



# **AGENDA**

## **Finance, Audit, and Legislative Affairs Committee**

**Tuesday, October 26, 2021**

**@ 2:00 PM**

Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
  - September 28, 2021 (*joint w/ Executive Committee*)
3. **Informational Items / Reports / Other Minutes / Updates**
  - Monthly Financial Report
  - Heddington Oaks Financial Report
  - Heddington Oaks 2021 Financial Plan
  - Legislative Update
4. **Resolution**
  - Contract extension with Sikich, LLP
  - Medicare Reimbursement Process for Heddington Oaks
5. **Miscellaneous**
6. **Adjournment**

**DRAFT**

**Joint FINANCE AUDIT & LEGISLATIVE AFFAIRS COMMITTEE AND  
EXECUTIVE COMMITTEE  
Regular and Budget  
September 28, 2021  
@ 2:00 p.m.**

<b>COMMITTEE MEMBERS PRESENT:</b>	<b>James Fennell</b> – Vice Chairman; <b>Jennifer Groves Allison, Eden Blair, Linda Daley, James Dillon, Betty Duncan, Kate Pastucha</b> ( <i>via teleconference</i> ), <b>Rachel Reliford</b> ( <i>via teleconference</i> ), <b>Rob Reneau, Steven Rieker, Paul Rosenbohm, Phillip Salzer, Sharon Williams</b>
<b>MEMBERS ABSENT:</b>	<b>Andrew Rand</b> – Chairman; <b>Brandy Bryant</b>
<b>STAFF PRESENT:</b>	<b>Scott Sorrel</b> - County Administrator; <b>Shauna Musselman</b> – Assistant County Administrator; <b>Jennie Cordis Boswell</b> - State's Attorney's Office; <b>Randy Brunner</b> – Chief Financial Officer; <b>Julie Kusturin, Kim Hudson</b> – Finance; <b>Gretchen Pearsall, Jack Walton</b> – County Administration; <b>Rachael Parker</b> – County Clerk; <b>Nicole Bjerke</b> – County Treasurer; <b>Jessica Thomas, Margie Kowalski, Lorry Saunders</b> – Auditor's Office
<b>VISITORS:</b>	<b>Nicholis Cole Hall, Linda Bolliger, Tim Lavelle</b> - Citizens

**Call to Order**

Vice Chairman Fennell called the meeting to order at 2:01 p.m.

A motion to allow the participation of Ms. Pastucha and Ms. Reliford via teleconference was made by Mr. Rosenbohm and seconded by Ms. Groves Allison. The motion carried unanimously (11-0).

**Approval of Minutes**

A motion to approve the Finance, Audit, and Legislative Affairs Committee minutes of August 24, 2021 and the Executive Committee minutes of August 24, 2021 was made by Ms. Williams and seconded by Ms. Daley. The motion carried unanimously (13-0).

**Budget**

A motion to approve budgets under the purview of the Finance, Audit and Legislative Affairs Committee and the Executive Committee as recommended by the County Administrator was made by Mr. Salzer and seconded by Mr. Rieker.

Mr. Sorrel advised that the recommended budget for all funds for FY2022 has sources totaling \$118.58 million and expenditures totaling \$121.88 million. He explained the difference between revenues and expenditures is due to a planned use of fund balance. He further noted that staff intends to propose several recommended FY 2022 appropriations of built-up reserves, including the new finance software and upcoming Highway Department road and bridge projects.

Mr. Sorrel stated that the FY2022 General Fund budget has a recommended balanced budget of \$47,185,810.00 in revenues and expenditures. He advised that the largest revenue source comes from intergovernmental revenues, while the largest expense is in personnel services.

Mr. Sorrel stated that the property tax levy for taxes payable in 2022 is recommended at \$27,863,685.00 with a continued flat tax rate of 82.41¢ per \$100.00 of Equalized Assessed Value (EAV). He advised that the Supervisor of Assessments projects a conservative 1.1% increase in EAV for taxes payable in 2022. He advised that Operations comprises 74.4% of the total levy, with the remaining 25.6% going toward pension related obligations. He called attention to the recommended increase in the FICA Fund to build reserves in order to address seasonal cash flow

issues, and an increase in the Risk Management Fund reflects recommendations via the Bellwether study on the means of funding risk management services. He commented that to offset those increases, the General Fund portion of total revenue decreased by approximately the same amount as the increase in the Risk Management Fund. Additionally, he remarked that as short-term debt was paid off this year, there is no need to levy for the Debt Service Fund in FY 2022.

Mr. Sorrel advised that the Finance, Audit, and Legislative Affairs Committee has oversight of 3 budgets, totaling a recommended \$5.3 million in revenues and \$6.4 million in expenditures. He commented that the committee represents 5% of the revenue budget and 5% of total expenditures across all funds.

Mr. Sorrel advised that the Executive Committee has oversight of multiple budgets totaling a recommended \$31.46 million in revenues and \$8.57 in expenditures. He commented that the committee represents 27% of the revenue budget and 7% of total expenditures across all funds.

Mr. Sorrel advised that the Finance, Audit, and Legislative Affairs Committee has oversight of less than 1% of revenues and 1% of expenditures in the General Fund.

Mr. Sorrel advised that the Executive Committee has oversight of 2/3 of revenues and 17% of expenditures in the General Fund.

Mr. Sorrel requested an amendment to the recommended budget to reflect changes in the American Rescue Plan Fund, a new fund created to account for and track expenditures related to the American Rescue Plan Act. A motion to amend the budget per the recommendation of the County Administrator was made by Dr. Blair and seconded by Ms. Duncan. The motion to amend carried unanimously (13-0).

The motion to approve the Finance Audit and Legislative Affairs Committee/Executive Committee budget as amended carried unanimously (13-0).

### **Informational Items/Reports/Other Minutes/Updates**

➤ Springdale Cemetery Minutes

No verbal report. No questions or comments from committee.

➤ CDAP/GAP/Macro/Other Loan Report

Mr. Sorrel directed committee members to the submitted report. No questions or comments from committee.

➤ County Auditor

Ms. Thomas directed committee members to the monthly submitted report. No questions or comments from committee.

➤ Peoria County Enterprise Zone Report

No verbal report. No questions or comments from committee.

➤ Monthly Financial Report

No verbal report. No questions or comments from committee.

➤ Heddington Oaks Financial Report

No verbal report. No questions or comments from committee.

➤ Heddington Oaks 2021 Financial Plan

No verbal report. No questions or comments from committee.

➤ Legislative Update

No report. No questions or comments from committee.

**Joint Resolution**

➤ Appropriation in County Sheriff's budget related to cost of FOP Corrections Unit Collective Bargaining Agreement (joint with Public Safety and Justice Committee)

A motion to approve was made by Mr. Rosenbohm and seconded by Dr. Blair. Mr. Sorrel advised that the budget amendment implements cost increases associated with the Corrections collective bargaining agreement and funds the implementation of recruitment and retention plans and programs put in place by the Sheriff, with the knowledge and consent of the County Operations Committee. The motion to approve carried unanimously (13-0).

**Resolutions**

➤ Smart Mobility Grant Funding Appropriation

A motion to approve was made by Ms. Williams and seconded by Ms. Daley. Mr. Sorrel noted that in March 2021 the County Board approved a \$200,000.00 local match for a grant related to the Smart Mobility Living Laboratory project. He stated that the resolution before the committee recognizes and appropriates the grant funding tied to the local match. The motion to approve carried unanimously (13-0).

➤ Revised Financial Policies

A motion to approve was made by Mr. Rosenbohm and seconded by Mr. Dillon. Mr. Sorrel advised that staff is recommending revisions to the Financial Policies in the Purchasing portion of the Accounting Policies, the Depreciation portion of the Capital Assets Policy, and the Capital Assets portion of the Accounting Policies. The motion to approve carried unanimously (13-0).

➤ Annual Authorization for Year End Transfers

A motion to approve was made by Ms. Duncan and seconded by Mr. Salzer. Mr. Sorrel advised that the resolution authorizes the County Administrator to make any necessary Period 13 transfers of funds for year-end transactions. The motion to approve carried unanimously (13-0).

➤ Abatement of Bond Tax Levy – 2020B (previously 2010F); and 2011 Bonds

A motion to approve was made by Mr. Reneau and seconded by Dr. Blair. Mr. Sorrel advised that adoption of the ordinance abates the need to levy a property tax and utilizes alternate revenue sources to make the bond payments. The motion to approve carried unanimously (13-0).

➤ Approval of the Annual Tax Levy Ordinance

A motion to approve was made by Ms. Duncan and seconded by Mr. Salzer. Ms. Sorrel advised that the 2021 payable 2022 property tax rate is \$0.8241, and the recommended 2021 payable 2022 levy totals \$27,863,685.00. The motion to approve carried unanimously (13-0).

➤ FY2022 Annual Appropriation and Budget Ordinance

A motion to approve was made by Ms. Williams and seconded by Dr. Blair. Mr. Sorrel advised that with the ARPA Fund amendment approved by this committee, the recommended FY 2022 revenues total \$124,207,750.00 and expenditures total \$127,505,605.00. The motion to approve carried unanimously (13-0).

**Citizen's Remarks**

Peoria County citizen Tim LaVelle spoke on ARPA funding, health insurance premiums, and opposition to proposed budget cuts in the County Auditor's FY2022 budget. Peoria County citizens Jessica Thomas, Linda Bolliger, Lorry Saunders, and Nicholas Cole Hall spoke on their opposition to proposed budget cuts in the County Auditor's FY2022 budget.

**✚ The following Standing Committee meetings were summarized by their respective Chairperson as follows:**

### **County Operations**

The following resolutions were recommended to the County Board for approval.

- FY 2022 Authorized Staffing Count
- Third Party Administrator (PTA) for Risk Management Services
- 2022 Health Insurance Premiums

### **Infrastructure**

The following resolutions were recommended to the County Board for approval.

- Participation in IDOT 2022 County Engineer's Salary Program
- Slane Road Materials Proposal
- Agreement for Federal Participation for Phase I & II Preliminary Engineering for Pulsifer Road bridge rehabilitation
- Agreement for Federal Participation with the State of Illinois for Dogtown Lane bridge replacement
- Letter of commitment for future sidewalk maintenance on Airport Road
- Annual IDOT Motor Fuel Tax Maintenance Appropriation

### **Ways and Means**

The following resolution was recommended to the County Board for approval.

- Monthly Delinquent Taxes

Mr. Rieker advised that an Assignment of Tax Sale Certificate of Purchase was approved via Committee Action.

