Performance Report: Accounting and Auditing

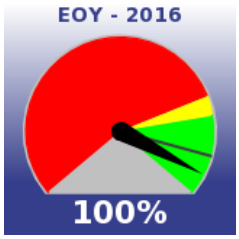
BOCC Update - Finance Program, Accounting and Auditing Activity

Performance Narrative	

Performance Measures

Result :

Percentage of program expenditures that do not exceed revenues.



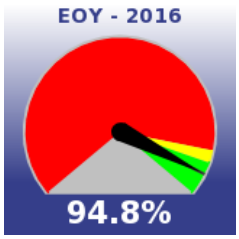
Performance Narrative:
We expected to reach 95% of program expenditures not exceeding revenues. In 2015 we obtained 87.7%, falling short of our goal. Seven out of 57 programs exceeded budgeted expenditures, making 2015 the lowest percentage of the five years measured. Even though the total amount over budget was 0.33%, for total dollars of $184,124 against total budget of $55,724,165 we are not satisfied with this result. During the final months of 2016 we are monitoring those activities that are close to their total budget amount to make sure all budget amendment requests are submitted, and that all unexpected revenue/expenditure changes are documented through the appropriate process.

Result • Percent • Quarterly YTD: 100% EOY: 100%

Low Alarm	Low Warn	Target	High Warn	High Alarm
80%	85%	95%		

Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	YTD	EOY*
2011	100%	100%	98.3%	93.3%	93.3%	93.3%
2012	100%	100%	100%	91.7%	91.7%	91.7%
2013	100%	100%	100%	91.7%	91.7%	91.7%
2014	100%	98.4%	98.4%	93.4%	93.4%	93.4%
2015	100%	100%	100%	87.7%	87.7%	87.7%
2016	100%	100%			100%	100%

Percentage of vendor payments delivered within 45 days.



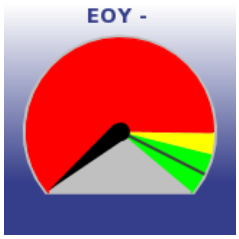
Performance Narrative:

Result • Percent • Monthly YTD: 95% EOY: 94.8%

Low Alarm	Low Warn	Target	High Warn	High Alarm
89%	92%	95%		

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	EOY*
2009					93.3%	93.7%	96.5%	94.5%	97.4%	96.2%	98.3%	97%	95.9%	95.7%
2010	97.4%	98.3%	97.1%	98.6%	97.3%	96.5%	98.1%	97.8%	97.9%	97.8%	97.8%	98.9%	97.8%	97.8%
2011	98.1%	98.2%	98.4%	98.3%	98.9%	97.9%	98.3%	98.5%	99.7%	98%	98.1%	98.7%	98.4%	98.4%
2012	98.6%	95%	97.2%	98%	98.9%	98.2%	98.8%	98.2%	98.8%	97.9%	99.2%	99.5%	98.2%	98.2%
2013	97.9%	99.1%	96.7%	99.2%	98.4%	98.6%	98.4%	99.4%	99.1%	98.4%	100%	98.4%	98.6%	98.6%
2014	98.8%	97.8%	99%	99.4%	98.1%	98.6%	98%	99.2%	95.2%	98.1%	98%	98.3%	98.2%	98.2%
2015	97.1%	98.6%	97.7%	99.1%	99.2%	98.1%	98.6%	99.1%	98.4%	92.9%	94.4%	94.8%	97.3%	97.3%
2016	97.1%	96.1%	93%	94%	96.2%	95.4%	94%	93.3%	95.6%				95%	94.8%

Percentage of departments that complete training on accounting and auditing services annually.



Performance Narrative:

Result • Percent • Annually YTD: EOY:

Low Alarm	Low Warn	Target	High Warn	High Alarm
85%	90%	95%		

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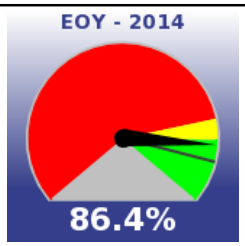
Year	EOY	YTD	EOY*
2016			

Percentage of outstanding balances due that are collected within billing criteria.



