



AGENDA

Finance, Audit, and Legislative Affairs Committee

Tuesday, May 25, 2021

@ 2:00 PM

Peoria County Courthouse, Room 403

1. Call to Order

2. Approval of Minutes

- April 27, 2021
- May 13, 2021

3. Informational Items / Reports / Other Minutes / Updates

- Monthly Financial Report
- Heddington Oaks Financial Report
- Heddington Oaks 2021 Financial Plan
- Legislative Update

4. Joint Resolution

- FY 2021 appropriation in Peoria City/County Health Department budget to reflect FEMA Public Assistance funding (joint with County Health Committee)

5. Miscellaneous

6. Adjournment

DRAFT

FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE

April 27, 2021

@ 2:00 p.m.

COMMITTEE MEMBERS PRESENT:	James Fennell – Chairperson; Rachel Reliford – Vice-Chairperson, Jennifer Groves Allison, Eden Blair, Brandy Bryant, James Dillon, Betty Duncan, Kate Pastucha, Andrew Rand, Rob Reneau, Steve Rieker, Paul Rosenbohm, Phillip Salzer, Sharon Williams
MEMBERS ABSENT:	Linda Daley
STAFF PRESENT:	Scott Sorrel - County Administrator; Shauna Musselman – Asst. County Administrator; Jennie Cordis Boswell - State's Attorney's Office; Randy Brunner – Chief Financial Officer; Julie Kusturin, Paul Letcher – Finance; Nicole Bjerke – Treasurer; Rachael Parker – County Clerk; Elizabeth Crider – Regional Office of Education; Brian Asbell – Sheriff
VISITORS	

Call to Order

Chairperson Fennell called the meeting to order at 2:00 p.m.

Approval of Minutes

A motion to approve the minutes of March 23, 2021 was made by Mr. Rosenbohm and seconded by Mr. Reneau. The motion carried unanimously (14-0; Ms. Daley absent).

Informational

➤ Monthly Financial Report

Ms. Kusturin provided an overview of financial activity through February 28, 2021, representing 16.7% of the fiscal year. Highlights include:

- Property tax distributions will not be received until June 2021, quarterly grant allocations are not yet reflected in the report.
- Income Tax and Personal Property Replacement Tax are trending above budget expectations.
- The Leveling the Playing Field for Illinois Retail Act was implemented January 1, 2021 and the change will shift revenues from Local Use Tax to Sales Tax. Local Use Tax for January 2021 was 2% above 2020 revenues, while Sales Tax in January 2021 was 90.5% above 2020 revenues.
- Supplemental Sales Tax, Public Facilities Sales Tax, and Public Safety Sales Tax all increased over 2020 numbers.

➤ Heddington Oaks Financial Report

Mr. Letcher advised that the submitted financial report provides Heddington Oaks financial activity for the month ending February, 2021. He stated he is currently focused on reducing \$2.3 million in outstanding accounts receivable through various steps, including working extensively with RSM on the Medicare bad debt project and researching a number of cases for the State's Attorney's Office which may lead to filings on the County's behalf.

➤ Heddington Oaks 2021 Financial Plan

Ms. Musselman updated activity for Quarters 1 and 2. She noted that the structure for Quarters 3 and 4 are unchanged.

Quarter 1:

- RSM project was begun to determine which Medicare accounts should be handled through the cost reporting process. Cost report for Medicaid must be filed by the end of June and cost report for Medicare must be filed by the end of July
- A goal of 10-15% collection of total AR by the end of the 1st quarter has been set
- The State's Attorney's Office has sent final notices to vendors with outstanding amounts, and have filed suit on non-responding vendors to seek those funds
- Working to identify outstanding Private Pay accounts
- Working with the State's Attorney's Office and the Coroner's Office to identify deceased residents with open estates

Quarter 2:

- Continue work on collection process
- Continue work on cost reporting processes

Ms. Musselman thanked committee member Daley for her assistance with Medicaid Pending accounts by coordinating with the State of Illinois to ensure payment on several of those accounts.

➤ Legislative Update

Mr. Sorrel advised that although the initial phase of American Rescue Plan Act funding is scheduled to be released by May 11, 2021, there has been no guidance or update from the U.S. Treasury Department on the timing of the release.

Mr. Sorrel advised that he is awaiting feedback from the offices of Congressman LaHood and/or Representative Bustos on community project funding opportunities submitted by Peoria County.

Mr. Sorrel advised that he continues to monitor several bills as the General Assembly moves through the legislative session.

Resolution

➤ FY 2021 PCEA Contract Increases and Other Items Appropriation

A motion to approve was made by Ms. Reliford and seconded by Ms. Duncan. Mr. Sorrel advised that funding was appropriated in the current year spending plan for wage increases associated with the PCEA collective bargaining agreement. He stated that the action before the committee distributes the appropriation into the departmental budgets to reflect the impact on the individual budgets. He also noted that several additional appropriations not included in the FY 2021 adopted budget are also included in the appropriation amount.

The motion to approve carried unanimously (14-0; Ms. Daley absent).

Adjournment

The meeting was adjourned by Chairperson Fennell at 2:16 p.m.

Transcribed by: Jan Kleffman

DRAFT

Special FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE

May 13, 2021

@ 5:15 p.m.

COMMITTEE MEMBERS PRESENT:	James Fennell – Chairperson; Rachel Reliford – Vice-Chairperson, Eden Blair, Linda Daley, James Dillon, Betty Duncan, Rob Reneau, Steve Rieker, Paul Rosenbohm (<i>via teleconference</i>), Phillip Salzer, Sharon Williams
MEMBERS ABSENT:	Jennifer Groves Allison, Brandy Bryant, Kate Pastucha, Andrew Rand
STAFF PRESENT:	Scott Sorrel - County Administrator; Shauna Musselman – Asst. County Administrator; Jennie Cordis Boswell - State's Attorney's Office; Randy Brunner – Chief Financial Officer; Julie Kusturin – Finance; Nicole Bjerke – Treasurer; Rachael Parker – County Clerk; Mark Little – Chief Information Officer; Brian Asbell, Doug Gaa – Sheriff's Office
VISITORS	

Call to Order

Chairperson Fennell called the meeting to order at 5:26 p.m.

Resolution

- Appropriation from the IT Services fund balance to the Enterprise Requirements Planning Capital Fund

Mr. Sorrel advised that the resolution before the committee relates to the funding component of the Enterprise Requirements Planning (ERP) project. He explained that approval of the resolution creates a new capital project fund, moves \$2,197,150.00 from the reserves of the IT Services Fund into the new capital project fund, and appropriates that same amount into the expenditure budget.

A motion to approve was made by Dr. Blair and seconded by Ms. Reliford.

The motion to approve carried unanimously (11-0; Ms. Groves Allison, Ms. Bryant, Ms. Pastucha, Mr. Rand absent).

Adjournment

The meeting was adjourned by Chairperson Fennell at 5:29 p.m.

Transcribed by: Jan Kleffman

MARCH 31, 2021 MONTHLY FINANCIAL REPORT



**Submitted By:
Finance Department
Peoria County**

MARCH 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: May 21, 2021
 Subject: Monthly Financial Report – Results through March 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 March is the 3rd month of the fiscal year, revenues and expenditures are expected to be at or around 25.0% 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 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 March 31, 2021, three months of the activity representing 25.0% of the fiscal year.

GENERAL FUND ANALYSIS (Pages 6-7)

Current Year Revenues by Department (Page 6)

- Total General Fund Revenues to date are 21.7% of budget compared to 19.0% at the same time last year.
 - **Department 001, General County (20.4%):** Property tax distributions will not hit the financials until June. General County revenues outside of property tax revenues are tracking at 28.9% of the annual budget, which is favorable for March.
 - **Department 004, Finance (16.8%):** Revenue for this department fluctuates based on the sale of surplus assets which have been insignificant year to date.
 - **Department 014, County Treasurer (0.9%):** This department reports about 97% of the annual budgeted revenues in Period 13 and has historically met or exceeded the revenue budget.
 - **Department 023, County Coroner (20.1%):** Fees and charges for this department’s revenue will be a month behind with how their monthly revenues are recorded.
 - **Department 025, Regional Office of Education (0.0%):** Grant funds are received in two installments during the fiscal year.
 - **Department 027, County Elections Commission (9.3%):** Reimbursement revenue, which is a large portion of this department’s revenue, is cyclical and will not be received until after local elections are held.

Revenues	Range
Below Budget	↓ 18.8%
Within Expected Range	18.8% ↔ 25.0%
Above Budget	↑ 25.0%
Expenditures	
Below Budget	↓ 25.0%
Above Budget	↑ 25.0%

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MONTHLY FINANCIAL REPORT

Current Year Expenditures by Department (Page 6)

- Total General Fund Expenditures to date are 22.3% of budget compared to 23.2% at the same time last year.
 - **Department 001, General County (28.1%):** 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.
 - **Department 002, County Administration (25.6%):** Expenditures for the Smart Mobility Lab, a carryover from the previous year, were paid in March and a budget appropriation was approved in May by the County Board.
 - **Department 003, County Board (26.4%):** Annual dues that were paid in January 2021 brought one-line item to almost 100% and is skewing the overall department expected expenditure to budget.
 - **Department 027, County Elections Commission (27.9%):** Software maintenance and lease annual expenditures were paid in January and March which is skewing the overall department expected expenditures to budget.

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

- **Property Taxes 31400 (0.0%)** will be received beginning in June 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.
- **Licenses and Permits 32000 (20.4%)** is below budget in this report due to revenues being cyclical in nature and are expected to increase later in the fiscal year.
- **Other Financing Sources 37000 (0.0%)** Revenue for this category fluctuates based on the sale of surplus assets which have been insignificant year to date.
- **Fund Transfers In (9.8%):** Transfer from the Keystone fund for Economic Development is done in P13. The other transfer is grant related and is reported quarterly.
- **Contractual Services (25.8%):** Expenditures for the Smart Mobility Lab, a carryover from the previous year, were paid in March and a budget appropriation was approved in May by the County Board. Additionally, the County is incurring COVID19 contractual expenses which have not been budgeted.
- **Fund Transfers Out (27.3%):** 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.

MAJOR REVENUES ANALYSIS (Pages 8-10):

2020 is behind us and may we all be hopeful for Fiscal Year 2021. The fiscal year is young yet and major revenues will continuously be monitored and updated monthly to reflect the FY2021 anticipated revenues. Early revenue activity for sales tax, income tax, and personal property replacement taxes gives us great confidence that the County should expect to meet revenue budget expectations this fiscal year for these revenues. With increased government aid from the most recent coronavirus stimulus bill, continued unemployment benefits, the region operating in the "Bridge to Phase 5", changes to the online sales tax collections, and consumer confidence have all been to blame for the positive revenue receipts year to date for Peoria County.

- **Income tax** is trending **above** budget by \$325,504 or 22.4%. The favorable revenue variance is primarily due to the continued impact of 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.

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- **Personal Property Replacement Tax (All Funds)** revenues fluctuate year to year and PPRT is trending above budget expectations by \$1,846,583 or 86.1%. The County budgeted this revenue low in FY21 because the revenue historically significantly declines the year to two years after a major economic downturn.

Unlike other economic downturns, the COVID19 pandemic caused an unusually high May distribution of 161% higher than May 2020 due to two related reasons. Because of the pandemic, the State changed the 2019 tax-return due date from April 15, 2020 to July 15, 2020, following the IRS's initiative. As a result, most businesses did not remit final tax-return or extension payments in April 2020, shrinking the PPRT distribution significantly in May 2020. For tax year 2020, the due date for individual income taxes was extended to May 17, 2021; however, the corporate tax-return due date for 2020 remained the same as usual: April 15, 2021. Therefore, PPRT distributed in May 2021 includes final tax-return and extension payments by c-corporations, trusts and estates, and partnerships. Recently, these payments Statewide amounted to \$700 million to \$1 billion in April, which gets split between PPRT and corporate income-tax revenue for the General Fund.

