.0% | 976,198 | 891,638 | 365,987 | 41.0% | 3,886 | 1,184 | 5,070 | 0.6% | 0% |
| 71 | TIF Distribution Fund | 320,000 | 320,000 | 296,198 | 92.6% | - | - | - | 0.0% | 1,767,749 | 296,198 | 2,063,947 | 100.0% | 16% |
| 89 | SAO-Automation Fee Fund | 8,500 | 8,500 | 5,878 | 69.2% | 5,000 | 4,495 | 1,432 | 31.9% | 69,310 | 4,446 | 73,756 | 1640.8% | 16% |
| 91 | C.O.P.S. | - | 84,570 | 45,080 | N/A | 10,000 | 87,844 | 44,274 | N/A | 7,238 | 807 | 8,045 | 9.2% | 0% |
| 93 | Educ Transition/Visit | 50,300 | 50,300 | 46,965 | 93.4% | 50,000 | 50,000 | 46,875 | 93.8% | 20,511 | 90 | 20,601 | 41.2% | 0% |
| 94 | Family Violence Coor Cn | 33,000 | 38,800 | 26,323 | 67.8% | 30,011 | 38,800 | 32,668 | 84.2% | 3,679 | (6,345) | (2,666) | -6.9% | 0% |

MONTHLY FINANCIAL REPORT
FOR THE MONTH ENDING DECEMBER 31, 2020 (PERIOD 12)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR ALL FUNDS

| Fund # | Fund Name | Revenues | | | | Expenditures | | | | Net | | | % Fund Balance Reserve | % Fund Balance Policy |
|--------------------------------------|--|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|------------------------|-----------------------|----------------------|------------------------|-----------------------|
| | | Adopted Budget | Amended Budget | YTD Actual | % of Amended Budget | Adopted Budget | Amended Budget | YTD Actual | % of Amended Budget | Beginning Fund Balance | YTD Actual | Ending Fund Balance | | |
| SPECIAL REVENUE FUNDS (cont.) | | | | | | | | | | | | | | |
| 95 | World War II Veteran Mem | - | - | 775 | 0.0% | - | - | 115 | 0.0% | 78,939 | 660 | 79,599 | 100.0% | 16% |
| 97 | County/State Capital Imp. Grant Fund | 271,225 | 271,225 | 73,521 | 27.1% | 245,000 | 170,000 | 170,000 | 100.0% | 7,991,690 | (96,479) | 7,895,211 | 4644.2% | 16% |
| 107 | Circuit Clerk Automation | 400,000 | 400,000 | 270,920 | 67.7% | 425,040 | 410,040 | 245,985 | 60.0% | 123,062 | 24,936 | 147,998 | 36.1% | 16% |
| 117 | ROD-Automation Fund | 276,220 | 276,220 | 270,232 | 97.8% | 161,320 | 155,091 | 120,772 | 77.9% | (14,400) | 149,460 | 135,060 | 87.1% | 16% |
| 207 | Circuit Clerk Document Storage | 400,000 | 400,000 | 259,543 | 64.9% | 434,800 | 324,218 | 320,240 | 98.8% | 49,612 | (60,696) | (11,085) | -3.4% | 16% |
| 307 | Circuit Clerk Operation & Administration | 75,000 | 75,000 | 95,553 | 127.4% | 42,000 | 37,500 | - | 0.0% | 116,022 | 95,553 | 211,575 | 564.2% | 16% |
| 407 | Circuit Clerk Electronic Citation | 15,000 | 15,000 | 45,510 | 303.4% | 12,000 | 9,500 | 9,500 | 100.0% | 231,097 | 36,010 | 267,107 | 2811.7% | 16% |
| DEBT SERVICE FUND | | \$ 4,741,670 | \$ 4,741,670 | \$ 4,735,512 | 99.9% | \$ 4,754,460 | \$ 4,754,460 | \$ 4,751,312 | 99.9% | \$ 662,062 | \$ (15,800) | \$ 646,261 | | |
| 67 | Debt Service Fund | 4,741,670 | 4,741,670 | 4,735,512 | 99.9% | 4,754,460 | 4,754,460 | 4,751,312 | 99.9% | 662,062 | (15,800) | 646,261 | 13.6% | 8% |
| CAPITAL PROJECTS FUNDS | | \$ 5,440,050 | \$ 5,440,050 | \$ 4,026,229 | 74.0% | \$ 5,522,145 | \$ 5,286,789 | \$ 4,992,065 | 94.4% | \$ 5,519,011 | \$ (965,837) | \$ 4,553,174 | | |
| 61 | Pub Facilities Sales Tax Fund | 4,564,550 | 4,564,550 | 3,993,641 | 87.5% | 4,582,145 | 3,883,620 | 3,796,662 | 97.8% | 422,583 | 196,979 | 619,561 | 16.0% | 8% |
| 62 | Capital Projects | 810,500 | 810,500 | 4,396 | 0.5% | 800,000 | 1,250,483 | 1,156,170 | 92.5% | 1,609,112 | (1,151,774) | 457,338 | 36.6% | 8% |
| 65 | Peoria Riverfront Museum Fund | 60,000 | 60,000 | 26,148 | 43.6% | 40,000 | 35,986 | 9,439 | 26.2% | 3,253,727 | 16,710 | 3,270,437 | 9088.1% | 8% |
| 70 | Criminal Justice Information System | 4,000 | 4,000 | 1,469 | 36.7% | 100,000 | 85,000 | - | 0.0% | 182,749 | 1,469 | 184,218 | 216.7% | 8% |
| 92 | Veterans War Memorial Capital Fund | 1,000 | 1,000 | 575 | 57.5% | - | 31,700 | 29,795 | 0.0% | 50,840 | (29,220) | 21,620 | 100.0% | 8% |
| ENTERPRISE FUNDS | | \$ 16,957,210 | \$ 16,957,210 | \$ 8,506,444 | 50.2% | \$ 16,394,325 | \$ 16,379,706 | \$ 10,527,599 | 64.3% | \$ 2,698,016 | \$ (2,021,155) | \$ 676,860 | | |
| 76 | Peoria County Parking Fund | 264,000 | 264,000 | 232,182 | 87.9% | 184,805 | 169,937 | 240,550 | 141.6% | 3,962,072 | (8,367) | 3,953,705 | 2326.6% | 16% |
| 175 | Heddington Oaks | 16,693,210 | 16,693,210 | 8,274,261 | 49.6% | 16,209,520 | 16,209,769 | 10,287,050 | 63.5% | (1,264,057) | (2,012,788) | (3,276,845) | -20.2% | 24% |
| INTERNAL SERVICE FUNDS | | \$ 17,695,805 | \$ 18,697,021 | \$ 15,097,146 | 80.7% | \$ 18,590,415 | \$ 16,445,395 | \$ 16,233,545 | 98.7% | \$ 11,039,039 | \$ (1,136,399) | \$ 9,902,640 | | |
| 80 | Information Technology Services Fund | 5,418,535 | 5,419,751 | 4,823,296 | 89.0% | 5,546,420 | 5,107,072 | 4,061,674 | 79.5% | 5,379,838 | 761,622 | 6,141,460 | 120.3% | 16% |
| 81 | Employee Health Fund | 9,499,590 | 9,499,590 | 6,571,876 | 69.2% | 10,338,745 | 8,986,805 | 9,740,818 | 108.4% | 6,948,604 | (3,168,942) | 3,779,661 | 42.1% | 16% |
| 82 | Risk Management Fund | 2,777,680 | 3,777,680 | 3,701,974 | 98.0% | 2,705,250 | 2,351,518 | 2,431,052 | 103.4% | (1,289,402) | 1,270,922 | (18,480) | -0.8% | 8% |
| TOTAL OF ALL FUNDS | | \$ 129,739,894 | \$ 136,059,687 | \$ 117,622,740 | 86.4% | \$ 133,674,185 | \$ 130,420,005 | \$ 109,823,258 | 84.2% | \$ 71,339,177 | \$ 7,799,482 | \$ 79,138,659 | 60.7% | |

Heddington Oaks Financial Report



HEDDINGTON OAKS

PEORIA COUNTY

Caring for Seniors with Respect and Compassion

For the Month Ended

December 31, 2020

Income Statement

PEORIA COUNTY, ILLINOIS

PEORIA COUNTY NURSING HOME FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Month Ended December 31, 2020 (unaudited)

With Comparative YTD Figures for the Month Ended December 31, 2019

| | <u>Dec 2020</u> | <u>YTD 2020</u> | <u>YTD 2019</u> |
|---|------------------|-----------------------|-----------------------|
| OPERATING REVENUES | | | |
| Charges for services | | | |
| Public Aid | \$ - | \$ 3,342,408 | \$ 5,051,445 |
| Private Pay | - | (54,911) | 2,314,145 |
| Medicare | - | 1,011,787 | 2,834,534 |
| Other Charges for Services | - | 416,692 | 721,445 |
| Fines | - | - | 321 |
| Miscellaneous | - | 12,348 | 103 |
| | <u>-</u> | <u>4,728,324</u> | <u>10,921,995</u> |
| OPERATING EXPENSES | | | |
| Current - health and welfare: | | | |
| Personnel | 31,947 | 3,870,431 | 6,852,238 |
| Commodities | - | 362,009 | 1,046,038 |
| Contractual | 123,025 | 2,765,638 | 4,186,107 |
| | 154,973 | 6,998,078 | 12,084,384 |
| Depreciation | 114,000 | 1,368,000 | 1,368,000 |
| | <u>268,973</u> | <u>8,366,078</u> | <u>13,452,384</u> |
| Operating income (loss) | <u>(268,973)</u> | <u>(3,637,753)</u> | <u>(2,530,389)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Property taxes | 153,689 | 2,014,064 | 2,041,524 |
| Intergovernmental | 378,195 | 1,531,072 | 89,558 |
| Investment earnings income | - | 801 | 9,296 |
| Interest expense | - | (1,916,649) | (1,934,847) |
| Asset retirement costs | - | - | - |
| Capital Outlay | - | (4,323) | (12,151) |
| Gain (loss) on disposal of capital assets | - | - | - |
| | <u>531,884</u> | <u>1,624,965</u> | <u>193,378</u> |
| TRANSFERS | | | |
| Transfers out | - | - | - |
| Change in net position | 262,911 | (2,012,788) | (2,337,011) |
| NET POSITION | | | |
| Beginning of year | | (1,264,057) | 357,772 |
| End of period | | <u>\$ (3,276,845)</u> | <u>\$ (1,979,239)</u> |
| Fund balance per policy | | 4,109,665 | |

REVENUES

- Year Over Year Revenues
 - Medicaid ↓\$1.71M (-34%)
 - Private Pay ↓\$2.37M (-102%)
 - Medicare ↓\$1.82M (-64%)
 - Other Charges for Services ↓\$305k (-42%)
 - Total Operating Revenues ↓\$6.19M (-57%)
- Property Taxes (Through Dec / 12 Months)
 - H. Oaks Accrual to date is \$2.01M

EXPENDITURES

- Year Over Year Expenditures
 - Personnel ↓\$2.98M (-44%)
 - Commodities ↓\$684k (-65%)
 - Contractual Services ↓\$1.42M (-34%)
 - Total Operating Expenses ↓\$5.09M (-38%)
 - Operating Loss (\$3.64M) thru Dec
- IMRF & FICA Funds
 - IMRF and FICA related costs are \$606k +/-

Balance Sheet (Page 1)

PEORIA COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NURSING HOME FUND
As of December 2020 (unaudited)

| | Peoria County Nursing Home Fund |
|--|--|
| ASSETS | |
| CURRENT ASSETS | |
| Cash | (167,968) |
| Petty Cash | 400 |
| Certificates of deposit, at cost | - |
| Pooled investments | - |
| Accounts Receivable, net of allowance of \$3,129,918 | 1,556,958 |
| Current tax levy | - |
| Property taxes receivable | - |
| Accrued interest receivable | - |
| Due from State of Illinois | 490,060 |
| Due from federal government | - |
| Due from other funds | - |
| Inventories, at cost | 61,034 |
| Prepaid items | <u>24,931</u> |
| Total current assets | <u>1,965,415</u> |
| NONCURRENT ASSETS | |
| Advances to other funds | - |
| Capital assets, at cost: | |
| Land | 821,267 |
| Construction in progress | 188,532 |
| Land improvements | 979,531 |
| Buildings | 44,259,977 |
| Furnishings and equipment | <u>1,995,088</u> |
| | 48,244,396 |
| Less accumulated depreciation | <u>10,047,923</u> |
| Net capital assets | <u>38,196,473</u> |
| Total noncurrent assets | <u>38,196,473</u> |
| TOTAL ASSETS | <u>40,161,888</u> |

Balance Sheet (Page 2)

**Peoria County
Nursing
Home Fund**

CURRENT LIABILITIES

| | |
|---|----------|
| Bank overdraft | - |
| Accounts and retainage payable | 34,650 |
| Accrued payroll | - |
| Accrued compensated absences, current | 6,923 |
| Estimated payable for claims and losses | - |
| Unearned revenue - other | 84,750 |
| Due to others | - |
| Due to State of Illinois | - |
| Accrued interest payable | 81,905 |
| Current portion of general obligation bonds payable | <u>-</u> |

Total current liabilities 208,228

NONCURRENT LIABILITIES

| | |
|----------------------------------|------------------|
| Advances from other funds | 1,161,429 |
| General obligation bonds payable | 41,026,803 |
| Pension & OPEB Liability | <u>1,042,272</u> |

Total noncurrent liabilities 43,230,504

Total liabilities 43,438,732

DEFERRED INFLOWS OF RESOURCES

| | |
|--|----------|
| Property taxes levied for future periods | <u>-</u> |
|--|----------|

Total deferred inflows of resources -

NET POSITION

| | |
|----------------------------------|------------------|
| Net investment in capital assets | (2,830,331) |
| Restricted by donors | 19,835 |
| Unrestricted | <u>(466,349)</u> |

Total net position (3,276,845)

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES, AND NET POSITION**

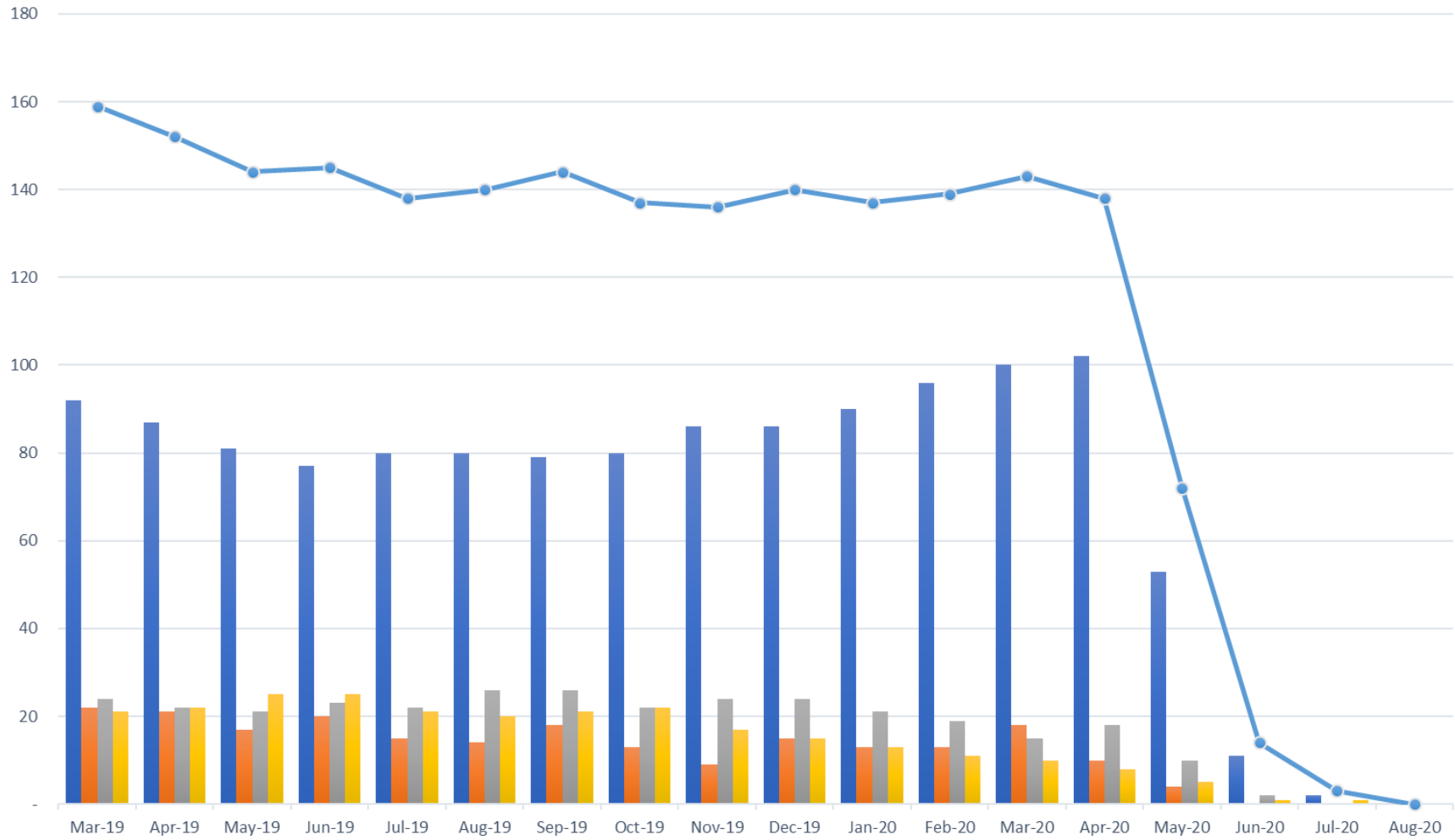
40,161,888

Accounts Receivable

Heddington Oaks Accounts Receivable As of December 31, 2020

| Group | Payer Type | 0-90 Days | 91-365 Days | Over 365 Days | Balance |
|--------------------------------|-----------------------|-------------------|--------------------|---------------------|---------------------|
| Hospice | | | | | |
| | Hospice | \$ 862 | \$ 96,685 | \$ 569,409 | \$ 666,956 |
| Hospice Total | | \$ 862 | \$ 96,685 | \$ 569,409 | \$ 666,956 |
| Medicaid | | | | | |
| | Medicaid | \$ 11,083 | \$ 117,596 | \$ 497,258 | \$ 625,937 |
| | Medicaid Pending | \$ (3,001) | \$ 130,398 | \$ 374,927 | \$ 502,324 |
| | Medicaid - BCBS | \$ - | \$ 17,541 | \$ 3,406 | \$ 20,947 |
| | Medicaid - IlliniCare | \$ - | \$ 84,914 | \$ 404 | \$ 85,317 |
| | Medicaid - Meridian | \$ - | \$ (54,987) | \$ (420,218) | \$ (475,204) |
| | Medicaid - Molina | \$ 92,402 | \$ 58,417 | \$ 501,648 | \$ 652,466 |
| Medicaid Total | | \$ 100,484 | \$ 353,879 | \$ 957,424 | \$ 1,411,787 |
| Medicare | | | | | |
| | Medicare A | \$ - | \$ 93,519 | \$ 710,625 | \$ 804,144 |
| | Medicare B | \$ - | \$ 3,073 | \$ 188,242 | \$ 191,315 |
| Medicare Total | | \$ - | \$ 96,591 | \$ 898,867 | \$ 995,458 |
| Residents | | | | | |
| | Patient Liability | \$ 21,051 | \$ 4,112 | \$ 215,066 | \$ 240,229 |
| | Private | \$ - | \$ (15,601) | \$ 407,459 | \$ 391,858 |
| Residents Total | | \$ 21,051 | \$ (11,489) | \$ 622,526 | \$ 632,088 |
| Private Insurance | | | | | |
| | Coinsurance A | \$ - | \$ 24,921 | \$ 66,118 | \$ 91,039 |
| | Coinsurane ARBF | \$ - | \$ - | \$ (360) | \$ (360) |
| | Coinsurance B | \$ - | \$ 2,606 | \$ 20,279 | \$ 22,885 |
| | Consociate | \$ - | \$ - | \$ 649 | \$ 649 |
| | Health Alliance | \$ - | \$ - | \$ 2,297 | \$ 2,297 |
| | Humana | \$ - | \$ - | \$ 9,158 | \$ 9,158 |
| | Humana Managed Care | \$ - | \$ 111,412 | \$ 541,755 | \$ 653,167 |
| | Insurance - MCO A | \$ - | \$ 14,466 | \$ 203,024 | \$ 217,490 |
| | Insurance - MCO B | \$ 226 | \$ 7,348 | \$ 23,449 | \$ 31,022 |
| | Molina Healthcare | \$ - | \$ 11,110 | \$ - | \$ 11,110 |
| Private Insurance Total | | \$ 226 | \$ 171,863 | \$ 866,370 | \$ 1,038,459 |
| Grand Total | | \$ 122,623 | \$ 707,530 | \$ 3,914,595 | \$ 4,744,748 |

HO Avg Census, Mar 2019 - Aug 2020



| | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 |
|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|----------|----------|
| Medicaid | 92 | 87 | 81 | 77 | 80 | 80 | 79 | 80 | 86 | 86 | 90 | 96 | 100 | 102 | 53 | 11 | 2 | - |
| Medicare | 22 | 21 | 17 | 20 | 15 | 14 | 18 | 13 | 9 | 15 | 13 | 13 | 18 | 10 | 4 | - | - | - |
| Private Pay | 24 | 22 | 21 | 23 | 22 | 26 | 26 | 22 | 24 | 24 | 21 | 19 | 15 | 18 | 10 | 2 | - | - |
| Medicaid Pending | 21 | 22 | 25 | 25 | 21 | 20 | 21 | 22 | 17 | 15 | 13 | 11 | 10 | 8 | 5 | 1 | 1 | - |
| TOTAL | 159 | 152 | 144 | 145 | 138 | 140 | 144 | 137 | 136 | 140 | 137 | 139 | 143 | 138 | 72 | 14 | 3 | - |

■ Medicaid
 ■ Medicare
 ■ Private Pay
 ■ Medicaid Pending
 ● TOTAL



HEDDINGTON OAKS

2021 FINANCIAL PLAN



QUARTER 1

- ◆ Q4 2020 write-offs posted
- ◆ RSM Phase 1 Medicare bad debt evaluation
- ◆ Coordinate Vendor AR collections with SAO
- ◆ Engage outside collections agency specializing in Gov't Medical AR
- ◆ Policy Discussion: Private AR
- ◆ **Goal:** Attempt collection of 10-15% of total AR.

QUARTER 2

- ◆ File Medicaid Cost Report by June 30
- ◆ RSM complete Phase I
- ◆ RSM Complete Phase II
- ◆ Q1 billing adjustments
- ◆ **Goal:** Attempt collection of 30-40% of total AR.

QUARTER 3

- ◆ File Medicare Cost Report by July 31
- ◆ Final closure of vendor AR
- ◆ Q2 billing adjustments
- ◆ **Goal:** 50% of remaining accounts closed, attempt collection of 45-75% of total AR

QUARTER 4

- ◆ Collections agency update on remaining open accounts
- ◆ Policy Discussion: Final closure of remaining accounts
- ◆ Q3 billing adjustments
- ◆ **Goal:** 75% of remaining accounts closed, attempt 75-100% of total AR