

# Monthly Financial Report

## May 2016



State Shared Revenue Information Through: May 9, 2016

Financial Data Through: February 29, 2016

This data reflects the figures in the system as of May 9, 2016

# FY 2016 Year-to-Date General Fund Overview

## February 29, 2016 (As of May 9, 2016)

	Actual		Budget	
	2015 YTD	2016 YTD	2016 Adopted	2016 Revised
Property Taxes	-	-	7,528,515	7,528,515
Other Taxes	1,129	976	725,000	725,000
Licenses / Permit Fees	31,188	33,241	508,200	508,200
Intergovernmental Revenues	2,264,752	2,146,152	22,899,305	23,267,313
Charges for Services	1,595,163	1,442,680	11,306,555	11,306,555
Fines	128,719	125,697	809,345	809,345
Interest Income	4,443	5,972	21,300	21,300
Misc. Revenue	234,909	211,206	1,348,690	1,348,690
Other Financing Sources	2,131	332	30,000	30,000
Fund Transfers In	17,992	7,413	132,605	132,605
<b>Total Revenues</b>	<b>4,280,425</b>	<b>3,973,669</b>	<b>45,309,515</b>	<b>45,677,523</b>

	2015 YTD		2016 YTD		2016 Adopted		2016 Revised	
	\$	3,361,021	\$	3,421,570	\$	28,096,185	\$	28,371,412
Personal Services								
Commodities		242,980		541,615		1,901,245		1,901,213
Contractual		1,618,426		1,581,408		12,586,240		12,639,827
Capital		-		-		575,000		575,000
Fund Transfers Out		270,810		358,474		2,150,845		2,150,845
<b>Total Expenditures</b>	<b>\$</b>	<b>5,493,238</b>	<b>\$</b>	<b>5,903,066</b>	<b>\$</b>	<b>45,309,515</b>	<b>\$</b>	<b>45,638,297</b>
<b>Total Surplus (Deficit)</b>	<b>\$</b>	<b>(1,212,813)</b>	<b>\$</b>	<b>(1,929,398)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>39,226</b>

### General Fund Revenues

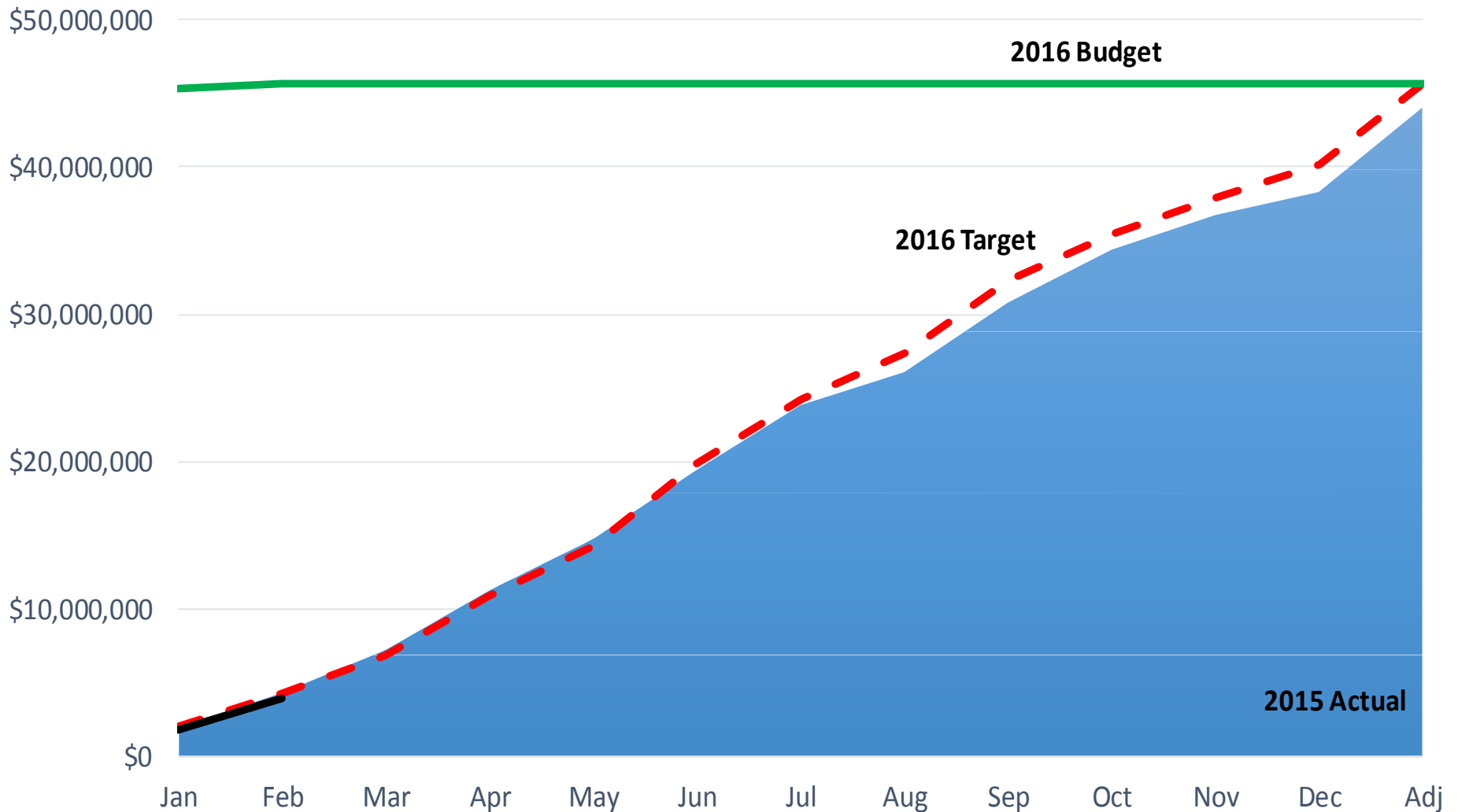
- February 2016 revenues are down \$307k from this time last year
- Intergovernmental revenues are down \$119k (State Reimbursements as of 3-9-16, Income Tax, CPPRT)
- Charges for Services are down \$152k (Revenue Stamps, Federal Detention Charges)
- Miscellaneous revenues are down \$24k (Issue in February 2015, correct in March 2015)
- Transfers in are down \$11k (CDAP)

### General Fund Expenditures

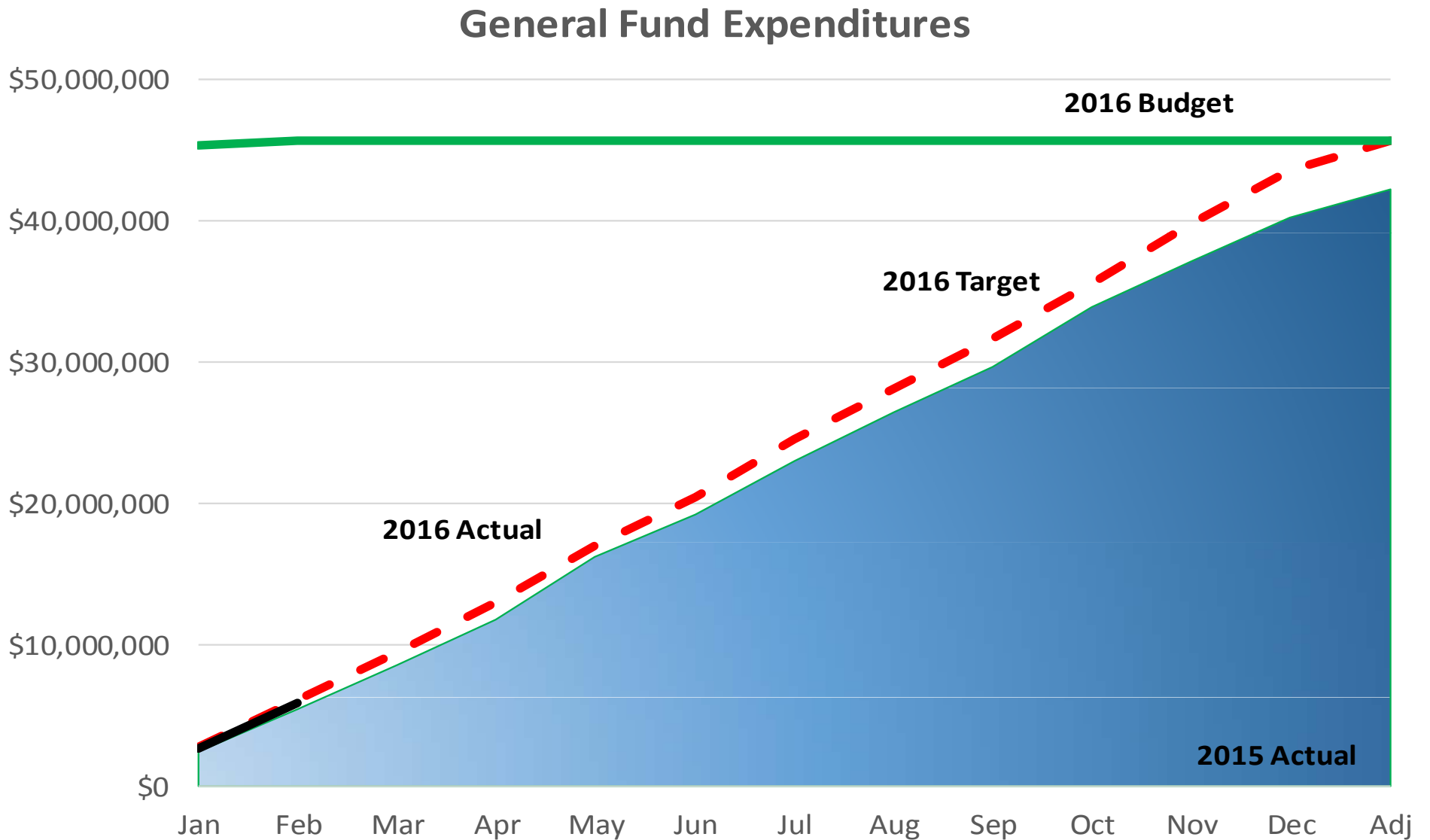
- February 2016 expenditures are up \$410k from this time last year
- Personnel expenses are up \$61k (Full Time Employees)
- Commodities are up \$299k (Election equipment)
- Contractual services are down \$37k (Consultant services)
- Fund transfers out are up \$88k (JDC, Debt Service)

# 2016 General Fund Revenues

## General Fund Revenues



# 2016 General Fund Expenditures



# FY 2016 Year-to-Date All Funds Overview

## February 29, 2016 (As of May 9, 2016)

	Actual		Budget	
	2015 YTD	2016 YTD	2016 Adopted	2016 Revised
Property Taxes	326,944	336,967	27,125,839	27,125,839
Other Taxes	1,129	976	725,000	725,000
Licenses / Permit Fees	515,922	581,677	1,969,150	1,969,150
Intergovernmental Revenues	3,604,289	3,466,028	36,850,140	37,218,148
Charges for Services	7,152,205	6,384,387	45,086,175	45,086,175
Fines	143,328	138,669	924,345	924,345
Interest Income	53,715	85,453	408,897	408,897
Misc. Revenue	517,035	728,631	3,397,435	3,397,435
Other Financing Sources	2,131	332	514,950	514,950
Fund Transfers In	288,802	365,887	6,305,455	6,305,455
<b>Total Revenues</b>	<b>12,605,500</b>	<b>12,089,007</b>	<b>123,307,386</b>	<b>123,675,394</b>
	<b>2015 YTD</b>	<b>2016 YTD</b>	<b>2016 Adopted</b>	<b>2016 Revised</b>
Personal Services	\$ 9,730,271	\$ 9,155,472	\$ 69,386,265	\$ 69,661,492
Commodities	1,226,915	1,094,243	9,145,265	9,145,233
Contractual	5,780,291	4,492,455	32,350,030	32,403,617
Capital	223,852	151,225	6,711,445	6,711,445
Depreciation	241,096	243,656	-	-
Debt Service	379,373	329,971	7,591,575	7,591,575
Other Financing Use	-	-	-	-
Fund Transfers Out	288,802	365,887	6,305,455	6,305,455
<b>Total Expenditures</b>	<b>\$ 17,870,601</b>	<b>\$ 15,832,909</b>	<b>\$ 131,490,035</b>	<b>\$ 131,818,817</b>
<b>Total Surplus (Deficit)</b>	<b>\$ (5,265,101)</b>	<b>\$ (3,743,902)</b>	<b>\$ (8,182,649)</b>	<b>\$ (8,143,423)</b>

### Overall Revenues

- Overall revenues are running \$516k below last year at this time
- Licenses/Permits ↑\$66k (↑\$56k food licenses)
- Intergovernmental Revenues ↓\$138k (↓\$199 State reimbursement, ↓\$35k CPPRT, ↑\$61k Federal grant, ↑\$33 MFT)
- Charges for Services ↓768k (↓\$777 construction cost reimbursement, ↓271k private pay income, ↓\$105 revenue stamps, ↑\$190k public aid)
- Misc Revenue ↑\$212k (excess carrier reimbursement)

### Overall Expenditures

- Overall expenditures are running \$2.04m below last year at this time
- Personnel costs ↓\$575k (↓\$336k medical claims, ↓\$160k full time employees, ↓\$70k IMRF, ↓\$43k FICA, ↑\$85k loss fund admin costs)
- Commodities ↓\$133k (↓\$338k operational Supplies (salt), ↓65k revenue stamps, ↑\$309k capital non depreciable (election equipment))
- Contractual ↓\$1.29m (↓\$626k construction, ↓\$397k bridge repair, ↓\$192k medical services, ↓\$130k software maintenance, ↓\$116k engineering)
- Capital ↓\$73k (↓\$88k Bridges & Culverts, ↓\$55k road improvements, ↓\$45k office equipment, ↑\$81k other equipment, ↑\$39k building improvements)

# Fund Balance Information as of December 31, 2015 (Data pulled on May 10, 2016)

## Highlights Denote Audit Adjustments

#	Fund Name	Beginning Fund Balance	2015 Revenues	2015 Expenditures	Ending Fund Balance	Increase (Decrease) (in Millions)
1	GENERAL	\$ 9,971,869	\$ 43,620,138	\$ 42,356,541	\$ 11,235,466	↑ \$ 1.3 *
26	PCAPS	247,655	1,560,941	1,239,997	568,599	↑ \$ 0.3
		\$ 10,219,524	\$ 45,181,079	\$ 43,596,538	\$ 11,804,065	↑ \$ 1.6 *
3	EMERGENCY TELEPHONE	2,101,274	1,694,241	2,156,112	1,639,403	↓ \$ (0.5) *
30	PEORIA CITY/COUNTY HEALT	4,007,638	5,791,734	6,242,273	3,557,099	↓ \$ (0.5) *
31	CARE AND TREATMENT	105,929	535,147	636,097	4,979	↓ \$ (0.1) *
33	COUNTY HIGHWAY	284,210	4,546,206	3,627,064	1,203,352	↑ \$ 0.9 *
34	COUNTY BRIDGE	2,360,736	2,402,850	2,292,513	2,471,073	↑ \$ 0.1
35	TOWNSHIP BRIDGE	62,280	662,866	662,827	62,319	↑ \$ 0.0
36	COUNTY MOTOR FUEL TAX	8,518,642	4,421,215	4,494,990	8,444,867	↓ \$ (0.1)
37	TOWNSHIP MOTOR FUEL TAX	1,063,610	860,559	1,109,084	815,085	↓ \$ (0.2)
38	MATCHING TAX	646,948	1,184,961	852,197	979,712	↑ \$ 0.3
40	COMM DEV ASSIST PROGRAM	1,117,926	7,894	7,569	1,118,251	↑ \$ 0.0
41	SOLID WASTE MANAGEMENT	613,233	265,695	232,441	646,487	↑ \$ 0.0
42	ILL MUNICIPAL RETIREMENT	25,624	5,894,902	5,441,874	478,652	↑ \$ 0.5 *
43	FICA	55,346	3,461,698	3,169,657	347,387	↑ \$ 0.3
44	VETERANS ASSISTANT COMM	99,224	210,110	254,537	54,797	↓ \$ (0.0)
45	PEORIA COUNTY LAW LIBRARY	13,849	121,502	95,253	40,098	↑ \$ 0.0
46	PEORIA COUNTY FORFEITURE	525,565	63,888	70,328	519,125	↓ \$ (0.0)
48	JUVENILE DETENTION CENTER	1,154,989	3,421,388	3,619,024	957,353	↓ \$ (0.2)
49	PROBATION SERVICES	1,144,333	565,351	805,152	904,532	↓ \$ (0.2)
51	DRUG FORFEITURE-SHERIFF	76,964	51,880	12,480	116,364	↑ \$ 0.0
52	NEUTRAL SITE EXCHANGE	269,098	57,923	134,301	192,720	↓ \$ (0.1)
55	CHILDRENS WAITING ROOM	-	-	-	-	↓ \$ -
57	INMATE BENEFIT	180,069	130,112	55,587	254,594	↑ \$ 0.1
58	RESTRICTED DONATIONS-SH	54,658	9,158	9,480	54,336	↓ \$ (0.0)
60	UNIVERSITY OF IL EXTENSI	70	108,614	108,614	70	↓ \$ -
61	PUB FACILITIES SALES TAX	348,156	4,597,988	3,919,474	1,026,670	↑ \$ 0.7 *
62	CAPITAL PROJECTS	3,386,708	508,544	347,474	3,547,778	↑ \$ 0.2
63	PLANNING AND ZONING GRAN	92	139,640	138,108	1,624	↑ \$ 0.0
65	PEORIA RIVERFRONT MUSEUM	3,719,863	17,886	443,058	3,294,691	↓ \$ (0.4)
67	GEN OBLIGATION DEBT CERT	554,014	5,380,323	5,354,496	579,841	↑ \$ 0.0
70	CRIMINAL JUSTICE SYSTEM	263,968	863	58,126	206,705	↓ \$ (0.1)
71	TIF DIST-PRM PARKING	340,106	260,064	-	600,170	↑ \$ 0.3
76	PEORIA COUNTY PARKING FA	3,696,340	294,905	234,941	3,756,304	↑ \$ 0.1
80	PEORIA COUNTY IT SERVICE	1,197,050	4,060,293	3,705,166	1,552,177	↑ \$ 0.4
81	PEORIA CNTY EMPLOYEE HLT	12,599,007	8,260,697	9,345,501	11,514,203	↓ \$ (1.1) *
82	PEORIA COUNTY RISK MGMT	510,490	2,944,166	3,953,133	(498,477)	↓ \$ (1.0) *
87	PUBLIC TRANSPORTATION	314,775	657,512	704,168	268,119	↓ \$ (0.0)
89	SAO-AUTOMATION FEE FUND	27,650	10,023	-	37,673	↑ \$ 0.0
90	VICTIM ADVOCATE	-	-	-	-	\$ -
91	C.O.P.S.	7,192	29	-	7,221	\$ 0.0
92	PEO CNTY VETERANS WAR ME	297,085	24,308	-	321,393	↑ \$ 0.0
93	EDUC TRANSITION/VISIT	21,205	40,149	41,468	19,886	↓ \$ (0.0)
94	FAMILY VIOLENCE COOR CNC	7,643	9,148	13,137	3,654	↓ \$ (0.0)
97	CNTY/ST CAPITAL IMP GRAN	10,196,028	102,966	2,353,136	7,945,858	↓ \$ (2.3) *
117	ROD-AUTOMATION FUND	37,366	258,218	79,552	216,032	↑ \$ 0.2
175	HEDDINGTON OAKS	11,592,283	16,433,167	19,217,845	8,807,605	↓ \$ (2.8) *
75	BEL-WOOD NURSING HOME	565,115	-	565,115	0	↓ \$ (0.6) *
		\$ 83,818,760	\$ 125,651,862	\$ 130,159,890	\$ 79,875,847	↓ \$ (4.5) *

# FY 2016 County Highway Funds

County Highway		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 284,210	\$ 284,210
Revenues	\$ 4,467,745	\$ 4,546,206
Expenses	\$ 4,094,375	\$ 3,627,064
Difference	\$ 373,370	\$ 919,142
Est. Ending Fund Balance	\$ 657,580	\$ 1,203,352

County Highway		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 1,203,352	\$ 1,203,352
Revenues	\$ 4,308,170	\$ 137,542
Expenses	\$ 4,329,435	\$ 467,315
Difference	\$ (21,265)	\$ (329,772)
Est. Ending Fund Balance	\$ 1,182,087	\$ 873,580

County Bridge		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 2,360,736	\$ 2,360,736
Revenues	\$ 2,598,720	\$ 2,402,850
Expenses	\$ 3,011,785	\$ 2,292,513
Difference	\$ (413,065)	\$ 110,337
Est. Ending Fund Balance	\$ 1,947,671	\$ 2,471,073

County Bridge		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 2,471,073	\$ 2,471,073
Revenues	\$ 1,824,835	\$ 2,121
Expenses	\$ 3,603,150	\$ 84,745
Difference	\$ (1,778,315)	\$ (82,624)
Est. Ending Fund Balance	\$ 692,758	\$ 2,388,449

County Motor Fuel Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 8,518,642	\$ 8,518,642
Revenues	\$ 4,021,400	\$ 4,421,215
Expenses	\$ 5,925,700	\$ 4,494,990
Difference	\$ (1,904,300)	\$ (73,775)
Est. Ending Fund Balance	\$ 6,614,342	\$ 8,444,867

County Motor Fuel Tax		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 8,444,867	\$ 8,444,867
Revenues	\$ 2,997,430	\$ 395,976
Expenses	\$ 5,350,960	\$ 144,806
Difference	\$ (2,353,530)	\$ 251,170
Est. Ending Fund Balance	\$ 6,091,337	\$ 8,696,036

County Matching Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 646,948	\$ 646,948
Revenues	\$ 1,014,360	\$ 1,184,960
Expenses	\$ 1,063,350	\$ 852,197
Difference	\$ (48,990)	\$ 332,764
Est. Ending Fund Balance	\$ 597,958	\$ 979,712

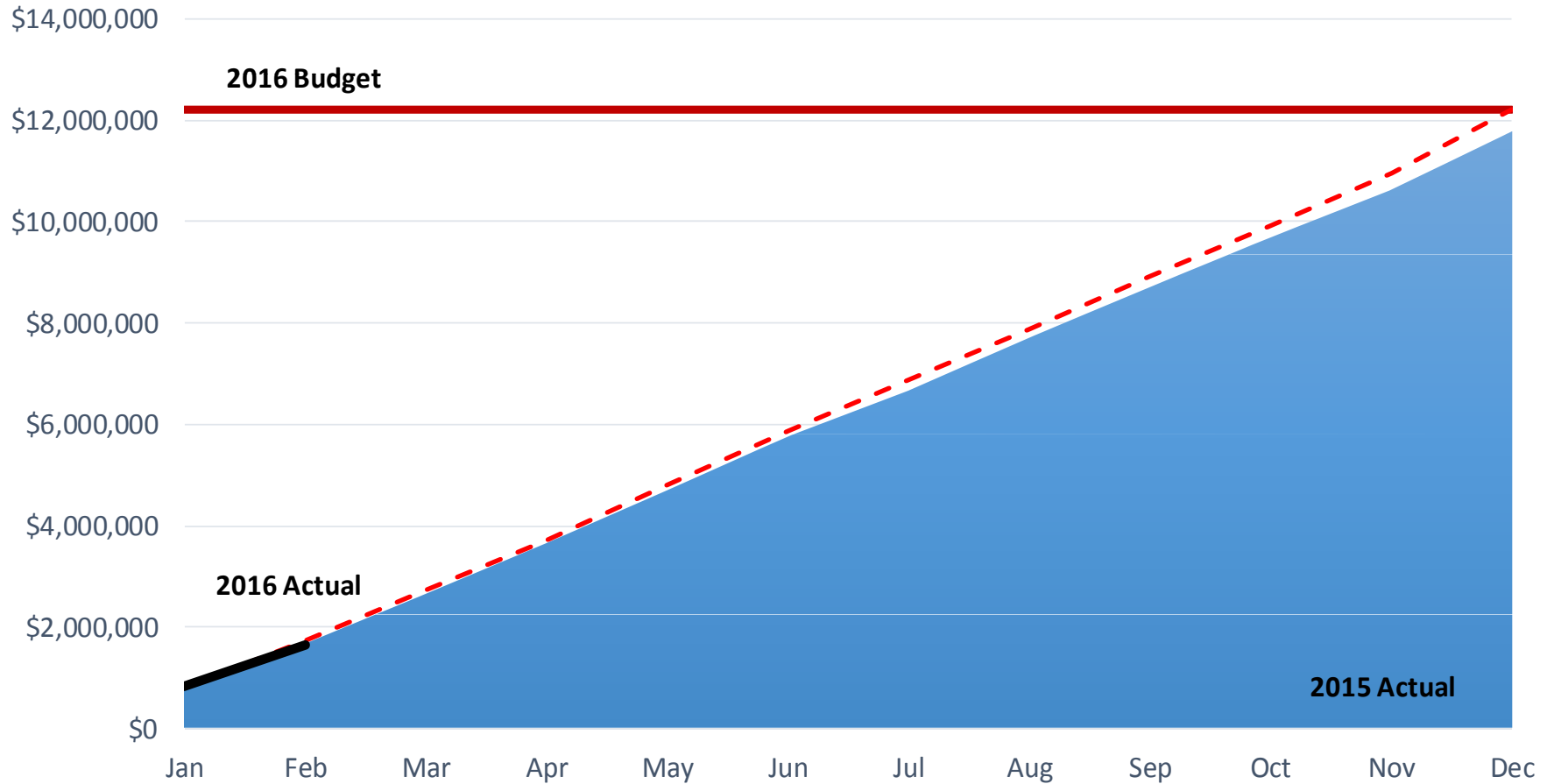
County Matching Tax		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 979,712	\$ 979,712
Revenues	\$ 843,414	\$ (2,154)
Expenses	\$ 843,415	\$ 43,318
Difference	\$ (1)	\$ (45,472)
Est. Ending Fund Balance	\$ 979,711	\$ 934,240

# Combined General Fund Local Sales Taxes

(Supplementary, Public Safety, Unincorporated)

## 2016 Revenues

Historical YTD Budget		1,710,115
Year to Date	\$	1,640,490
<b>Above (Below) Budget</b>		<b>(\$69,625)</b>
Year Over Year Growth Rate:		-1.4%

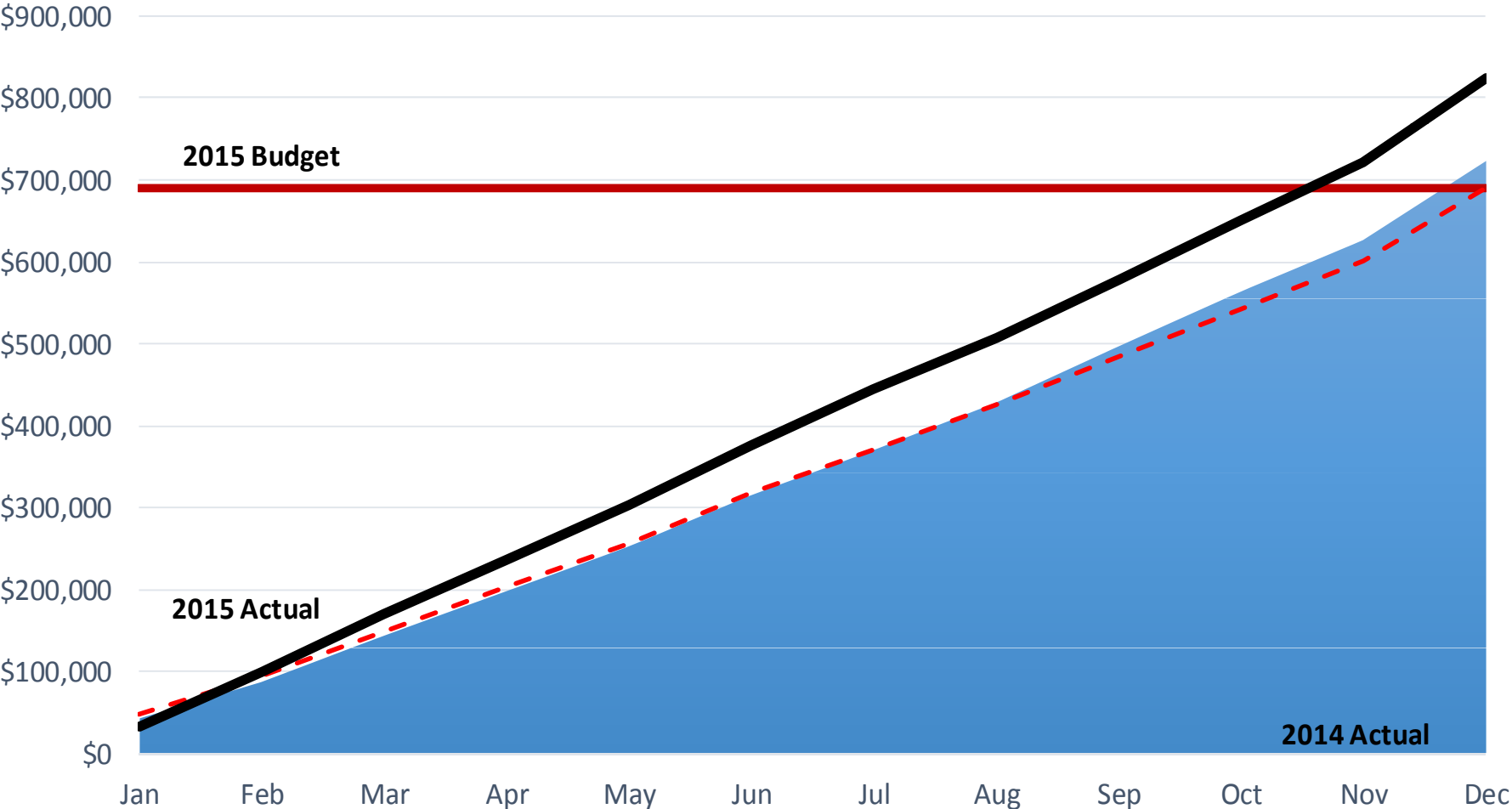




# General Fund Local Use Sales Taxes

## 2015 Revenues

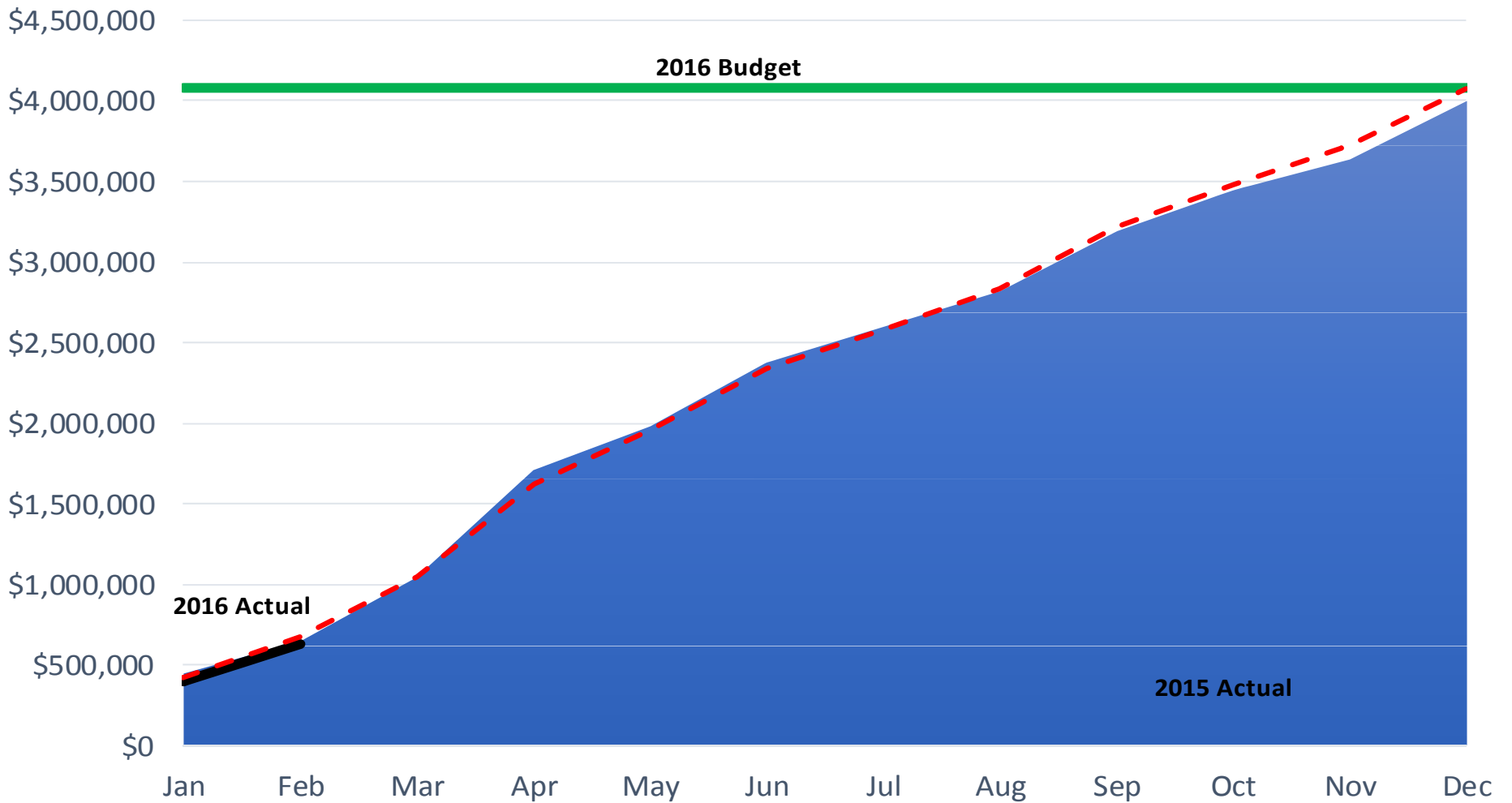
Historical YTD Budget	690,000
Year to Date	\$ 823,173
<b>Above (Below) Budget</b>	<b>\$133,173</b>
Year over Year Growth Rate	13.8%



# Income Tax

## 2016 Revenues

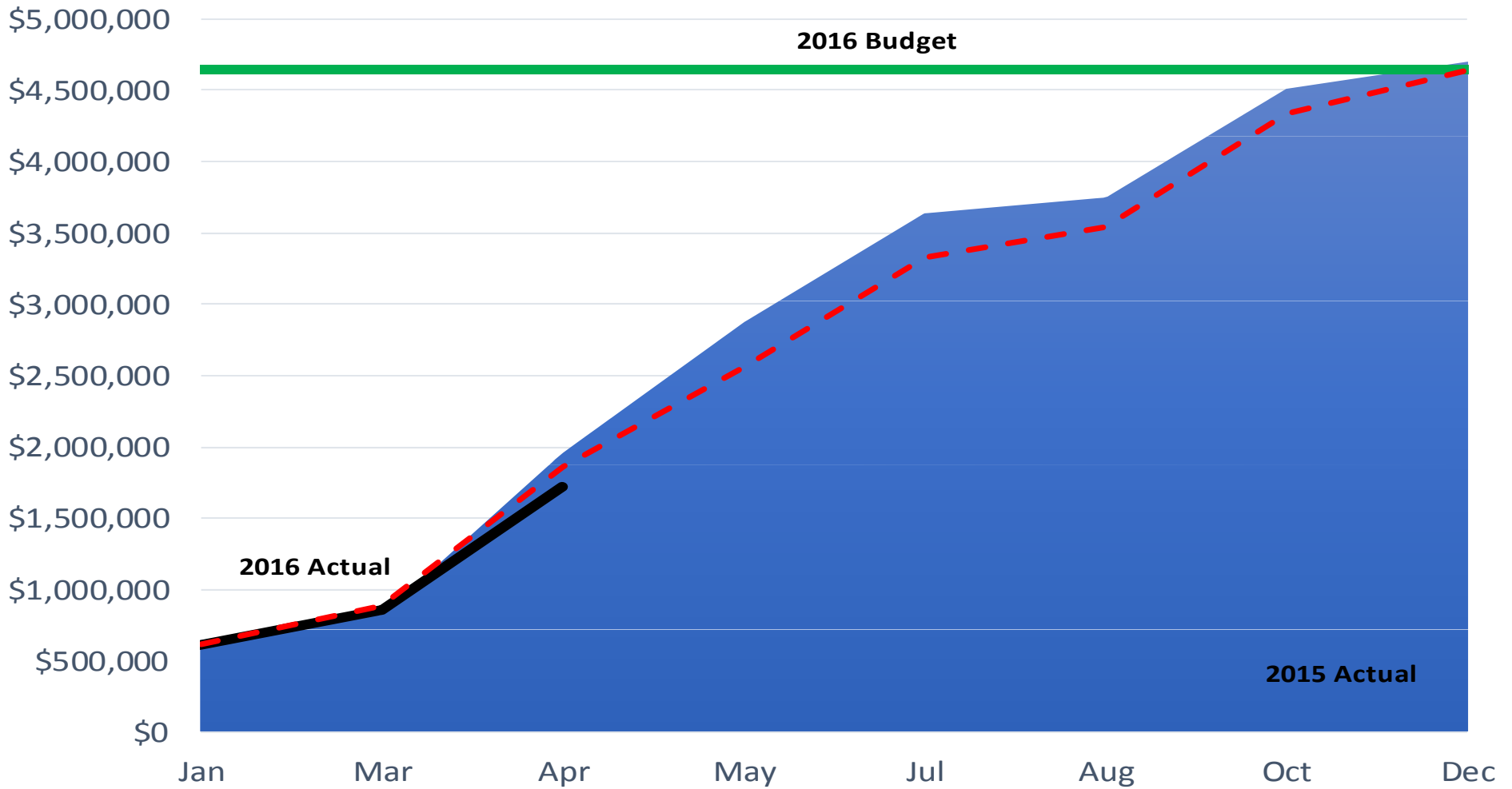
Historical YTD Budget	670,841
Year to Date	\$ 631,287
<b>Above (Below) Budget</b>	<b>(\$39,554)</b>
Year Over Year Growth Rate	-2.3%



# Corporate Personal Property Replacement Tax

## 2016 Revenues

Historical YTD Budget	\$	1,863,683
Year to Date	\$	1,723,926
<b>Above (Below) Budget</b>	\$	<b>(139,757)</b>
Year Over Year Growth Rate		-11.7%



# CPPRT Overpayment Issue

- IDOR system captured the pass-through withholding payments as replacement tax rather than income tax
- Majority of replacement tax is paid by C-corporations
  - They do not pay pass-through withholding
  - Payments received from these entities have been properly classified as replacement tax
- S-corporations, partnerships, and trusts pay pass-through withholding in addition to replacement tax
  - ***These pass-through withholding payments are the taxes that were misclassified as replacement tax and subsequently distributed to local governments***
- Misclassification represents 6% of total distributions

# **CPPRT Overpayment Issue**

## **Allocation Process**

- Auditor General will complete the audit of IDOR's allocation process
- IDOR will reconcile the 2014 and 2015 payments with the actual returns to ensure accurate overpayment numbers
- Finance Department has booked liabilities for “unearned revenue” as of 12/31/2015 in order to reflect this on our books (General Fund impact = \$369k)

## **Recovery of Overpayment**

- No action will be taken to recover the overpaid CPPRT revenues until at least January 2017
- IDOR's proposed plan is to recoup the money over a period of two years, which is equal to the period in which the overpayment occurred

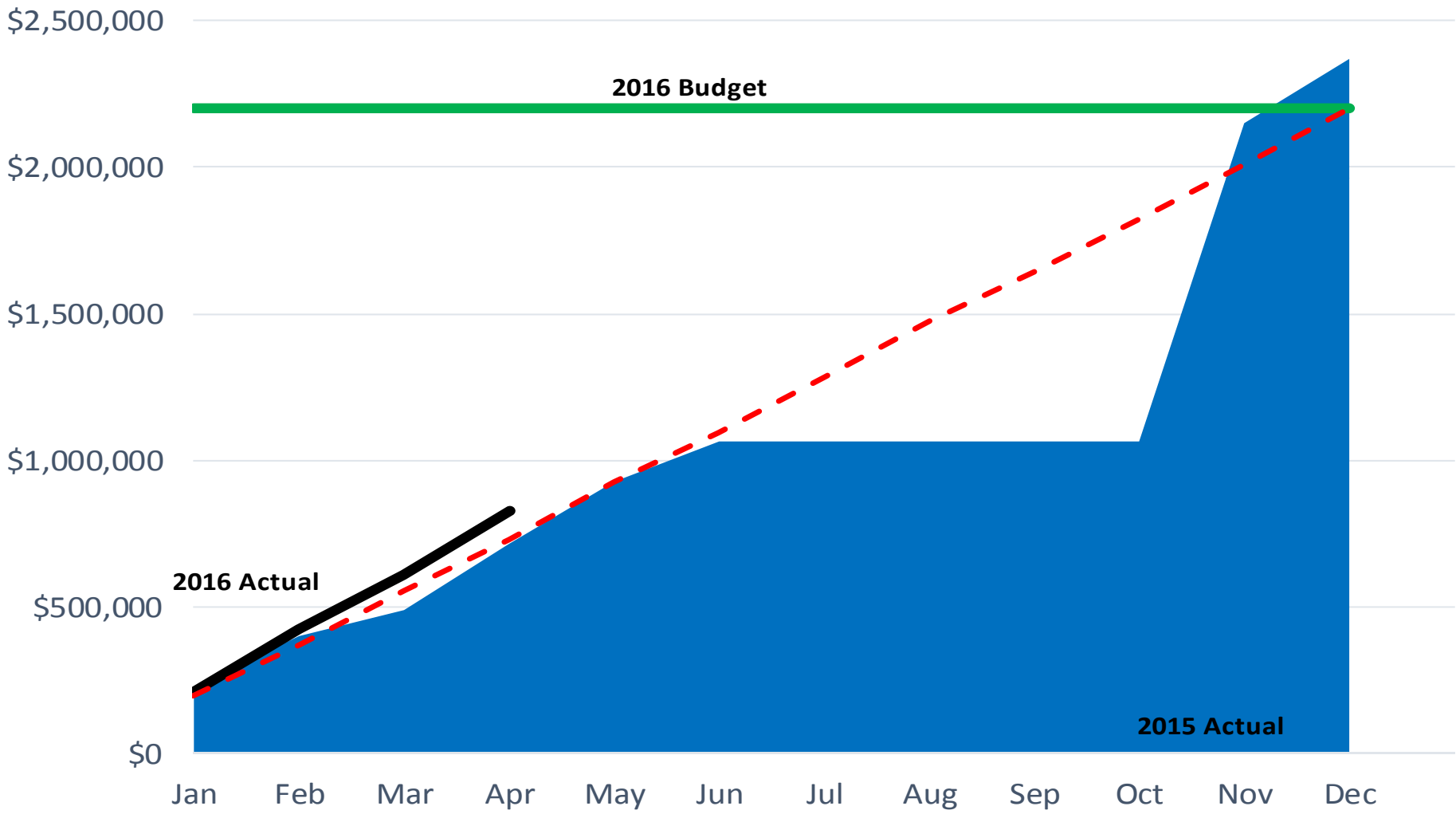
## **Current Payments**

- The Department believes that the payments currently being distributed to local taxing districts are accurate payments and no deduction has been taken for any overpaid amount

# County Motor Fuel Tax

## 2016 Revenues

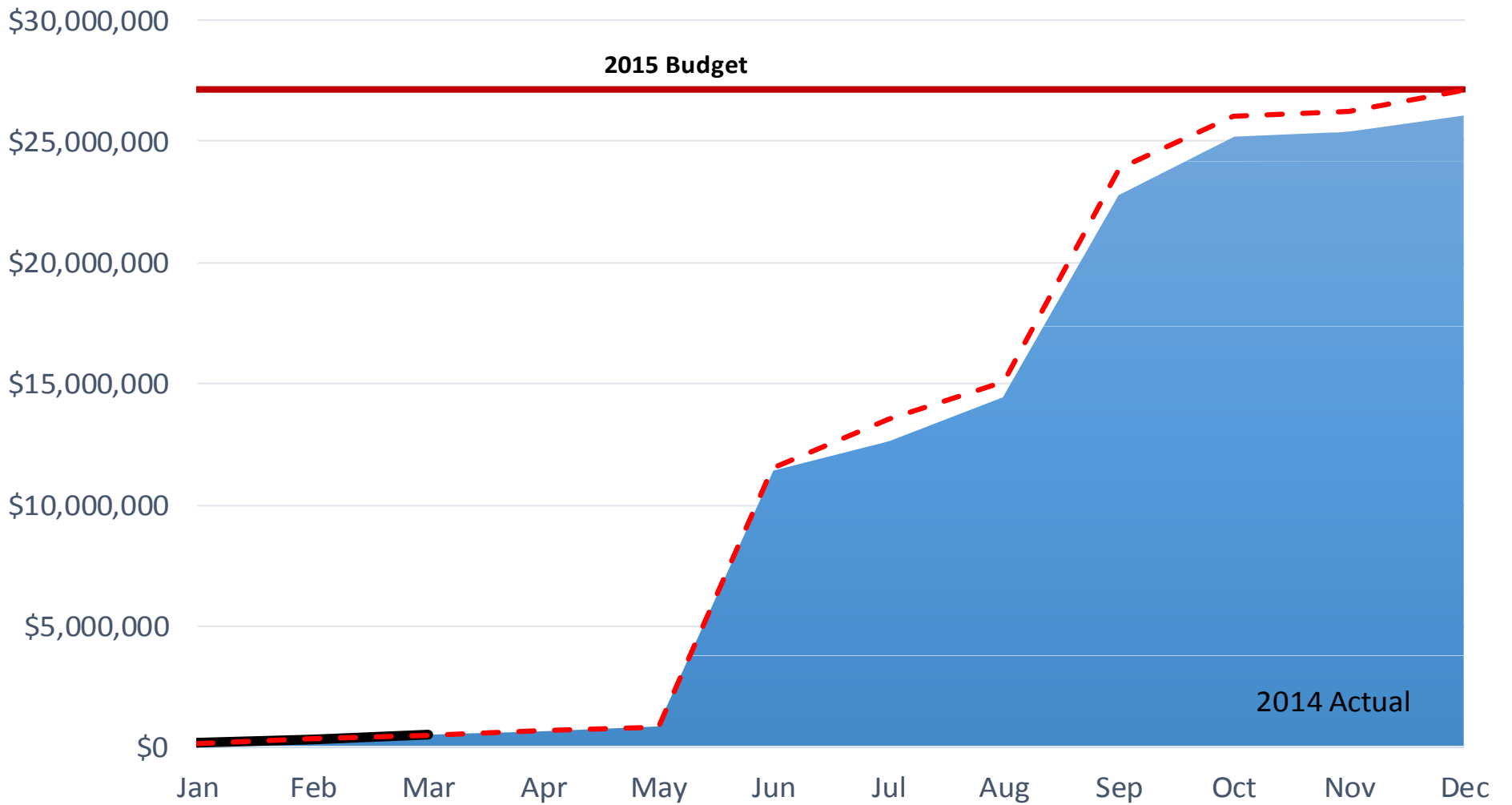
Historical YTD Budget		728,860
Year to Date	\$	825,825
<b>Above (Below) Budget</b>		<b>\$96,965</b>
Year Over Year Growth Rate:		15.5%



# Property Tax

## 2016 All Revenues

Historical YTD Budget	\$	334,532
Year to Date	\$	336,967
<b>Above (Below) Budget</b>		<b>\$2,435</b>
Year Over Year Growth Rate:		3.1%



**Peoria County**  
**Bel-Wood / Heddington Oaks Nursing Home (Combined Statement)**  
Statement of Revenues, Expenses and Changes in Fund Net Position  
For the Period Ending March 31, 2016

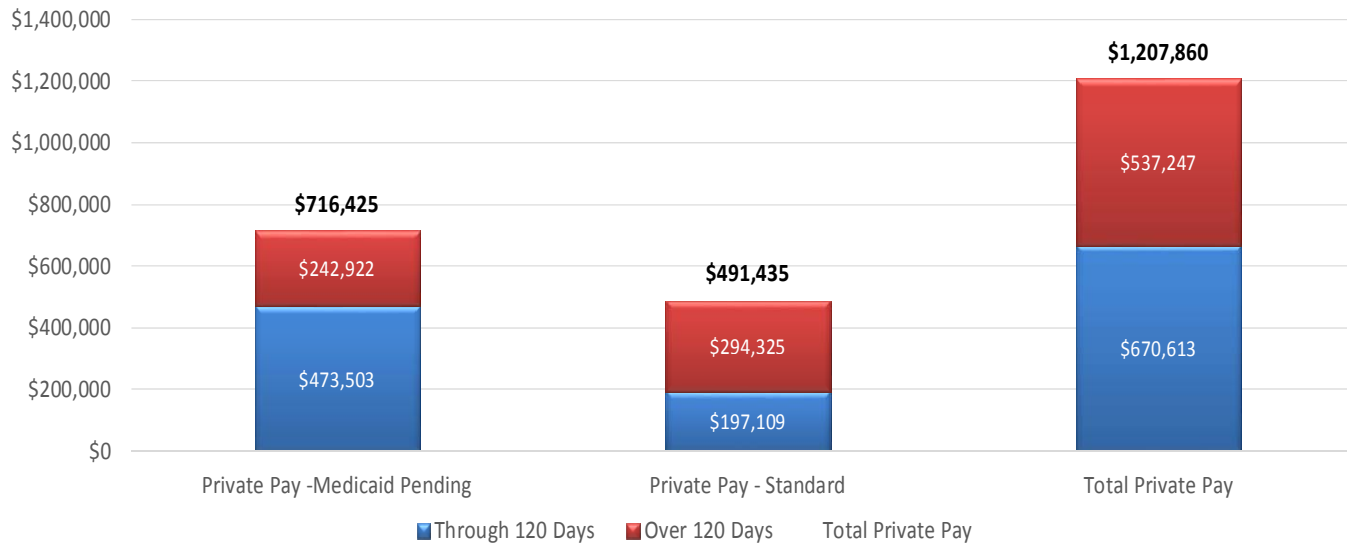
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Patient Income								
Public Aid	-	-	-	-	-	-	-	1,855,896
Private Pay (includes Public Aid Pending)	-	-	-	-	-	-	-	606,690
Medicare	-	-	-	-	-	-	-	924,379
Other Patient Income	-	-	-	-	-	-	-	74,021
<b>Total Patient Income</b>	<b>\$ 17,936,890</b>	<b>\$ 13,979,879</b>	<b>\$ 13,880,082</b>	<b>\$ 11,260,904</b>	<b>\$ 10,964,247</b>	<b>\$ 13,840,825</b>	<b>\$ 14,433,759</b>	<b>\$ 3,460,987</b>
Personnel Costs	(8,927,061)	(8,241,773)	(8,102,075)	(7,711,910)	(7,663,097)	(8,432,836)	(8,192,415)	(1,847,899)
Commodities	(1,407,857)	(1,333,533)	(1,325,254)	(1,268,352)	(1,374,897)	(1,614,181)	(1,595,208)	(393,280)
Contractual Services	(5,970,830)	(2,697,178)	(2,638,310)	(3,187,643)	(3,181,740)	(3,977,079)	(4,409,786)	(1,210,229)
<b>Total Operating Expenses (Prior to Depreciation)</b>	<b>\$ (16,305,748)</b>	<b>\$ (12,272,484)</b>	<b>\$ (12,065,639)</b>	<b>\$ (12,167,905)</b>	<b>\$ (12,219,734)</b>	<b>\$ (14,024,096)</b>	<b>\$ (14,197,409)</b>	<b>\$ (3,451,408)</b>
<b>Policy Directed Operating Income</b>	<b>\$ 1,631,142</b>	<b>\$ 1,707,395</b>	<b>\$ 1,814,443</b>	<b>\$ (907,001)</b>	<b>\$ (1,255,487)</b>	<b>\$ (183,271)</b>	<b>\$ 236,351</b>	<b>\$ 9,579</b>
Depreciation	(423,758)	(437,630)	(382,213)	(242,604)	(538,468)	(1,516,301)	(1,355,914)	(341,640)
<b>Operating Income Per Audit</b>	<b>\$ 1,207,384</b>	<b>\$ 1,269,765</b>	<b>\$ 1,432,230</b>	<b>\$ (1,149,605)</b>	<b>\$ (1,793,955)</b>	<b>\$ (1,699,572)</b>	<b>\$ (1,119,564)</b>	<b>\$ (332,061)</b>
IMRF / FICA / Medicare	(1,273,626)	(1,331,152)	(1,285,958)	(1,264,900)	(1,272,274)	(1,349,685)	(1,204,276)	(246,508)
<b>Fully Loaded Operating Costs (Inclusive of IMRF &amp; FICA)</b>	<b>\$ (66,242)</b>	<b>\$ (61,387)</b>	<b>\$ 146,272</b>	<b>\$ (2,414,505)</b>	<b>\$ (3,066,229)</b>	<b>\$ (3,049,257)</b>	<b>\$ (2,323,840)</b>	<b>\$ (578,569)</b>
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	1,204,276	246,508
Heddington Oaks Debt Service Levy	1,838,312	1,916,856	1,947,681	1,694,698	1,892,887	1,910,262	1,935,184	505,450
Other Income (Including Interest)	20,642	46,641	26,875	257,425	10,055	61,452	64,224	37,467
Total Non Operating Revenues	3,132,580	3,294,649	3,260,514	3,217,023	3,175,216	3,321,399	3,203,684	789,425
Non Operating Expenses								
Capital Outlay	-	-	-	-	-	-	-	(29,144)
Interest Expense	-	-	-	-	(1,268,054)	(2,005,902)	(1,967,333)	(494,957)
Misc. nonoperating expenses	-	-	(57,121)	-	-	-	(1,697,189)	-
Loss on Disposal of Capital Assets	(6,575)	(139)	(392)	-	-	-	(565,115)	-
Total Nonoperating Expenses	(6,575)	(139)	(57,513)	-	(1,268,054)	(2,005,902)	(4,229,637)	(524,101)
Transfers In (Out)	-	-	-	-	(75,000)	-	-	-
<b>Change in Net Position</b>	<b>\$ 3,059,763</b>	<b>\$ 3,233,123</b>	<b>\$ 3,349,273</b>	<b>\$ 802,518</b>	<b>\$ (1,234,067)</b>	<b>\$ (1,733,760)</b>	<b>\$ (3,349,792)</b>	<b>\$ (313,244)</b>
GASB Restatements - GASB 65 / 68						(585,168)	-	-
<b>Ending Net Position</b>	<b>\$ 8,325,479</b>	<b>\$ 11,558,602</b>	<b>\$ 14,907,875</b>	<b>\$ 15,710,393</b>	<b>\$ 14,476,326</b>	<b>\$ 12,157,398</b>	<b>\$ 8,807,605</b>	<b>\$ 8,494,361</b>
Unrestricted						7,876,652	5,644,273	5,672,668
Restricted						24,884	21,894	21,894
Invested in Capital Assets, net of related debt						4,255,862	3,141,437	2,799,799
Bel-Wood Assets						-	-	-



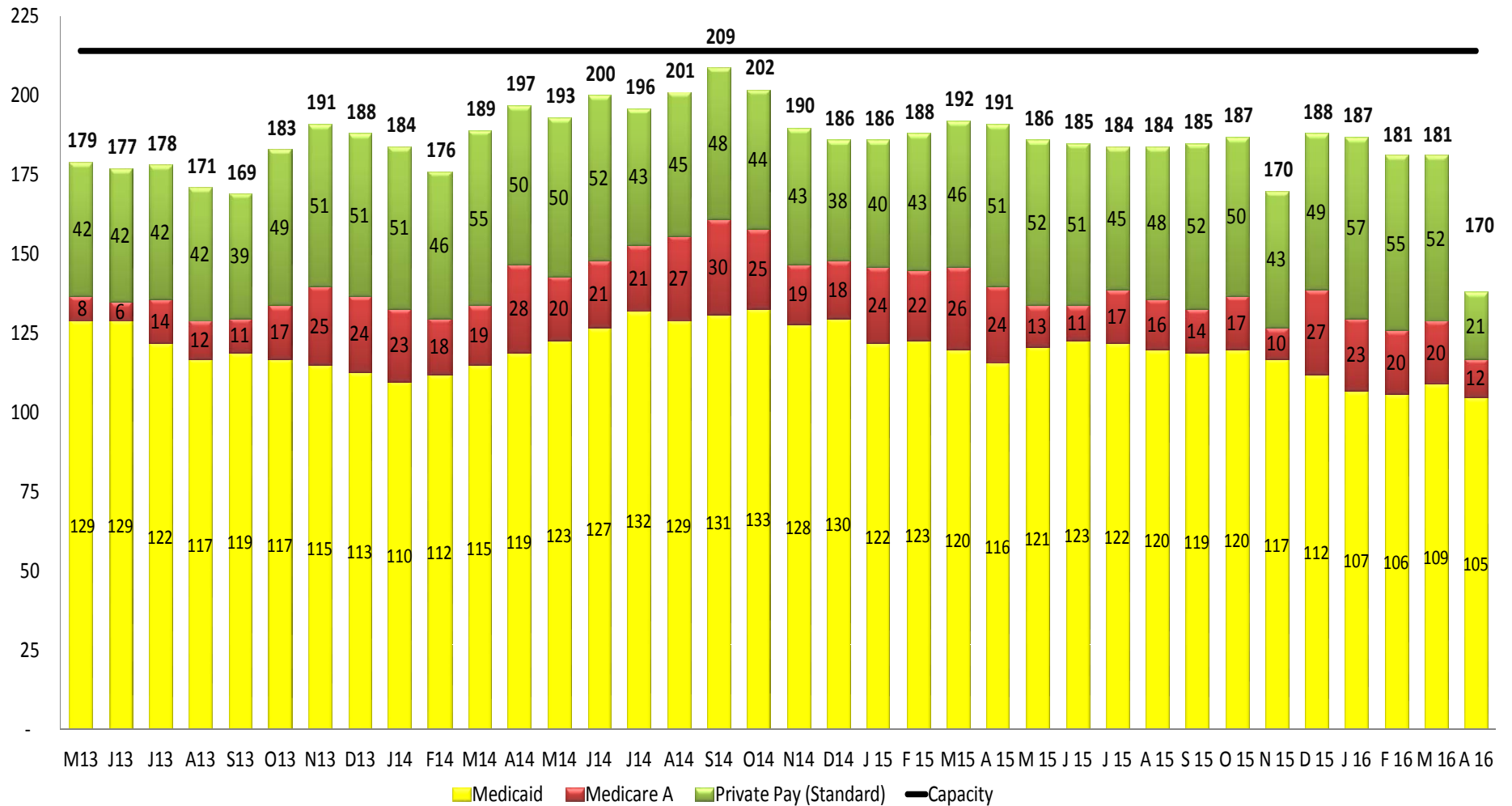
# Aged Trial Balance

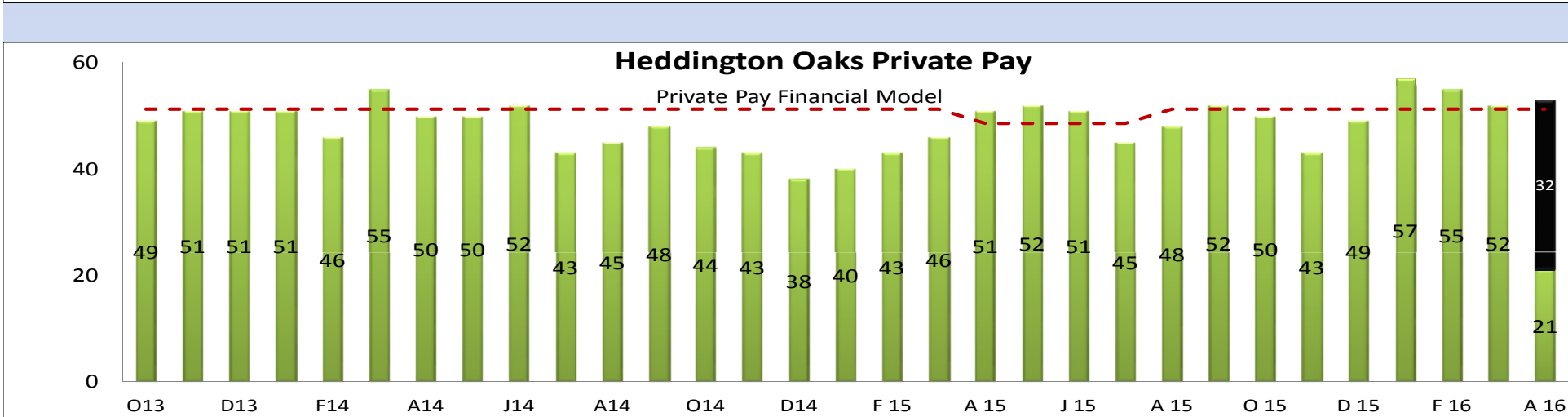
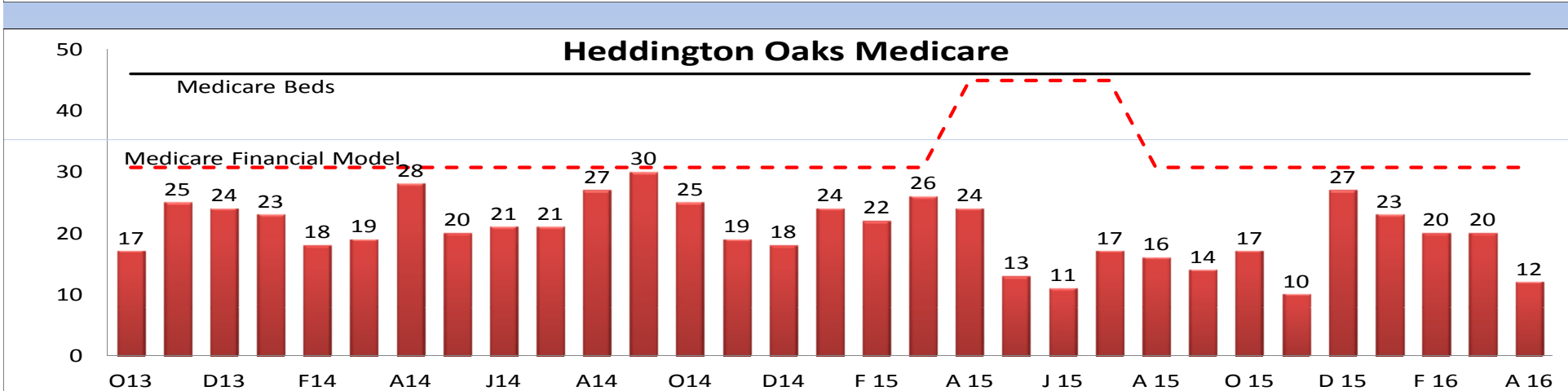
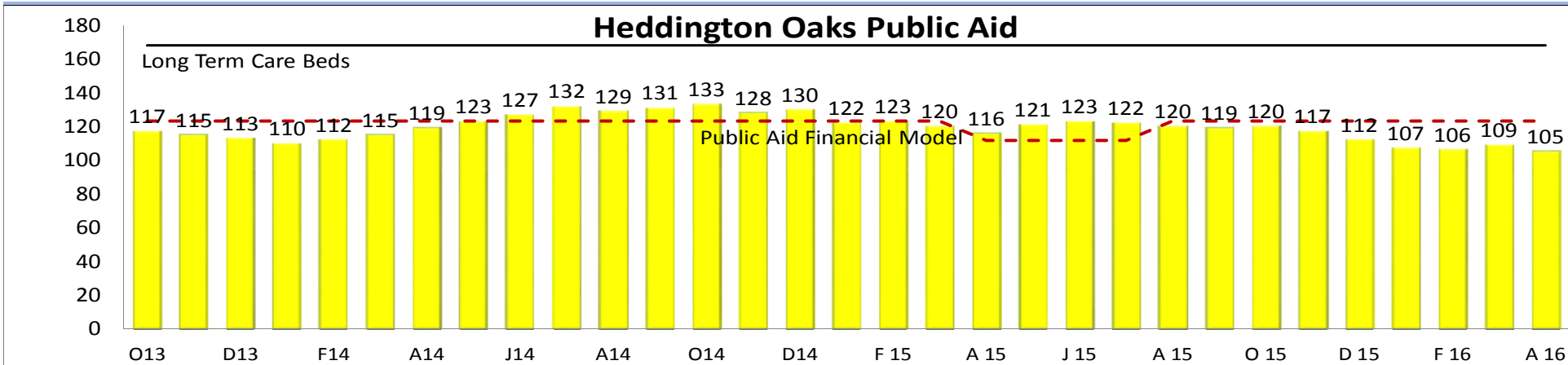
Billing Party	0-30	31-60	61-90	91-120	Over 120	Total
Hospice Compassus	0.00	0.00	0.00	0.00	1,721.54	1,721.54
Medicare A	245,844.55	225,674.14	56,726.10	16,677.35	124,159.92	669,082.06
Medicare B	0.00	7,671.04	5,737.03	6,338.11	125,918.04	145,664.22
OSF Health Plans Managed Care	0.00	0.00	0.00	0.00	9,668.97	9,668.97
OSF Hospice	2,194.19	0.00	3,411.90	0.00	0.00	5,606.09
OSF Managed Care Part B	0.00	0.00	0.00	0.00	8,267.49	8,267.49
Other Co-Insurance	22,379.00	31,825.36	13,987.24	4,212.59	48,063.02	120,467.21
Private Pay	203,141.00	192,830.98	155,008.39	119,632.17	537,246.99	1,207,859.53
Public Aid	309,243.74	301,379.56	23,439.91	91,931.39	244,379.16	970,373.76
Transitions Hospice	8,409.00	4,283.50	119.36	0.00	0.00	12,811.86
UnityPoint Methodist Hospice	8,235.71	6,917.71	3,257.46	3,274.20	32,513.81	54,198.89
<b>Totals</b>	<b>799,447.19</b>	<b>770,582.29</b>	<b>261,687.39</b>	<b>242,065.81</b>	<b>1,131,938.94</b>	<b>3,205,721.62</b>

## Heddington Oaks Private Pay Breakdown - March 2016



# Heddington Oaks Summary





Peoria County  
General Fund - Fund Balance Estimate  
As of May 12, 2016

<b>2016 Estimated Beginning Fund Balance</b>		<b>\$ 11,804,065</b>
<b>Plus 2016 Adopted Revenue and Adjustments:</b>		
Adopted Revenue	45,309,515	
Revenue Adjustments		
Family Justice Center Grants (SAO, Courts, Sheriff)	368,008	
Garbage Fees	150,000	
	518,008	
<b>2016 Modified Revenue Budget</b>		<b>45,827,523</b>
<b>2016 Revenue Variances</b>		
Fines	10,000	
Penalties	-	
Interest Income	-	
Other Financing Sources	-	
Licenses & Permits	-	
Fund Transfers In	-	
Miscellaneous Revenues (City Election Commission Payment Still Outstanding)	200,000	
Charges for Services	-	
Property Taxes (Rounding Down to 80.5 cents)	(55,000)	
Intergovernmental Revenues (Less \$200k in sales tax)	(200,000)	
	(45,000)	
<b>Estimated 2016 Revenues</b>		<b>45,782,523</b>
<b>Less 2015 Adopted Expenditures and Adjustments:</b>		
Adopted Expenditures	45,309,515	
Expenditure Adjustments Supported by Revenue	-	
Family Justice Center Grants (SAO, Courts, Sheriff)	328,782	
	328,782	
Expenditure Adjustments Supported by Fund Balance		
General Fund Rollovers	326,460	
Subtotal of Adjustments Supported By Fund Balance	326,460	
<b>2015 Modified Expenditure Budget</b>		<b>45,964,757</b>
Budget Issues Over (Under) Budget:		
Personnel Costs (est. based on vacancies, overtime, and health benefits)	(1,000,000)	
Commodities (Election Equipment)	295,000	
Contractual Services	-	
Capital Outlay	-	
Fund Transfers Out	-	
Subtotal of Expenditures Over (Under) Budget	(705,000)	
<b>Estimated 2015 Expenditures (Less Encumbrances Rollovers Listed Above)</b>		<b>45,259,757</b>
<b>2016 Surplus (Deficit) (including rollovers)</b>		<b>522,766</b>
<b>2016 Surplus (Deficit) - PCAPS</b>		<b>36,281</b>
<b>2016 Ending Fund Balance (Including PCAPS)</b>		<b>12,363,112</b>
24% Fund Balance Reserve Policy (Based on FY 2016 General Fund and PCAPS Budget)		\$ 11,192,312