Some industries have benefited from the pandemic, while others were hit hard by the lockdowns. The tech sector, finance, insurance, telecommunications, biotech, logistics, and pharmaceutical industries have soared while hospitality, tourism, retail, and small businesses have suffered. Based on the tax-revenue collections, it appears that these thriving industries have made much more money in 2020 than in 2019, which has more than offset the losses from not-so-fortunate sectors. The 2020 final tax payments that came in April 2021 are much higher than tax year 2019 or 2018. Additionally, firms have submitted much higher quarterly estimated payments since mid-2020. The May PPRT distribution in 2021 benefited by these higher estimated tax payments. The flip side of this story is that the upcoming August PPRT distribution will be much smaller than what it was last year. Be prepared to see an 80% decrease in your August PPRT.

- **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 was 1.96% and February was 4.62% above revenues for 2020 and is too early to predict with high accuracy where this revenue will be in 2021. 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.
 - Sales Tax in January was 90.5% and in February 100.3% 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. With the January and February receipts being exponentially higher than 2020, this line item could perform even better than our conservative budget expectations. We are looking forward to seeing how this revenue trends in FY2021.

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- Supplemental Sales tax is also impacted by the Level the Playing Field act. The January tax receipts were 14.34% and February 43.27% higher than 2020. We remain optimistic in how this revenue will perform in FY2021.
- Public Safety Sales tax is also impacted by the Level the Playing Field act. The January tax receipts were 13.35% and February 9.68% higher than 2020 receipts. We remain optimistic in how this revenue will perform in FY2021.
- **Charges for Services** are estimated to meet budget expectations. 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.
- **Property Taxes** are accrued in Heddington Oaks on a monthly basis, but revenues are not received until June of 2021.

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

Special Revenue Funds

- **Fund 042, IL Municipal Retirement** is currently at (1.9%) fund balance, about 6.1% below the fund balance policy. This fund receives a significant portion of annual revenues from property taxes, which will be collected in June 2021. The fund has had expenditures that have exceeded revenues and the fund should be back to fund balance policy when property tax revenues are received.
- **Fund 054 Mortgage Foreclosure Fund** is currently at 3.8% fund balance, about 12.2% below the fund balance policy. Fees and charges have been received below budget expectations.
- **Fund 091, C.O.P.S Fund** is currently at (-12.7%) fund balance, about 12.7% 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 (-6.7%) fund balance, about 22.7% 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. If revenues do not perform well in 2021, action will need to be taken to address the negative fund balance.

Enterprise Funds

- **Fund 175, Heddington Oaks Fund** is currently at (-104.6%) 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 \$137,759, which is about 19.2% 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 (-59.5%) fund balance, about 67.5% below the fund balance policy. Fund balance was replenished in FY20 and is budgeted to replenish more fund balance in FY21. Annual 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.

**MONTHLY FINANCIAL REPORT
FOR THE MONTH ENDING MARCH 31, 2021 (PERIOD 3)
GENERAL FUND ANALYSIS**

Revenues (25.0%)

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	5,484,735	20.4%	28,753,225	4,992,844	17.4%
002	COUNTY ADMINISTRATION	357,280	357,280	77,090	21.6%	359,780	77,076	21.4%
003	COUNTY BOARD	2,580	2,580	645	25.0%	2,580	645	25.0%
004	FINANCE	56,420	56,420	9,465	16.8%	56,420	9,896	17.5%
005	FACILITIES	323,450	323,450	70,215	21.7%	333,520	73,879	22.2%
006	STATES ATTORNEY	969,310	969,310	245,103	25.3%	1,030,410	196,997	19.1%
007	CIRCUIT CLERK	2,230,950	2,230,950	574,941	25.8%	2,430,950	613,168	25.2%
008	PUBLIC DEFENDER	242,000	242,000	76,150	31.5%	263,700	63,061	23.9%
009	COURT ADMINISTRATION	2,305,955	2,458,619	595,688	24.2%	2,459,100	556,321	22.6%
012	COUNTY SHERIFF	4,670,415	4,670,415	1,233,610	26.4%	4,370,275	1,147,697	26.3%
014	COUNTY TREASURER	1,070,940	1,070,940	9,575	0.9%	1,137,690	37,998	3.3%
016	SUPERVISOR OF ASSESSMENTS	52,440	52,440	11,497	21.9%	55,080	11,176	20.3%
018	ZONING & PLANNING	343,000	343,000	88,166	25.7%	341,000	58,822	17.2%
020	COUNTY CLERK	1,830,600	1,830,600	536,277	29.3%	1,785,820	407,107	22.8%
023	COUNTY CORONER	153,200	153,200	30,739	20.1%	152,200	30,545	20.1%
025	REGIONAL OFFICE OF EDUCATION	14,000	14,000	-	0.0%	14,000	-	0.0%
027	CO ELECTIONS COMMISSIONS	32,040	32,040	2,970	9.3%	38,450	2,760	7.2%
TOTAL REVENUE		41,575,205	41,727,869	9,046,867	21.7%	43,584,200	8,279,994	19.0%

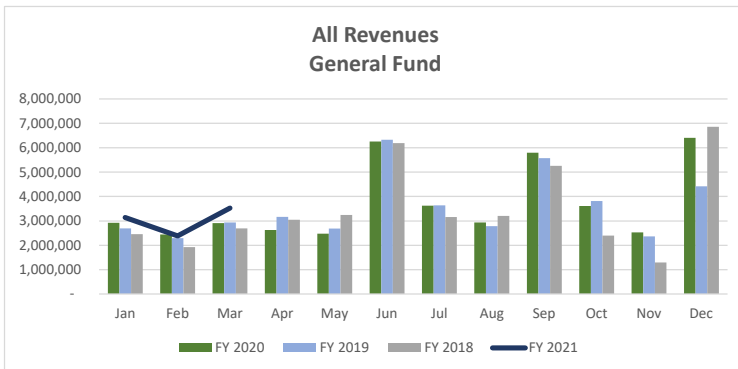
Expenditures (25.0%)

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	6,424,885	1,803,605	28.1%	7,527,165	2,141,839	28.5%
002	COUNTY ADMINISTRATION	736,945	736,945	188,314	25.6%	709,850	120,302	16.9%
003	COUNTY BOARD	204,785	204,785	54,013	26.4%	204,750	55,871	27.3%
004	FINANCE	431,720	431,720	93,932	21.8%	420,240	84,207	20.0%
005	FACILITIES	2,071,585	2,071,585	436,002	21.0%	2,269,365	486,871	21.5%
006	STATES ATTORNEY	3,980,900	3,980,900	844,670	21.2%	3,925,135	792,495	20.2%
007	CIRCUIT CLERK	1,662,050	1,662,050	337,811	20.3%	1,860,910	405,864	21.8%
008	PUBLIC DEFENDER	1,516,905	1,516,905	331,128	21.8%	1,541,905	337,579	21.9%
009	COURT ADMINISTRATION	3,561,235	3,713,899	753,443	20.3%	3,713,069	755,448	20.3%
012	COUNTY SHERIFF	16,768,935	16,768,935	3,567,212	21.3%	16,594,400	3,948,866	23.8%
013	SHERIFF MERIT COMMISSION	8,620	8,620	1,852	21.5%	9,120	6,485	71.1%
014	COUNTY TREASURER	408,800	408,800	67,569	16.5%	403,765	80,586	20.0%
016	SUPERVISOR OF ASSESSMENTS	537,925	537,925	110,459	20.5%	569,240	114,899	20.2%
018	ZONING & PLANNING	590,960	590,960	104,552	17.7%	636,800	134,529	21.1%
019	ZONING BOARD OF APPEALS	6,940	6,940	1,530	22.0%	7,750	1,440	18.6%
020	COUNTY CLERK	827,240	832,680	177,054	21.3%	867,450	174,551	20.1%
021	COUNTY AUDITOR	242,095	242,095	50,294	20.8%	256,070	55,102	21.5%
023	COUNTY CORONER	763,565	763,565	134,906	17.7%	833,335	153,600	18.4%
025	REGIONAL OFFICE OF EDUCATION	210,125	210,125	48,652	23.2%	231,900	53,815	23.2%
027	CO ELECTIONS COMMISSIONS	743,350	743,350	207,029	27.9%	850,530	180,231	21.2%
TOTAL EXPENDITURES		41,699,565	41,857,669	9,314,027	22.3%	43,432,749	10,084,579	23.2%

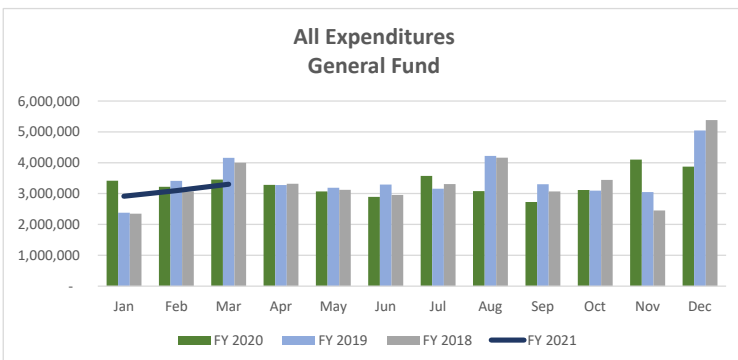
MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING MARCH 31, 2021 (PERIOD 3) GENERAL FUND ANALYSIS

Statement of Revenues and Expenditures (25.0% of FY 2021)

	TITLE	ADOPTED FY 2020 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	-	0.0%	8,027,625	-	0.0%	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	91,850	20.4%	459,900	67,082	14.6%	490,433	106.6%
33000	INTERGOVERNMENTAL REVENUE	21,870,435	22,023,099	6,171,644	28.0%	23,502,880	5,565,927	23.7%	24,301,285	103.4%
34000	CHARGES FOR SERVICES	8,760,695	8,760,695	2,256,077	25.8%	8,826,305	2,161,691	24.5%	8,702,501	98.6%
35000	FINES	477,400	477,400	143,610	30.1%	599,000	118,833	19.8%	410,845	68.6%
35900	INTEREST INCOME	31,500	31,500	7,883	25.0%	54,440	35,908	66.0%	86,340	158.6%
36000	MISCELLANEOUS REVENUE	1,249,810	1,249,810	368,489	29.5%	1,264,410	317,549	25.1%	1,562,786	123.6%
37000	OTHER FINANCING SOURCES	18,000	18,000	-	0.0%	18,000	300	1.7%	20,748	115.3%
41000	FUND TRANSFERS IN	74,915	74,915	7,314	9.8%	95,640	12,703	13.3%	89,062	93.1%
	TOTAL REVENUE	41,575,205	41,727,869	9,046,867	21.7%	43,584,200	8,279,994	19.0%	44,544,479	102.2%
51000	PERSONNEL EXPENSES	28,131,360	28,131,360	5,737,708	20.4%	28,099,514	5,942,027	21.1%	25,037,557	89.1%
52000	COMMODITIES EXPENSES	1,188,900	1,354,910	317,149	23.4%	1,300,200	364,205	28.0%	1,319,016	101.4%
53000	CONTRACTUAL EXPENSES	10,866,570	10,858,664	2,799,282	25.8%	11,333,770	2,868,470	25.3%	9,993,396	88.2%
55000	CAPITAL OUTLAY EXPENSES	-	-	47,309	0.0%	445,100	213,321	47.9%	359,771	80.8%
60000	FUND TRANSFERS OUT	1,512,735	1,512,735	412,579	27.3%	2,254,165	696,555	30.9%	3,094,950	137.3%
	TOTAL EXPENDITURES	41,699,565	41,857,669	9,314,027	22.3%	43,432,749	10,084,579	23.2%	39,804,691	91.6%
	TOTAL REVENUES OVER/(UNDER) EXPENDITURES	(124,360)	(129,800)	(267,160)		151,451	(1,804,585)		4,739,788	



