



**Minutes of the BOH Finance Committee Meeting
Wednesday, January 11, 2023 at 5:30 p.m.
Winnebago County Health Department
Room 115 555 North Court Street
Rockford, IL**

Members Present: Dr. Allen Williams (Chair), Dr. John Halversen (Vice-Chair), James Powers; Dr. David Helland, Angie Goral, Bob McCreath

Members Absent: Jennifer Muraski,

WCHD Staff Present: Dr. Sandra Martell-Public Health Administrator, James Keeler-Finance Director, Stephanie Bahling Executive Assistant (recorder).

Dr. Halversen confirmed we had a quorum and called the January 11, 2023 meeting to order at 5:36 pm.

1. Approval of Agenda

Dr. Halversen asked for a motion to approve the January 11, 2023 Finance Committee agenda in which Jim Powers provided, Dr. Helland seconded, all were in favor, unanimously approved, motion carried to set the agenda.

- 2. 555 North Court Bond Repayment:** Jim Keeler indicated that the bond payoff is \$1,766,020 and as of November the 555 Fund has a balance 1,760,000 which is within \$5,000 of the payoff. Jim indicated that Dr. Martell had conversations with Dave Ricker the Finance director from the County about paying off the bond. Dr. Martell indicated that the bond can be paid off from the building fund. Dr. Martell informed the committee that Charlotte LeClerc is back with the State's Attorney's Office and representing the Health Department. Charlotte did not have time to prepare the two ordinances that need to be finalized. The ordinance that allows the bond to be paid off and then give it to the county to pay it off. Dr. Martell indicated that the BOH would need to recommend paying off the bond from the fund. Dr. Martell indicated that she wants Charlotte to prepare the agreement that indicates which fund the payment will come from. She indicated that the second part would be an agreement in regards to the building itself indicating that we would be responsible for maintaining the building and that we will no longer pay rent. Dr. Martell inquired if Jim received an update on the utility expense in which he indicated that they are currently paid out of the 555 fund covering gas, electric and water. Dr. Martell indicated that we would prepare a capital budget for building repairs. Dr. Martell indicated that the agreement needs to be finalized and indicated that she wants the committee to approve moving forward with the bond repayment and the information will be provided on Tuesday. Dr. Martell indicated that the Hud1 statement indicated that the building was purchased for \$694,000. Dr. Halversen commented that after 13 years we \$1,600,000.00 on the building. Dr. Martell indicated that there was a renovation on the fourth floor of over \$500,000. Bob inquired as to what the rent expense in which Jim responded it is \$35,000/month (\$12/square foot). Dr. Halversen commented that over \$400,000 would be banked in which Dr. Martell agreed less the utility costs which Jim indicated was roughly \$100,000. Dr. Halversen inquired who was responsible for the taxes in which Dr. Martell indicated that we are tax exempt. Dr. Martell indicated that the ordinance will indicate that WCHD cannot be displaced from the building, will not be charged rent and that WCHD is not required to have tenants. Charlotte wasn't able to get the agreement completed in time for the Finance meeting. Bob inquired if this will need to be approved by the county board in which Dr. Martell indicated that they would have to approve the bond and the agreement. Angie inquired if the Health Department will own the building clear & free in which Dr. Martell indicated that the County will own the building reminding them



that the county owns it now. Dr. Martell want it to be clear that the money generated by WCHD is being used to pay off the bond charging rent to all the grants and programs to generate funds. Dr. Halversen inquired as to the two reserves in which Dr. Martell clarified that funds would be coming from the 555 building funds. Dr. Martell indicated that she wanted to bring this committee up to speed and will have the full packet with the documents for the BOH packet and reiterated that the agreement will include no displacement, control over tenants, the veterans remain with no expansion and the tax exempt status remains in place. Dr. Williams entertained a motion to approve moving forward with the recommendation to pay off the bond which was provided by Jim Powers, seconded by Bob McCreath. All were in favor motion carries. The bond repayment will be advanced to the Board of Health.

3. Financial Statements

Dr. Williams entertained a motion to approve the November 2022 Resolution of Expenditures of \$735,313.97 which was given by Jim Powers, seconded by Dr. Helland, all were in favor motion carries. The November Statement of Fund beginning balance was \$10,674,142.28 and an ending balance of \$10,706,573.03 with a net increase of \$32,430.75. The Financial Review for November Revenue budget was \$1,858,862 actual was \$1,683,009.25 for a variance of \$175,853 and expenses were budgeted at \$1,924,781 actual & Encumbered were \$1,650,578.50 for a variance of \$274,203.00. In regards to the November Balance Sheet Jim indicated that are prepaid expenses in the amount of \$272,000 for Data Processing software Qualtrics. Jim indicated that the deferred revenue is up to \$826,000 for the month because we didn't receive the advance from the local health protection grant. Dr Williams indicated that the November bank reconciliation for the general account had a beginning balance of \$2,435,190.33 and an ending balance of \$2,501,271.63. Dr Williams indicated that the December bank reconciliation for the general account had a beginning balance of \$2,563,164.24 and an ending balance of \$2,583,042.03. The Lead account for November was \$5,000 and December the lead account was \$69,234.15 which included a deposit of \$64,234.15. Dr. Williams indicated that the November Abandoned properties had a beginning balance of \$5,000 and an ending balance of \$25,038.49 which included a deposit of \$20,038.49. The December abandoned properties had a beginning and ending balance of \$25,038.49. The E-Pay Account as of November 30th had a beginning balance of \$714,107.332 and an ending balance of \$714,246.35. The E-Pay account as of November 31st had a beginning balance of \$725,078.35 and an ending balance of \$726,949.08. The year to date budget report was reviewed and Dr. Williams asked Jim if there were anything that the committee should be made aware of in which Jim indicated that it was a standard month, they had a \$47,000 surplus for month to date and year to date there is a surplus of \$32,430.75. Jim indicated that the county posted some interest income the first month and are currently ahead of budget. Jim informed the committee that they are projected to have a deficit of approximately \$400,000 for the year. Dr. Williams reviewed the Health Department Emergency Reserve minimum which indicates that the fund balance for fiscal year 2023 exceeds fiscal year 2022 as well as the emergency reserve minimum. Dr. Williams reviewed the accounts receivables through November. Jim indicated he will have Decembers for the next meeting. Jim indicated that November lists estimates and December will include quite a few estimates. Jim indicated that the accounts receivable total is \$1,671,843.26 and the other deferred revenue is \$826,101.14 which is revenue that has not been earned No irregularities were noted.

4. Major Expenditure Requests

Major Expenditure Reports					
Item	Vendor/Contractor	Services/Item	Amount	Motioned/ Seconded	Approved
a.	IDPH	IDPH fee for Electronic Filing of Death Certificates for November 2022	\$ 8,852.00	Dr. Halversen / Bob McCreath	All in favor, motion carries Ayes (6), Nays (0), Absent (1)
b.	IDPH	IDPH fee for Electronic Filing of Death Certificates for December 2022	\$ 7,168.00	Dr. Halversen / Dr. Helland	All in favor, motion carries Ayes (6), Nays (0), Absent (1)
c.	Trauma Training	Trauma Training - staff & community partners	\$ 5,150.00	Jim Powers / Dr. Halversen	All in favor, motion carries Ayes (6), Nays (0), Absent (1)
d.	Northern Illinois Public Health Consortium	Annual Membership Dues	\$ 5,000.00	Dr. Halversen / Dr. Helland	All in favor, motion carries Ayes (6), Nays (0), Absent (1)
e.	IDPH	Return Unused Funds	\$ 545,000.00	Jim Powers / Dr. Helland	All in favor, motion carries Ayes (6), Nays (0), Absent (1)



NOTE: During the Finance meeting the month for item b above incorrectly indicated that it was November which was corrected for these minutes.

In regards to item e above, Dr. Martell indicated that IDPH is collecting the un-spent mass vaccination grant money and will be returning it through another grant funding opportunity MPOX vaccine initiative and COVID funding as well.

5. Policy Consideration

- a. **Farmers’ Market Permit Fee for Egg Sales:** Dr. Martell indicated that this was advanced by the Policy Committee and recommended to the board. She indicated that there is financial component for the Finance committee to be consider. Dr. Martell indicated that state legislation established an egg only permit with a fee component of \$70.00. Winnebago County has a farmer’s market permit for \$175.00 however no “egg only” permit. Winnebago County needs to establish an egg only permit for \$70.00. Dr. Martell indicated that there is only one egg only vendor in Winnebago County. Dr. Martell indicated that for the BOH meeting the agenda lists Finance first which the committee can defer to the Policy committee for discussion. Dr Williams entertained a motion to approve the egg only permit in which Dr. Helland provided, Jim Powers seconded, all were in favor and the egg only permit will be advanced to the Board of Health.

6. Executive Session – None

7. Additions

8. Adjournment

There being no additional business, Dr. Williams entertained a motion to adjourn, which Bob McCreath, Dr. Helland seconded, all were in favor and the January 11, 2023 Finance Committee meeting adjourned at 6:18 pm.

Approved by the Board of Health

Winnebago County Board of Health

Date