### **Land Use**

No resolutions or zoning cases were recommended to the County Board for approval.

### **County Health**

The following resolution was recommended to the County Board for approval.

- Center for Prevention of Abuse Agreement for a LTC Ombudsman/Senior Advocate

### **Public Safety and Justice**

The following resolutions were recommended to the County Board for approval.

- Appropriation in County Sheriff budget related to cost of FOP Corrections Unit Collective Bargaining Agreement – joint with the Finance Audit and Legislative Affairs Committee
- COLA Increase for Public Defender
- SFY22 Family Violence Coordinating Council Grant
- FFY21 State Court Improvement Program Grant for GAL project
- FFY21 State Court Improvement Program COVID-19 Grant for Remote Juvenile Court Project
- FFY21 State Court Improvement Program Grant for Child Protection Data Courts Project
- IDOT 2022 DUI Grant

### **Miscellaneous**

Randy Brunner was presented with his 15-year service pin.

### **Adjournment**

The meeting was adjourned by Vice Chairman Fennell at 3:30 p.m.

# AUGUST 31, 2021 MONTHLY FINANCIAL REPORT



**Submitted By:  
Finance Department  
Peoria County**

# AUGUST 31, 2021 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: October 22, 2021  
 Subject: Monthly Financial Report – Results through August 31, 2021

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 August is the 8th month of the fiscal year, revenues and expenditures are expected to be at or around 66.7% of the budget. 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](mailto:jkusturin@peoriacounty.org) or call 309-672.6067. Your advance notice is appreciated and will aid in discussion.

## MONTHLY FINANCIAL REPORT HIGHLIGHTS

This Monthly Financial Report provides an overview of the Peoria County financial activities for the period ending August 31, 2021, eight months of the activity representing 58.3% of the fiscal year.

### GENERAL FUND ANALYSIS (Pages 7-8)

#### Current Year Revenues by Department (Page 6)

- Total General Fund Revenues to date are 74.6% of budget compared to 59.9% at the same time last year.
  - **Department 014, County Treasurer (9.9%):** This department reports about 97% of the annual budgeted revenues in Period 13 and has historically met or exceeded the revenue budget.
  - **Department 027, County Election Commissions (49.6%):** This departments budget increased in anticipation of a grant that has not been received as of August and the YTD revenues are artificially low.

Revenues	Range
Below Budget	↓ 50.0%
Within Expected Range	50.0% ↔ 66.7%
Above Budget	↑ 66.7%
Expenditures	
Below Budget	↓ 66.7%
Above Budget	↑ 66.7%

#### Current Year Expenditures by Department (Page 6)

- Total General Fund Expenditures to date are 65.1% of budget compared to 64.4% at the same time last year.
  - **Department 001, General County (81.5%):** Expenditures for this department will always be inflated due to the transfer schedule for bond payments. Sufficient funds are transferred in advance to cover principal and interest payments until other revenue sources (property taxes and federal rebates) are received. By August, the fees for the Annual Audit were expensed and artificially inflates YTD expenses. Additionally, in P8, the County Board appropriated and staff recorded the transfers of surplus funds to clear interfund loans and to add surplus reserves to the Capital Projects Fund and the Risk Management Fund.



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## MONTHLY FINANCIAL REPORT

- **Department 013, Sheriff Merit Commission (114.2%):** Expenditures for this department fluctuate with the hiring of sheriff officers. A budget amendment to transfer funds from the Sheriff's budget approved by the board in September 2021 and will be reflected in the September monthly financial report.
- **Department 027, County Elections Commission (75.1%):** Software maintenance and lease annual expenditures were paid early in the year, property taxes obligated to be paid by agreement, and election judges for the November 2020 were expensed which all have contributed to the higher-than-expected YTD expenditures.

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

- **Property Taxes 31400 (58.0%)** were received beginning in June and will go through December. \*Heddington Oaks accrues property tax revenues monthly since it is an Enterprise Fund.
- **Other Taxes 31400 (0.0%)** is below budget in this report due how the county recognizes revenues from penalties on property taxes during P13 and not throughout the year.
- **Fund Transfers In (25.9%):** Transfer from the Keystone fund for Economic Development is done in P13. The other transfer is grant related and is reported quarterly.
- **Fund Transfers Out (92.8%):** Expenditures for this use category will always be inflated due to the transfer schedule for bond payments. Sufficient funds are transferred in advance to cover principal and interest payments until other revenue sources (property taxes and federal rebates) are received. The Fund Transfers are adjusted in June and December after sufficient receipts for property taxes and the federal rebates are received. Additionally, in P8, the County Board appropriated and staff recorded the transfers of surplus funds to clear interfund loans and to add surplus reserves to the Capital Projects Fund and the Risk Management Fund.

### MAJOR REVENUES ANALYSIS (Pages 9-11):

- **Income tax** is trending above budget expectations by \$1,065,010 or 37.4%. In 2021, six of the first nine months have been the highest income tax receipts for that month for the last 24 years that the county has been tracking this revenue.

The increase is due primarily to income taxes collected on unemployment benefits. Without the tax revenues from enhanced federal unemployment compensation, gross revenues would have seen a significant decrease. The increase in LGDF was driven by two factors. First, starting July 1, 2020, LGDF was funded at 100% compared with 95% before July 2020. This change, which was a direct result of the Illinois Municipal League's strong advocacy to eliminate the previous year's gubernatorial budget reduction. Second, unemployment benefits are taxable in Illinois. Because of the enhanced federal unemployment benefit of \$600 or \$300 weekly during the pandemic, the tax on these temporary benefits raised positively impacted 2021 income tax revenues. Although the American Rescue Plan Act of March 2021 exempts the first \$10,200 of unemployment compensation from the 2020 income tax, it did not affect the first part of 2021 revenues because the exemption is handled mostly through refunds that occur after April. As such it will affect future Refund Fund diversions. The increases described above are offset by the decrease in core individual income tax revenues.

For the remainder of 2021 and the beginning of 2022, we anticipate strong corporate profits and a decent recovery in the labor market. We assume wages will grow by between 2.5% and 3.5% and we will continue to benefit from the unreduced LGDF distributions. The only negative factor is unemployment benefits. The \$300 weekly federal unemployment benefits supplement will expire on September 6, 2021, thereby reducing state tax revenues significantly. That loss will be partially offset by increases in income tax revenues if those unemployed persons return to work. Combining these factors, we estimate revenues will continue to be strong the remainder of FY2021.



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- **Sales Tax Combined:** Based on current year receipts and estimating future revenues, current data predicts the total combined sales taxes will meet and/or exceed budget expectations in 2021. The Leveling the Playing Field for Illinois Retail Act was effective January 1, 2021. This act required out of state online merchants to tax Illinois consumers based on their tax rate at their delivery address instead of collecting the 6.25% use tax. This change will shift revenues from the Local Use Tax line item to Sales Tax, Supplemental Sales tax, and Public Safety Sales Tax. The 2021 budget reflects the expected sales tax revenues and the shift from favorable local use taxes. The full impact of the Level the Playing Field act is not able to be predicted with a high level of certainty due to the significant difference between how the two tax types are collected. The pandemic has also changed consumer behavior to depending more and more on online retail shops, which should have a favorable impact to Peoria County sales taxes. Another factor that will marginally impact the County will be the population change from the 2020 US Census. We expect that our County population will decline and will negatively impact the local use tax revenues. However, since our population is based on unincorporated population, the impact will be marginal. Further analysis will follow the release of the census figures.
  - Local Use Tax was budgeted significantly below the actual revenues in previous years due to the impact of the census change and the significant shift of revenues from local use tax due to the January 1, 2021 implementation of the Leveling the Playing Field for Illinois Retail Act. Local use for January through July has been on average (-8.77%) lower than revenues for 2020. From January to March the increase was positive at 3.9%, however, from April to July revenues declined an average of (-18.28%) below the previous year. After several more months of data we should be able to better understand the impact of the Level the Playing Field for Illinois Retail Act. This revenue is predicted to exceed the 2021 budget expectations by about \$422,450 or 32.5%.
  - Sales Tax received for January through June of 2021 has been on average 96.9% higher than the 2020 receipts. In the second half of 2020, sales taxes on average were 46.8% higher than the same months the preceding year due to early implementers of the Level the Playing field act. The July 2021 receipt was only 21.2% above the 2020 receipt and was predicted to increase at a significantly lower rate due to the increased revenue in the second half of 2020. With the January through June receipts being exponentially higher than 2020, this line item is estimated to be over the 2021 budget expectations by \$525,625 or 44.9%. We are looking forward to seeing how this revenue continues to trend in FY2021.
  - Supplemental Sales tax is also impacted by the Level the Playing Field act. The January tax receipts were 14.34%, February was 43.27%, March was 72.98%, April was 76.0%, May was 47.65%, June was 26.84%, and July was 19.74% higher than 2020. With the January through July receipts being exponentially higher than 2020, this line item is estimated to be over our 2021 budget expectations by \$1,033,700 or 18.6%.
  - Public Safety Sales tax is also impacted by the Level the Playing Field act. The January tax receipts were 13.35%, February 9.68%, March was 63.12%, April was 71.70%, May 50.4%, June 31.5%, and July 21.43% higher than 2020 receipts. With the January through July receipts being exponentially higher than 2020, this line item is estimated to be over our 2021 budget expectations by \$633,920 or 13.9%.
- **Charges for Services** are estimated to be close to budget expectations and could fluctuate slightly higher or lower. Revenues received for Federal Detention in the Sheriff's office and favorable revenues in the County Clerk's office is credited to offset the decline in revenues in other offices due to lighter foot traffic in the courthouse and the impacts of the local economy.
- **Personal Property Replacement Tax (All Funds)** revenues fluctuate year to year and PPRT is trending above budget expectations by \$3,827,665 or 102.1%. The County budgeted this revenue low in FY21 because the revenue historically significantly declines the year to two years after a major economic downturn.

Due to the pandemic-related economic restrictions and very low Corporate Income Tax (CIT) payments in the last six months of 2020, corporate profits were assumed to fall significantly in the first half of the fiscal year 2021. In fact, we and other forecasters were overly pessimistic, and the opposite happened. CIT payments in the first six months of 2021 increased more than enough to offset the initial decreases in 2020. Higher business income tax

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payments from C-corporations and S-corporations contributed to the revenue surprise, as overall net Business Income Taxes for PPRT in first part of 2021 increased by 5% over 2020. It appears that sectors such as technology, banking, insurance, housing, communications, etc., have seen profits rise significantly because of the pandemic, more than making up for the losses by airlines, leisure travel and hospitality, energy and small businesses.