	FY 2021	FY 2020	FY 2019	FY 2018
Jan	3,139,779	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		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		6,407,505	4,412,783	6,861,036
Total	9,046,867	44,544,479	42,698,583	41,749,862

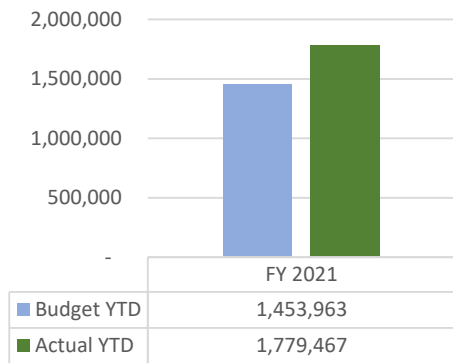


	FY 2021	FY 2020	FY 2019	FY 2018
Jan	2,915,704	3,415,709	2,380,612	2,350,619
Feb	3,096,295	3,217,582	3,414,571	3,069,076
Mar	3,302,028	3,451,287	4,159,190	3,998,769
Apr		3,281,909	3,275,651	3,317,577
May		3,070,225	3,190,351	3,122,513
Jun		2,893,421	3,291,840	2,957,738
Jul		3,573,157	3,157,197	3,309,002
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		3,874,930	5,048,459	5,384,234
Total	9,314,027	39,804,691	41,590,007	40,639,850

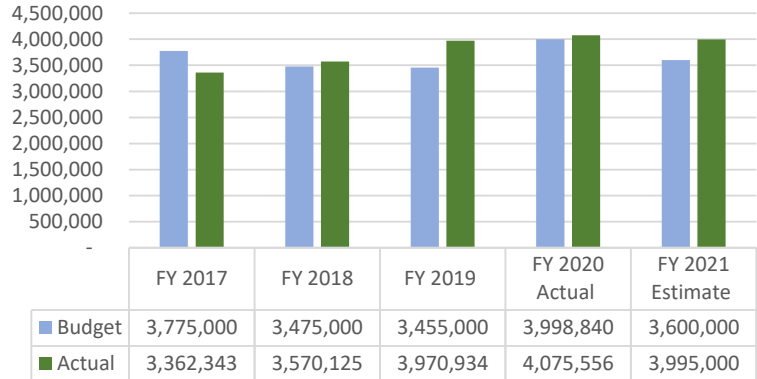
MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING MARCH 31, 2021 (PERIOD 3) MAJOR REVENUE ANALYSIS

Income Tax - General Fund

YTD Revenue vs. Budget



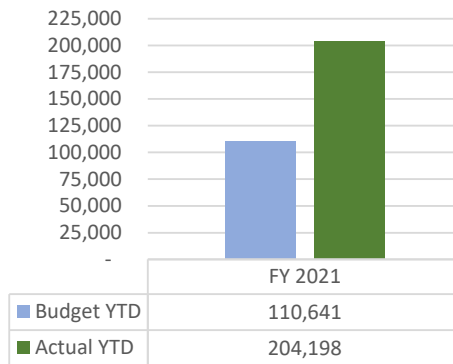
Total Revenue vs. Budget



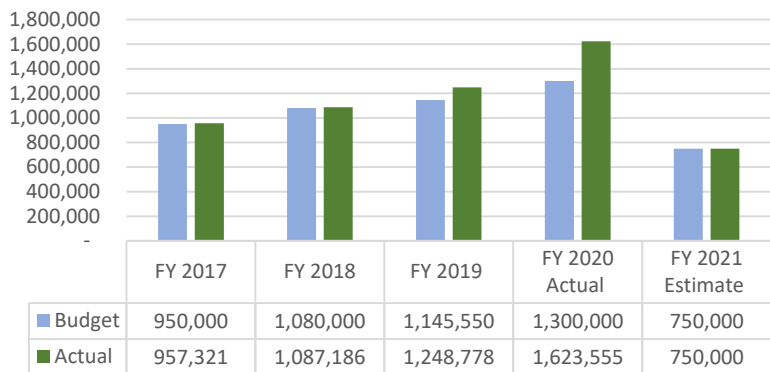
*April 2021 revenue vs. April average collection

Local Use Tax - General Fund

YTD Revenue vs. Budget



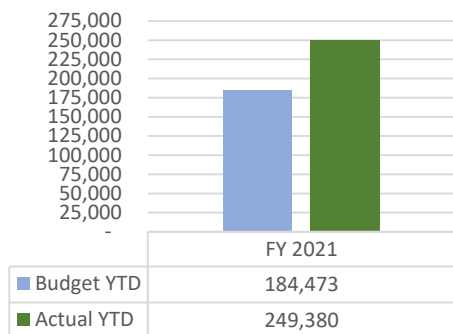
Total Revenue vs. Budget



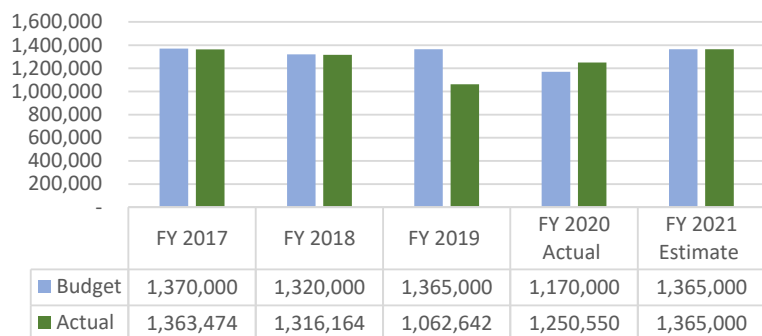
* February 2021 revenue vs. February average collection

Sales Tax - General Fund

YTD Revenue vs. Budget



Total Revenue vs. Budget

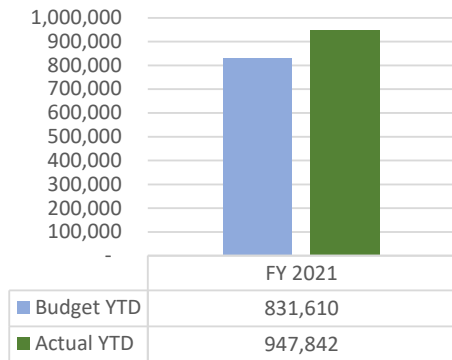


* February 2021 revenue vs. February average collection

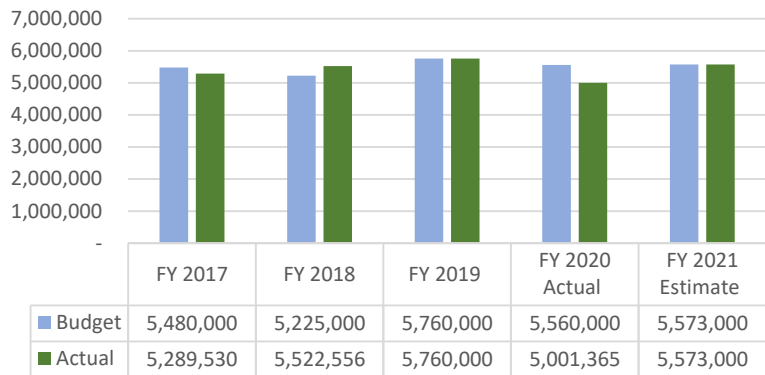
MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING MARCH 31, 2021 (PERIOD 3) MAJOR REVENUE ANALYSIS

Supplemental Sales Tax - General Fund

YTD Revenue vs. Budget



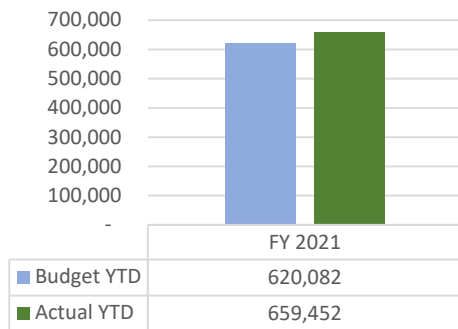
Total Revenue vs. Budget



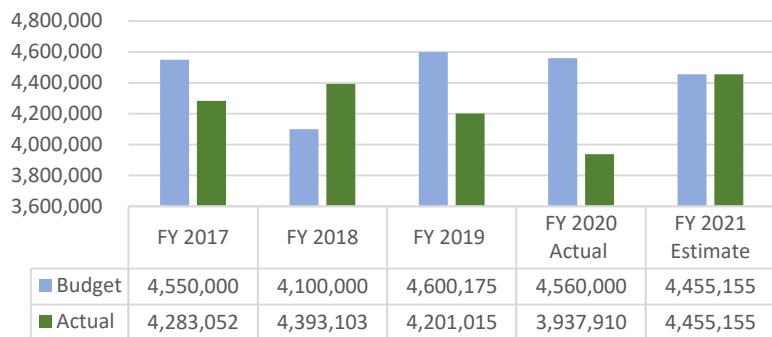
* February 2021 revenue vs. February average collection

Public Safety Sales Tax - General Fund

YTD Revenue vs. Budget



Total Revenue vs. Budget



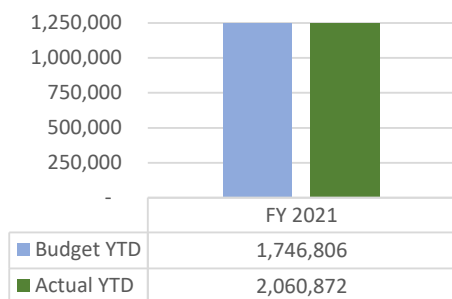
* February 2021 revenue vs. February average collection

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

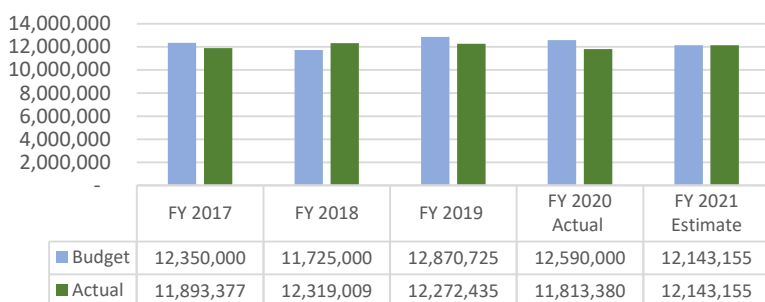
*** Includes 1.5% fee imposed by State of Illinois

Sales Tax Combined - General Fund

YTD Revenue vs. Budget



Total Revenue vs. Budget

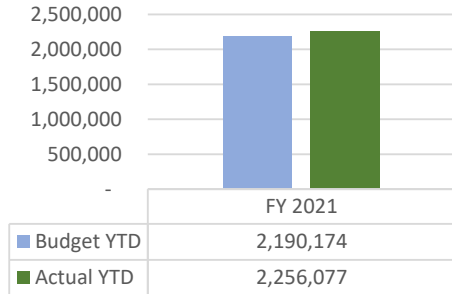


* February 2021 revenue vs. February average collection

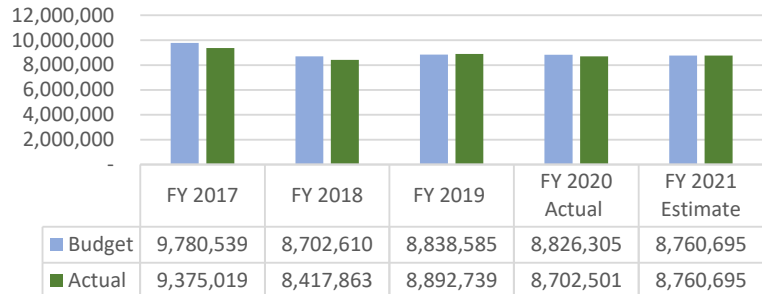
MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING MARCH 31, 2021 (PERIOD 3) MAJOR REVENUE ANALYSIS

Charges for Services - General Fund

YTD Revenue vs. Budget



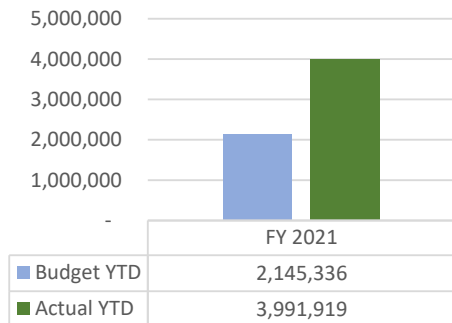
Total Revenue vs. Budget



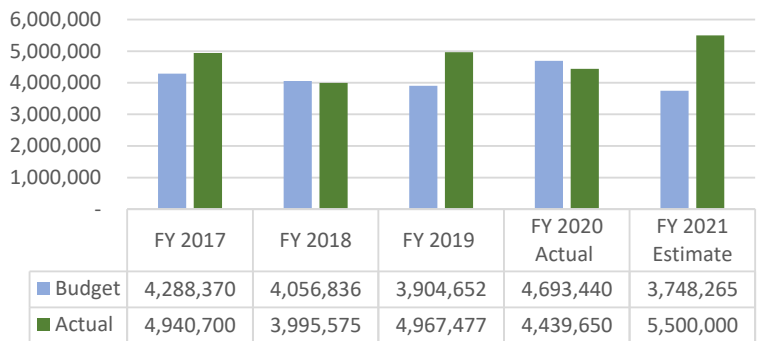
*March 2021 revenue vs. straight line expectation (25.0%)

Personal Property Replacement Tax - All Funds

YTD Revenue vs. Budget



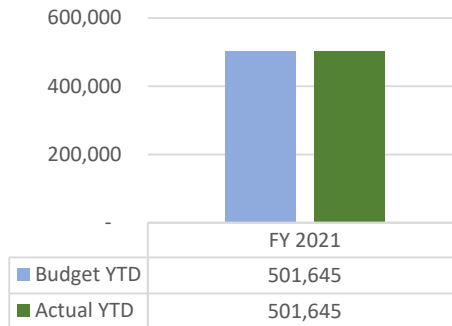
Total Revenue vs. Budget



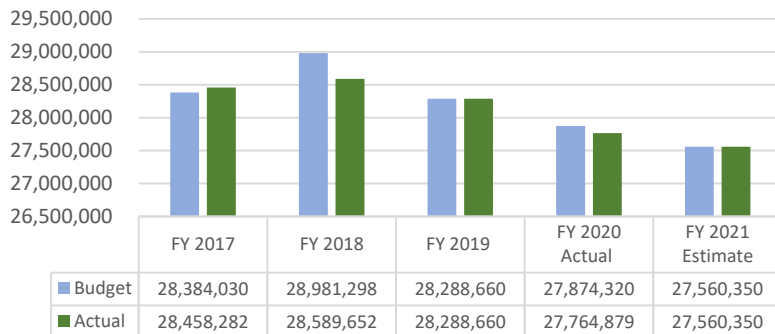
*May 2021 revenue vs. May average collection

Property Taxes - All Funds

YTD Revenue vs. Budget



Total Revenue vs. Budget



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

MONTHLY FINANCIAL REPORT
FOR THE MONTH ENDING MARCH 31, 2021 (PERIOD 3)
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		\$ 42,995,000	\$ 43,186,664	\$ 9,431,568	21.8%	\$ 42,995,000	\$ 43,174,104	\$ 9,575,660	22.2%	\$ 20,312,394	\$ (144,092)	\$ 20,168,303	46.7%	24%
1	General	41,575,205	41,727,869	9,046,867	21.7%	41,699,565	41,857,669	9,314,027	22.3%	18,623,002	(267,160)	18,355,841	43.9%	24%
26	PCAPS	1,419,795	1,458,795	384,701	26.4%	1,295,435	1,316,435	261,633	19.9%	1,689,393	123,069	1,812,461	137.7%	24%
SPECIAL REVENUE FUNDS		\$ 42,282,925	\$ 42,282,925	\$ 6,204,220	14.7%	\$ 44,471,375	\$ 44,471,375	\$ 8,490,027	19.1%	\$ 43,982,920	\$ (2,285,807)	\$ 41,697,113		
3	Emergency Telephone Systems Board	2,734,475	2,734,475	104	0.0%	2,661,845	2,661,845	997,027	37.5%	4,653,673	(996,923)	3,656,750	137.4%	16%
8	Public Defenders Automation	2,000	2,000	710	35.5%	-	-	-	N/A	2,853	710	3,563	N/A	16%
30	Peoria City/County Health Dept. Fund	8,752,490	8,752,490	1,319,052	15.1%	9,128,090	9,128,090	1,953,105	21.4%	3,778,200	(634,053)	3,144,146	34.4%	16%
31	Care and Treatment	867,315	867,315	52,357	6.0%	869,020	869,020	212,324	24.4%	467,933	(159,967)	307,966	35.4%	24%
33	County Highway	3,965,065	3,965,065	153,336	3.9%	4,422,230	4,422,230	1,012,887	22.9%	1,646,885	(859,551)	787,334	17.8%	24%
34	County Bridge	1,887,160	1,887,160	1,311	0.1%	3,277,165	3,277,165	267,178	8.2%	2,383,370	(265,866)	2,117,503	64.6%	24%
35	Township Bridge	146,400	146,400	291,541	199.1%	144,000	144,000	-	0.0%	93,572	291,541	385,113	267.4%	24%
36	County Motor Fuel Tax	6,222,790	6,222,790	2,383,087	38.3%	5,031,630	5,031,630	628,909	12.5%	8,792,036	1,754,178	10,546,213	209.6%	24%
37	Township Motor Fuel Tax	2,071,850	2,071,850	300,907	14.5%	2,000,000	2,000,000	59,757	3.0%	1,857,451	241,150	2,098,601	104.9%	24%
38	Matching Tax	859,080	859,080	4,589	0.5%	858,790	858,790	100,557	11.7%	659,518	(95,968)	563,551	65.6%	24%
40	Comm Dev Assist Program Fund	50	50	19	37.5%	125,000	125,000	-	0.0%	759,986	19	760,004	608.0%	24%
41	Solid Waste Management	211,000	211,000	28,804	13.7%	566,270	566,270	34,474	6.1%	1,282,950	(5,671)	1,277,279	225.6%	16%
42	IL Municipal Retirement Fund	4,574,460	4,574,460	67,986	1.5%	4,904,000	4,904,000	1,123,180	22.9%	1,147,252	(1,055,194)	92,058	1.9%	8%
43	FICA	2,463,970	2,463,970	67,930	2.8%	2,792,560	2,792,560	625,772	22.4%	832,560	(557,842)	274,718	9.8%	8%
44	Veterans Assistant Commission	549,075	549,075	11,844	2.2%	571,050	571,050	108,669	19.0%	379,208	(96,824)	282,383	49.4%	24%
45	Peoria County Law Library	133,600	133,600	28,102	21.0%	123,425	123,425	23,167	18.8%	219,451	4,935	224,386	181.8%	16%
46	Peoria County Forfeiture	20,050	20,050	19,624	97.9%	9,890	9,890	-	0.0%	452,911	19,624	472,536	4777.9%	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	847,737	19.6%	4,321,750	4,321,750	843,003	19.5%	1,158,458	4,733	1,163,192	26.9%	16%
49	Probation Services	551,000	551,000	207,258	37.6%	814,650	814,650	49,585	6.1%	1,705,333	157,673	1,863,007	228.7%	16%
51	Drug Forfeiture-Sheriff	23,100	23,100	1,601	6.9%	128,530	128,530	27,642	21.5%	248,920	(26,041)	222,879	173.4%	16%
52	Neutral Site Exchange	45,650	45,650	9,834	21.5%	57,065	57,065	13,697	24.0%	52,143	(3,864)	48,279	84.6%	16%
54	Mortgage Forclosure Fund	7,600	7,600	226	3.0%	9,820	9,820	1,600	16.3%	1,751	(1,374)	376	3.8%	16%
57	Inmate Benefit	138,500	138,500	19,534	14.1%	252,415	252,415	32,219	12.8%	391,515	(12,685)	378,830	150.1%	16%
58	Restricted Donations-Sheriff	7,900	7,900	178	2.2%	18,900	18,900	1,624	8.6%	46,470	(1,446)	45,023	238.2%	16%
60	University of IL Extension	54,345	54,345	-	0.0%	54,345	54,345	-	0.0%	94	-	94	0.2%	0%
63	Planning and Zoning Grant Fund	-	0	170,025	100.0%	-	-	120,000	100.0%	5,106	50,025	55,131	N/A	0%
71	TIF Distribution Fund	296,100	296,100	1,201	0.4%	-	-	-	0.0%	2,065,862	1,201	2,067,063	N/A	16%
89	SAO-Automation Fee Fund	8,000	8,000	1,823	22.8%	4,495	4,495	16,893	375.8%	73,840	(15,070)	58,770	1307.5%	16%
91	C.O.P.S.	26,050	26,050	-	N/A	26,000	26,000	10,027	N/A	6,718	(10,027)	(3,309)	-12.7%	0%
93	Educ Transition/Visit	50,150	50,150	10,827	21.6%	50,000	50,000	10,810	21.6%	20,599	18	20,617	41.2%	0%
94	Family Violence Coord Cn	38,800	38,800	7,855	20.2%	38,800	38,800	6,876	17.7%	3,679	979	4,658	12.0%	0%

**MONTHLY FINANCIAL REPORT
FOR THE MONTH ENDING MARCH 31, 2021 (PERIOD 3)
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	-	-	40	0.0%	-	-	-	0.0%	69,417	40	69,458	100.0%	16%
97	County/State Capital Imp. Grant Fund	109,400	109,400	(77,742)	-71.1%	245,000	245,000	25,000	10.2%	7,956,670	(102,742)	7,853,928	3205.7%	16%
107	Circuit Clerk Automation	375,000	375,000	72,934	19.4%	261,835	261,835	53,261	20.3%	143,277	19,673	162,951	62.2%	16%
117	ROD-Automation Fund	278,750	278,750	74,207	26.6%	208,985	208,985	35,054	16.8%	152,361	39,153	191,514	91.6%	16%
207	Circuit Clerk Document Storage	375,000	375,000	73,688	19.7%	444,320	444,320	92,731	20.9%	(10,747)	(19,043)	(29,790)	-6.7%	16%
307	Circuit Clerk Operation & Administration	80,000	80,000	38,581	48.2%	37,500	37,500	-	0.0%	212,218	38,581	250,799	668.8%	16%
407	Circuit Clerk Electronic Citation	35,000	35,000	13,111	37.5%	12,000	12,000	3,000	25.0%	267,570	10,111	277,681	2314.0%	16%
DEBT SERVICE FUND		\$ 4,082,950	\$ 4,082,950	\$ 1,356,691	33.2%	\$ 4,082,500	\$ 4,082,500	\$ -	0.0%	\$ 653,824	\$ 1,356,691	\$ 2,010,515		
67	Debt Service Fund	4,082,950	4,082,950	1,356,691	33.2%	4,082,500	4,082,500	-	0.0%	653,824	1,356,691	2,010,515	49.2%	8%
CAPITAL PROJECTS FUNDS		\$ 5,260,475	\$ 5,260,475	\$ 1,096,282	20.8%	\$ 4,780,930	\$ 4,780,930	\$ 1,293,546	27.1%	\$ 4,521,312	\$ (197,264)	\$ 4,324,048		
61	Pub Facilities Sales Tax Fund	4,456,155	4,456,155	1,094,260	24.6%	4,430,930	4,430,930	1,218,288	27.5%	584,206	(124,029)	460,178	10.4%	8%
62	Capital Projects	751,920	751,920	-	0.0%	220,000	220,000	69,573	31.6%	457,338	(69,573)	387,765	176.3%	8%
65	Peoria Riverfront Museum Fund	50,000	50,000	1,903	3.8%	40,000	40,000	348	0.9%	3,273,724	1,555	3,275,279	8188.2%	8%
70	Criminal Justice Information System	2,000	2,000	107	5.3%	85,000	85,000	5,338	6.3%	184,403	(5,231)	179,172	210.8%	8%
92	Veterans War Memorial Capital Fund	400	400	13	3.1%	5,000	5,000	-	0.0%	21,641	13	21,654	100.0%	8%
ENTERPRISE FUNDS		\$ 2,688,580	\$ 2,688,580	\$ 591,178	22.0%	\$ 3,021,995	\$ 3,021,995	\$ 1,334,980	44.2%	\$ 1,712,652	\$ (743,802)	\$ 968,849		
76	Peoria County Parking Fund	230,000	230,000	56,807	24.7%	170,025	170,025	50,098	29.5%	3,945,671	6,709	3,952,380	2324.6%	16%
175	Heddington Oaks	2,458,580	2,458,580	534,371	21.7%	2,851,970	2,851,970	1,284,882	45.1%	(2,233,019)	(750,511)	(2,983,531)	-104.6%	24%
INTERNAL SERVICE FUNDS		\$ 17,286,375	\$ 17,286,375	\$ 3,177,769	18.4%	\$ 18,706,910	\$ 18,706,910	\$ 5,056,766	27.0%	\$ 9,454,346	\$ (1,878,996)	\$ 7,575,350		
80	Information Technology Services Fund	5,109,570	5,109,570	1,280,040	25.1%	5,067,120	5,067,120	1,698,131	33.5%	6,106,991	(418,091)	5,688,900	112.3%	16%
81	Employee Health Fund	9,106,220	9,106,220	1,589,315	17.5%	10,779,840	10,779,840	2,001,501	18.6%	3,999,832	(412,186)	3,587,646	33.3%	16%
82	Risk Management Fund	3,070,585	3,070,585	308,414	10.0%	2,859,950	2,859,950	1,357,133	47.5%	(652,477)	(1,048,719)	(1,701,196)	-59.5%	8%
TOTAL OF ALL FUNDS		\$ 114,596,305	\$ 114,787,969	\$ 21,857,708	19.0%	\$ 118,058,710	\$ 118,237,814	\$ 25,750,979	21.8%	\$ 80,637,449	\$ (3,893,271)	\$ 76,744,178	64.9%	

Heddington Oaks Financial Report



HEDDINGTON OAKS

PEORIA COUNTY

Caring for Seniors with Respect and Compassion

For the Month Ended

March 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 March 31, 2021 (unaudited)

With Comparative YTD Figures for the Month Ended March 31, 2020

	<u>Mar 2021</u>	<u>YTD 2021</u>	<u>YTD 2020</u>
OPERATING REVENUES			
Charges for services			
Public Aid	\$ (68,048)	\$ 21,327	\$ 2,555,812
Private Pay	100,393	2,849	149,204
Medicare	-	-	719,227
Other Charges for Services	-	8,550	251,887
Fines	-	-	-
Miscellaneous	-	-	12,348
	<u>32,345</u>	<u>32,726</u>	<u>3,688,477</u>
Total operating revenues			
OPERATING EXPENSES			
Current - health and welfare:			
Personnel	13,425	36,195	1,711,956
Commodities	152	2,283	260,958
Contractual	76,342	273,263	849,139
	89,919	311,741	2,822,053
Depreciation	114,000	342,000	342,000
	<u>203,919</u>	<u>653,741</u>	<u>3,164,053</u>
Total operating expenses			
Operating income (loss)	<u>(171,574)</u>	<u>(621,015)</u>	<u>524,424</u>
NONOPERATING REVENUES (EXPENSES)			
Property taxes	167,215	501,645	507,375
Intergovernmental	-	-	-
Investment earnings income	-	-	367
Interest expense	(157,785)	(631,141)	(639,788)
Asset retirement costs	-	-	-
Capital Outlay	-	-	(4,323)
Gain (loss) on disposal of capital assets	-	-	-
	<u>9,430</u>	<u>(129,496)</u>	<u>(136,368)</u>
Total nonoperating revenue:			
TRANSFERS			
Transfers out	-	-	-
	<u>(162,145)</u>	<u>(750,511)</u>	<u>388,056</u>
Change in net position			
NET POSITION			
Beginning of year		<u>(2,233,019)</u>	<u>(1,264,057)</u>
End of period		<u>\$ (2,983,530)</u>	<u>\$ (876,001)</u>

REVENUES

- Year Over Year Revenues
 - Medicaid ↓\$2.54M (-99%)
 - Private Pay ↓\$146k (-98%)
 - Medicare ↓\$719k (-100%)
 - Other Charges for Services ↓\$243k (-97%)
 - Total Operating Revenues ↓\$3.66M (-99%)
- Property Taxes (Through Mar / 3 Months)
 - H. Oaks Accrual to date is \$502k

EXPENDITURES

- Year Over Year Expenditures
 - Personnel ↓\$1.68M (-98%)
 - Commodities ↓\$259k (-99%)
 - Contractual Services ↓\$576k (-68%)
 - Total Operating Expenses ↓\$2.51M (-79%)
 - Operating Loss (\$621k) thru Mar
- IMRF & FICA Funds
 - IMRF and FICA related costs are \$5k +/-

Balance Sheet (Page 1)

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

	Peoria County Nursing Home Fund
ASSETS	
CURRENT ASSETS	
Cash	(352,362)
Petty Cash	-
Certificates of deposit, at cost	-
Pooled investments	-
Accounts Receivable, net of allowance of \$2,790,617	1,570,670
Current tax levy	501,645
Property taxes receivable	-
Accrued interest receivable	-
Due from State of Illinois	490,060
Due from federal government	-
Due from other funds	-
Inventories, at cost	-
Prepaid items	<u>24,525</u>
Total current assets	<u>2,234,538</u>
NONCURRENT ASSETS	
Advances to other funds	-
Capital assets, at cost:	
Land	821,267
Construction in progress	188,532
Land improvements	979,531
Buildings	44,264,300
Furnishings and equipment	<u>1,973,375</u>
	48,227,005
Less accumulated depreciation	<u>10,362,999</u>
Net capital assets	<u>37,864,006</u>
19 Total noncurrent assets	<u>37,864,006</u>
TOTAL ASSETS	<u>40,098,544</u>

Balance Sheet (Page 2)

**Peoria County
Nursing
Home Fund**

CURRENT LIABILITIES

Bank overdraft	-
Accounts and retainage payable	122,706
Accrued payroll	4,222
Accrued compensated absences, current	-
Estimated payable for claims and losses	-
Unearned revenue - other	75,750
Due to others	-
Due to State of Illinois	-
Accrued interest payable	712,837
Current portion of general obligation bonds payable	<u>600,000</u>

Total current liabilities 1,515,515

NONCURRENT LIABILITIES

Advances from other funds	1,161,429
General obligation bonds payable	40,405,131
Pension & OPEB Liability	<u>-</u>

Total noncurrent liabilities 41,566,560

Total liabilities 43,082,075

DEFERRED INFLOWS OF RESOURCES

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

Total deferred inflows of resources -

NET POSITION

Net investment in capital assets	(3,141,124)
Restricted by donors	19,835
Unrestricted	<u>137,759</u>

Total net position (2,983,530)

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

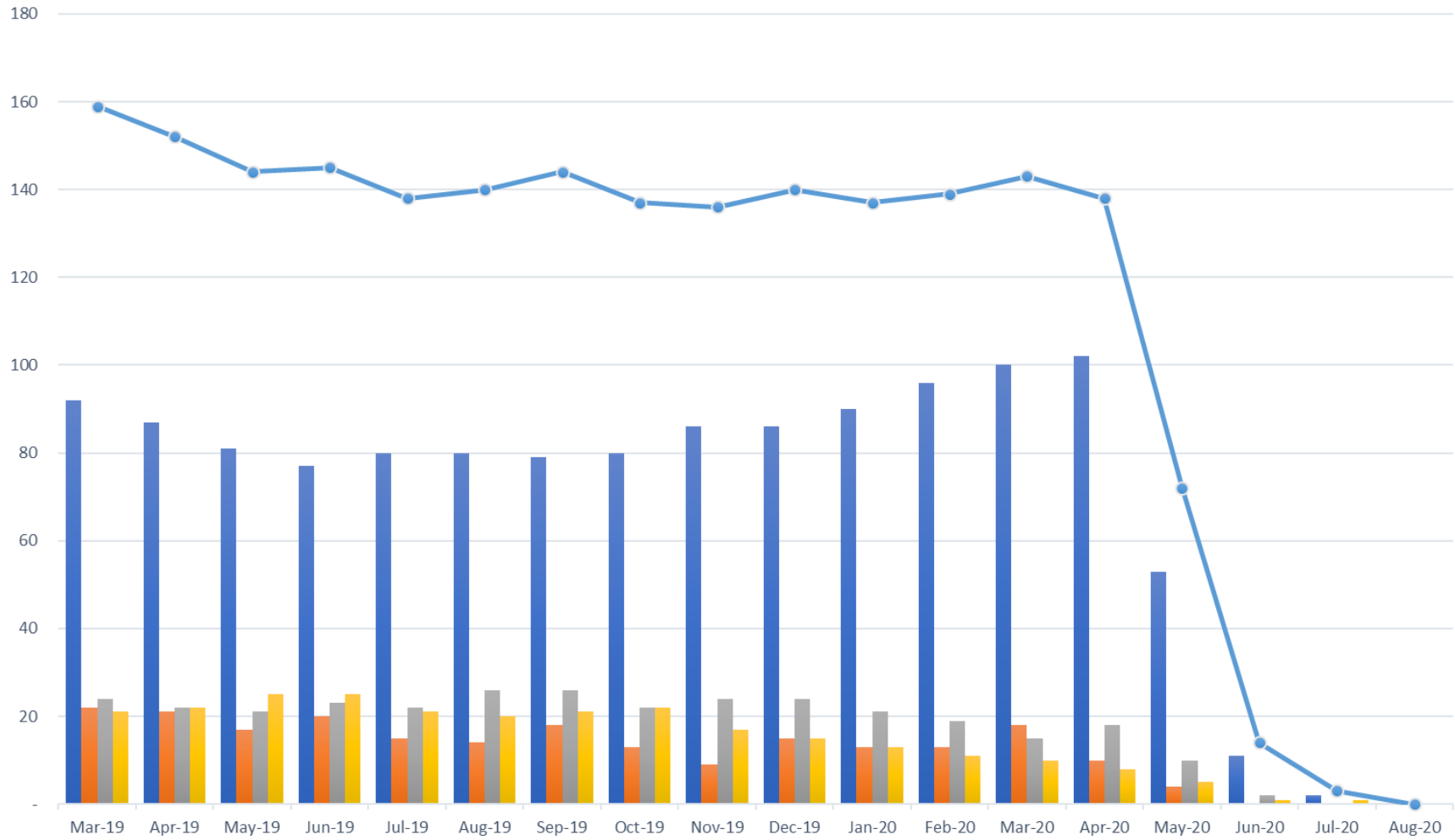
40,098,544

Accounts Receivable

Heddington Oaks Accounts Receivable As of March 31, 2021

Group	Payer Type	0-90 Days	91-365 Days	Over 365 Days	Balance
Hospice					
	Hospice	\$ 9,365	\$ (4,578)	\$ 644,585	\$ 649,372
Hospice Total		\$ 9,365	\$ (4,578)	\$ 644,585	\$ 649,372
Medicaid					
	Medicaid	\$ 13,420	\$ 84,676	\$ 444,717	\$ 542,813
	Medicaid Pending	\$ 87,582	\$ 35,339	\$ 402,282	\$ 525,202
	Medicaid - BCBS	\$ -	\$ 3,700	\$ 17,247	\$ 20,947
	Medicaid - IlliniCare	\$ -	\$ 83,524	\$ 642	\$ 84,166
	Medicaid - Meridian	\$ 4,645	\$ (39,787)	\$ (428,144)	\$ (463,285)
	Medicaid - Molina	\$ 18,241	\$ 96,294	\$ 540,885	\$ 655,421
Medicaid Total		\$ 123,889	\$ 263,746	\$ 977,629	\$ 1,365,263
Medicare					
	Medicare A	\$ -	\$ 37,392	\$ 608,397	\$ 645,789
	Medicare B	\$ -	\$ 2,488	\$ 107,167	\$ 109,655
Medicare Total		\$ -	\$ 39,880	\$ 715,564	\$ 755,444
Residents					
	Patient Liability	\$ 6,189	\$ (38,899)	\$ 268,635	\$ 235,924
	Private	\$ -	\$ (19,022)	\$ 402,991	\$ 383,969
Residents Total		\$ 6,189	\$ (57,921)	\$ 671,626	\$ 619,894
Private Insurance					
	Coinsurance A	\$ -	\$ 4,224	\$ 75,311	\$ 79,535
	Coinsurance B	\$ -	\$ 1,149	\$ 8,331	\$ 9,480
	Health Alliance	\$ -	\$ -	\$ 2,297	\$ 2,297
	Humana	\$ -	\$ -	\$ 9,158	\$ 9,158
	Humana Managed Care	\$ -	\$ 64,733	\$ 554,920	\$ 619,653
	Insurance - MCO A	\$ -	\$ -	\$ 207,847	\$ 207,847
	Insurance - MCO B	\$ (306)	\$ 2,544	\$ 19,264	\$ 21,502
	Molina Healthcare	\$ -	\$ 11,110	\$ -	\$ 11,110
Private Insurance Total		\$ (306)	\$ 83,760	\$ 877,128	\$ 960,583
Grand Total		\$ 139,136	\$ 324,887	\$ 3,886,532	\$ 4,350,555

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	-



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

- ◆ File Medicaid Cost Report by June 30
- ◆ RSM complete Phase I (75% completed, verifying final claims)
- ◆ RSM Complete Phase II
- ◆ 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.

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

AGENDA BRIEFING

COMMITTEE: County Health Committee
Finance Audit & Legislative Affairs Committee

LINE ITEM: Contractual

MEETING DATE: May 25, 2021 / May 25, 2021

AMOUNT: \$500,000

ISSUE:

For RESOLUTION: Budget Amendment for COVID-19 vaccination costs eligible for FEMA Public Assistance

BACKGROUND/DISCUSSION:

The Peoria City/County Health Department was notified by FEMA that Public Assistance is available for COVID-19 vaccination costs incurred from January 20, 2020 through September 30, 2021. Contractual costs incurred to form and operate strike teams to go into Peoria County communities and operate mobile vaccination clinics to equitably administer and dispense COVID-19 vaccinations will be 100% reimbursed.

The COVID-19 vaccination costs eligible for FEMA Public Assistance includes:

- Contractual: \$500,000
-

COUNTY BOARD GOALS:



FINANCIAL STABILITY



EFFECTIVE SERVICE DELIVERY



HEALTHY VIBRANT COMMUNITIES



WORKFORCE DEVELOPMENT

STAFF RECOMMENDATION:

**APPROVAL FOR A BUDGET AMENDMENT TO RECOGNIZE UP TO \$500,000.00
IN SPENDING AUTHORITY AND REVENUES FOR THE PEORIA CITY/COUNTY
HEALTH DEPARTMENT.**

COMMITTEE ACTION:

PREPARED BY: Monica Hendrickson, MPH / Public Health Administrator

DEPARTMENT: Peoria City/County Health Department

DATE: 5/18/2021



Coronavirus (COVID-19) Pandemic: Medical Care Eligible for Public Assistance (Interim) (Version 2)

FEMA Policy #104-21-0004

BACKGROUND

Under the President’s March 13, 2020 COVID-19 nationwide emergency declaration¹ and subsequent major disaster declarations for COVID-19, state, local, tribal, and territorial (SLTT) government entities and certain private non-profit (PNP) organizations are eligible to apply for assistance under the FEMA Public Assistance (PA) Program. This interim policy is applicable to eligible PA Applicants only and is exclusive to emergency and major disaster declarations for COVID-19. This revision supersedes the version of this policy issued on May 9, 2020.

PURPOSE

This interim policy defines the framework, policy details, and requirements for determining the eligibility of medical care work and costs under the PA Program to ensure consistent and appropriate implementation across all COVID-19 emergency and major disaster declarations. Except where specifically stated otherwise in this policy, assistance is subject to PA Program requirements as defined in Version 3.1 of the Public Assistance Program and Policy Guide (PAPPG) published on April 1, 2018.²

PRINCIPLES

- A. FEMA will provide assistance for medical care provided under COVID-19 declarations to improve the abilities of communities to effectively respond to the COVID-19 Public Health Emergency.
- B. FEMA will implement this policy and any assistance provided in a consistent manner through informed decision making and review of an Applicant’s supporting documentation.

¹ www.fema.gov/news-release/2020/03/13/covid-19-emergency-declaration.

² Version 3.1 of the PAPPG is applicable to all COVID-19 declarations and is available on the FEMA website at www.fema.gov/sites/default/files/2020-03/public-assistance-program-and-policy-guide_v3.1_4-26-2018.pdf.



FEMA

- C. FEMA will engage with interagency partners, including the U.S. Department of Health and Human Services' (HHS) Office of the Assistant Secretary for Preparedness and Response (ASPR), the Administration for Children and Families (ACF), the Centers for Disease Control and Prevention (CDC), the Health Resources and Services Administration (HRSA), the Centers for Medicare and Medicaid Services (CMS), and the U.S. Department of Treasury to ensure this assistance is provided in a coordinated manner without duplicating assistance.

REQUIREMENTS

A. APPLICABILITY

Outcome: To establish the parameters of this policy and ensure it is implemented in a manner consistent with program authorities and appropriate to the needs of the COVID-19 Public Health Emergency.

1. This policy applies to:
 - a. All Presidential emergency and major disaster declarations under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), as amended, issued for the COVID-19 Public Health Emergency and is applicable to work performed on or after January 20, 2020.
 - b. Eligible PA Applicants under the COVID-19 emergency declaration or any subsequent COVID-19 major disaster declaration, including:
 - i. SLTT government entities; and
 - ii. PNP organizations that own or operate medical facilities, as defined in Title 44 of the Code of Federal Regulations (44 C.F.R.) § 206.221(e)(5).
 - c. This policy does not apply to any other emergency or major disaster declaration.

B. GENERAL ELIGIBILITY CONSIDERATIONS FOR COVID-19 MEDICAL CARE

Outcome: To define the overarching framework for all eligible medical care work related to COVID-19 declarations.

1. All work must be required as a direct result of the COVID-19 pandemic incident in accordance with 44 C.F.R. § 206.223(a)(1).
2. Medical care and associated costs refer to assistance to support the provision of medical care, including eligible facility, equipment, supplies, staffing, and wraparound services (as defined in the **Definitions** section at the end of this document), as well as assistance for clinical care of patients not covered by another funding source as described throughout this policy.



3. Equitable Pandemic Response and Recovery

- a. As stated in [“Executive Order on Ensuring an Equitable Pandemic Response and Recovery,”](#) dated January 21, 2021, COVID-19 has a disproportionate impact on communities of color and other underserved populations, including members of the LGBTQI+ community, persons with disabilities, those with limited English proficiency, and those living at the margins of our economy.
- b. Through September 30, 2021, FEMA is funding the entire cost of the emergency protective measures made eligible by this policy.
- c. As a condition of receiving this financial assistance, Recipients and Subrecipients must focus the use of FEMA funding on the highest-risk communities and underserved populations as determined by established measures of social and economic disadvantage (e.g., the CDC Social Vulnerability Index). Recipients and Subrecipients must prioritize limited resources to ensure an equitable pandemic response. Failure to adhere to this policy could result in funding reductions and/or delays.
- d. FEMA will monitor compliance with this grant condition in concert with the obligations set forth in 44 C.F.R. part 7 and Title VI of the Civil Rights Act of 1964 that no person on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving financial assistance from FEMA; and the requirement of Stafford Act Section 308 (42 U.S.C. 5151) that distribution of disaster relief be accomplished in an equitable and impartial manner, without discrimination on the grounds of race, color, religion, nationality, sex, age, disability, English proficiency, or economic status.

C. ELIGIBLE MEDICAL CARE WORK AND COSTS

Outcome: To establish parameters for eligible medical care work and costs for COVID-19 declarations.

1. Primary Medical Care Facility.

For medical care provided in a primary medical care facility (as defined in the **Definitions** section at the end of this document), work must be directly related to the treatment of COVID-19 patients. Work may include both emergency and inpatient treatment of COVID-19 patients; this includes both confirmed and suspected cases of COVID-19. Medical care related to treatment of a non-COVID-19 illness or injury in a primary medical care facility is not eligible. The following medical care activities and associated costs are eligible in primary medical care facilities.



- a. Emergency and inpatient clinical care for COVID-19 patients, including, but not limited to:
 - i. Emergency medical transport related to COVID-19;
 - ii. Triage and medically necessary tests and diagnosis related to COVID-19;
 - iii. Necessary medical treatment of COVID-19 patients; and
 - iv. Prescription costs related to COVID-19 treatment.

- b. Purchase, lease, and delivery of specialized medical equipment necessary to respond to COVID-19 (equipment purchases are subject to disposition requirements³);

- c. Purchase and delivery of Personal Protective Equipment (PPE),⁴ durable medical equipment, and consumable medical supplies necessary to respond to COVID-19 (supply purchases are subject to disposition requirements⁵);
 - i. This includes the costs of eligible SLTT government Applicants providing PPE to any public or private medical care facility that treats COVID-19 patients.

- d. Medical waste disposal related to COVID-19; and

- e. Certain labor costs associated with medical staff providing treatment to COVID-19 patients may be eligible as outlined below. Any labor costs for medical staff that are included in patient billing and/or otherwise covered by another funding source (as described in **Section D.4 Duplication of Benefits** of this policy) are not eligible for PA. Otherwise, the following labor costs may be eligible:
 - i. Overtime for budgeted medical staff providing treatment to COVID-19 patients;
 - ii. Straight time and overtime for temporary medical staff providing treatment to COVID-19 patients; and
 - iii. Straight time, overtime, and other necessary costs for contract medical staff providing treatment to COVID-19 patients. Work and associated costs must be consistent with the scope of the contract and may include costs for travel, lodging, and per diem for contract medical staff from outside the local commuting area.

- f. For primary medical care facilities, increased operating costs for administrative activities (such as medical billing) are not eligible.⁶

³ As described in Chapter 2:V.E. Disposition of Purchased Equipment and Supplies of the PAPPG (V3.1).

⁴ PPE includes items such as N95 and other filtering respirators, surgical masks, gloves, protective eyewear, face shields, and protective clothing (e.g., gowns).

⁵ As described in Chapter 2:V.E. Disposition of Purchased Equipment and Supplies of the PAPPG (V3.1).

⁶ See Chapter 2:VI.B.2. Expenses Related to Operating a Facility or Providing a Service of the PAPPG (V3.1).



2. Temporary and Expanded Medical Facilities.⁷

FEMA may approve work and costs associated with temporary medical facilities or expanded medical facilities when necessary in response to the COVID-19 Public Health Emergency. These facilities may be used to treat COVID-19 patients, non-COVID-19 patients, or both, as necessary. Medical care activities and associated costs related to treating both COVID-19 and non-COVID-19 patients in a temporary or expanded medical facility may be eligible.

- a. Costs must be reasonable and necessary based on the actual or projected need.
- b. Eligible costs for temporary and expanded medical facilities include:
 - i. All eligible items and stipulations included in **Section C.1 Primary Medical Care Facility**, but applicable to both COVID-19 and non-COVID-19 patients;
 - ii. Lease, purchase, or construction costs, as reasonable and necessary, of a temporary facility as well as reasonable alterations to a facility necessary to provide medical care services;⁸
 - iii. Mobilization and demobilization costs associated with setting up and closing the temporary or expanded medical facility;
 - iv. Operating costs including equipment, supplies, staffing, wraparound services (as defined in the **Definitions** section at the end of this document), and clinical care not covered by another funding source ; and
 - v. Maintenance of a temporary or expanded medical facility in an operationally ready but unused status available for surge capacity for COVID-19 readiness and response when necessary to eliminate or lessen an immediate threat to public health and safety, based on public health guidance, location of areas expected to be impacted, and local/state hospital bed/ICU capacity.
- c. For contract costs related to establishing and/or operating a temporary or expanded medical facility, contracts must include a termination for convenience clause that will be implemented if the site is ultimately not needed, or the needs are less than projected, as determined by the legally responsible entity.
 - i. Ongoing and projected needs regarding continuing operations at a temporary or expanded medical facility should be based on regular assessments and the Applicant must document the review process to support its decision making.
 - ii. The assessments should include adjustments to projected needs based on guidance from public health officials, caseload trends, and/or other predictive modeling or methodologies; lead times and associated costs for

⁷ Temporary medical facilities may include Alternate Care Sites or Community Based Testing Sites if eligible work and costs related to these facilities are incurred by eligible PA Applicants.

⁸ As described in Chapter 2:VI.B.17(e) and (g) of the PAPPG (V3.1).



scaling up or down based on projected needs; and any other supporting information.

- iii. The assessments and supporting information are necessary to determine eligibility of claimed costs and should align with PA reasonable cost guidance provided in the PAPPG⁹ and the *Public Assistance Reasonable Cost Evaluation Job Aid*.¹⁰

- d. Costs related to expanding a primary medical care facility to effectively respond to COVID-19 must be feasible and cost effective. In most cases, permanent renovations are not eligible unless the Applicant can demonstrate that the work can be completed in time to address COVID-19 capacity needs and is the most cost-effective option. Permanent renovations and other improvements to real property with PA funds are subject to real property disposition requirements.¹¹

- e. For temporary and expanded medical facilities, and the specific type of temporary medical facilities known as Alternate Care Sites, administrative activities and associated costs necessary for the provision of essential medical services are eligible.

3. Vaccinations

Work and associated costs to support the distribution and administration of COVID-19 vaccines may be eligible for PA. The federal government will provide the vaccine itself at no cost. There may be additional costs incurred to support the distribution and administration of the vaccine. Such costs may be eligible for PA funding when they are necessary to effectively distribute and administer COVID-19 vaccines consistent with established vaccine protocols, CDC and/or other applicable public health guidance, and PA program requirements. Eligible work and costs under PA include:

- a. Community vaccination centers.¹²
- b. PPE, other equipment, and supplies required for storing, handling, distributing/transporting, and administering COVID-19 vaccinations.
 - i. PPE includes items necessary for proper handling and administration of vaccinations as well as handling dry ice for storage and transportation needs;
 - ii. Equipment includes coolers, freezers, temperature monitoring devices, and portable vaccine storage units for transportation;
 - iii. Supplies include emergency medical supplies (for emergency medical care needs that may arise in the administration of the vaccine), sharps

⁹ As described in Chapter 2:V. Cost Eligibility of the PAPPG (V3.1).

¹⁰ The Public Assistance Reasonable Cost Evaluation Job Aid is available on the FEMA website at www.fema.gov/media-library/assets/documents/90743.

¹¹ As described in Chapter 2:V.F. Disposition of Real Property of the PAPPG (V3.1).

¹²For PA eligibility, community vaccination sites are considered temporary medical facilities consistent with Section C.2. Temporary and Expanded Medical Facilities of this policy.



- containers (for medical waste), and supplies necessary for proper storage like dry ice; and,
- iv. Transportation support such as refrigerated trucks and transport security when reasonable and necessary.
- c. Facility support costs, including leasing space for storage and/or administration of vaccines, utilities, maintenance, and security.
- d. Additional staff, if necessary, including medical and support staff not paid for by another funding source and consistent with FEMA PA labor policies.¹³
- e. Onsite infection control measures and emergency medical care for COVID-19 vaccination administration sites.
 - i. Masks/cloth facial coverings for patients;¹⁴
 - ii. Disinfection of facility and equipment in accordance with CDC guidance;¹⁵
 - iii. Temperature scanning, including purchase and distribution of handheld temperature measuring devices and associated supplies;
 - iv. Acquisition and installation of portable temporary physical barriers, such as plexiglass barriers and medical screens/dividers;
 - v. Medical waste disposal related to vaccinations; and
 - vi. Onsite emergency medical care to address adverse reactions to vaccinations or other emergency medical care needs that may arise while administering COVID-19 vaccinations.
- f. Resources to support mobile COVID-19 vaccination in remote areas and/or transportation support for individuals with limited mobility or lack of access to transportation, when reasonable and necessary.
 - i. Equipment and supplies necessary for proper storage, handling, and transport in accordance with CDC guidance to support mobile vaccination units;
 - ii. Medical and support staff for mobile vaccination units in accordance with PA labor policies and this policy; and
 - iii. Transportation to and from vaccination sites for individuals with limited mobility. "Limited mobility" includes individuals with disabilities that require transportation assistance and individuals that are otherwise unable to get to and from vaccination sites without transportation assistance.

¹³ See Chapter 2:A. Applicant (Force Account) Labor of the PAPPG (V3.1).

¹⁴ For this policy, face masks, such as cloth face coverings, are not considered PPE. See <https://www.fda.gov/food/food-safety-during-emergencies/use-respirators-facemasks-and-cloth-face-coverings-food-and-agriculture-sector-during-coronavirus>. Note that FDA has issued an emergency use authorization (EUA) for face masks/cloth face coverings for use by members of the general public and for healthcare personnel in healthcare settings. See www.fda.gov/media/137121/download.

¹⁵ www.cdc.gov/coronavirus/2019-ncov/community/cleandisinfect/index.html.



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- g. Federally Qualified Health Centers– Vaccine-related costs incurred by a Federally Qualified Health Center (FQHC),¹⁶ Rural Health Clinics and Critical Access Hospitals that are not covered by HHS or another funding source. FQHCs fall under the authority of HHS. PA funding can be provided for eligible costs that are not covered under this authority or another source of funding.
- h. Communications to disseminate public information regarding vaccinations including translation and interpretation services as necessary.¹⁷ This may also include work and costs associated with setting up and operating a call center or website, when reasonable and necessary, for the purpose of sharing vaccination information with the public and/or to support the implementation and management of COVID-19 vaccination plans.
- i. Information Technology (IT) equipment and systems, when reasonable and necessary, for patient registration and tracking, vaccine-related inventory management, and/or analytics and reporting needs.
 - i. To the extent possible, vaccination providers should utilize existing IT systems and processes for managing the distribution and administration of COVID-19 vaccines.
 - ii. The CDC also developed the Vaccine Administration Management System (VAMS)¹⁸ for jurisdictions and healthcare providers that do not have existing IT systems for vaccination management. VAMS is an optional, web-based application that supports planning and execution for temporary, mobile, or satellite COVID-19 vaccination clinics.
 - iii. In the event existing IT systems and VAMS are both inadequate to meet the needs of vaccination providers, IT equipment and systems necessary for the distribution and administration of COVID-19 vaccines are eligible for PA.
 - iv. The systems should collect demographic data required under the Stafford Act and consistent with guidance from FEMA, and the system must be able to report data to FEMA when requested.
- j. Training and technical assistance specific to the proper storage, handling, distribution,¹⁹ and administration of COVID-19 vaccinations in accordance with CDC guidance.
- k. Vaccination administration consistent with equitable pandemic response and recovery.

¹⁶ For more information on FQHCs, visit www.hhs.gov/guidance/sites/default/files/hhs-guidance-documents/FQHC-Text-Only-Factsheet.pdf.

¹⁷ Stafford Act, Section 403(a)(3)(F) and (G); and as described at Chapter 2:VI.B. Emergency Protective Measures (Category B) at page 58 of the PAPPG (V3.1).

¹⁸ See www.cdc.gov/vaccines/covid-19/reporting/vams/index.html for more information on VAMS.

¹⁹ CDC Vaccine Storage and Handling Toolkit



- i. Recipients and Subrecipients of FEMA assistance shall collect data on race, ethnicity and disability status.²⁰ Recipients must also make best efforts to collect additional anonymized equity-focused person-level data, including information on primary language, and sexual orientation or gender identity (SO/GI). Recipients and Subrecipients must incorporate these data in their development of short-term targets for the equitable deployment of FEMA financial assistance and identify data sources, proxies, or indices, including demographic data disaggregated to reveal socioeconomic, racial, linguistic, age, gender, disability, and other indices that will enable recipients to develop short-term targets for equitable delivery of FEMA-funded assistance and to reach communities of color and other underserved populations.

- ii. Recipients and Subrecipients must submit to FEMA information documenting the following for sites selected for vaccination administration every 30 days:
 - a) For each site, provide a score on the CDC’s Social Vulnerability Index or a similar social deprivation, disadvantage, or vulnerability composite index.
 - b) A description of how the location of the site(s)—relative to other candidate locations—best advances FEMA’s focus on supporting the highest-risk communities. This justification may also include a comparison of vaccination rates for demographic groups by geographic area.
 - c) A site strategy to operationalize equitable access including, but not limited to:
 - 1) A plan for community outreach and engagement, both before and during implementation;
 - 2) A registration process that advances equity with a focus on prioritizing minoritized, marginalized, and otherwise disadvantaged groups;
 - 3) Equitable physical design of the site, including transportation and accessibility considerations; and
 - 4) A plan for ongoing evaluation and continuous improvement to ensure equitable access.

D. GENERAL ELIGIBILITY CONSIDERATIONS FOR COVID-19 COSTS

Outcome: To provide additional information about eligible costs and cost-related considerations.

- 1. **Allowability of Costs.** To be eligible, claimed costs must be allowable under 2 C.F.R.

²⁰ Consistent with the Office of Management and Budget (OMB) minimum standard collection categories as per OMB Statistical Policy Directive No. 15.



part 200.²¹ In considering allowability, FEMA will evaluate, among other factors:

- a. Whether the cost was necessary and reasonable in order to respond to the COVID-19 pandemic. A cost is considered reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.²² For COVID-19 declarations, FEMA will use Medicare rates²³ as the basis to determine reasonable costs for eligible clinical care not covered by another funding source. Both patient payments and insurance payments are considered another funding source; clinical care for which providers have received or will receive payments from patients or insurance is not eligible.
- b. Whether the cost conforms to standard PA program eligibility and other federal requirements.²⁴
- c. Whether the applicant followed its established practices and policies and procedures that apply when federal funding is not available, including standard billing and fee collection.²⁵
 - i. FEMA will not require Applicants to create a new billing process at temporary medical facilities described in C.2 and C.3.
 - ii. All work conducted and costs incurred in Primary Medical Care Facilities described in C.1 should follow the facility's standard billing practice.
 - iii. If the Primary Medical Care Facility described in C.1 did not follow its standard billing practice, the Applicant must demonstrate why following such practices would have increased an immediate threat to life and demonstrate that all costs not reimbursed by FEMA followed the same procedures.
- d. Whether the cost is documented with sufficient detail for FEMA to evaluate its compliance with federal laws, rules and other PA program requirements.²⁶

2. Cost Share for COVID-19 Declarations. PA funding authorized under COVID-19 declarations is subject to the following cost share provisions:

- a. In accordance with the February 17, 2021 memorandum from the FEMA Recovery Assistant Administrator titled "100% Federal Cost Share for COVID-19 Public Assistance Funding," FEMA will increase the federal cost share for all

²¹ 2 CFR 200.403.

²² 2 CFR 200.403(a) and 404.

²³ FEMA will use standard Medicare rates that do not include the 20 percent increase in COVID-19 Medicare DRG rates implemented by the CARES Act.

²⁴ See 2 CFR 200.403(b),(d),(e).(f) and (h) and PAPPG V3.1 (2018), and www.fema.gov/grants/procurement for additional guidance.

²⁵ 2 CFR 200.403(c).

²⁶ 2 CFR 200.302(a).



COVID-19 declarations from 75 percent to 100 percent for eligible work performed or to be performed from January 20, 2020 through September 30, 2021.

- b. For previously awarded projects, FEMA will obligate additional funding to increase the federal funding from 75 percent to 100 percent. To minimize the administrative burden and expedite assistance, FEMA will obligate the additional 25 percent on each project via automatic amendments. Subsequently, any previously awarded donated resource project must be de-obligated. Donated resources are only eligible to offset the non-federal cost share which is no longer applicable to COVID-19 declarations.

3. Procurement Requirements for COVID-19 Declarations.²⁷

- a. States and territorial governments are required to follow their own procurement procedures as well as the federal requirements for procurement of recovered materials and inclusion of required contract provisions per 2 C.F.R. §§ 200.317, 200.322, and 200.326.²⁸
- b. Tribal governments, local governments, and PNPs must comply with the requirements of 2 C.F.R. §§ 200.318-200.326.
- c. In accordance with the March 17, 2020 memorandum from the FEMA Acting Associate Administrator for the Office of Response and Recovery, and the FEMA Assistant Administrator for the Grant Programs Directorate, for the duration of the Public Health Emergency, as determined by HHS, local governments, tribal governments, nonprofits, and other non-state entities may proceed with new and existing non-competitively procured contracts using the exigent/emergency circumstances exception in 2 C.F.R. § 200.320(c)(3). Additional resources on COVID-19 specific to grants are also available at www.fema.gov/grants under “News and Announcements” and www.fema.gov/coronavirus.
- d. SLTT governments may contract with medical providers, including private entities, to carry out any eligible activity described in **Section C. Eligible Medical Care by Facility** of this policy.
- e. Contracts must include an actionable termination for convenience clause that will be implemented if any part of the contract scope of work is ultimately not needed, or the needs are less than projected, as determined by the legally responsible entity. Ongoing and projected needs should be based on regular reviews and the

²⁷ Additional guidance regarding procurement standards is available at www.fema.gov/grants/procurement.

²⁸ For additional guidance regarding required contract clauses, see the Procurement Disaster Assistance Team’s “FEMA Contract Provisions Template” (2019 ed.) available online at www.fema.gov/media-library-data/1569959119092-92358d63e00d17639d5db4de015184c9/PDAT_ContractProvisionsTemplate_9-30-19.pdf.



Applicant must document the review process to support its decision making. All claimed contract costs must be necessary and reasonable pursuant to applicable federal regulations and federal cost principles.

4. Duplication of Benefits.

Pursuant to Section 312 of the Stafford Act, FEMA is prohibited from providing financial assistance where such assistance would duplicate funding available from another program, insurance, or any other source for the same purpose.

- a. FEMA cannot duplicate assistance provided by HHS or other federal departments and agencies. This includes, but is not limited to, funding provided by the programs listed below. FEMA is providing this list as a helpful reference, but SLTT government entities and PNPs should consult with the appropriate federal agency and the terms and conditions of each program or source of funding to determine what funding may be considered duplicative.
 - i. The Public Health Emergency Preparedness Cooperative Agreement Program;
 - ii. The Public Health Crisis Response Cooperative Agreement;
 - iii. The Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases;
 - iv. The Hospital Preparedness Program Cooperative Agreement;
 - v. The Regional Ebola and Other Special Pathogen Treatment Centers Cooperative Agreement;
 - vi. The National Emerging Special Pathogens Training and Education Center Cooperative Agreement;
 - vii. The Hospital Association COVID-19 Preparedness and Response Activities Cooperative Agreement;
 - viii. The Partnership for Disaster Health Response Cooperative Agreement;
 - ix. The Coronavirus Relief Fund and the Provider Relief Fund;
 - x. The COVID-19 Uninsured Program
 - xi. The Paycheck Protection Program; and
 - xii. The Immunizations and Vaccines for Children Cooperative Agreement.

- b. FEMA cannot provide PA funding for clinical care and other costs funded by another source, including private insurance, Medicare, Medicaid/CHIP, other public insurance, a pre-existing private payment agreement, or the COVID-19 Uninsured Program for uninsured patients.²⁹ The Applicant must certify that it has not received and does not anticipate receiving assistance from these sources or any other source for the same work or costs. FEMA will deobligate any PA funding that has been provided in the event that another source provides funds to the Applicant for the same clinical care or other costs.

²⁹ The COVID-19 Uninsured Program reimburses for testing and clinical care costs for the uninsured which is being provided at Medicare rates.



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- c. At no time will FEMA request or accept any Personally Identifiable Information related to the medical care of individual COVID-19 patients or for any other individual.
- d. FEMA will reconcile final funding based on any funding provided by another agency or covered by insurance or any other source for the same purpose. FEMA will coordinate with HHS to share information about funding from each agency to assist in preventing duplication of benefits.

5. Time Limitations for the Completion of Work.

- a. For all COVID-19 declarations, FEMA has extended the deadline in accordance with regulatory timeframes for emergency work at 44 C.F.R. §206.204(d) beyond six months of the date of the declaration and will notify applicants no less than 30 days prior to establishment of the deadline.

Keith Turi
Assistant Administrator, Recovery Directorate

March 15, 2021

Date



ADDITIONAL INFORMATION

REVIEW CYCLE

This interim policy will be reviewed periodically during the COVID-19 Public Health Emergency period. The Assistant Administrator for the Recovery Directorate is responsible for authorizing any changes or updates. This interim policy will sunset with the closure of the national emergency declaration for COVID-19 and any subsequent major disaster declarations for COVID-19.

AUTHORITIES and REFERENCES

Authorities

- Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. § 5121-5207, as amended
- Title 44 of the Code of Federal Regulations, Part 206, Subpart H
- Title 2 of the Code of Federal Regulations, Part 200

References

- Public Assistance Program and Policy Guide, Version 3.1

DEFINITIONS

To establish consistent terminology for purposes of implementing this policy, the following definitions are provided below. These definitions are specific to this policy and may differ from definitions prescribed for the same or similar terms in other policies.

1. **Medical Care:** Medical Care refers both to assistance provided to support the provision of medical care and assistance for clinical care. Examples of medical care support include eligible facility, equipment, supplies, and staffing costs.
2. **Clinical Care:** Clinical Care refers to medical treatment of individual patients including testing, diagnosis, treatment, hospitalization, prescriptions, and other costs associated with individual patient treatment typically billed to individual patients, their insurance carriers, Medicare, Medicaid, or other pre-existing payment agreements.
3. **Primary Medical Care Facility:** A primary medical care facility is the facility owned and/or operated by an eligible PA Applicant that provides medical care services. This includes any licensed hospital, outpatient facility, rehabilitation facility, or facility for long-term care.
4. **Temporary Medical Facility:** A temporary medical facility is a facility separate from the primary medical care facility that is used to provide medical care services when the primary medical care facility is overwhelmed by the declared event.



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5. **Expanded Medical Facility:** An expanded medical facility is part of the primary medical care facility and refers to an expansion of the primary medical care facility to increase its capacity when the primary medical care facility is overwhelmed by the declared event.
6. **Alternate Care Sites:** Alternate Care Site is a type of Temporary Medical Facility and broadly describes any building or structure of opportunity converted for healthcare use. It provides additional healthcare capacity and capability for an affected community separate from a traditional, established healthcare institution, though healthcare institutions may partner with eligible Applicants operating an Alternate Care Site.
7. **Community-Based Testing Sites:** Community-Based Testing Sites are strategically located sites within a community operated by a SLTT government for the purpose of providing COVID-19 testing to members of the community.
8. **Wraparound Services:** Wraparound services in the context of this policy are the same as those defined in the Alternate Care Site Toolkit. The services will differ at each temporary medical facility. Such services include, but are not limited to, the following: linen and laundry services; food preparation and delivery; biomedical waste removal, including contaminated items such as personal protective equipment; perimeter fencing; contracted security guards; professional cleaning; and other related services. The toolkit and other Alternate Care Site resources are available on the HHS website at <https://asprtracie.hhs.gov/technical-resources/111/covid-19-alternate-care-site-resources>.

MONITORING AND EVALUATION

FEMA will closely monitor the implementation of this policy through close coordination with regional and field staff, as appropriate, as well as interagency partners and SLTT stakeholders.

QUESTIONS

Applicants should direct questions to their respective FEMA regional office.

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

Your County Health Committee and Your Finance Audit & Legislative Affairs Committee do hereby recommend passage of the following Resolution.

Re: Budget Amendment for COVID-19 vaccination costs eligible for FEMA Public Assistance

RESOLUTION

WHEREAS, the Federal Emergency Management Agency (FEMA) notified Peoria City/County Health Department that Public Assistance is available for COVID-19 vaccination costs incurred from January 20, 2020 through September 30, 2021, and;

WHEREAS, Peoria City/County Health Department is utilizing a mobile strike-team approach in administering vaccinations based on the state's vaccination planning guide and health equity approach, and;

WHEREAS, outreach and engagement includes working with faith-based, social service agencies and community champions to determine locations in under-served and vulnerable populations as well as assisting in advertising and making of appointments, and;

WHEREAS, Peoria City/County Health Department utilizes a web-based system to register for appointments, but also has partnered with 2-1-1 for individuals to get assistance making calls, allows for walk-in vaccinations at strike team locations, and sets aside appointments from our dose-saver wait list, and;

WHEREAS, the physical space for mobile sites requires wheelchair and physical needs are addressed, privacy is maintained, social-distancing requirements and waiting areas, and;

WHEREAS, sites are determined by their ability to reach underserved populations and evaluated by the number of appointments, and;

WHEREAS, data is collected through the state's immunization registry (ICARE) to assess progress in addressing gaps by zip code, age-range, and demographics on a weekly basis, and;

WHEREAS, the Peoria City/County Health Department seeks a budget amendment for the purposes of increasing its spending authority related to the Public Assistance revenues that will be received, subject to the final approval of the Federal Emergency Management Agency (FEMA), as follows:

Contractual:	<u>\$500,000</u>
TOTAL:	\$500,000

NOW, THEREFORE, BE IT RESOLVED, that the Peoria City/County Health Department's FY2021 appropriation is increased to reflect the FEMA Public Assistance funding in the spending category as shown herein.

RESPECTFULLY SUBMITTED,
COUNTY HEALTH COMMITTEE
FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE