Monthly Financial Report
September 2015

State Shared Revenue Information Through: September 15, 2015

Financial Data Through: July 31, 2015

This data reflects the figures in the system as of September 15, 2015

FY 2015 Year-to-Date General Fund Overview
July 2015 (As of September 15, 2015)

	Actual		Budget	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Property Taxes	2,711,639	2,961,579	6,188,425	6,188,425
Other Taxes	3,953	9,917	725,000	725,000
Licenses / Permit Fees	300,565	285,113	480,300	480,300
Intergovernmental Revenues	11,656,356	12,880,887	22,584,030	22,618,891
Charges for Services	5,738,181	6,236,395	11,308,035	11,754,035
Fines	433,699	459,973	748,100	748,100
Interest Income	677	18,027	23,260	23,260
Misc. Revenue	1,017,460	814,506	1,513,275	1,847,284
Other Financing Sources	53,052	11,225	30,700	30,700
Fund Transfers In	-	170,131	584,050	584,050
Total Revenues	21,915,582	23,847,752	44,185,175	45,000,045

Property Tax ↑

Licenses & Permits: ↓Building Permits

Intergovernmental: ↑State Reimbursements, Income Tax, CPPRT
↑ State Grant, Unincorporated Sales Taxes, Local Use Tax
↓ Expense Reimbursements

Charges for Services: ↑ Building Rental, Misc. Fees for Services
↑ Document Storage Fees, Automation Fees, Certificates, Copies
↑ Fees & Charges, Warrants Service, Police Protection Contract
↑ Revenue Stamps, Telephone Usage Fees, Delinquent Taxes
↓ GIS Surcharge, Federal Detention Charges, Court Security Fees

Fines: ↑ Fines for Court Usage, Drug Court
↓ Court Fines

Interest: ↑ Interest & Investment Income

Misc. Revenue: ↑ Miscellaneous (Unanticipated)
↓ Other Grant Proceeds, Risk Management Fees
↓ Salary Reimbursements,

Other Financing Sources: ↓ Asset Disposal Proceeds

Transfers In: ↑ From County / State Capital Improvement Grant

	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Personal Services	$ 15,448,948	$ 14,569,950	$ 27,960,340	$ 28,165,216
Commodities	997,112	1,041,675	1,761,410	2,165,863
Contractual	6,232,058	6,220,337	12,473,265	12,529,620
Capital	26,536	286,834	365,300	365,300
Fund Transfers Out	715,338	947,835	1,624,860	1,793,541
Total Expenditures	$ 23,419,992	$ 23,066,631	$ 44,185,175	$ 45,019,540
Total Surplus (Deficit)	$ (1,504,410)	$ 781,121	$ -	$ (19,495)

Personal Services: ↓ Full Time Employees, Overtime,
↓ Medical Health Benefits, Performance Incentive Pay, Light Duty
↑ Election Judge Salaries

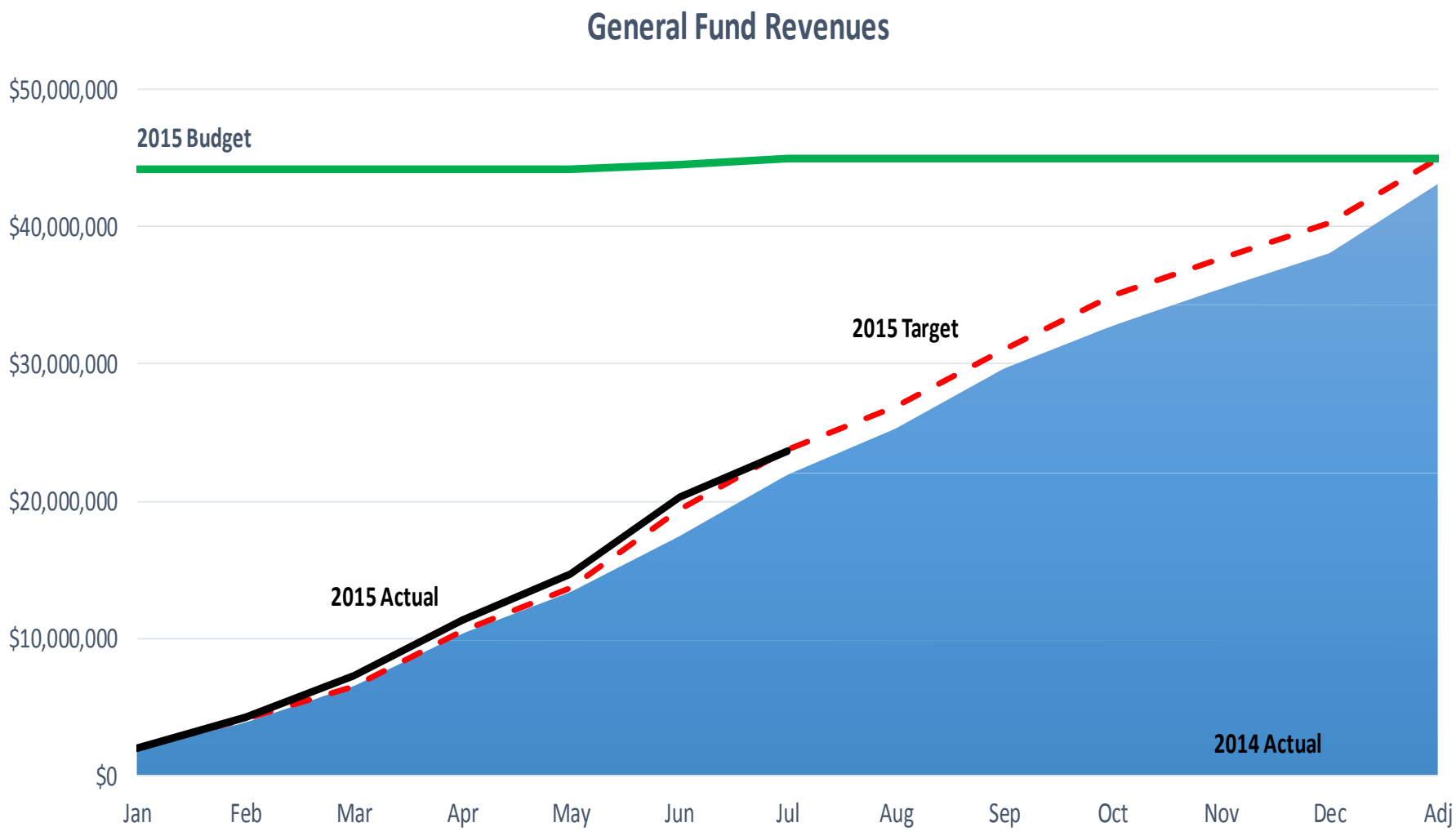
Commodities:↓ Drugs, Medical Supplies, ↓ Special. Office Supplies
↑ Revenue Stamps, Service Supplies

Contractual: ↓ Consultant Services, IT User Fee,
↓ Contributions & Grants, Utilities, Bad Debt Expense,
↓ Telephone, Mechanical Equipment Repair, Building Repair
↓ Snow Removal, Annual Maintenance Contract, Coordinator Svcs
↑ $929k Accrual for Growth Cell 1A Payments
↑ Risk Services Fees, Public Defender Services, Medical Services
↑ Administrative Costs, Attorney Fees, Fleet Maintenance