Boosting PPRT further is the upcoming transfer from the Refund Fund. The Illinois Department of Revenue (IDOR) completed its reconciliation of PPRT set aside in the Refund Fund to pay PPRT refunds to actual PPRT refunds paid in the state's last fiscal year. IDOR has determined that \$154 million was taken from PPRT in excess of actual refunds paid to businesses. This amount will be transferred to the PPRT Fund in September 2021, which will more than doubled the distribution made in October 2020. For this same calculation a year ago, the refunds paid exceeded money set aside, and \$89 million was transferred out of the PPRT Fund and into the Refund Fund. ***The October 2021 PPRT receipt was \$2,018,000, which was 225% higher than the October 2020 receipt.***

Economic conditions for PPRT remain relatively favorable for the remainder of the year. Despite potential economic uncertainty related to Delta and other COVID variants, income tax payments from businesses have been unprecedented, and significant corporate earnings growth is anticipated for 2021. Moreover, the elimination of several corporate loopholes by the General Assembly as of June 30, 2021, may promote revenue growth through higher tax collections.

- **Property Taxes** received through the October distributions for 2021 are at 88.4% of the expected budget.

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR ALL FUNDS (Pages 12-13):

### Special Revenue Funds

- **Fund 054 Mortgage Foreclosure Fund** is currently at (-1.2%) fund balance, about 17.2% below the fund balance policy. Fees and charges have been received below budget expectations.
- **Fund 091, C.O.P.S Fund** is currently at (-45.5%) fund balance, about 45.5% below the fund balance policy. Grant revenues have not been accrued 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 (-17.6%) fund balance, about 33.6% below the fund balance policy. This fund is dependent on charges for services and collections were down in 2020 due to the closing of the Courthouse due to the Shelter in Place order to slow the spread of the Coronavirus. A proposal to shift the 2021 IT User Fee to the other Circuit Clerk Funds will address the negative fund balance in this fund. The appropriation request is anticipated to be presented at the October 2021 Public Safety Committee.

### Enterprise Funds

- **Fund 175, Heddington Oaks Fund** is currently at (-967.6%) 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 \$293,495, which is about 13.7% 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 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 (1.3%) fund balance, about 6.7% below the fund balance policy. Fund balance was replenished in FY20 and is budgeted to replenish more fund balance in FY21. Annual

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risk management fees are paid in the first quarter of the year and significantly impacts fund balance on a short-term basis until revenues are received. This fund receives a significant portion of annual revenues from property taxes, which began to be collected in June 2021. Additionally, an appropriation to transfer \$1,000,000 from surplus reserves in General Fund was approved at the August board meeting.

**MONTHLY FINANCIAL REPORT  
FOR THE MONTH ENDING AUGUST 31, 2021 (PERIOD 8)  
GENERAL FUND ANALYSIS**

**Revenues (66.7%)**

DEPT. #	TITLE	ADOPTED FY 2021 BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR REVENUE	CURRENT YEAR %	FY 2020 BUDGET	FY 2020 YTD ACTUAL	PRIOR YEAR %
001	GENERAL COUNTY	26,920,625	26,920,625	21,591,648	80.2%	28,753,225	17,497,522	60.9%
002	COUNTY ADMINISTRATION	357,280	357,280	207,626	58.1%	359,780	208,323	57.9%
003	COUNTY BOARD	2,580	2,580	1,720	66.7%	2,580	1,720	66.7%
004	FINANCE	56,420	56,420	42,201	74.8%	56,420	58,501	103.7%
005	FACILITIES	323,450	323,450	187,240	57.9%	333,520	197,012	59.1%
006	STATES ATTORNEY	969,310	969,310	578,990	59.7%	1,074,833	515,007	47.9%
007	CIRCUIT CLERK	2,230,950	2,230,950	1,463,398	65.6%	2,430,950	1,359,770	55.9%
008	PUBLIC DEFENDER	242,000	242,000	187,740	77.6%	263,700	160,447	60.8%
009	COURT ADMINISTRATION	2,305,955	2,475,919	1,687,701	68.2%	2,484,100	1,652,259	66.5%
012	COUNTY SHERIFF	4,670,415	4,670,415	3,149,541	67.4%	4,473,823	2,782,308	62.2%
014	COUNTY TREASURER	1,070,940	1,070,940	105,818	9.9%	1,137,690	162,210	14.3%
016	SUPERVISOR OF ASSESSMENTS	52,440	52,440	31,692	60.4%	55,080	26,453	48.0%
018	ZONING & PLANNING	343,000	343,000	248,513	72.5%	341,000	274,943	80.6%
020	COUNTY CLERK	1,830,600	1,830,600	1,520,061	83.0%	1,785,820	1,183,984	66.3%
023	COUNTY CORONER	153,200	153,200	116,260	75.9%	152,200	90,516	59.5%
025	REGIONAL OFFICE OF EDUCATION	14,000	14,000	7,000	50.0%	14,000	7,000	50.0%
027	CO ELECTIONS COMMISSIONS	32,040	51,470	25,525	49.6%	38,450	22,885	59.5%
<b>TOTAL REVENUE</b>		<b>41,575,205</b>	<b>41,764,599</b>	<b>31,152,675</b>	<b>74.6%</b>	<b>43,757,171</b>	<b>26,200,861</b>	<b>59.9%</b>

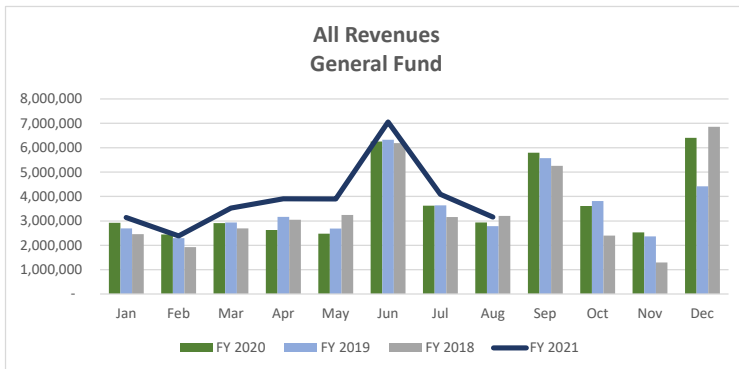
**Expenditures (66.7%)**

DEPT. #	TITLE	ADOPTED FY 2020 BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR EXPENSE	CURRENT YEAR %	FY 2020 BUDGET	FY 2020 YTD ACTUAL	PRIOR YEAR %
001	GENERAL COUNTY	6,424,885	11,506,143	9,373,389	81.5%	6,764,170	5,344,241	79.0%
002	COUNTY ADMINISTRATION	736,945	778,495	457,059	58.7%	626,246	318,457	50.9%
003	COUNTY BOARD	204,785	204,785	133,769	65.3%	189,531	133,827	70.6%
004	FINANCE	431,720	433,195	277,955	64.2%	377,160	226,295	60.0%
005	FACILITIES	2,071,585	2,075,875	1,316,887	63.4%	2,042,385	1,310,161	64.1%
006	STATES ATTORNEY	3,980,900	3,991,705	2,258,848	56.6%	3,636,450	2,195,996	60.4%
007	CIRCUIT CLERK	1,662,050	1,677,110	1,006,170	60.0%	1,714,910	1,040,341	60.7%
008	PUBLIC DEFENDER	1,516,905	1,516,905	923,937	60.9%	1,516,905	910,101	60.0%
009	COURT ADMINISTRATION	3,561,235	3,737,619	2,157,911	57.7%	3,381,237	2,015,998	59.6%
012	COUNTY SHERIFF	16,768,935	16,811,287	10,156,441	60.4%	15,571,476	9,883,171	63.5%
013	SHERIFF MERIT COMMISSION	8,620	8,620	9,840	114.2%	8,165	6,485	79.4%
014	COUNTY TREASURER	408,800	410,635	224,974	54.8%	364,789	220,688	60.5%
016	SUPERVISOR OF ASSESSMENTS	537,925	543,415	323,945	59.6%	512,050	284,256	55.5%
018	ZONING & PLANNING	590,960	596,830	327,058	54.8%	581,858	352,042	60.5%
019	ZONING BOARD OF APPEALS	6,940	6,940	4,230	61.0%	6,940	2,700	38.9%
020	COUNTY CLERK	827,240	860,738	488,001	56.7%	802,048	470,593	58.7%
021	COUNTY AUDITOR	242,095	243,010	148,757	61.2%	230,466	136,019	59.0%
023	COUNTY CORONER	763,565	767,685	409,041	53.3%	750,701	432,183	57.6%
025	REGIONAL OFFICE OF EDUCATION	210,125	235,125	143,556	61.1%	208,617	124,648	59.7%
027	CO ELECTIONS COMMISSIONS	743,350	762,780	572,918	75.1%	1,082,518	576,011	53.2%
<b>TOTAL EXPENDITURES</b>		<b>41,699,565</b>	<b>47,168,897</b>	<b>30,714,688</b>	<b>65.1%</b>	<b>40,368,622</b>	<b>25,984,214</b>	<b>64.4%</b>

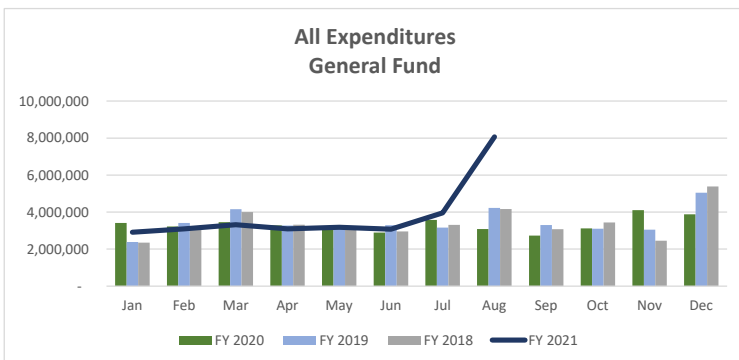
# MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING AUGUST 31, 2021 (PERIOD 8) GENERAL FUND ANALYSIS

## Statement of Revenues and Expenditures (66.7% of FY 2021)

	TITLE	ADOPTED FY 2021 BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR REVENUE	CURRENT YEAR %	FY 2020 BUDGET	FY 2020 YTD ACTUAL	PRIOR YEAR %	FY 2020 P13 ACTUAL	% BUDGET VS. ACTUAL
31000	PROPERTY TAXES	7,942,750	7,942,750	4,605,211	58.0%	8,027,625	4,477,670	55.8%	8,068,307	100.5%
31400	OTHER TAXES	700,000	700,000	-	0.0%	736,000	-	0.0%	812,171	110.3%
32000	LICENSES AND PERMITS	449,700	449,700	327,123	72.7%	459,900	349,112	75.9%	490,433	106.6%
33000	INTERGOVERNMENTAL REVENUE	21,870,435	22,040,399	19,024,881	86.3%	23,606,428	14,818,728	62.8%	24,301,285	102.9%
34000	CHARGES FOR SERVICES	8,760,695	8,760,695	5,825,352	66.5%	8,826,305	5,298,259	60.0%	8,702,501	98.6%
35000	FINES	477,400	477,400	362,856	76.0%	599,000	290,960	48.6%	410,845	68.6%
35900	INTEREST INCOME	31,500	31,500	21,480	68.2%	54,440	62,372	114.6%	86,340	158.6%
36000	MISCELLANEOUS REVENUE	1,249,810	1,269,240	950,042	74.9%	1,333,833	837,773	62.8%	1,562,786	117.2%
37000	OTHER FINANCING SOURCES	18,000	18,000	16,336	90.8%	18,000	32,094	178.3%	20,748	115.3%
41000	FUND TRANSFERS IN	74,915	74,915	19,395	25.9%	95,640	33,892	35.4%	89,062	93.1%
	<b>TOTAL REVENUE</b>	<b>41,575,205</b>	<b>41,764,599</b>	<b>31,152,675</b>	<b>74.6%</b>	<b>43,757,171</b>	<b>26,200,861</b>	<b>59.9%</b>	<b>44,544,479</b>	<b>101.8%</b>
51000	PERSONNEL EXPENSES	28,131,360	27,930,640	16,470,051	59.0%	26,131,434	16,009,957	61.3%	25,037,557	95.8%
52000	COMMODITIES EXPENSES	1,188,900	1,372,408	788,891	57.5%	1,258,028	883,238	70.2%	1,319,016	104.8%
53000	CONTRACTUAL EXPENSES	10,866,570	11,098,460	7,282,141	65.6%	10,541,744	6,994,056	66.3%	9,993,396	94.8%
55000	CAPITAL OUTLAY EXPENSES	-	203,804	79,874	0.0%	342,460	359,922	105.1%	359,771	105.1%
60000	FUND TRANSFERS OUT	1,512,735	6,563,585	6,093,731	92.8%	2,094,956	1,737,042	82.9%	3,094,950	147.7%
	<b>TOTAL EXPENDITURES</b>	<b>41,699,565</b>	<b>47,168,897</b>	<b>30,714,688</b>	<b>65.1%</b>	<b>40,368,622</b>	<b>25,984,214</b>	<b>64.4%</b>	<b>39,804,691</b>	<b>98.6%</b>
	<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(124,360)</b>	<b>(5,404,298)</b>	<b>437,988</b>		<b>3,388,549</b>	<b>216,647</b>		<b>4,739,788</b>	



	FY 2021	FY 2020	FY 2019	FY 2018
Jan	3,139,778	2,924,843	2,693,958	2,461,414
Feb	2,380,313	2,446,393	2,295,017	1,929,483
Mar	3,526,775	2,908,758	2,940,759	2,693,008
Apr	3,903,414	2,629,191	3,167,774	3,049,766
May	3,894,360	2,477,395	2,685,830	3,244,690
Jun	7,055,343	6,255,033	6,327,952	6,189,280
Jul	4,089,636	3,623,824	3,636,242	3,158,428
Aug	3,163,055	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		6,407,505	4,412,783	6,861,036
<b>Total</b>	<b>31,152,675</b>	<b>44,544,479</b>	<b>42,698,583</b>	<b>41,749,862</b>

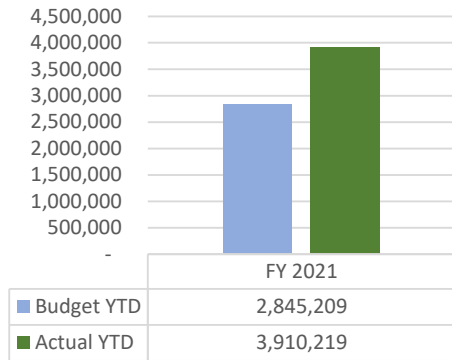


	FY 2021	FY 2020	FY 2019	FY 2018
Jan	2,915,889	3,415,709	2,380,612	2,350,619
Feb	3,096,295	3,217,582	3,414,571	3,069,076
Mar	3,318,607	3,451,287	4,159,190	3,998,769
Apr	3,096,398	3,281,909	3,275,651	3,317,577
May	3,182,138	3,070,225	3,190,351	3,122,513
Jun	3,077,205	2,893,421	3,291,840	2,957,738
Jul	3,959,666	3,573,157	3,157,197	3,309,002
Aug	8,068,489	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		3,874,930	5,048,459	5,384,234
<b>Total</b>	<b>30,714,688</b>	<b>39,804,691</b>	<b>41,590,007</b>	<b>40,639,850</b>

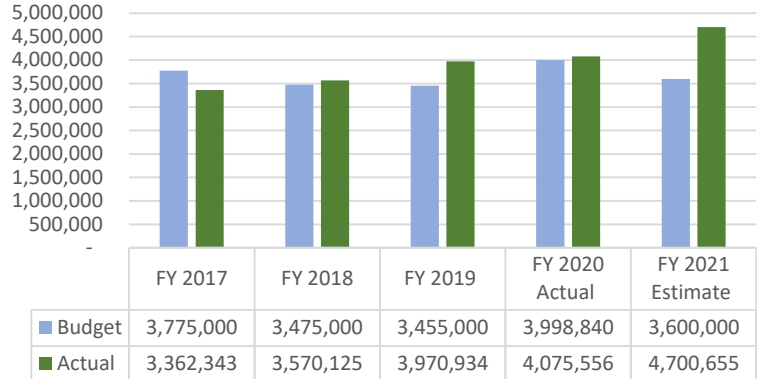
# MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING AUGUST 31, 2021 (PERIOD 8) MAJOR REVENUE ANALYSIS

## Income Tax - General Fund

**YTD Revenue vs. Budget**



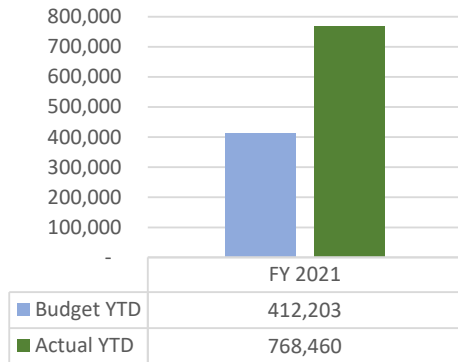
**Total Revenue vs. Budget**



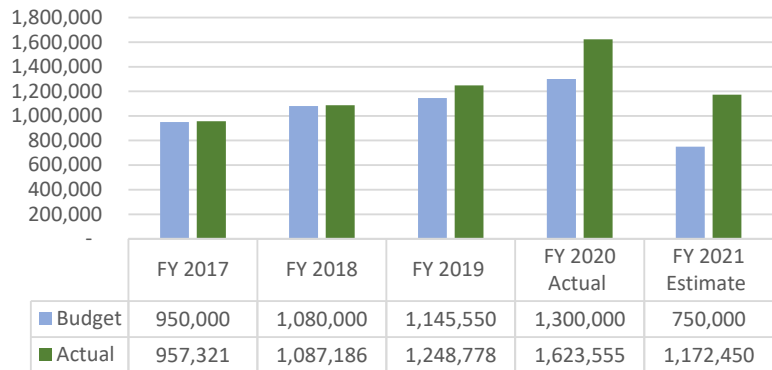
\*September 2021 revenue vs. September average collection

## Local Use Tax - General Fund

**YTD Revenue vs. Budget**



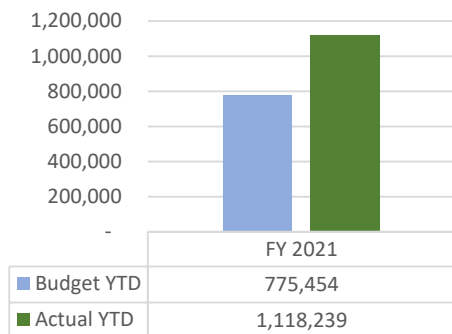
**Total Revenue vs. Budget**



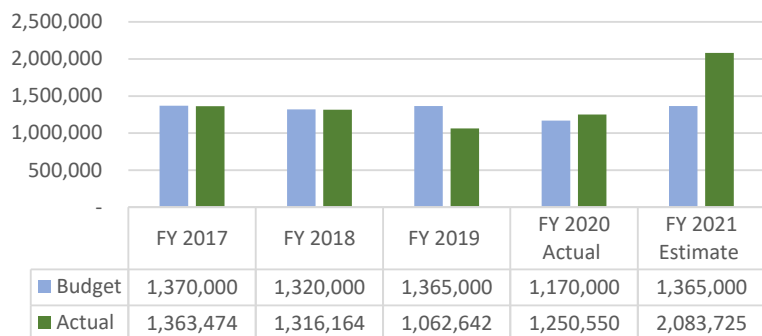
\* July 2021 revenue vs. July average collection

## Sales Tax - General Fund

**YTD Revenue vs. Budget**



**Total Revenue vs. Budget**

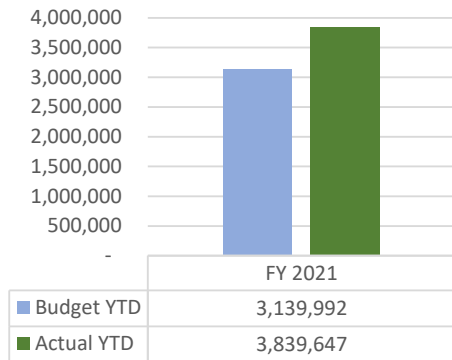


\* July 2021 revenue vs. July average collection

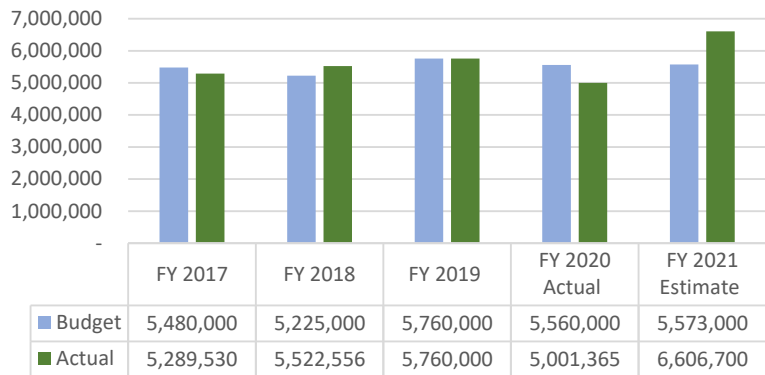
# MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING AUGUST 31, 2021 (PERIOD 8) MAJOR REVENUE ANALYSIS

## Supplemental Sales Tax - General Fund

**YTD Revenue vs. Budget**



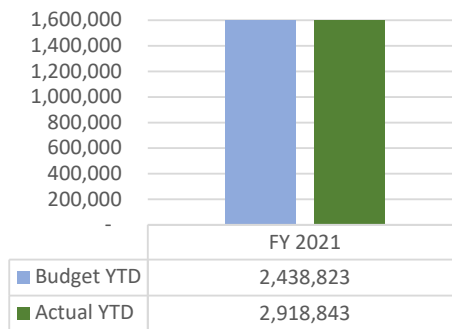
**Total Revenue vs. Budget**



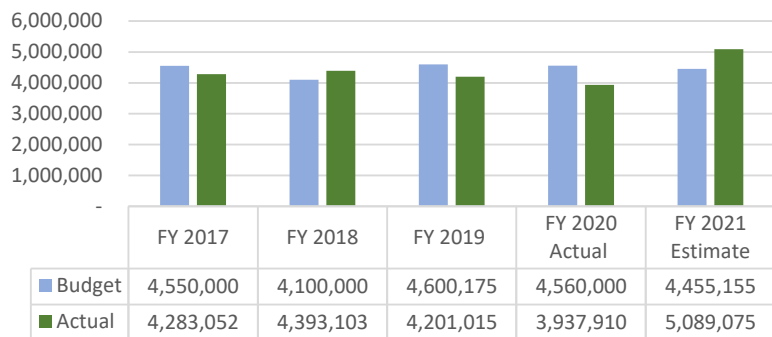
\* July 2021 revenue vs. July average collection

## Public Safety Sales Tax - General Fund

**YTD Revenue vs. Budget**



**Total Revenue vs. Budget**



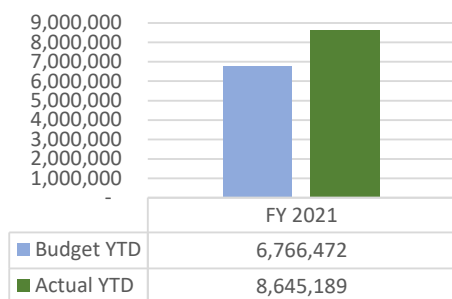
\* July 2021 revenue vs. July average collection

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

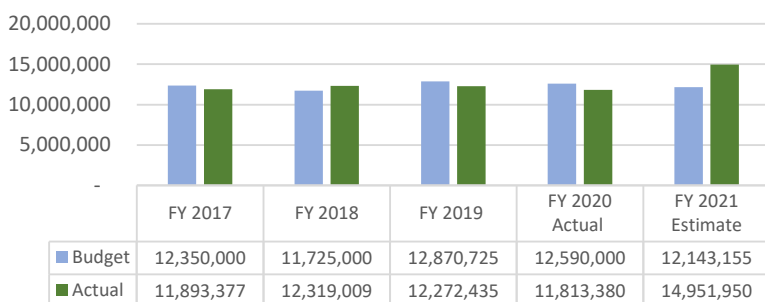
\*\*\* Includes 1.5% fee imposed by State of Illinois

## Sales Tax Combined - General Fund

**YTD Revenue vs. Budget**



**Total Revenue vs. Budget**



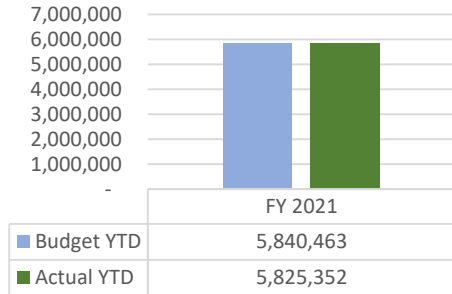
\* July 2021 revenue vs. July average collection



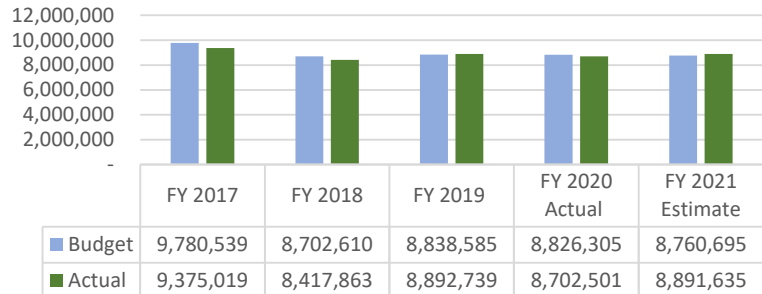
# MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING AUGUST 31, 2021 (PERIOD 8) MAJOR REVENUE ANALYSIS

## Charges for Services - General Fund

### YTD Revenue vs. Budget



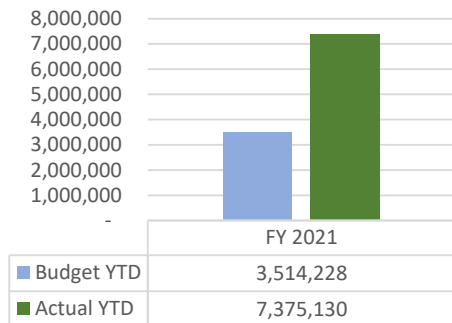
### Total Revenue vs. Budget



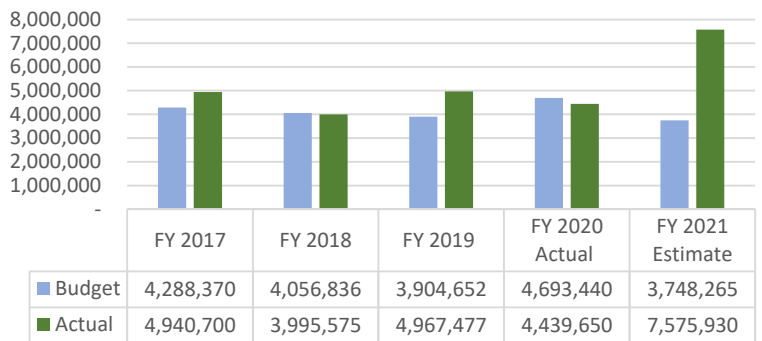
\*August 2021 revenue vs. straight line expectation (66.7%)

## Personal Property Replacement Tax - All Funds

### YTD Revenue vs. Budget



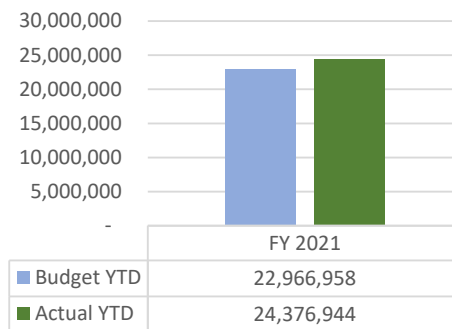
### Total Revenue vs. Budget



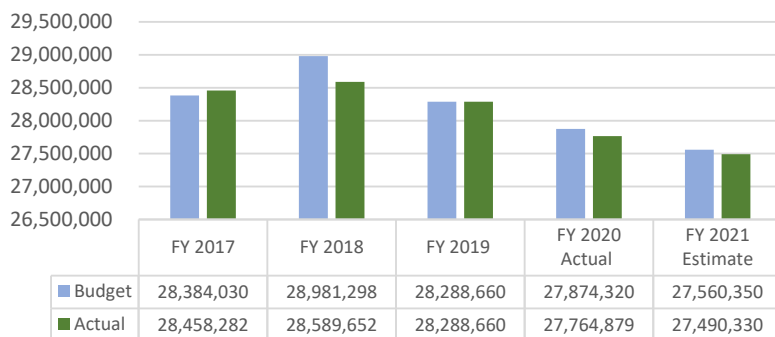
\*October 2021 revenue vs. October average collection

## Property Taxes - All Funds

### YTD Revenue vs. Budget



### Total Revenue vs. Budget



\*October 2021 accrued revenue vs. October 2020 collection rate YTD for all funds

**MONTHLY FINANCIAL REPORT  
FOR THE MONTH ENDING AUGUST 31, 2021 (PERIOD 8)  
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		
<b>GENERAL FUND</b>		\$ 42,995,000	\$ 43,233,394	\$ 32,112,752	74.3%	\$ 42,995,000	\$ 48,499,252	\$ 31,489,075	64.9%	\$ 20,528,158	\$ 623,677	\$ 21,151,835	43.6%	24%
1	General	41,575,205	41,764,599	31,152,675	74.6%	41,699,565	47,168,897	30,714,688	65.1%	18,838,766	437,988	19,276,754	40.9%	24%
26	PCAPS	1,419,795	1,468,795	960,077	65.4%	1,295,435	1,330,355	774,388	58.2%	1,689,392	185,689	1,875,081	140.9%	24%
<b>SPECIAL REVENUE FUNDS</b>		\$ 42,282,925	\$ 44,830,957	\$ 29,787,191	66.4%	\$ 44,471,375	\$ 45,609,157	\$ 24,214,342	53.1%	\$ 43,993,529	\$ 5,572,850	\$ 49,566,379		
3	Emergency Telephone Systems Board	2,734,475	2,734,475	1,317,324	48.2%	2,661,845	2,668,454	1,750,094	65.6%	4,653,672	(432,770)	4,220,902	158.2%	16%
8	Public Defenders Automation	2,000	2,000	1,795	89.8%	-	-	-	N/A	2,853	1,795	4,648	N/A	16%
30	Peoria City/County Health Dept. Fund	8,752,490	8,752,490	6,036,913	69.0%	9,128,090	9,755,542	5,812,760	59.6%	3,778,199	224,153	4,002,352	41.0%	16%
31	Care and Treatment	867,315	867,315	655,674	75.6%	869,020	869,020	422,149	48.6%	467,934	233,525	701,459	80.7%	24%
33	County Highway	3,965,065	3,965,065	2,318,739	58.5%	4,422,230	4,422,230	2,768,697	62.6%	1,646,885	(449,958)	1,196,927	27.1%	24%
34	County Bridge	1,887,160	1,887,160	969,856	51.4%	3,277,165	3,277,165	1,185,654	36.2%	2,383,370	(215,798)	2,167,572	66.1%	24%
35	Township Bridge	146,400	146,400	291,563	199.2%	144,000	144,000	-	0.0%	93,572	291,563	385,135	267.5%	24%
36	County Motor Fuel Tax	6,222,790	6,222,790	4,637,987	74.5%	5,031,630	5,114,280	2,188,565	42.8%	8,792,035	2,449,422	11,241,457	219.8%	24%
37	Township Motor Fuel Tax	2,071,850	2,071,850	1,655,896	79.9%	2,000,000	2,000,000	588,517	29.4%	1,857,451	1,067,379	2,924,830	146.2%	24%
38	Matching Tax	859,080	1,753,670	1,383,361	78.9%	858,790	858,790	332,933	38.8%	659,518	1,050,429	1,709,947	199.1%	24%
40	Comm Dev Assist Program Fund	50	50	50	100.9%	125,000	125,000	43,192	34.6%	759,986	(43,142)	716,844	573.5%	24%
41	Solid Waste Management	211,000	211,000	136,260	64.6%	566,270	566,270	94,048	16.6%	1,282,950	42,212	1,325,162	234.0%	16%
42	IL Municipal Retirement Fund	4,574,460	4,574,460	2,820,259	61.7%	4,904,000	4,904,000	3,064,326	62.5%	1,151,020	(244,067)	906,953	18.5%	8%
43	FICA	2,463,970	2,463,970	1,616,036	65.6%	2,792,560	2,792,560	1,706,315	61.1%	836,032	(90,279)	745,753	26.7%	8%
44	Veterans Assistant Commission	549,075	549,075	346,736	63.1%	571,050	571,050	314,115	55.0%	379,208	32,620	411,828	72.1%	24%
45	Peoria County Law Library	133,600	133,600	73,814	55.3%	123,425	123,425	65,028	52.7%	219,452	8,786	228,238	184.9%	16%
46	Peoria County Forfeiture	20,050	20,050	27,843	138.9%	9,890	9,890	72,318	731.2%	452,911	(44,475)	408,436	4129.8%	16%
47	Rabies Control Fund	-	-	-	0.0%	-	-	-	0.0%	1,859	-	1,859	N/A	16%
48	Juvenile Detention Center	4,321,750	4,321,750	2,549,692	59.0%	4,321,750	4,326,580	2,322,156	53.7%	1,161,828	227,536	1,389,364	32.1%	16%
49	Probation Services	551,000	551,000	507,892	92.2%	814,650	814,650	195,338	24.0%	1,705,333	312,554	2,017,887	247.7%	16%
51	Drug Forfeiture-Sheriff	23,100	23,100	3,664	15.9%	128,530	128,530	76,512	59.5%	248,920	(72,847)	176,073	137.0%	16%
52	Neutral Site Exchange	45,650	45,650	25,677	56.2%	57,065	57,065	36,569	64.1%	52,143	(10,892)	41,251	72.3%	16%
54	Mortgage Forclosure Fund	7,600	7,600	1,001	13.2%	9,820	9,820	2,864	29.2%	1,750	(1,864)	(114)	-1.2%	16%
57	Inmate Benefit	138,500	138,500	112,994	81.6%	252,415	252,415	101,689	40.3%	391,515	11,304	402,819	159.6%	16%
58	Restricted Donations-Sheriff	7,900	7,900	323	4.1%	18,900	18,900	5,299	28.0%	46,469	(4,976)	41,493	219.5%	16%
60	University of IL Extension	54,345	54,345	31,062	57.2%	54,345	54,345	28,961	53.3%	94	2,100	2,194	4.0%	0%
63	Planning and Zoning Grant Fund	-	374,732	279,168	74.5%	-	374,732	279,050	74.5%	5,106	118	5,224	1.4%	0%
71	TIF Distribution Fund	296,100	296,100	3,031	1.0%	-	-	-	0.0%	2,065,862	3,031	2,068,893	N/A	16%
89	SAO-Automation Fee Fund	8,000	8,000	4,150	51.9%	4,495	17,045	16,893	99.1%	73,840	(12,742)	61,098	358.4%	16%
91	C.O.P.S.	26,050	26,050	-	N/A	26,000	36,027	23,106	64.1%	6,718	(23,106)	(16,388)	-45.5%	0%
93	Educ Transition/Visit	50,150	50,150	31,290	62.4%	50,000	50,000	31,261	62.5%	20,599	28	20,627	41.3%	0%
94	Family Violence Coord Cn	38,800	38,800	19,744	50.9%	38,800	38,800	23,058	59.4%	3,679	(3,313)	366	0.9%	0%

**MONTHLY FINANCIAL REPORT  
FOR THE MONTH ENDING AUGUST 31, 2021 (PERIOD 8)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR ALL FUNDS**

Fund #	Fund Name	Revenues				Expenditures				Net				
		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	% Fund Balance Reserve	% Fund Balance Policy
<b>SPECIAL REVENUE FUNDS (cont.)</b>														
95	World War II Veteran Mem	-	-	702	0.0%	-	-	215	0.0%	69,417	487	69,904	100.0%	16%
97	County/State Capital Imp. Grant Fund	109,400	1,388,110	1,218,046	87.7%	245,000	245,000	150,000	61.2%	7,956,670	1,068,046	9,024,716	3683.6%	16%
107	Circuit Clerk Automation	375,000	375,000	180,741	48.2%	261,835	264,495	155,576	58.8%	143,277	25,165	168,442	63.7%	16%
117	ROD-Automation Fund	278,750	278,750	225,031	80.7%	208,985	224,227	99,744	44.5%	152,361	125,287	277,648	123.8%	16%
197	American Rescue Plan Fund	-	-	4,163	N/A	-	-	-	0.0%	-	4,163	4,163	N/A	0%
207	Circuit Clerk Document Storage	375,000	375,000	181,925	48.5%	444,320	445,350	249,338	56.0%	(10,747)	(67,412)	(78,159)	-17.6%	16%
307	Circuit Clerk Operation & Administration	80,000	80,000	82,111	102.6%	37,500	37,500	-	0.0%	212,218	82,111	294,329	784.9%	16%
407	Circuit Clerk Electronic Citation	35,000	35,000	34,677	99.1%	12,000	12,000	8,000	66.7%	267,570	26,677	294,247	2452.1%	16%
<b>DEBT SERVICE FUND</b>		<b>\$ 4,082,950</b>	<b>\$ 4,082,950</b>	<b>\$ 3,074,936</b>	<b>75.3%</b>	<b>\$ 4,082,500</b>	<b>\$ 4,082,500</b>	<b>\$ 884,943</b>	<b>21.7%</b>	<b>\$ 653,824</b>	<b>\$ 2,189,993</b>	<b>\$ 2,843,817</b>		
67	Debt Service Fund	4,082,950	4,082,950	3,074,936	75.3%	4,082,500	4,082,500	884,943	21.7%	653,824	2,189,993	2,843,817	69.7%	8%
<b>CAPITAL PROJECTS FUNDS</b>		<b>\$ 5,260,475</b>	<b>\$ 8,173,745</b>	<b>\$ 6,025,267</b>	<b>73.7%</b>	<b>\$ 4,780,930</b>	<b>\$ 7,790,443</b>	<b>\$ 2,598,749</b>	<b>33.4%</b>	<b>\$ 4,521,312</b>	<b>\$ 3,426,519</b>	<b>\$ 7,947,831</b>		
61	Pub Facilities Sales Tax Fund	4,456,155	4,456,155	3,103,758	69.7%	4,430,930	4,430,930	2,514,590	56.8%	584,206	589,168	1,173,374	26.5%	8%
62	Capital Projects	751,920	1,468,040	717,876	48.9%	220,000	1,029,363	69,573	6.8%	457,338	648,303	1,105,641	107.4%	8%
65	Peoria Riverfront Museum Fund	50,000	50,000	4,803	9.6%	40,000	40,000	348	0.9%	3,273,724	4,455	3,278,179	8195.4%	8%
70	Criminal Justice Information System	2,000	2,000	265	13.3%	85,000	85,000	6,913	8.1%	184,403	(6,647)	177,756	209.1%	8%
92	Veterans War Memorial Capital Fund	400	400	31	7.7%	5,000	8,000	3,426	0.0%	21,641	(3,395)	18,246	100.0%	8%
170	Enterprise Resource Planning System	-	2,197,150	2,198,534	100.1%	-	2,197,150	3,900	100.0%	-	2,194,634	2,194,634	100.0%	8%
<b>ENTERPRISE FUNDS</b>		<b>\$ 2,688,580</b>	<b>\$ 3,850,010</b>	<b>\$ 2,717,268</b>	<b>70.6%</b>	<b>\$ 3,021,995</b>	<b>\$ 3,022,800</b>	<b>\$ 3,362,817</b>	<b>111.2%</b>	<b>\$ (23,041,846)</b>	<b>\$ (645,549)</b>	<b>\$ (23,687,395)</b>		
76	Peoria County Parking Fund	230,000	230,000	152,450	66.3%	170,025	170,025	181,714	106.9%	3,945,671	(29,265)	3,916,406	2303.4%	16%
175	Heddington Oaks	2,458,580	3,620,010	2,564,819	70.9%	2,851,970	2,852,775	3,181,103	111.5%	(26,987,517)	(616,284)	(27,603,801)	-967.6%	24%
<b>INTERNAL SERVICE FUNDS</b>		<b>\$ 17,286,375</b>	<b>\$ 18,286,375</b>	<b>\$ 10,547,187</b>	<b>57.7%</b>	<b>\$ 18,706,910</b>	<b>\$ 21,240,982</b>	<b>\$ 12,926,651</b>	<b>60.9%</b>	<b>\$ 9,454,346</b>	<b>\$ (2,379,465)</b>	<b>\$ 7,074,881</b>		
80	Information Technology Services Fund	5,109,570	5,109,570	3,469,167	67.9%	5,067,120	7,601,192	5,326,359	70.1%	6,106,991	(1,857,192)	4,249,799	55.9%	16%
81	Employee Health Fund	9,106,220	9,106,220	4,287,101	47.1%	10,779,840	10,779,840	5,499,865	51.0%	3,999,832	(1,212,765)	2,787,067	25.9%	16%
82	Risk Management Fund	3,070,585	4,070,585	2,790,919	68.6%	2,859,950	2,859,950	2,100,427	73.4%	(652,477)	690,492	38,015	1.3%	8%
<b>TOTAL OF ALL FUNDS</b>		<b>\$ 114,596,305</b>	<b>\$ 122,457,431</b>	<b>\$ 84,264,602</b>	<b>68.8%</b>	<b>\$ 118,058,710</b>	<b>\$ 130,245,134</b>	<b>\$ 75,476,577</b>	<b>57.9%</b>	<b>\$ 56,109,323</b>	<b>\$ 8,788,025</b>	<b>\$ 64,897,348</b>	<b>49.8%</b>	