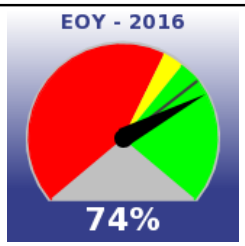
Performance Narrative:

Result • Percent • Quarterly YTD: 86.4% EOY: 86.4%

Low Alarm	Low Warn	Target	High Warn	High Alarm
80%	85%	90%		

Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	YTD	EOY*
2009	88.1%	85.9%	84.9%	85.2%	85.2%	85.2%
2010	83.8%	81.2%	79.4%	81.2%	81.2%	81.2%
2011	85%	82.1%	84.8%	87.2%	87.2%	87.2%
2012	85.4%	82%	83.1%	87.6%	87.6%	87.6%
2013	86.2%	90%	88.4%	85.5%	85.5%	85.5%
2014	83.5%	87.8%	84.4%	86.4%	86.4%	86.4%
2015	85.4%	86.3%	84.3%	84.4%	84.4%	84.4%
2016	86.6%	83.6%	83.8%		83.8%	83.3%

Percentage of account reclassifications that are entered within one month of the original transaction.



Performance Narrative:

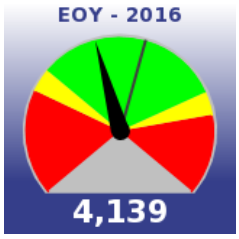
Result • Percent • Monthly YTD: 66.9% EOY: 74%

Low Alarm	Low Warn	Target	High Warn	High Alarm
60%	65%	70%		

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	EOY*
2011														
2012	75%	100%	77.8%	25%	70%	38.9%	58.8%	68.8%	44.4%	66.7%	100%	66.7%	64.9%	64.9%
2013	31.2%	31.2%	35.3%	31.2%	31.2%	35.3%	31.2%	31.2%	35.3%	35.3%	37.5%	46.2%	37.7%	37.7%
2014	100%	86.7%	42.9%	47.6%	84.6%	31.6%	47.4%	55.6%	40.4%	55%	100%	15.2%	43.4%	43.4%
2015	50%	33.3%	42.9%	0%	100%	81.8%	75%	48.4%	33.3%	68%	36%	15.1%	36%	36%
2016	90.6%	47.1%	57.1%	42.1%	50%	67.7%							66.9%	74%

Output :

Number of vendor payments provided.



Performance Narrative:

Output • Number • Monthly YTD: 3,106 EOY: 4,139

Low Alarm	Low Warn	Target	High Warn	High Alarm
3,375	3,600	4,620	5,400	5,625

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	EOY*
2009					374	398	375	329	381	338	402	403	3,000	4,492
2010	390	409	374	352	411	451	366	418	336	372	403	440	4,722	4,722
2011	465	342	386	349	366	373	360	389	344	403	360	382	4,519	4,519
2012	444	339	390	401	359	329	408	327	338	435	374	404	4,548	4,548
2013	431	320	338	390	378	361	383	310	333	322	324	364	4,254	4,254
2014	345	316	313	329	313	366	305	265	334	318	299	344	3,847	3,847
2015	343	349	350	317	365	367	348	328	368	337	355	324	4,151	4,151
2016	343	336	330	365	343	373	350	345	321				3,106	4,139

Number of technical assistance / consultation sessions conducted.

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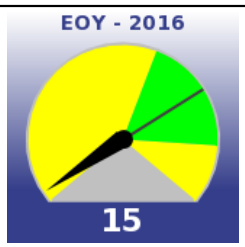


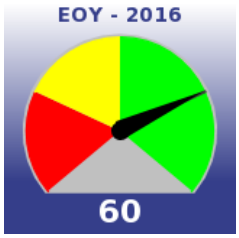
Performance Narrative:

Output • Number • Quarterly YTD: 12 EOY: 15

Low Alarm	Low Warn	Target	High Warn	High Alarm
	55	65	75	

Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	YTD	EOY*
2009			10	0	10	20
2010	13	7	10	1	31	31
2011	33	16	15	9	73	73
2012	25	10	6	11	52	52
2013	9	4	7	7	27	27
2014	21	17	8	6	52	52
2015	12	13	8	6	39	39
2016	3	7	2		12	15

Number of programs monitored.



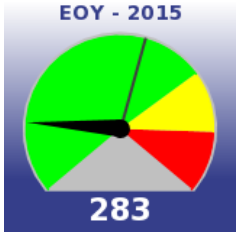
Performance Narrative:

Output • Number • Quarterly YTD: 57 EOY: 60

Low Alarm	Low Warn	Target	High Warn	High Alarm
50	55	57		

Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	YTD	EOY*
2011	59	59	60	60	60	60
2012	60	60	60	60	60	60
2013	60	60	60	60	60	60
2014	61	61	61	61	61	60
2015	57	57	57	57	57	60
2016	57	57	57	57	57	60

Number of account reclassifications entered.



Performance Narrative:

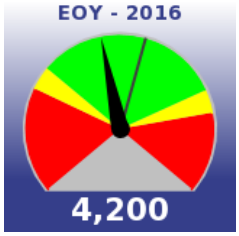
Output • Number • Annually YTD: 283 EOY: 283

Low Alarm	Low Warn	Target	High Warn	High Alarm
		350	375	400

Year	EOY	YTD	EOY*
2013	273	273	273
2014	304	304	304
2015	283	283	283
2016			

Demand :

Number of vendor payments expected to be required.



Performance Narrative:

Demand • Number • Monthly YTD: 4,200 EOY: 4,200

Low Alarm	Low Warn	Target	High Warn	High Alarm
3,375	3,600	4,620	5,400	5,625

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	EOY*
2010														
2011	375	375	375	375	375	375	375	375	375	375	375	375	4,500	4,500
2012	375	375	375	375	375	375	375	375	375	375	375	375	4,500	4,500

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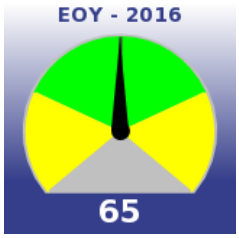
2013	385	385	385	385	385	385	385	385	385	385	385	385	4,620	4,620
2014	385	385	385	385	385	385	385	385	385	385	385	385	4,620	4,620
2015	385	385	385	385	385	385	385	385	385	385	385	385	4,620	4,620
2016	350	350	350	350	350	350	350	350	350	350	350	350	4,200	4,200

Number of technical assistance / consultation sessions expected to be requested.



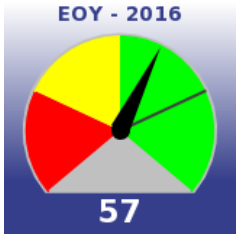
Performance Narrative:

Demand • Number • Quarterly YTD: 65 EOY: 65

Low Alarm	Low Warn	Target	High Warn	High Alarm
	55	65	75	

Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	YTD	EOY*
2010	44	24	17	1	86	86
2011	32	30	30	30	122	122
2012	30	30	30	30	120	120
2013	30	30	30	30	120	120
2014	21	17	20	20	78	78
2015	20	15	20	15	70	70
2016	20	15	20	10	65	65

Number of programs which require monitoring.



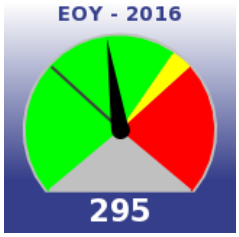
Performance Narrative:

Demand • Number • Annually YTD: 57 EOY: 57

Low Alarm	Low Warn	Target	High Warn	High Alarm
50	55	60		

Year	EOY	YTD	EOY*
2010	150	150	150
2011	60	60	60
2012	60	60	60
2013	60	60	60
2014	60	60	60
2015	58	58	58
2016	57	57	57

Number of account reclassifications expected to be entered.



Performance Narrative:

Demand • Number • Monthly YTD: 295 EOY: 295

Low Alarm	Low Warn	Target	High Warn	High Alarm
		300	375	400

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	EOY*
2013	29	29	29	29	29	29	29	29	29	29	29	29	348	348
2014	29	29	29	29	29	29	29	29	29	29	29	29	348	348
2015	25	25	25	25	25	25	25	25	25	25	25	25	300	300
2016	20	20	20	20	20	20	15	15	15	15	15	100	295	295

Budget :

Percentage activity cost compared to the total budget year net budgeted expenditures, excluding Gunnison Valley Hospital.

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Performance Narrative:

Budget • Percent • Annually YTD: EOY:

Low Alarm	Low Warn	Target	High Warn	High Alarm
		1%	1.1%	1.2%

Year	EOY	YTD	EOY*
2016			

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