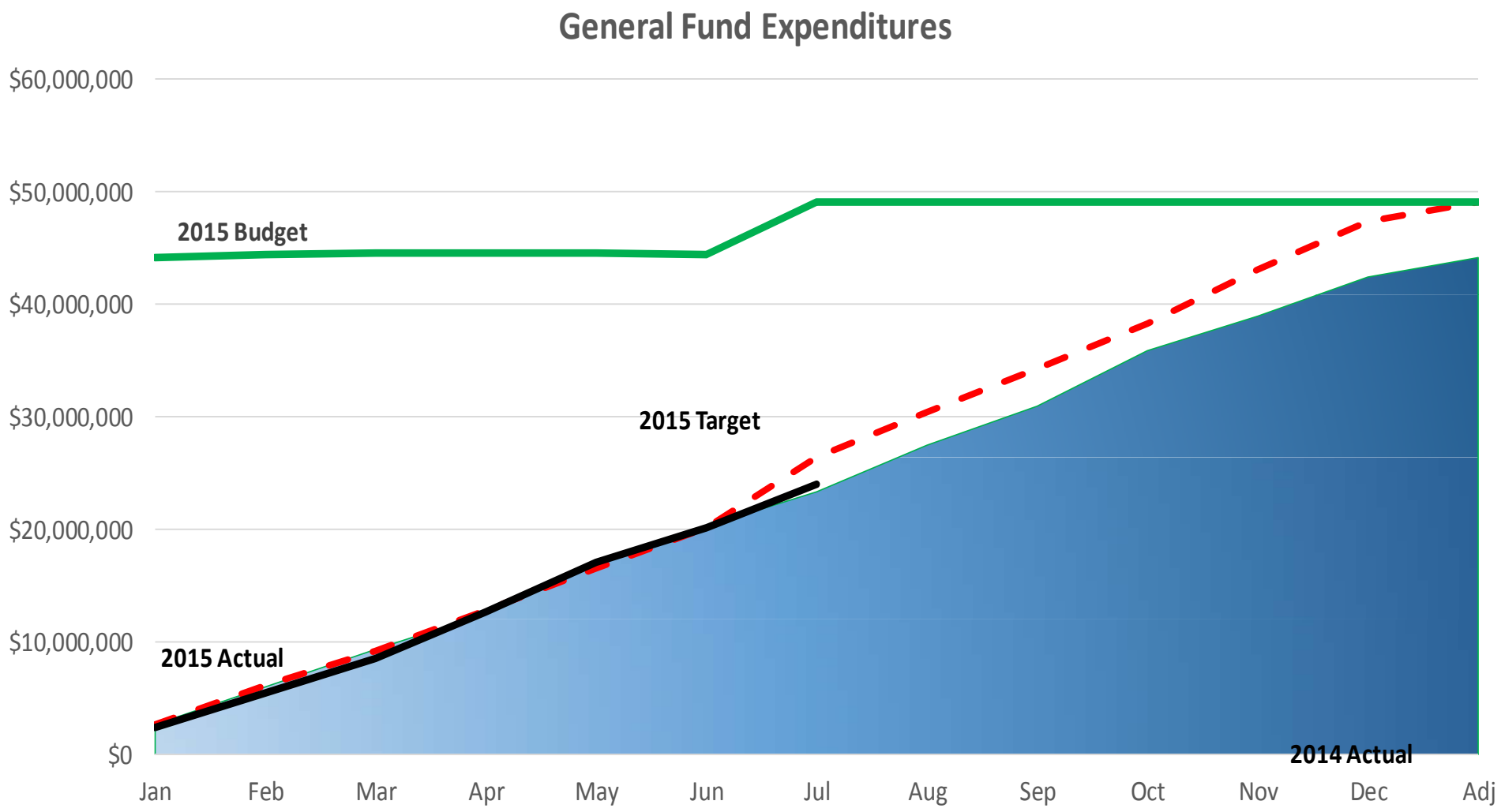
Capital: ↑ Vehicles, Radio & Telephone Equipment

Transfers: ↓ Transfer to PCAPS (2014)
↑ Transfer to Debt Service (Accrual)

2015 General Fund Revenues



2015 General Fund Expenditures



FY 2015 Year-to-Date All Funds Overview
July 2015 (As of September 15, 2015)

	Actual		Budget	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Property Taxes	12,580,246	12,604,902	26,319,255	26,319,255
Other Taxes	3,953	9,917	725,000	725,000
Licenses / Permit Fees	1,261,996	1,262,105	1,900,300	1,900,300
Intergovernmental Revenues	20,233,908	19,580,271	37,761,405	39,227,953
Charges for Services	22,217,310	25,704,334	45,589,885	46,035,885
Fines	501,689	525,822	848,100	848,100
Interest Income	192,609	259,053	322,550	322,550
Misc. Revenue	1,864,882	2,093,223	3,760,240	4,142,561
Other Financing Sources	298,910	272,841	517,575	517,575
Fund Transfers In	1,222,324	1,875,135	6,285,610	6,454,291
Total Revenues	60,377,827	64,187,603	124,029,920	126,493,470

	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Personal Services	$ 37,083,039	$ 37,049,969	$ 68,868,010	$ 68,998,949
Commodities	4,414,345	4,967,065	9,824,990	10,560,972
Contractual	15,711,815	18,503,605	33,242,640	36,485,710
Capital	1,090,250	971,210	3,672,170	7,977,499
Depreciation	814,392	843,836	-	-
Debt Service	2,921,039	2,861,941	7,567,655	7,567,655
Fund Transfers Out	1,222,324	1,875,134	6,285,610	6,454,291
Total Expenditures	$ 63,257,204	$ 67,072,760	$ 129,461,075	$ 138,045,076
Total Surplus (Deficit)	$ (2,879,377)	$ (2,885,157)	$ (5,431,155)	$ (11,551,606)

Licenses & Permits - ↑Rabies Registration, ↓Building Permits

Intergovernmental: ↑State Salary Reimbursement
↑Income Tax, CPPRT, Unincorporated Sales Tax, Local Use Tax
↑Expense Reimbursements, WIC Grants, State Grants
↓Motor Fuel Tax, Federal Grants, Clear-Win Grant, Med Match

Charges for Services: ↑ Construction/Engineering Reimburse.
↑ Fees & Charges, Telephone Usage Fees, Animal Protection
↑ Misc. Fees for Services, Document Storage Fees, GIS Surcharge
↑ Automation Fees, Fleet Maintenance,
↑ Sale of Maintenance Supplies, Building – Rent, Public Aid
↑Warrants Service Charges, Certificate Fees
↓ Federal Detention Charges, H/O: 3rd Party Service Fees
↓Private Pay Income,

Interest: ↑ Interest & Investment Income

Misc. Revenue: ↑ Excess carrier reimbursement
↑ Risk Service Fees, Miscellaneous (Unanticipated)
↓ Grant Proceeds & Salary reimbursement, Donations, Phone Cards, Risk Management Fees, Salary Reimbursements

Transfers In: ↑ From County / State Capital Improvement Grant,
↑ Public Facilities Tax Transfer, ↓Transfer From ETSB

Personal Services: ↓ Full Time Employees, IMRF, Overtime,
↓ Worker's Comp Claims, Incentive Pay
↑ Medical Claims, Prescription Drugs, Temporary Employees

Commodities: ↓ Gas and Oil Supplies, Medical Supplies
↓ Phone Cards, Specialized Office Supplies
↑ Operational Supplies, Revenue Stamps, Maintenance Supplies
↑ Drugs, Capital (Non Depreciable), Service Supplies

Contractual: ↓ Subcontractor Services, Consultant Services
↓ Liability Claims, Program Development, Auto Repair
↓Professional Services, Contributions & Grants, Risk Mgmt Fees,
↓Utilities, Mechanical Equipment Repair, Counseling Services
↑Demolition, Bridge Repair, Risk Service Fees, IT User Fees,
↑Engineering, Medical Services, Excess Insurance,
↑Administrative Costs, Uninsured Liability, Attorney Fees
↑Dependant Child Care, Public Defender Services, Radio Repair
↑Fleet Maintenance, Employment Agency Costs

Capital: ↓Vehicles, Radio Equipment,
↑Bridges & Culverts, Office Equipment

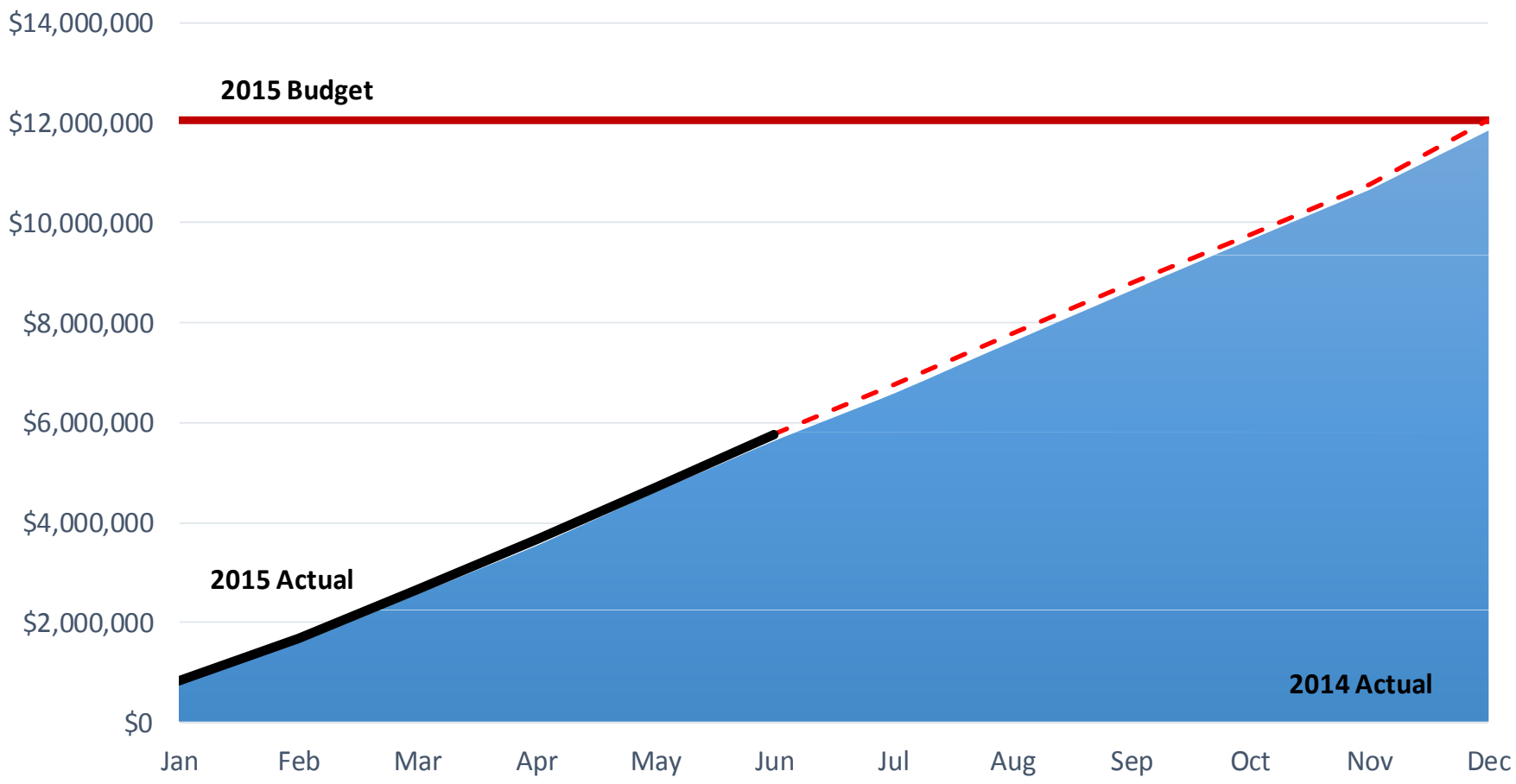
Transfers: ↓ Transfer to PCAPS (2014),
↑ Transfer to Debt Service (Accrual), Transfer to General Fund

Combined General Fund
Local Sales Taxes

(Supplementary, Public Safety, Unincorporated)

2015 Revenues

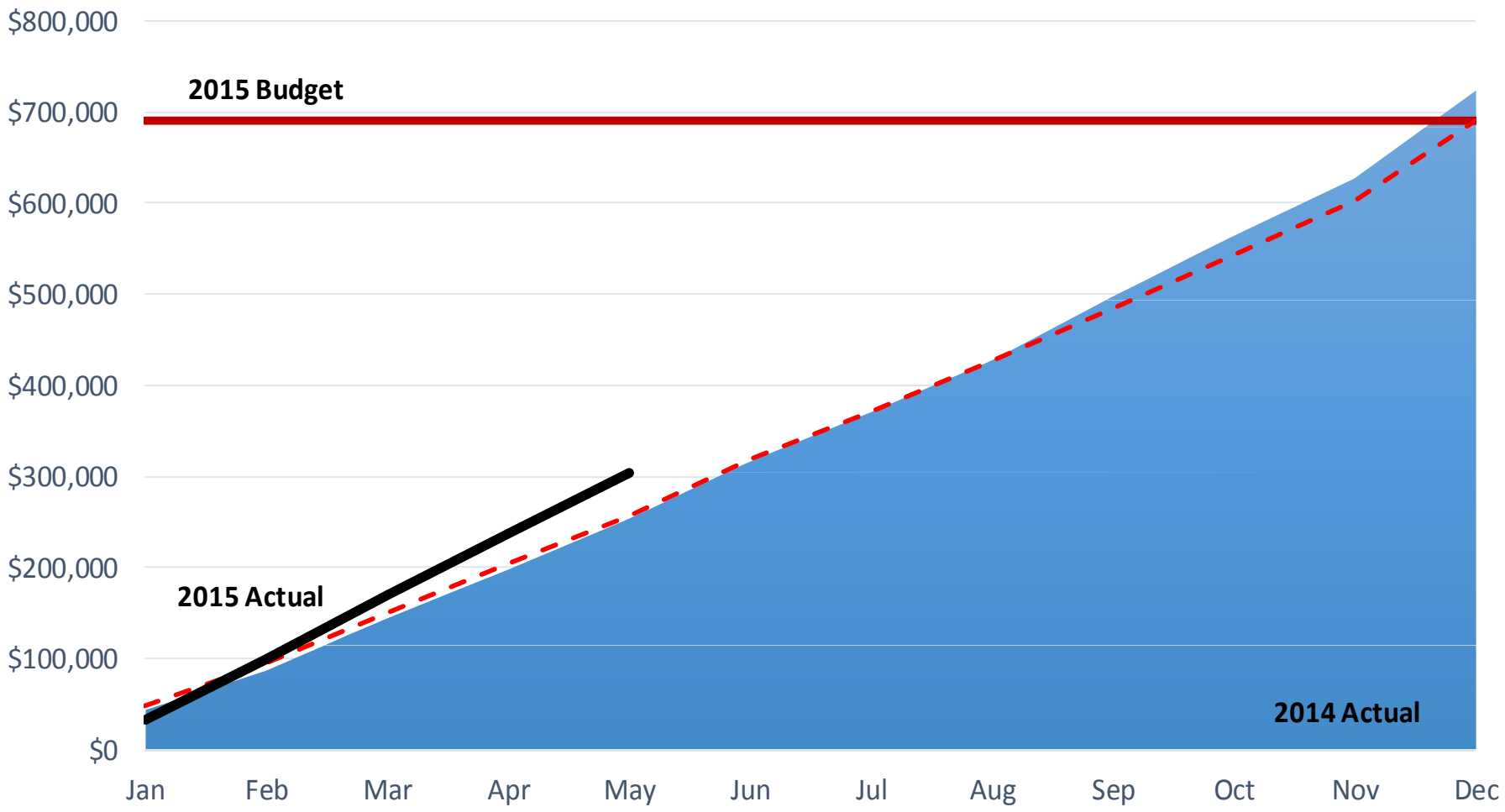
Historical YTD Budget		5,779,823
Year to Date	$	5,755,365
Above (Below) Budget		**($24,459)**
Year Over Year Growth Rate:		2.4%



General Fund
Local Use Sales Taxes

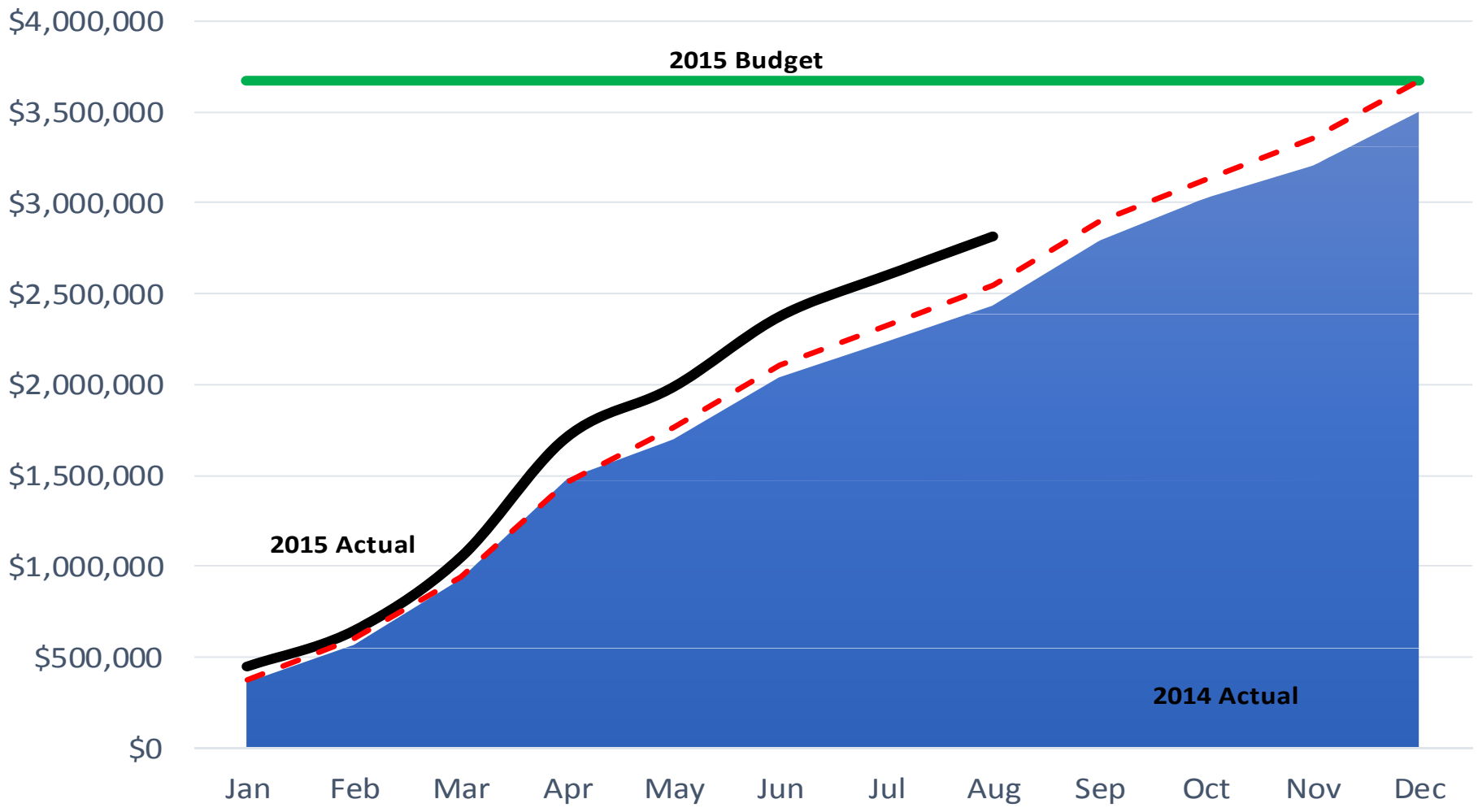
2015 Revenues

Historical YTD Budget		256,807
Year to Date	$	303,111
Above (Below) Budget		**$46,304**
Year over Year Growth Rate		19.4%



Income Tax

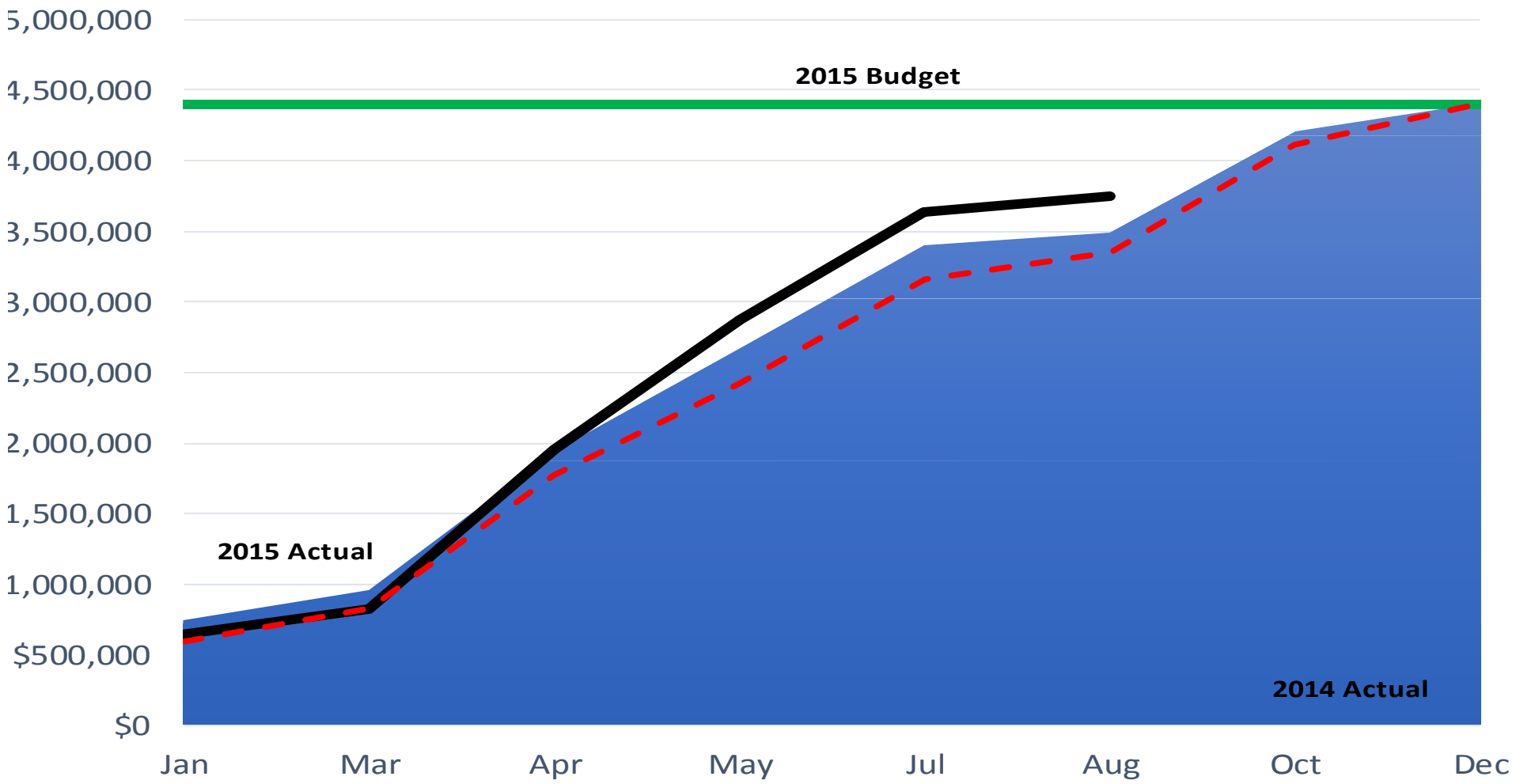
2015 Revenues		
Historical YTD Budget		2,324,707
Year to Date	$	2,600,304
Above (Below) Budget		**$275,597**
Year Over Year Growth Rate		15.5%



Corporate Personal Property Replacement Tax

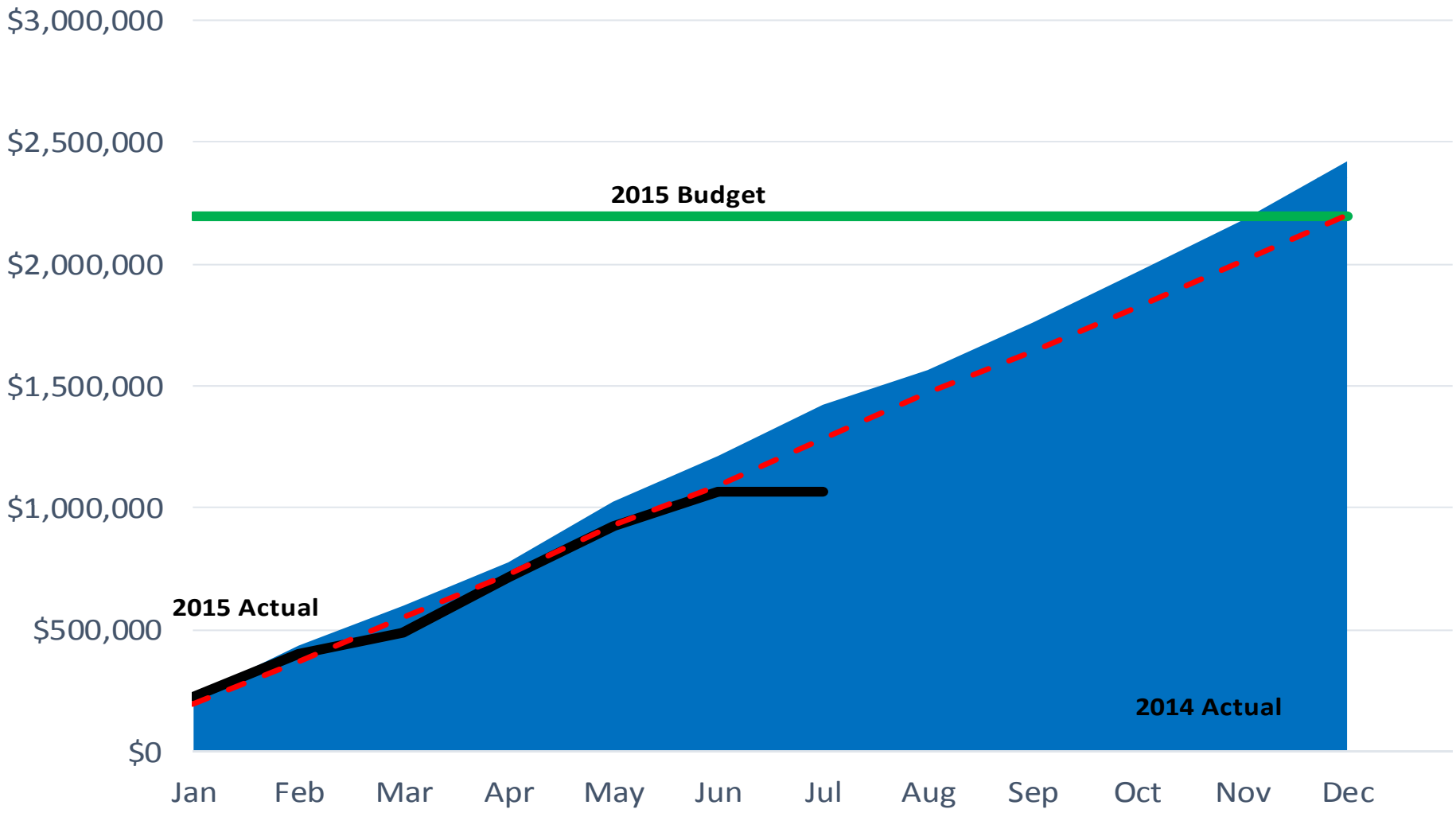
2015 Revenues

Historical YTD Budget	$	3,352,186
Year to Date	$	3,744,237
Above (Below) Budget		**$392,051**
Year Over Year Growth Rate		7.4%



County Motor Fuel Tax

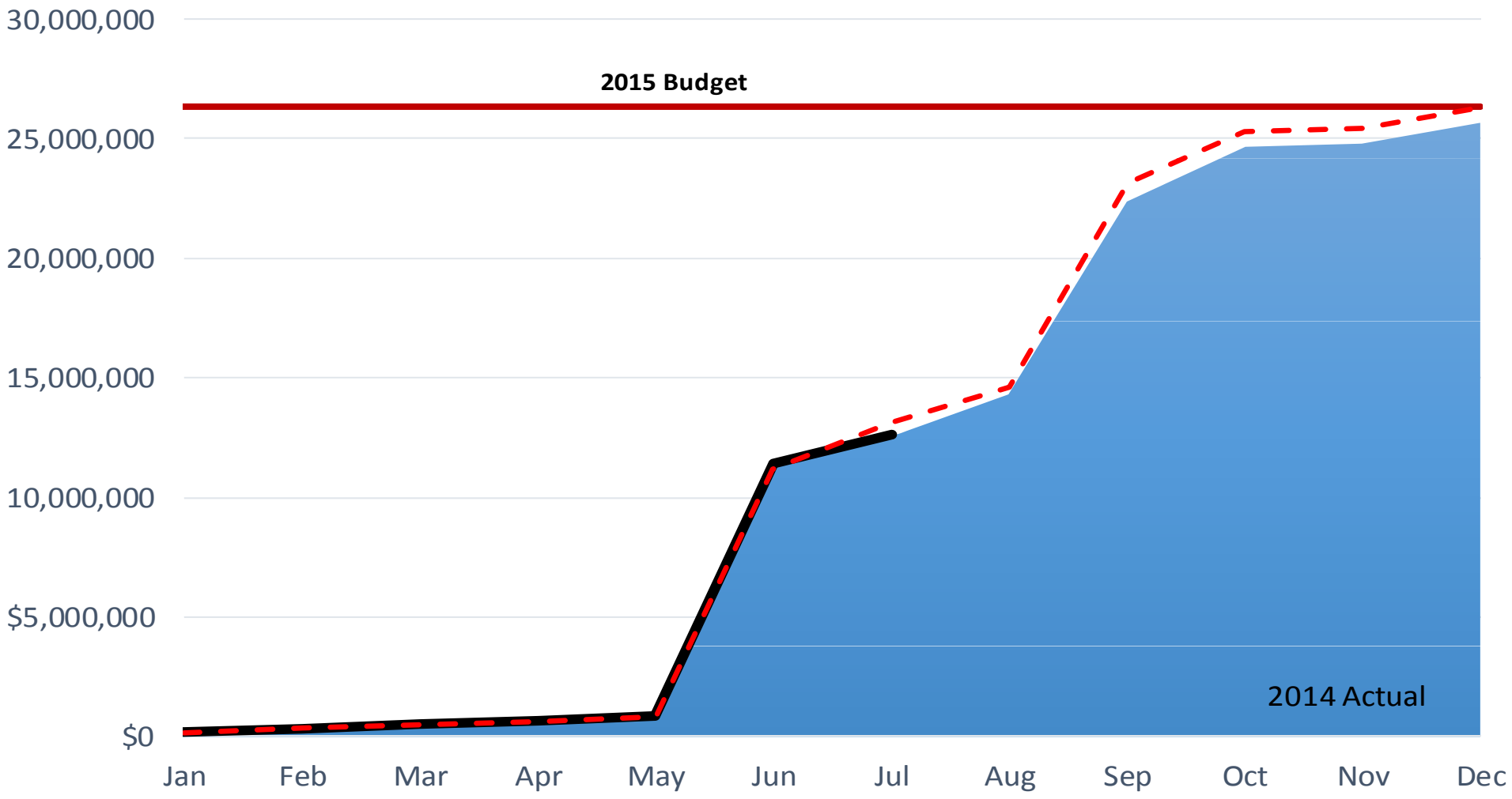
2015 Revenues		
Historical YTD Budget		1,284,800
Year to Date	$	1,064,478
Above (Below) Budget		**($220,322)**
Year Over Year Growth Rate:		-25.2%



Property Tax

2015 All Revenues

Historical YTD Budget	$	13,126,402
Year to Date	$	12,604,902
Above (Below) Budget		**($521,500)**
Year Over Year Growth Rate:		0.2%



FY 2015 County Highway Funds

County Highway		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	$ 284,210	$ 284,210
Revenues	**$ 4,467,745**	**$ 2,106,886**
Expenses	**$ 4,094,375**	**$ 2,074,458**
Difference	**$ 373,370**	**$ 32,429**
Est. Ending Fund Balance	$ 657,580	**$ 316,639**

County Bridge		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	$ 2,360,736	$ 2,360,736
Revenues	**$ 2,598,720**	**$ 1,159,730**
Expenses	**$ 3,011,785**	**$ 1,250,523**
Difference	**$ (413,065)**	**$ (90,793)**
Est. Ending Fund Balance	$ 1,947,671	**$ 2,269,943**

County Motor Fuel Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	$ 8,518,642	$ 8,581,642
Revenues	**$ 4,021,400**	**$ 1,444,991**
Expenses	**$ 5,925,700**	**$ 1,933,195**
Difference	**$ (1,904,300)**	**$ (488,204)**
Est. Ending Fund Balance	$ 6,614,342	**$ 8,093,438**

County Matching Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	$ 646,948	$ 646,948
Revenues	**$ 1,014,360**	**$ 411,918**
Expenses	**$ 1,063,350**	**$ 353,256**
Difference	**$ (48,990)**	**$ 58,662**
Est. Ending Fund Balance	$ 597,958	**$ 705,610**

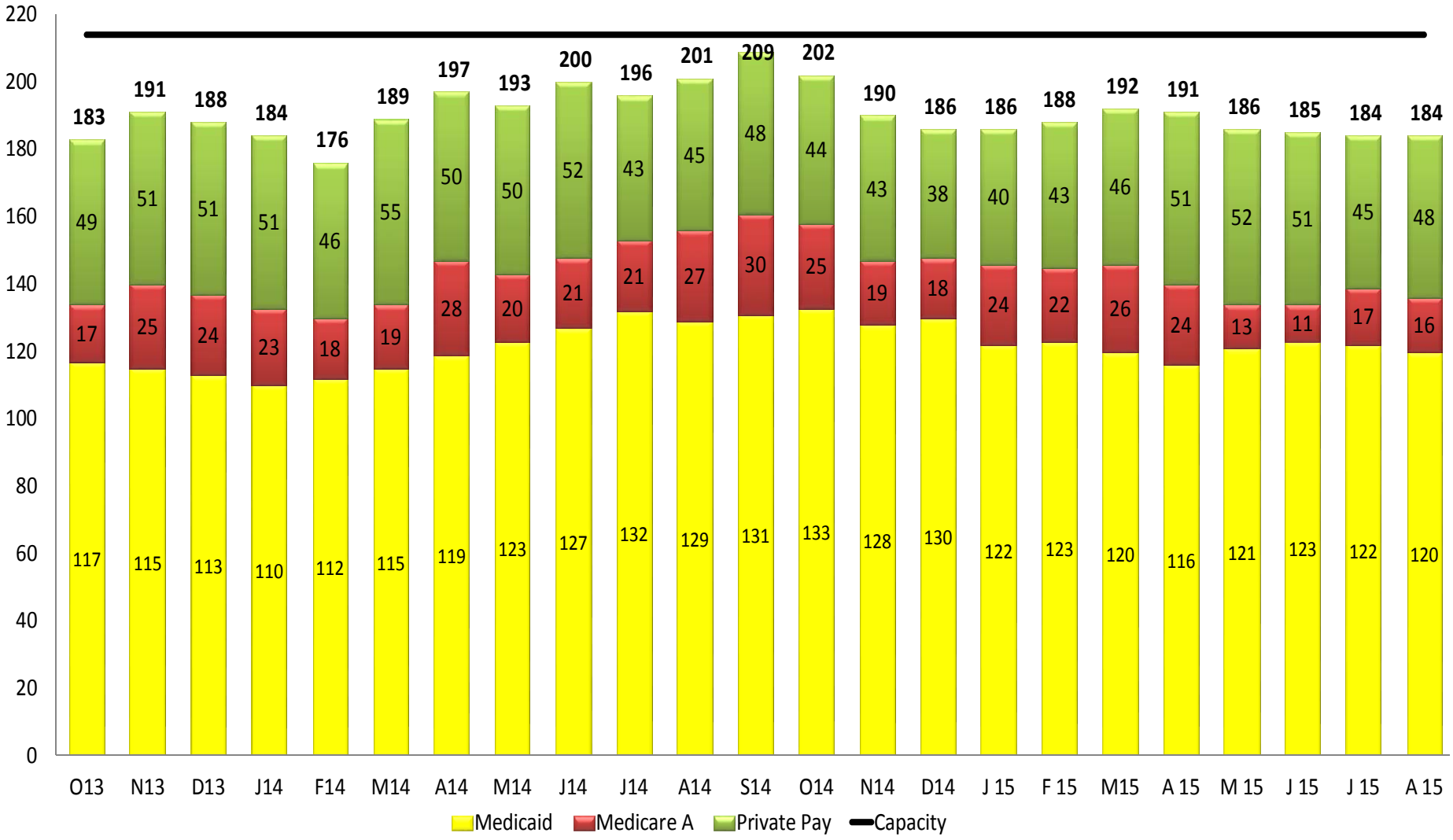
Fund Balance Information as of July 31, 2015 (Data pulled on September 15, 2015)

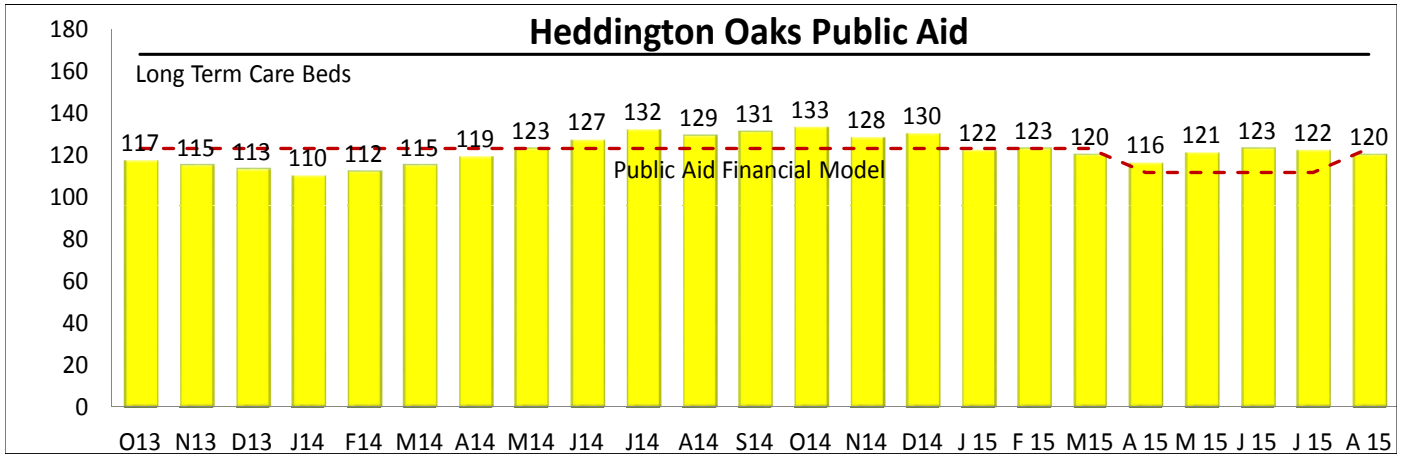
#	Fund Name	Beginning Fund Balance	2015 Revenues	2015 Expenditures	Ending Fund Balance	Increase (Decrease) (in Millions)
1	GENERAL	$ 9,971,869	$ 23,847,752	$ 23,066,631	$ 10,752,990	$ 0.8
26	PCAPS	247,655	872,142	676,333	$ 443,464	$ 0.2
		$ 10,219,524	$ 24,719,894	$ 23,742,964	$ 11,196,454	1.0
3	EMERGENCY TELEPHONE	2,011,274	568,286	1,079,375	$ 1,500,185	$ (0.5)
30	PEORIA CITY/COUNTY HEALT	4,007,368	2,694,952	3,713,982	2,988,338	$ (1.0)
31	CARE AND TREATMENT	105,929	337,298	322,734	120,493	$ 0.0
33	COUNTY HIGHWAY	284,210	2,106,866	2,074,458	316,618	$ 0.0
34	COUNTY BRIDGE	2,360,736	1,159,730	1,250,523	2,269,943	$ (0.1)
35	TOWNSHIP BRIDGE	62,280	593,469	388,282	267,467	$ 0.2
36	COUNTY MOTOR FUEL TAX	8,518,642	1,444,991	1,933,195	8,030,438	$ (0.5)
37	TOWNSHIP MOTOR FUEL TAX	1,063,610	380,334	137,270	1,306,674	$ 0.2
38	MATCHING TAX	646,948	411,918	353,256	705,610	$ 0.1
40	COMM DEV ASSIST PROGRAM	1,117,926	4,383	10,800	1,111,509	$ (0.0)
41	SOLID WASTE MANAGEMENT	613,233	153,617	127,321	639,529	$ 0.0
42	ILL MUNICIPAL RETIREMENT	25,624	2,903,836	3,189,635	(260,175)	$ (0.3)
43	FICA	55,346	1,750,071	1,855,124	(49,707)	$ (0.1)
44	VETERANS ASSISTANT COMM	99,224	116,004	144,199	71,029	$ (0.0)
45	PEORIA COUNTY LAW LIBRAR	13,849	68,824	50,635	32,038	$ 0.0
46	PEORIA COUNTY FORFEITURE	525,565	28,702	39,267	515,000	$ (0.0)
48	JUVENILE DETENTION CENTE	1,154,989	1,952,824	1,956,989	1,150,824	$ (0.0)
49	PROBATION SERVICES	1,144,333	339,377	372,374	1,111,336	$ (0.0)
51	DRUG FORFEITURE-SHERIFF	76,964	14,345	183	91,126	$ 0.0
52	NEUTRAL SITE EXCHANGE	269,098	32,977	76,264	225,811	$ (0.0)
55	CHILDRENS WAITING ROOM	-	-	-	-	$ -
57	INMATE BENEFIT	180,069	88,951	97,354	171,666	$ (0.0)
58	RESTRICTED DONATIONS-SH	54,658	8,151	1,444	61,365	$ 0.0
60	UNIVERSITY OF IL EXTENSI	70	51,506	46,893	4,683	$ 0.0
61	PUB FACILITIES SALES TAX	348,156	2,220,994	785,968	1,783,182	$ 1.4
62	CAPITAL PROJECTS	3,336,708	17,736	39,301	3,315,143	$ (0.0)
63	PLANNING AND ZONING GRAN	92	52,481	58,510	(5,937)	$ (0.0)
65	PEORIA RIVERFRONT MUSEUM	3,719,863	11,171	226,577	3,504,457	$ (0.2)
67	GEN OBLIGATION DEBT CERT	554,014	1,487,264	1,607,498	433,780	$ (0.1)
70	CRIMINAL JUSTICE SYSTEM	263,968	421	9,520	254,869	$ (0.0)
71	TIF DIST-PRM PARKING	340,106	626	-	340,732	$ 0.0
76	PEORIA COUNTY PARKING FA	3,696,340	173,076	113,140	3,756,276	$ 0.1
80	PEORIA COUNTY IT SERVICE	1,197,050	2,380,290	2,311,912	1,265,428	$ 0.1
81	PEORIA CNTY EMPLOYEE HLT	12,599,007	4,599,087	5,579,533	11,618,561	$ (1.0)
82	PEORIA COUNTY RISK MGMT	510,490	1,354,580	1,860,518	4,552	$ (0.5)
87	PUBLIC TRANSPORTATION	314,775	191,804	170,464	336,115	$ 0.0
89	SAO-AUTOMATION FEE FUND	27,562	6,335	-	33,897	$ 0.0
90	VICTIM ADVOCATE	-	-	-	-	$ -
91	C.O.P.S.	7,192	15	-	7,207	$ 0.0
92	PEO CNTY VETERANS WAR ME	297,085	13,897	-	310,982	$ 0.0
93	EDUC TRANSITION/VISIT	21,154	20,216	22,308	19,062	$ (0.0)
94	FAMILY VIOLENCE COOR CNC	7,643	5,935	10,281	3,297	$ (0.0)
97	CNTY/ST CAPITAL IMP GRAN	10,196,028	53,136	134,160	10,115,004	$ (0.1)
117	ROD-AUTOMATION FUND	37,366	141,694	46,405	132,655	$ 0.1
175	HEDDINGTON OAKS	12,177,451	9,525,539	11,132,144	10,570,846	$ (1.6)
75	BEL-WOOD NURSING HOME	565,115	-	-	565,115	$ -
		$ 84,263,519	**$ 64,187,603**	**$ 67,072,760**	**$ 81,378,362**	$ (2.9)

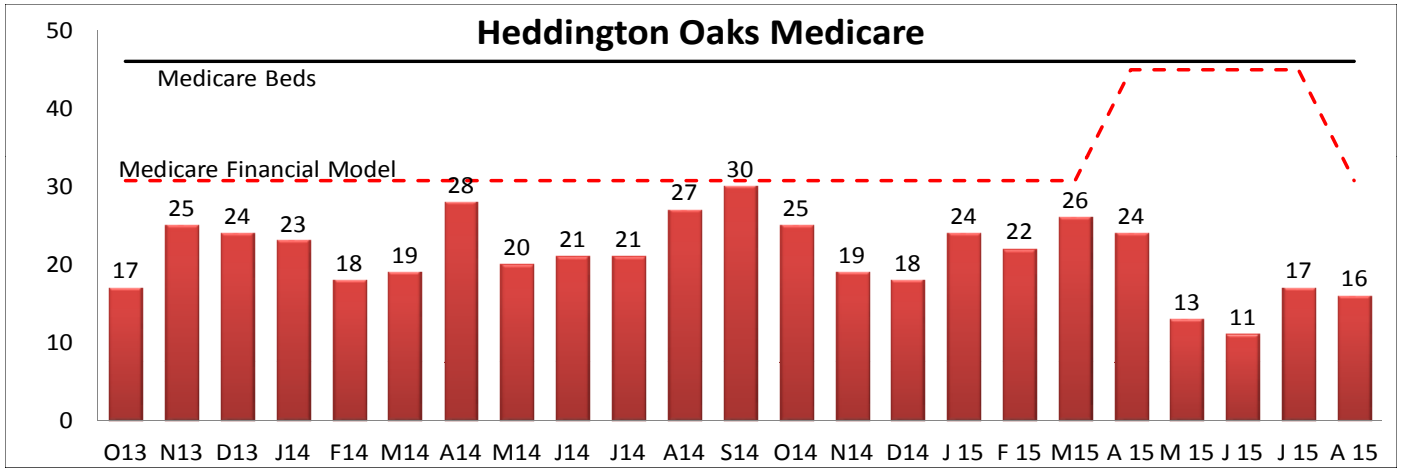
Peoria County
Bel-Wood / Heddington Oaks Nursing Home (Combined Statement)
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Period Ending July 31, 2015

	2009	2010	2011	2012	2013	2014	2015
Charges for Services	$ 17,936,890	$ 13,979,879	$ 13,880,082	$ 11,260,904	$ 10,964,247	$ 13,840,825	$ 8,330,481
Personnel Costs	(8,927,061)	(8,241,773)	(8,102,075)	(7,711,910)	(7,663,097)	(8,432,836)	(4,807,316)
Commodities	(1,407,857)	(1,333,533)	(1,325,254)	(1,268,352)	(1,374,897)	(1,614,181)	(971,697)
Contractual Services	(5,970,830)	(2,697,178)	(2,638,310)	(3,187,643)	(3,181,740)	(3,977,079)	(2,272,219)
Policy Directed Operating Income	**$ 1,631,142**	**$ 1,707,395**	**$ 1,814,443**	**$ (907,001)**	**$ (1,255,487)**	**$ (183,271)**	**$ 279,249**
Depreciation	$ (423,758)	$ (437,630)	$ (382,213)	$ (242,604)	$ (538,468)	$ (1,516,301)	$ (788,200)
IMRF / FICA / Medicare	*$ (1,273,626)*	*$ (1,331,152)*	*$ (1,285,958)*	*$ (1,264,900)*	*$ (1,272,274)*	*$ (1,349,685)*	*$ (712,969)*
Operating Income (Inclusive of Centralized Costs)	**$ (66,242)**	**$ (61,387)**	**$ 146,272**	**$ (2,414,505)**	**$ (3,066,229)**	**$ (3,049,257)**	**$ (1,221,920)**
Non Operating Revenues							
IMRF / FICA Funds Levy	*1,273,626*	*1,331,152*	*1,285,958*	*1,264,900*	*1,272,274*	*1,349,685*	*712,969*
Heddington Oaks Debt Service Levy	1,838,312	1,916,856	1,947,681	1,694,698	1,892,887	1,910,262	1,144,305
Other Income (Including Interest)	20,642	46,641	26,875	257,425	10,055	61,452	50,753
Total Non Operating Revenues	3,132,580	3,294,649	3,260,514	3,217,023	3,175,216	3,321,399	1,908,026
Non Operating Expenses							
Capital Outlay	-	-	-	-	-	-	(2,455)
Interest Expense	-	-	-	-	(1,268,054)	(2,005,902)	(1,161,228)
Misc. nonoperating expenses	-	-	(57,121)	-	-	-	(1,129,028)
Loss on Disposal of Capital Assets	(6,575)	(139)	(392)	-	-	-	-
Total Nonoperating Expenses	(6,575)	(139)	(57,513)	-	(1,268,054)	(2,005,902)	(2,292,712)
Transfers In (Out)	-	-	-		(75,000)	-	-
Change in Net Position	**$ 3,059,763**	**$ 3,233,123**	**$ 3,349,273**	**$ 802,518**	**$ (1,234,067)**	**$ (1,733,760)**	**$ (1,606,606)**
Ending Net Position	$ 8,325,479	$ 11,558,602	$ 14,907,875	$ 15,710,393	$ 14,476,326	$ 12,742,566	$ 11,135,960
Unrestricted						$ 7,876,652	$ 7,058,247
Restricted						$ 24,884	$ 24,884
Invested in Capital Assets, net of related debt						$ 4,275,915	$ 3,487,715
Bel-Wood Assets						$ 565,115	$ 565,115

Heddington Oaks Summary




Heddington Oaks Public Aid
Long Term Care Beds
Public Aid Financial Model
180
160
140
120
100
80
60
40
20
0
117 115 113 110 112 115 119 123 127 132 129 131 133 128 130 122 123 120 116 121 123 122 120
O13 N13 D13 J14 F14 M14 A14 M14 J14 J14 A14 S14 O14 N14 D14 J 15 F 15 M15 A 15 M 15 J 15 J 15 A 15


Heddington Oaks Medicare
Medicare Beds
Medicare Financial Model
50
40
30
20
10
0
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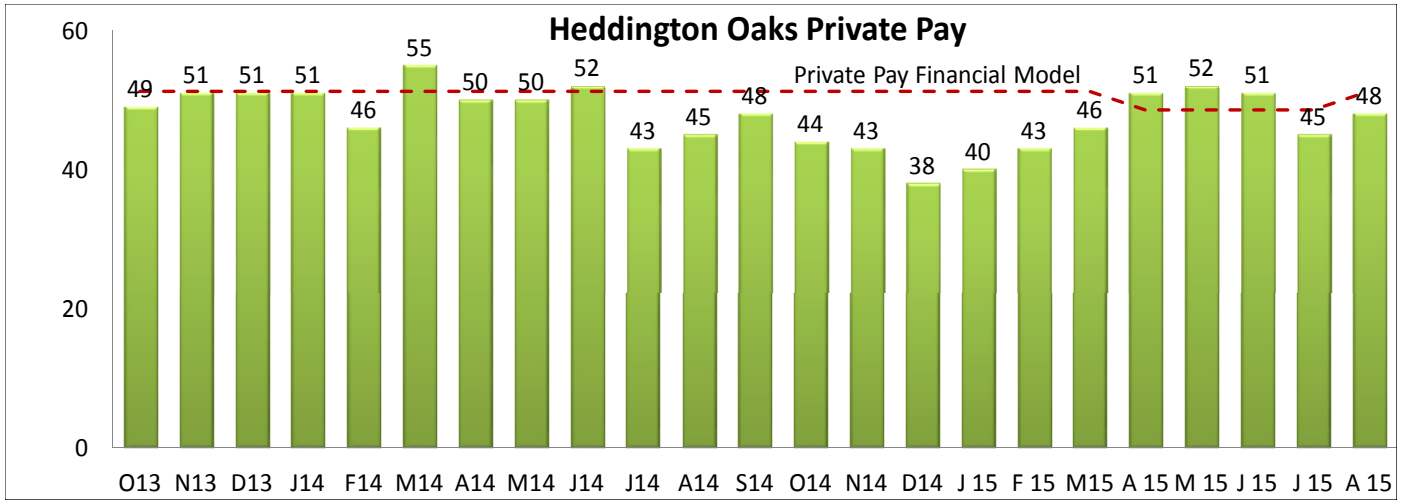
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Peoria County
General Fund - Fund Balance Estimate
As of Septembr 18, 2015

2015 Estimated Beginning Fund Balance		**$ 10,219,524**	
2014 Encumbrance Rollovers		(149,657)	
Adjusted Beginning Fund Balance			**$ 10,069,867**
Plus 2015 Adopted Revenue and Adjustments:			
Adopted Revenue		44,185,175	
Revenue Adjustments			
One Technology Plaza Rent	446,000		
County Election Comission Revenue (Net)	363,723		
ILEAS Grant	43,000		
Miscellaneous	5,147		
		857,870	
2015 Modified Revenue Budget		**45,043,045**	
Submitted 2015 Revenue Estimates			
Property Tax	***(33,425)***		
Licenses and Permits	***27,945***		
Fines	***61,244***		
Intergovernmental *(↑ Uninc. Sales Tax, Income Tax, CPPRT, Local Use ↓ Court Adult St. Grant, Supp. Sales Tax, SAO Domestic St. Grant, Pub. Saftety Tax)*	***233,513***		
Interest	***(2,917)***		
Asset Disposal	***(700)***		
Charges For Services *(↑ SAO Fees, Rev Stamps, Police Contract, Warrants, County Clk Certificates, ↓ Det Chrg, Recorder Fees, Circuit Fees, Court Security)*	***(386,916)***		
Transfers In *(Reduced Economic Dev. Transfer)*	***(59,172)***		
Miscellaneous *(↑ Election Commisison Reimbursement, ↓ Investigation Reimbursement)*	***(146,954)***		
Subtotal of Revenue Gains (Shortfalls)		(307,382)	
Estimated 2015 Revenues			**44,735,663**
Less 2015 Adopted Expenditures and Adjustments:			
Adopted Expenditures		44,185,175	
Expenditure Adjustments Supported by Revenue		-	
One Technology Plaza Administrative Costs	437,000		
ILEAS Grant Expenditures	43,000		
Expenditure Adjustments Supported by Fund Balance		480,000	
Shared Savings Rollover - Courts & Treasuer	230,958		
Shared Savings Sweep	168,681		
IMRF Contribution - Employees on Military Duty	18,950		
Miscellaneous	2,219		
Election Commission Resolutions	(173,100)		
Subtotal of Adjustments Supported By Fund Balance		247,708	
2015 Modified Expenditure Budget		**44,912,883**	
Budget Issues Over (Under) Budget:			
Estimated Special Election Related Costs	***150,000***		
Growth Cell 1A Payments	***928,771***		
Labor Expenses *(Estimate as of August 19, 2015 - Full Time, Medical Health, Compensation Adjustments, Restructuring, Light Duty / Hospital Guard)*	***(1,266,115)***		
Sheriff - Overtime (Current Trends)	***(150,000)***		
Jail Related Costs (Food, Medical Supplies)	***(100,000)***		
Subtotal of Expenditures Over (Under) Budget		(437,344)	
Estimated 2015 Expenditures			**44,475,539**
2015 Surplus (Deficit) w/ Estimates			**260,124**
2015 Estimated Ending Fund Balance (Including PCAPS)			**10,329,991**
24% Fund Balance Reserve Policy (Based on Adopted FY 2015 General Fund and *PCAPS Budget)*			*$ 10,907,986*
Growth Cell / Keystone Loan for $2.24m Paid Over 10 Years @ 2.5% Interest	***(928,771)***		
2015 Surplus (Deficit) w/ Estimates			**1,188,895**
2015 Estimated Ending Fund Balance (Including PCAPS)			**11,258,762**