# Heddington Oaks Financial Report



HEDDINGTON OAKS

PEORIA COUNTY

*Caring for Seniors with Respect and Compassion*

For the Month Ended

August 31, 2021

# Income Statement

## PEORIA COUNTY, ILLINOIS

### PEORIA COUNTY NURSING HOME FUND

#### STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Month Ended August 31, 2021 (unaudited)  
With Comparative YTD Figures for the Month Ended August 31, 2020

	<u>Aug 2021</u>	<u>YTD 2021</u>	<u>YTD 2020</u>
<b>OPERATING REVENUES</b>			
Charges for services			
Public Aid	\$ (17,327)	\$ (70,738)	\$ 3,411,893
Private Pay	-	132,772	15,993
Medicare	-	(4,915)	1,011,887
Other Charges for Services	-	8,550	413,637
Fines	-	-	-
Miscellaneous	-	-	12,348
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total operating revenues	(17,327)	65,670	4,865,758
<b>OPERATING EXPENSES</b>			
Current - health and welfare:			
Personnel	13,106	102,023	3,986,835
Commodities	537	3,226	360,393
Contractual	131,829	748,392	2,149,222
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Depreciation	114,000	912,000	912,000
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total operating expenses	259,472	1,765,641	7,408,449
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Operating income (loss)	(276,799)	(1,699,971)	(2,542,691)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	167,215	1,337,720	1,353,000
Intergovernmental	1,161,429	1,161,429	1,152,878
Investment earnings income	-	-	547
Interest expense	(154,882)	(1,415,462)	(1,438,165)
Asset retirement costs	-	-	-
Capital Outlay	-	-	(4,323)
Gain (loss) on disposal of capital assets	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total nonoperating revenue:	1,173,762	1,083,687	1,063,937
<b>TRANSFERS</b>			
Transfers out	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Change in net position	896,964	(616,284)	(1,478,754)
<b>NET POSITION</b>			
Beginning of year		(26,987,516)	(1,264,057)
End of period		\$ (27,603,800)	\$ (2,742,811)

## REVENUES

- Year Over Year Revenues
  - Medicaid ↓\$3.48M (-102%)
  - Private Pay ↑\$117k (730%)
  - Medicare ↓\$1.02M (-100%)
  - Other Charges for Services ↓\$405k (-98%)
  - Total Operating Revenues ↓\$4.80M (-99%)
- Property Taxes (Through Jul / 8 Months)
  - H. Oaks Accrual to date is \$1.34M

## EXPENDITURES

- Year Over Year Expenditures
  - Personnel ↓\$3.89M (-97%)
  - Commodities ↓\$357k (-99%)
  - Contractual Services ↓\$1.40M (-65%)
  - Total Operating Expenses ↓\$5.64M (-76%)
  - Operating Loss (\$1.70M) thru Aug
- IMRF & FICA Funds
  - IMRF and FICA related costs are \$15k +/-

# Balance Sheet (Page 1)

PEORIA COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NURSING HOME FUND  
As of August 2021 (unaudited)

	<b>Peoria County Nursing Home Fund</b>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash	(507,461)
Petty Cash	-
Certificates of deposit, at cost	-
Pooled investments	-
Accounts Receivable, net of allowance of \$2,840,617	1,461,597
Current tax levy	192,788
Property taxes receivable	-
Accrued interest receivable	-
Due from State of Illinois	452,459
Due from federal government	-
Due from other funds	-
Inventories, at cost	-
Prepaid items	<u>22,851</u>
Total current assets	<u>1,622,235</u>
<b>NONCURRENT ASSETS</b>	
Advances to other funds	-
Capital assets, at cost:	
Land	821,267
Construction in progress	188,532
Land improvements	979,531
Buildings	44,264,300
Furnishings and equipment	<u>1,973,375</u>
	48,227,005
Less accumulated depreciation	<u>35,139,005</u>
Net capital assets	<u>13,088,000</u>
21 Total noncurrent assets	<u>13,088,000</u>
<b>TOTAL ASSETS</b>	<b><u>14,710,235</u></b>

# Balance Sheet (Page 2)

**Peoria County  
Nursing  
Home Fund**

**CURRENT LIABILITIES**

Bank overdraft	-
Accounts and retainage payable	685,299
Accrued payroll	3,571
Accrued compensated absences, current	-
Estimated payable for claims and losses	-
Unearned revenue - other	33,000
Due to others	19,167
Due to State of Illinois	-
Accrued interest payable	567,867
Current portion of general obligation bonds payable	<u>600,000</u>

Total current liabilities 1,908,904

**NONCURRENT LIABILITIES**

Advances from other funds	-
General obligation bonds payable	40,405,131
Pension & OPEB Liability	<u>-</u>

Total noncurrent liabilities 40,405,131

Total liabilities 42,314,034

**DEFERRED INFLOWS OF RESOURCES**

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

Total deferred inflows of resources -

**NET POSITION**

Net investment in capital assets	(27,917,131)
Restricted by donors	19,835
Unrestricted	<u>293,495</u>

Total net position (27,603,800)

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

14,710,235



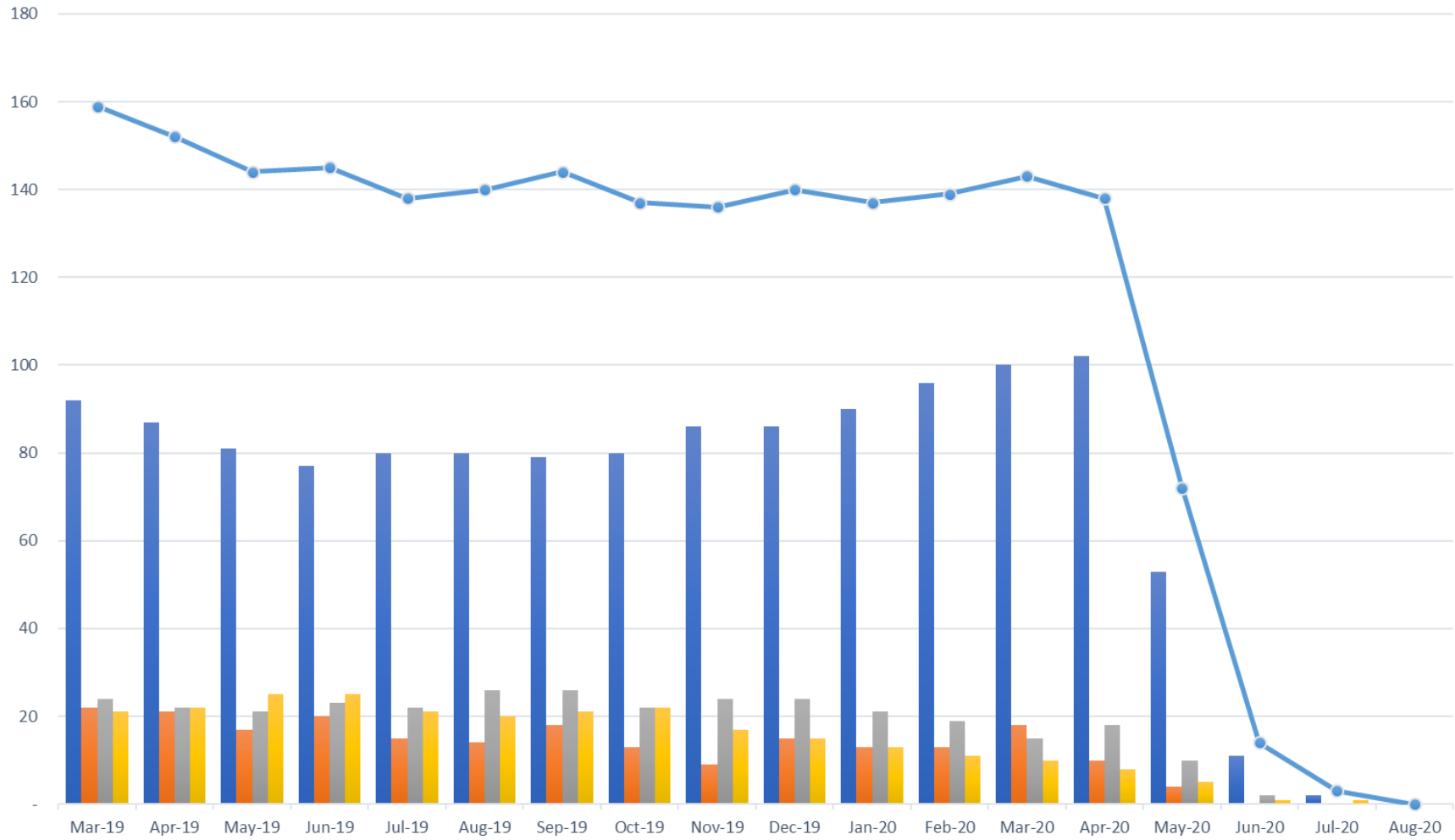
# Accounts Receivable

## Heddington Oaks Accounts Receivable

As of August 31, 2021

Group	Payer Type	0-90 Days	91-365 Days	Over 365 Days	Balance
<b>Hospice</b>					
	Hospice	\$ (4,235)	\$ 5,253	\$ 594,567	\$ 595,585
<b>Hospice Total</b>		<b>\$ (4,235)</b>	<b>\$ 5,253</b>	<b>\$ 594,567</b>	<b>\$ 595,585</b>
<b>Medicaid</b>					
	Medicaid	\$ -	\$ 27,951	\$ 489,987	\$ 517,939
	Medicaid Pending	\$ -	\$ 91,742	\$ 423,602	\$ 515,344
	Medicaid - BCBS	\$ -	\$ 3,774	\$ 8,946	\$ 12,720
	Medicaid - IlliniCare	\$ -	\$ -	\$ 84,166	\$ 84,166
	Medicaid - Meridian	\$ -	\$ (14,382)	\$ (489,687)	\$ (504,069)
	Medicaid - Molina	\$ (7,199)	\$ 65,546	\$ 571,466	\$ 629,814
<b>Medicaid Total</b>		<b>\$ (7,199)</b>	<b>\$ 174,632</b>	<b>\$ 1,088,481</b>	<b>\$ 1,255,914</b>
<b>Medicare</b>					
	Medicare A	\$ -	\$ 1,084	\$ 636,315	\$ 637,399
	Medicare B	\$ -	\$ -	\$ 105,886	\$ 105,886
<b>Medicare Total</b>		<b>\$ -</b>	<b>\$ 1,084</b>	<b>\$ 742,201</b>	<b>\$ 743,285</b>
<b>Residents</b>					
	Patient Liability	\$ 1,424	\$ 21,886	\$ 203,968	\$ 227,278
	Private	\$ -	\$ 99,777	\$ 409,452	\$ 509,229
<b>Residents Total</b>		<b>\$ 1,424</b>	<b>\$ 121,663</b>	<b>\$ 613,420</b>	<b>\$ 736,508</b>
<b>Private Insurance</b>					
	Coinsurance A	\$ 3,784	\$ 1,760	\$ 80,976	\$ 86,519
	Coinsurance B	\$ -	\$ -	\$ 7,503	\$ 7,503
	Health Alliance	\$ -	\$ -	\$ 2,297	\$ 2,297
	Humana	\$ -	\$ -	\$ 9,158	\$ 9,158
	Humana Managed Care	\$ -	\$ 10,472	\$ 607,587	\$ 618,059
	Insurance - MCO A	\$ -	\$ 9,845	\$ 204,995	\$ 214,840
	Insurance - MCO B	\$ -	\$ -	\$ 21,814	\$ 21,814
<b>Private Insurance Total</b>		<b>\$ 3,784</b>	<b>\$ 22,078</b>	<b>\$ 934,329</b>	<b>\$ 960,190</b>
<b>Grand Total</b>		<b>\$ (6,226)</b>	<b>\$ 324,710</b>	<b>\$ 3,972,998</b>	<b>\$ 4,291,482</b>

## 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	-
<b>TOTAL</b>	<b>159</b>	<b>152</b>	<b>144</b>	<b>145</b>	<b>138</b>	<b>140</b>	<b>144</b>	<b>137</b>	<b>136</b>	<b>140</b>	<b>137</b>	<b>139</b>	<b>143</b>	<b>138</b>	<b>72</b>	<b>14</b>	<b>3</b>	<b>-</b>



# HEDDINGTON OAKS

## 2021 FINANCIAL PLAN



HEDDINGTON OAKS  
PEORIA COUNTY  
*Caring for Seniors with Respect and Compassion*

### QUARTER 1

- ◆ Q4 2020 write-offs posted
- ◆ RSM Phase 1 Medicare bad debt evaluation State confirmed acceptance of addl \$60k of former Medicaid pending bills.
- ◆ Coordinate Vendor AR collections with SAO (*final collections letter sent in March*)
- ◆ Engage outside collections agency specializing in Gov't Medical AR (*Preliminary mtgs held with local subject matter experts*)
- ◆ **Goal:** Attempt collection of 10-15% of total AR.
- ◆ **Actual:** 1% cash receipts collected, 8% moving through court process

### QUARTER 2

- ◆ Medicaid cost report has been filed.
- ◆ RSM completed Phase I
- ◆ Q1 billing adjustments
- ◆ SAO has filed suit against one private vendor owing \$350k
- ◆ SAO has filed suit against multiple estates/parties
- ◆ Working with consultant to establish final closure doc timelines
- ◆ **Goal:** Attempt collection of 30-40% of total AR.
- ◆ **Actual:** 3% cash receipts, 7% court filing, 23% under review with RSM, 8% under internal review for a total of 41%

### QUARTER 3

- ◆ RSM Complete Phase II
- ◆ Medicare cost report has been filed.
- ◆ Est. final closure of vendor AR.
- ◆ Q2 billing adjustments
- ◆ **Goal:** 50% of remaining accounts closed, attempt collection of 45-75% of total AR
- ◆ **Actual:** 3.4% cash receipts, 7.2% court filings, (still in court process) 23% under review with RSM, 15% under additional non-Medicare review for a total of 48.2%

### 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

## **AGENDA BRIEFING**

**COMMITTEE:** Your Finance Audit and Legislative Affairs Committee

**LINE ITEM:** see below

**MEETING DATE:** October 26, 2021

**AMOUNT:** N/A

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**ISSUE:**

Two Year Contract Extension with Sikich, LLP to Provide Professional Independent External Auditing Services

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**BACKGROUND/DISCUSSION:**

On December 5, 2016 Sikich LLP was awarded the contract to provide external auditing services for FY 2016 through FY 2020. Due to the ongoing COVID-19 pandemic and with the recent approval at the May 13, 2021 Board meeting to replace the current Finance and HR system at Peoria County with a go-live date of January 1, 2023 the ability of the Finance Department to oversee a new RFP for external auditing services is extremely limited at this time. The Finance Department reached out to Sikich, LLP to provide pricing for a two-year extension of the current external auditing contract, which is attached to the agenda briefing. The Finance Department is requesting approval of this extension of the external auditing contract to ease the workload on the Finance Department during the ongoing COVID-19 pandemic and the transition to a new ERP system.

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**COUNTY BOARD GOALS:**



Effective Service Delivery

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**STAFF RECOMMENDATION:**

Approve a two-year extension of external auditing services with Sikich, LLP.

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**COMMITTEE ACTION:**

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**PREPARED BY:** Randy Brunner, Chief Financial officer

**DEPARTMENT:** Finance

**DATE:** October 12, 2021

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

[SIKICH.COM](http://SIKICH.COM)

August 26, 2021

The Honorable Chairman  
Members of the County Board  
Peoria County  
324 Main Street  
Peoria, Illinois 61602

Ladies and Gentleman:

Sikich LLP is pleased to be considered for the re-appointment as independent auditors for the Peoria County (the County). This letter serves as an addendum to our auditing services proposal to the County dated October 19, 2016.

We are prepared to continue to commit the resources necessary to provide services of the highest quality to the County. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of work to be performed and the timing requirements and are committed to performing the specified services within the stipulated timeframe. We do not yet know the full impact on the County of GASB Statement No. 87 for leases effective for the year ended December 31, 2022. We will negotiate these fees separately once the GASB implementation guide for this standard has been issued.

Our proposed fees for conducting the audits of the County's financial statements for the fiscal years ending December 31, 2021 and December 31, 2022 are as follows:

	2021	2022
Financial Audit including Comprehensive Annual Financial Report and Single Audit	\$ 95,950	\$ 98,250
Circuit Clerk Audit	8,890	9,125
Agreed Upon Procedures for Landfill Ratios	1,375	1,425

We appreciate the opportunity to present this proposal addendum, and look forward to continuing to serve Peoria County.

Sincerely,  
Sikich LLP



Brian D. LeFevre, CPA, MBA  
Partner

THE HONORABLE COUNTY BOARD )  
 )  
COUNTY OF PEORIA, ILLINOIS )

Your Finance, Audit and Legislative Affairs Committee does hereby recommend passage of the following resolution:

RE: Two Year Contract Extension with Sikich, LLP to Provide Professional Independent External Auditing Services

RESOLUTION

WHEREAS, Peoria County awarded a contract in December 2016 to Sikich, LLP to provide external audit services for fiscal years 2016 -2020; and

WHEREAS, the ongoing COVID-19 pandemic and the new ERP system implementation make it very difficult to produce another external audit services RFP at this time; and

WHEREAS, Sikich, LLP has provided a proposal to extend its external audit services contract to include fiscal years 2021 and 2022; and

NOW THEREFORE BE IT RESOLVED, the County Board of Peoria County authorize the County Administrator to extend the external services audit contract with Sikich, LLP for fiscal years 2021 and 2022 as per the pricing of the attached proposal of Sikich, LLP.

FINANCE, AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE

**AGENDA BRIEFING**

**COMMITTEE:** Finance, Audit & Legislative Affairs Committee  
**MEETING DATE:** October 26, 2021

**LINE ITEM:** n/a  
**AMOUNT:** n/a

**ISSUE:** Heddington Oaks Write-Off's for Reimbursement

---

**BACKGROUND/DISCUSSION:** Peoria County has partnered with RSM to review Heddington Oaks Accounts Receivable amounts connected with the Medicare program. Reports were collected from the Centers for Medicare & Medicaid Services (CMS) and from Heddington Oaks records and reviewed for the period of 2015 through the closure of Heddington Oaks in 2020. The focus of the review was to identify amounts related to the Medicare program that are deemed permissible to be placed on the Medicare Cost Report for reimbursement due to non-collection.

Through this review, there was \$81,747.38 identified as currently outstanding in the Heddington Oaks Accounts Receivable which is most likely uncollectible and if written off could be included on the Medicare Cost Report. Permissible amounts written off on the Medicare Cost Report result in a reimbursement of 65% of the total amount. Therefore, it is proposed that \$81,747.38 be written off for the purposes of inclusion on the Medicare Cost Report and reimbursement at 65%. Per the Heddington Oaks Bad Debt Policy, this requires the approval of the Peoria County Board.

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**COUNTY BOARD GOALS:**

	<b>Financial Stability</b>
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**STAFF RECOMMENDATION:** Approval

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**COMMITTEE ACTION:**

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**PREPARED BY:** Paul Letcher, Heddington Oaks Finance Director  
**DATE:** October 14, 2021



TO THE HONORABLE COUNTY BOARD )  
 )  
COUNTY OF PEORIA, ILLINOIS )

Your Finance, Audit and Legislative Affairs Committee does hereby recommend passage of the following Resolution:

RE: Heddington Oaks Write-Offs for Reimbursement

**RESOLUTION**

WHEREAS, There is a Heddington Oaks Bad Debt Policy that provides for the write-off of uncollectible accounts; and

WHEREAS, There is a section of the Medicare Cost Report where permissible written off uncollectible accounts may be submitted for reimbursement; and

WHEREAS, There is \$81,747.38 of the Heddington Oaks Accounts Receivable Aging Report related to the Medicare program which are deemed uncollectible as defined by the Heddington Oaks Bad Debt Policy; and

WHEREAS, Despite write-off, attempt to recover funds will still be made if warranted; and

NOW THEREFORE BE IT RESOLVED, by the County Board of Peoria County, that the \$81,747.38 of uncollectible Heddington Oaks Accounts Receivable be written off as bad debt.

RESPECTFULLY SUBMITTED,  
FINANCE, AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE