

**CHAMPAIGN COUNTY BOARD
COMMITTEE OF THE WHOLE**

Finance/ Policy, Personnel, & Appointments/Justice & Social Services Agenda

County of Champaign, Urbana, Illinois

Thursday, May 15, 2014 – 6:30 p.m.

Lyle Shields Meeting Room, Brookens Administrative Center,
1776 East Washington Street, Urbana, Illinois

I. Call To Order

II. Roll Call

III. Approval of Minutes

A. April 15, 2014 (*to be distributed*)

IV. Approval of Agenda/Addenda

V. Public Participation

VI. Communications

VII. Justice & Social Services

A. Hours of Operation for Champaign County Animal Control

1-3

B. Monthly Reports – All reports are available on each department’s webpage through the department reports page at: <http://www.co.champaign.il.us/COUNTYBD/deptrpts.htm>

1. Animal Control – March 2014
2. Emergency Management Agency – April 2014
3. Head Start – April 2014
4. Probation & Court Services – March 2014 and 1st Quarter Statistical Report
5. Veterans’ Assistance Commission – April 2014

C. Other Business

D. Chair’s Report

E. Designation of Items to be Placed on the Consent Agenda

VIII. Finance

A. Treasurer

1. Monthly Report – April 2014 – Reports are available on the Treasurer’s webpage at: <http://www.co.champaign.il.us/TREAS/reports.htm>

B. Auditor

1. Monthly Report – April 2014 – Reports are available on the Auditor’s webpage at: <http://www.co.champaign.il.us/Auditor/monthlyreports.htm>

C. Nursing Home Monthly Report

4-31

D. Budget Amendments/Transfers

1. Budget Amendment #14-00019
Fund/Dept. 671 Court Document Storage-030 Circuit Clerk

32

Increased Appropriations: \$44,000
Increased Revenue: None: from Fund Balance
Reason: Increase to Encumber Funds Not Allocated in the Previous Fiscal Year

2. Budget Amendment #14-00020 33
Fund/Dept. 105 Capital Asset Replacement Fund-051 Juvenile Detention Center
Increased Appropriations: \$2,450
Increase Revenue: \$2,450
Reason: Refund of Maintenance Coverage for Identix System at JDC that was Replaced in FY2013. Maintenance Coverage was Paid Through 5/31/2014

3. Budget Amendment #14-00021 34-35
Fund/Dept. 110 Workforce Development-773 WIA Dislocated Worker Rapid Response
Increased Appropriations: \$13,125
Increased Revenue: \$13,125
Reason: To Accommodate a New Grant Award for dislocated Worker Rapid Response Funds Due to a Permanent Closure or Mass Layoff at a Plant, Facility, or Enterprise that Results in Mass Job Dislocation.

4. Budget Amendment #14-00022 36-37
Fund/Dept. 075 Regional Planning commission-868 Weatherization-DOE-ARRA
Increased Appropriations: \$152,809
Increased Revenue: \$152,809
Reason: To Accommodate a New Weatherization Department of Energy ARRA Grant. Funds are the Result of the Redistribution of Remaining American Recovery & Investment Act Weatherization Funds for the State of Illinois

- E. Emergency Management Agency 38-52
 1. Request Approval of Application for, & If Awarded, Acceptance of the Illinois Emergency Management Agency State Disaster Assistance to Local Governments Grant

- F. States Attorney
 1. Request Approval of an Intergovernmental Agreement Between the Illinois Department of Healthcare and Family Services and the Champaign County State's Attorney 53-74

- G. County Administrator
 1. General Corporate Fund FY2014 Budget Projection Report *(to be distributed)*
 2. General Corporate Fund FY2014 Budget Change Report *(to be distributed)*
 3. FY2015 Budget Process Resolution 75-78
 4. Financial Policies 79-85

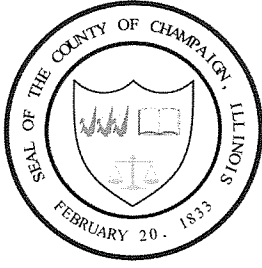
- H. Other Business

- I. Chair's Report

- J. Designation of Items to be Placed on the Consent Agenda

IX. Policy, Personnel, & Appointments

| | |
|---|---------|
| A. <u>Appointments/Reappointments</u> (<i>italics indicate incumbent</i>) | |
| 1. <u>Sangamon Valley Public Water District</u> – 1 Term June 1, 2014-May 31, 2019 | 86 |
| Applicant: | |
| • <i>Robert Guthrie</i> | |
| 2. <u>Urbana-Champaign Sanitary District</u> – 1 Term June 1, 2014-May 31, 2017 | 87-88 |
| Applicant: | |
| • <i>Diana Lenik (D)</i> | |
| B. <u>County Clerk</u> | |
| 1. April 2014 Report | 89 |
| 2. Request to Send Executive Secretary Position to the Job Content Evaluation Committee for Review and Recommendation Regarding Position Responsibility Changes | 90-92 |
| C. <u>County Administrator</u> | |
| 1. Administrative Services April 2014 Report | 93-95 |
| 2. Request for Evaluation and Review of HR Generalist and Executive Assistant to the County Administrator Positions by Job Content Evaluation Committee | 96 |
| D. <u>Other Business</u> | |
| 1. Issues Report on Elimination of Recorder of Deeds | 97-100 |
| 2. County Board Rules | 101-114 |
| E. <u>Chair’s Report</u> | |
| 1. Appointment of Strategic Planning Sub-Committee | |
| F. <u>Designation of Items to be Placed on the Consent Agenda</u> | |
| | |
| X. <u>Other Business</u> | |
| | |
| XI. <u>Adjournment</u> | |



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 East Washington Street, Urbana, Illinois 61802-4581

*ADMINISTRATIVE, BUDGETING, PURCHASING, & HUMAN RESOURCE
MANAGEMENT SERVICES*

Debra Busey, County Administrator

MEMORANDUM

TO: Astrid Berkson, Deputy Chair and Members of the Justice and Social Services Committee of the Whole

**FROM: Deb Busey, County Administrator
Stephanie Joos, Animal Control Director**

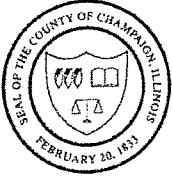
DATE: April 30, 2014

RE: Change in Hours of Operation for Animal Control

The agenda for your May 15th meeting includes the request from Animal Control for a change in hours of operation, which was referred back to the Committee at the County Board Meeting on April 24, 2014.

In light of the discussion at the County Board Meeting, and comments provided by members of the public, we would like to request that you defer this request to your August 12, 2014 meeting. In the interim, we will collect additional data, responsive to the issues and concerns that have been raised, and will further evaluate other potential options that have been recommended through this discussion. We will then be prepared to present this information and the resulting request to you at your August meeting.

Thank you for your consideration of this request for deferral.



CHAMPAIGN COUNTY ANIMAL CONTROL DEPARTMENT

210 S. Art Bartell Rd
URBANA, IL 61802
(217) 384-3798
(217) 384-1238 – FAX
(217) 384-3864 – TDD
Website: www.co.champaign.il.us

To: Justice and Social Committee of the Whole

From: Stephanie Joos, Director of Champaign County Animal Control

Date: March 31, 2014

Subject: Change of business hours of the Animal Services Facility

I submit the following proposal for a change in business hours of the Champaign County Animal Services Facility.

History:

Our facility opened in July of 2005, at that time the Animal Services Facility was open seven days a week to accommodate citizens claiming their pets that were impounded on weekends. In 2009 the County Board approved a change in the business hours to eliminate the Sunday office hours. There was not enough business on Sundays to justify keeping office hours. We also at that time eliminated the part time clerk position to save administrative costs.

In fiscal year 2012/2013 the Animal Services Facility generated \$7,250.00 in fees from reclaimed animals on Saturdays. These same fees could be paid by the reclaiming owner Monday through Friday. Currently animals reclaimed on Saturdays that need a rabies vaccine or microchips do not go home until Monday when the veterinarian returns.

The animal control department employs nine people. Although we operate the department with only nine employees, the level of care and service is superb. The small number of employees does create hardships for the department; we often have little to no money available to pay for overtime and employees accrue large amounts of comp-time to compensate. The employees then have large amounts of time off; which often has the department operating one or two employees short.

Proposal:

I am requesting that the County Board considering closing the Animal Services Facility on Saturdays and increasing the hours of service by one hour on Mondays, Wednesdays and Thursdays to accommodate citizens that work during the week.

We currently do not have enough business on Saturdays to justify keeping the office open. Closing on Saturdays would also assist with employee scheduling and management. Animal control officers would still be on duty to assist citizens with animal complaints and would be trained to release an animal if it reclaimed by the owner on Saturdays.

The proposed office hours would be:

Mondays, Wednesdays and Thursdays - 8 am to 6 pm

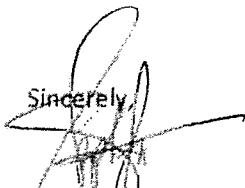
Tuesdays and Fridays- 8 am to 5 pm

Operational effects:

Changes to all intergovernmental agreements with all contracting cities and villages would need to be made.

The clerk and animal caretaker's hour of work would be changed to accommodate the change in hours of service.

The animal control department needs to focus on cost saving measures but continue to provide the highest level of service for Champaign County residents. I feel these changes will do both.

Sincerely,

Stephanie Joos
Director of Animal Control
Champaign County

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

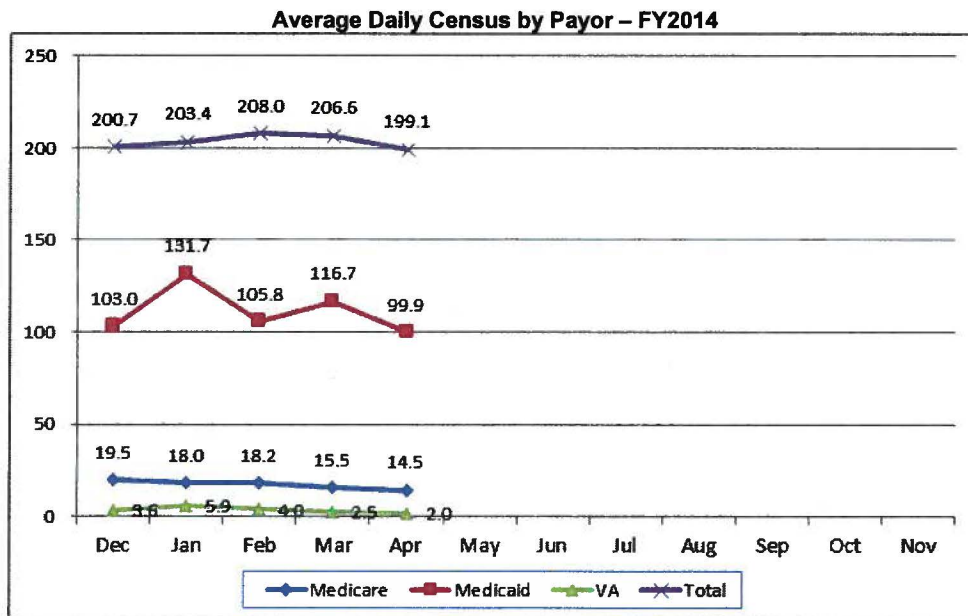
Date: May 7, 2014

Re: March 2014 Financial Management Report

The March census averaged 206.6, down slightly from 208 in February. The average census for the year is 204.6. April's census is expected to be 199.1. March ended with a net income totaling \$56,533. This is the fourth straight month in the black on a net income basis. Net income for the year is \$294,202. Cash flow was \$119,025 in March. For the year, cash flow is a positive 540,530. There were 437 Medicaid conversion days in March.

Statistics

The ADC in March was 206.6. Conversion days totaled 437 in March, up from 112 in February. Medicare census fell from 18.2 in February to 15.5 in March. VA census was 2 in March.

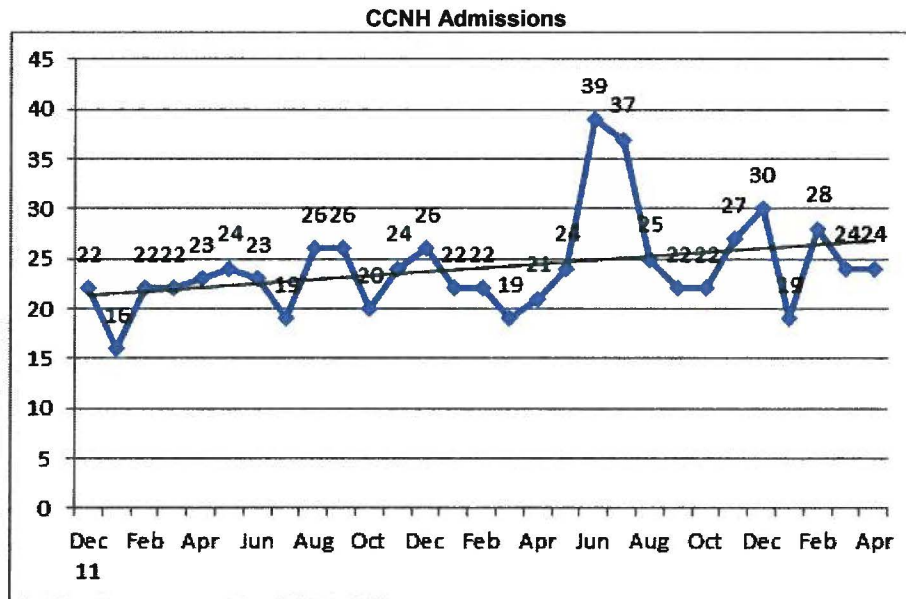


There was a total of 24 admissions in April. Medicare admissions were strong at 18 for the month. Outflow increased from 26 in March to 30 in April.

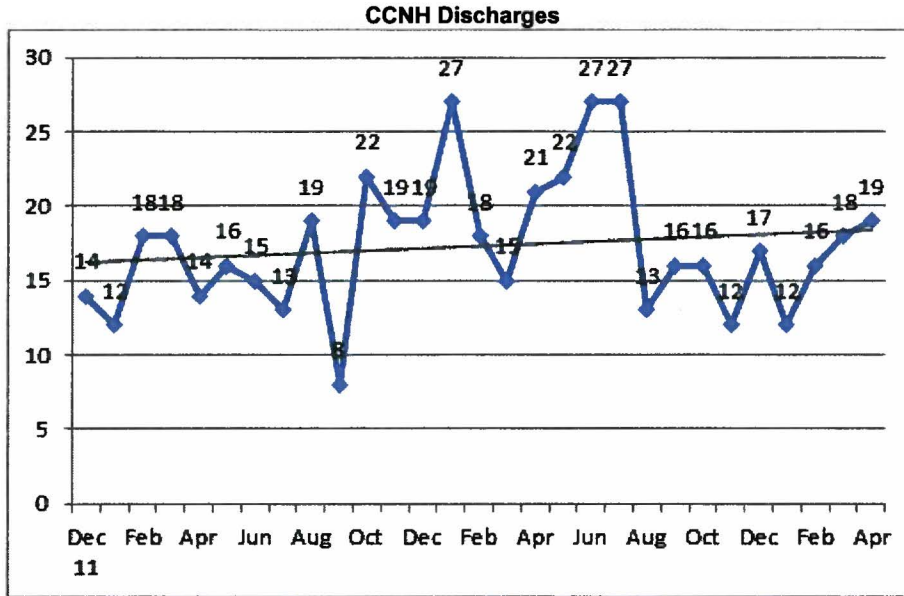
**Admissions and Discharges
December 2012 to April 2014**

| | Medicare Admits | Non-Medicare Admits | Total Admits | Discharges | Expirations | Total Discharges/Expirations |
|--------|-----------------|---------------------|--------------|------------|-------------|------------------------------|
| Feb | 15 | 7 | 22 | 18 | 13 | 31 |
| Mar | 6 | 13 | 19 | 15 | 6 | 21 |
| Apr | 14 | 7 | 21 | 21 | 8 | 29 |
| May | 13 | 11 | 24 | 22 | 8 | 30 |
| June | 23 | 16 | 39 | 27 | 7 | 34 |
| July | 18 | 19 | 37 | 27 | 9 | 36 |
| August | 11 | 14 | 25 | 13 | 4 | 17 |
| Sept | 11 | 14 | 25 | 16 | 4 | 20 |
| Oct | 13 | 9 | 22 | 16 | 10 | 26 |
| Nov | 16 | 11 | 27 | 12 | 9 | 21 |
| Dec | 16 | 14 | 30 | 17 | 7 | 24 |
| Jan 14 | 9 | 10 | 19 | 12 | 8 | 20 |
| Feb | 16 | 12 | 28 | 16 | 6 | 22 |
| Mar | 10 | 14 | 24 | 18 | 8 | 26 |
| Apr | 18 | 6 | 24 | 19 | 11 | 30 |

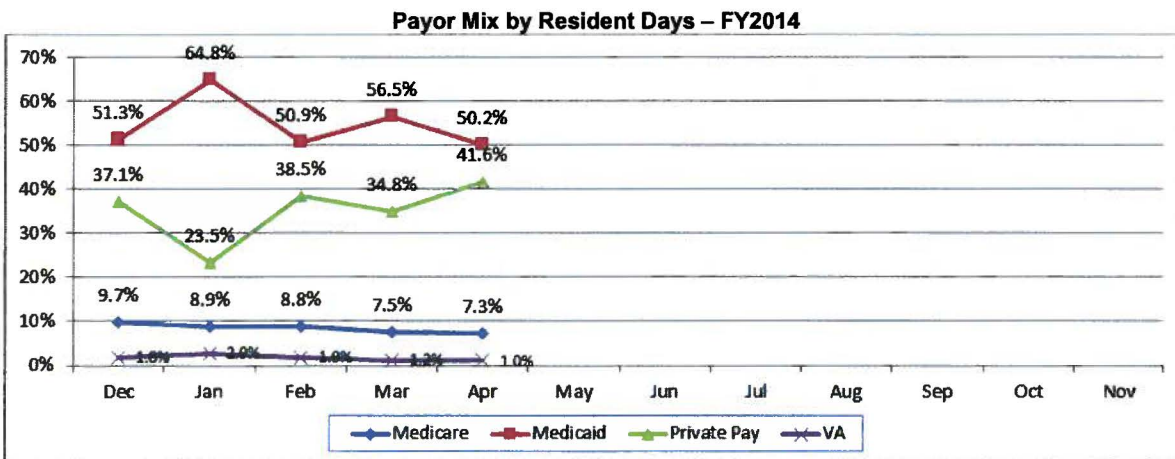
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.0.



Discharges occurred at a higher pace in 2013 compared to 2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The monthly average for FY2013 is 19.4, a 24 percent increase from 2012. So far in 2014, the monthly average is 16.4.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, February, 112, and March – 437. The YTD payor mix is Medicare – 8.4%, Medicaid – 54.8% and Private pay – 35.0%, and VA – 1.8%.



Net Income/(Loss)/Cash from Operations

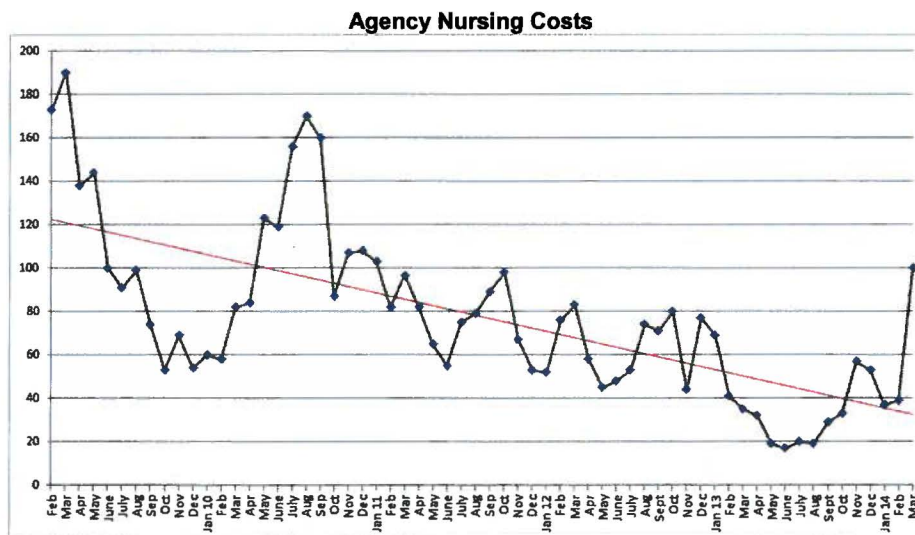
March's net income was \$56,553, down from \$83,314 in February. A relatively low number of Medicaid conversion days (112) was a big help.

Revenues

- Revenues increased from \$1.198 million in February to \$1.266 million in March. Medicare revenue increased slightly from \$215k in February to \$218k in March. Revenue per day fell from \$205.78 in February to \$197.62 in March. In 2013, the average revenue was \$196.61 per day.

Expenses

- Expenses increased from \$1.207 million in February to \$1.302 million in March. Expenses per day fell from \$207 to \$203 between February and March. The average cost per day in FY2013 was \$220.81 per day.
- Wages increased from \$444,039 in February to \$491,585 in March. But wages per day showed little change at \$76.26 in February and \$76.76 in March. The average for FY2013 was \$93.11 per day. The sharp decline in costs per day are due to higher number of CNA vacancies (higher agency use), less benefit time being taken in February and March (typically slower months for vacations), and a higher census at this time of the year compared to last year.
- Non-labor expenses increased from \$586,399 in February to \$622,669 in March. Non-labor expenses per day fell from \$100.73 to \$97.23. The FY2013 average was \$95.62 per day.
- Agency expenses in April were \$100k. \$23k was for a January and February invoice that was submitted late and not expensed in January and April. Nonetheless, agency expenses are running higher compared to last year this time. CNA vacancies is the primary factor with vacancies higher so far this year compared to last year.



Cash Position

March's cash balance was \$660,010, which is up from \$493,720 in February. A/R has edged up to just over \$4 million in March, from \$3.947 million in February. Receivables for the inter-governmental transfer payments from the State is the primary reason, increasing by close to \$200k since October. Since the restructuring of the IGT in December of 2012, IGT payments are supposed to occur on a quarterly basis but have actually been paid out sporadically.

Accounts payable increased slightly from \$1.476 million in February to \$1.579 million in March, an increase of \$103k.

03/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|----------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| Operating Income | | | | | | |
| Miscellaneous Revenue | 2,269.70 | 2,038.00 | 231.70 | 7,932.22 | 8,152.00 | (219.78) |
| Medicare A Revenue | 217,759.41 | 250,040.00 | (32,280.59) | 946,419.48 | 1,000,160.00 | (53,740.52) |
| Medicare B Revenue | 29,315.66 | 28,462.00 | 853.66 | 147,892.24 | 113,848.00 | 34,044.24 |
| Medicaid Revenue | 538,462.96 | 480,442.00 | 78,020.96 | 2,037,209.51 | 1,841,768.00 | 195,441.51 |
| Private Pay Revenue | 460,093.05 | 387,557.00 | 72,536.05 | 1,796,422.05 | 1,550,228.00 | 246,194.05 |
| Adult Day Care Revenue | 17,648.06 | 15,467.00 | 2,181.06 | 63,424.20 | 61,868.00 | 1,556.20 |
| Total Income | 1,265,548.84 | 1,144,006.00 | 121,542.84 | 4,999,299.70 | 4,576,024.00 | 423,275.70 |
| Operating Expenses | | | | | | |
| Administration | 264,550.40 | 236,216.00 | (28,334.40) | 1,036,456.38 | 944,864.00 | (91,592.38) |
| Environmental Services | 89,972.39 | 90,544.00 | 571.61 | 361,238.86 | 362,176.00 | 937.14 |
| Laundry | 17,340.66 | 16,287.00 | (1,053.66) | 66,759.25 | 65,148.00 | (1,611.25) |
| Maintenance | 28,258.05 | 31,255.00 | 2,996.95 | 100,711.59 | 125,020.00 | 24,308.41 |
| Nursing Services | 530,748.47 | 455,596.00 | (75,152.47) | 2,033,677.24 | 1,822,384.00 | (211,293.24) |
| Activities | 19,083.02 | 26,859.00 | 7,775.98 | 74,978.75 | 107,436.00 | 32,457.25 |
| Social Services | 11,226.38 | 18,980.00 | 7,753.62 | 58,307.31 | 75,920.00 | 17,612.69 |
| Physical Therapy | 40,609.72 | 30,059.00 | (10,550.72) | 170,225.11 | 120,236.00 | (49,989.11) |
| Occupational Therapy | 29,716.10 | 26,283.00 | (3,433.10) | 134,023.33 | 105,132.00 | (28,891.33) |
| Speech Therapy | 11,436.32 | 7,705.00 | (3,731.32) | 41,152.01 | 30,820.00 | (10,332.01) |
| Respiratory Therapy | 9,198.75 | 8,000.00 | (1,198.75) | 36,148.75 | 32,000.00 | (4,148.75) |
| Total This Department | 20,635.07 | 15,705.00 | (4,930.07) | 77,300.76 | 62,820.00 | (14,480.76) |
| Food Services | 109,938.09 | 128,235.00 | 18,296.91 | 453,368.74 | 512,940.00 | 59,571.26 |
| Barber & Beauty | 7,035.78 | 6,372.00 | (663.78) | 25,778.94 | 25,488.00 | (290.94) |
| Adult Day Care | 24,302.61 | 23,450.00 | (852.61) | 81,098.82 | 93,800.00 | 12,701.18 |
| Alzheimers and Related Disorders | 102,042.90 | 135,748.00 | 33,705.10 | 397,084.75 | 542,992.00 | 145,907.25 |
| Total Expenses | 1,295,459.64 | 1,241,589.00 | (53,870.64) | 5,071,009.81 | 4,966,356.00 | (104,653.81) |
| Net Operating Income | (29,910.80) | (97,583.00) | 67,672.20 | (71,710.11) | (390,332.00) | 318,621.89 |
| NonOperating Income | | | | | | |
| Local Taxes | 91,951.21 | 79,877.00 | 12,074.21 | 367,798.25 | 319,508.00 | 48,290.25 |
| Miscellaneous NI Revenue | 1,446.42 | 211.00 | 1,235.42 | 2,086.77 | 844.00 | 1,242.77 |
| Total NonOperating Income | 93,397.63 | 80,088.00 | 13,309.63 | 369,885.02 | 320,352.00 | 49,533.02 |
| Net Income (Loss) | 63,486.83 | (17,495.00) | 80,981.83 | 298,174.91 | (69,980.00) | 368,154.91 |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

03/31/14

1

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Operating Income | | | | | | |
| Miscellaneous Revenue | | | | | | |
| Lunch Reimbursement | 1,131.00 | 385.00 | 746.00 | 1,482.00 | 1,540.00 | (58.00) |
| Late Charge, NSF Check Charge | 1,116.30 | 1,538.00 | (421.70) | 6,299.50 | 6,152.00 | 147.50 |
| Other Miscellaneous Revenue | 22.40 | 115.00 | (92.60) | 150.72 | 480.00 | (309.28) |
| Total Miscellaneous Revenue | 2,269.70 | 2,038.00 | 231.70 | 7,932.22 | 8,152.00 | (219.78) |
| Medicare A Revenue | | | | | | |
| Medicare A | 142,127.88 | 192,794.00 | (50,666.12) | 587,075.04 | 771,178.00 | (184,100.96) |
| ARD - Medicare A | 14,774.98 | 17,552.00 | (2,777.02) | 99,549.07 | 70,208.00 | 29,341.07 |
| NH Pt_Care - Medicare Advantage/ Hmo | 80,856.55 | 39,042.00 | 21,814.55 | 228,600.58 | 158,168.00 | 72,432.58 |
| ARD_Pt Care - Medicare Advantage/ HMO | | 652.00 | (652.00) | 31,194.79 | 2,608.00 | 28,586.79 |
| Total Medicare A Revenue | 217,759.41 | 250,040.00 | (32,280.59) | 946,419.48 | 1,000,160.00 | (53,740.52) |
| Medicare B Revenue | | | | | | |
| Medicare B | 29,315.66 | 28,462.00 | 853.66 | 147,892.24 | 113,848.00 | 34,044.24 |
| Total Medicare B Revenue | 29,315.66 | 28,462.00 | 853.66 | 147,892.24 | 113,848.00 | 34,044.24 |
| Medicaid Revenue | | | | | | |
| Medicaid Title XIX (IDHFS) | 371,983.84 | 291,809.00 | 80,174.84 | 1,362,667.12 | 1,167,236.00 | 195,431.12 |
| ARD - Medicaid Title XIX (IDHFS) | 133,615.58 | 117,508.00 | 16,106.58 | 499,282.41 | 470,036.00 | 29,246.41 |
| Patient Care-Hospice | 24,840.12 | 30,241.00 | (5,400.88) | 131,260.58 | 120,964.00 | 10,296.58 |
| ARD Patient Care - Hospice | 8,023.42 | 20,883.00 | (12,859.58) | 43,999.40 | 83,532.00 | (39,532.60) |
| Total Medicaid Revenue | 538,462.96 | 460,442.00 | 78,020.96 | 2,037,209.51 | 1,841,768.00 | 195,441.51 |
| Private Pay Revenue | | | | | | |
| VA-Veterans Nursing Home Care | 20,465.78 | 12,947.00 | 7,518.78 | 114,280.51 | 51,788.00 | 62,492.51 |
| ARD - VA - Veterans Care | | 439.00 | (439.00) | 10,546.84 | 1,756.00 | 8,790.84 |
| Nursing Home Patient Care - Private Pay | 292,297.54 | 270,974.00 | 21,323.54 | 1,159,342.57 | 1,083,896.00 | 75,446.57 |
| Nursing Home Beauty Shop Revenue | 3,112.00 | 3,141.00 | (29.00) | 12,708.00 | 12,564.00 | 144.00 |
| Medical Supplies Revenue | 8,540.56 | 5,273.00 | 3,267.56 | 27,772.91 | 21,092.00 | 6,680.91 |
| Patient Transportation Charges | 1,000.47 | 1,631.00 | (630.53) | 6,649.47 | 6,524.00 | 125.47 |
| ARD Patient Care- Private Pay | 134,876.70 | 93,152.00 | 41,524.70 | 465,121.75 | 372,808.00 | 92,513.75 |
| Total Private Pay Revenue | 460,093.05 | 387,557.00 | 72,536.05 | 1,796,422.05 | 1,550,228.00 | 246,194.05 |
| Adult Day Care Revenue | | | | | | |
| VA-Veterans Adult Daycare | 5,658.45 | 3,728.00 | 1,930.45 | 19,086.90 | 14,912.00 | 4,174.90 |
| IL Department Of Aging-Day Care Grant (Title XX) | 9,214.64 | 10,258.00 | (1,043.36) | 33,576.11 | 41,032.00 | (7,455.89) |
| Adult Day Care Charges-Private Pay | 2,774.97 | 1,481.00 | 1,293.97 | 10,781.19 | 5,924.00 | 4,837.19 |
| Total Adult Day Care Revenue | 17,648.06 | 15,467.00 | 2,181.06 | 63,424.20 | 61,868.00 | 1,556.20 |
| Total Income | 1,265,548.84 | 1,144,006.00 | 121,542.84 | 4,999,299.70 | 4,576,024.00 | 423,275.70 |

Operating Expenses

Administration

| | | | | | | |
|---------------------------------|-----------|-----------|------------|------------|------------|------------|
| Reg. Full-Time Employees | 25,978.26 | 25,061.00 | (917.26) | 101,305.54 | 100,244.00 | (1,061.54) |
| Temp. Salaries & Wages | 3,351.02 | 1,120.00 | (2,231.02) | 9,439.96 | 4,480.00 | (4,959.96) |
| Per Diem | 135.00 | 203.00 | 68.00 | 765.00 | 812.00 | 47.00 |
| Overtime | 90.85 | 230.00 | 139.15 | 1,522.51 | 920.00 | (602.51) |
| TOPS - Balances | 1,568.38 | 199.00 | (1,369.38) | 2,767.93 | 796.00 | (1,971.93) |
| TOPS - FICA | 119.98 | 15.00 | (104.98) | 211.74 | 60.00 | (151.74) |
| Social Security - Employer | 2,138.32 | 1,894.00 | (244.32) | 8,134.10 | 7,576.00 | (558.10) |
| IMRF - Employer Cost | 2,643.11 | 2,352.00 | (291.11) | 9,939.14 | 9,408.00 | (531.14) |
| Workers' Compensation Insurance | 613.19 | 1,589.00 | 975.81 | 3,282.05 | 6,356.00 | 3,073.95 |
| Unemployment Insurance | 1,158.43 | 910.00 | (248.43) | 4,443.79 | 3,640.00 | (803.79) |

Monday, May 05, 2014

6:46 AM

03/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|-------------------|-------------------|--------------------|---------------------|-------------------|--------------------|
| Employee Health/Life Insurance | 3,654.60 | 4,319.00 | 664.40 | 16,577.20 | 17,276.00 | 698.80 |
| Employee Development/Recognition | 21.98 | 25.00 | 3.02 | 129.92 | 100.00 | (29.92) |
| Employee Physicals/Lab | 3,279.20 | 1,923.00 | (1,356.20) | 7,784.80 | 7,692.00 | (92.80) |
| Stationary & Printing | 716.09 | 78.00 | (638.09) | 974.89 | 312.00 | (662.89) |
| Books, Periodicals & Manuals | | 41.00 | 41.00 | 89.00 | 164.00 | 95.00 |
| Copier Supplies | 731.04 | 631.00 | (100.04) | 2,332.85 | 2,524.00 | 191.15 |
| Postage, UPS, Federal Express | 827.46 | 515.00 | (312.46) | 2,420.22 | 2,060.00 | (360.22) |
| Equipment < \$2,500 | (37.49) | | 37.49 | 122.48 | | (122.48) |
| Operational Supplies | 852.59 | 845.00 | (7.59) | 3,220.19 | 3,380.00 | 159.81 |
| Audit & Accounting Fees | 4,179.00 | 4,308.00 | 129.00 | 16,716.00 | 17,232.00 | 516.00 |
| Attorney Fees | 8,063.57 | 4,615.00 | (3,448.57) | 20,528.65 | 18,460.00 | (2,068.65) |
| Professional Services | 37,938.69 | 33,004.00 | (4,934.69) | 159,032.31 | 132,016.00 | (27,016.31) |
| Job Required Travel Expense | 203.64 | 257.00 | 53.36 | 941.73 | 1,028.00 | 86.27 |
| Insurance | 23,167.00 | 22,124.00 | (1,043.00) | 92,668.00 | 88,496.00 | (4,172.00) |
| Property Loss & Liability Claims | 950.00 | | (950.00) | 950.00 | | (950.00) |
| Computer Services | 6,179.47 | 4,922.00 | (1,257.47) | 28,617.92 | 19,688.00 | (8,929.92) |
| Telephone Services | 1,705.04 | 1,370.00 | (335.04) | 6,111.37 | 5,480.00 | (631.37) |
| Legal Notices, Advertising | 2,918.47 | 2,633.00 | (285.47) | 13,684.64 | 10,532.00 | (3,152.64) |
| Photocopy Services | 1,075.00 | 1,025.00 | (50.00) | 5,465.26 | 4,100.00 | (1,365.26) |
| Public Relations | 9.58 | 66.00 | 56.42 | 28.82 | 264.00 | 235.18 |
| Dues & Licenses | 1,625.08 | 1,617.00 | (8.08) | 6,750.32 | 6,468.00 | (282.32) |
| Conferences & Training | (136.76) | 962.00 | 1,098.76 | 2,219.00 | 3,848.00 | 1,629.00 |
| Finance Charges, Bank Fees | | 192.00 | 192.00 | | 768.00 | 768.00 |
| Cable/Satellite TV Expense | 2,234.84 | 2,147.00 | (87.84) | 9,537.14 | 8,588.00 | (949.14) |
| IPA Licensing Fee | 47,871.50 | 40,612.00 | (7,259.50) | 183,939.50 | 162,448.00 | (21,491.50) |
| Fines & Penalties | | 2,308.00 | 2,308.00 | | 9,232.00 | 9,232.00 |
| Furnishings, Office Equipment | | 5,769.00 | 5,769.00 | | 23,076.00 | 23,076.00 |
| Depreciation Expense | 62,471.81 | 56,361.00 | (6,110.81) | 246,328.69 | 225,444.00 | (20,884.69) |
| Miscellaneous Expense | 6,030.38 | | (6,030.38) | 26,605.36 | | (26,605.36) |
| Interest-Tax Anticipation Notes Payable | | 538.00 | 538.00 | | 2,152.00 | 2,152.00 |
| Interest- Bonds Payable | 10,222.08 | 9,436.00 | (786.08) | 40,888.32 | 37,744.00 | (3,144.32) |
| Total Administration | 264,550.40 | 236,216.00 | (28,334.40) | 1,036,456.36 | 944,864.00 | (91,592.36) |
| Environmental Services | | | | | | |
| Reg. Full-Time Employees | 27,155.01 | 32,327.00 | 5,171.99 | 105,722.15 | 129,308.00 | 23,585.85 |
| Reg. Part-Time Employees | 796.07 | | (796.07) | 3,010.19 | | (3,010.19) |
| Overtime | 239.86 | 462.00 | 222.14 | 10,933.29 | 1,848.00 | (9,085.29) |
| TOPS - Balances | 1,787.08 | | (1,787.08) | 5,521.87 | | (5,521.87) |
| TOPS- FICA | 136.71 | | (136.71) | 422.43 | | (422.43) |
| Social Security - Employer | 2,105.33 | 2,394.00 | 288.67 | 8,948.32 | 9,576.00 | 627.68 |
| MRF - Employer Cost | 2,714.24 | 3,315.00 | 600.76 | 11,706.87 | 13,260.00 | 1,553.13 |
| Workers' Compensation Insurance | 607.20 | 1,957.00 | 1,349.80 | 3,294.52 | 7,828.00 | 4,533.48 |
| Unemployment Insurance | 1,481.28 | 1,452.00 | (29.28) | 5,167.78 | 5,808.00 | 640.22 |
| Employee Health/Life Insurance | 7,449.18 | 6,772.00 | (677.18) | 29,996.54 | 27,088.00 | (2,908.54) |
| Operational Supplies | 4,716.06 | 5,089.00 | 372.94 | 19,071.85 | 20,356.00 | 1,284.15 |
| Gas Service | 18,818.16 | 9,938.00 | (8,880.16) | 69,499.65 | 39,752.00 | (29,747.65) |
| Electric Service | 14,346.02 | 19,889.00 | 5,542.98 | 54,579.73 | 79,556.00 | 24,976.27 |
| Water Service | 2,384.31 | 2,401.00 | 16.69 | 8,977.15 | 9,604.00 | 626.85 |
| Pest Control Service | 482.00 | 449.00 | (33.00) | 1,928.00 | 1,796.00 | (132.00) |
| Waste Disposal & Recycling | 3,158.56 | 2,627.00 | (531.56) | 14,697.30 | 10,508.00 | (4,189.30) |
| Equipment Rentals | 258.00 | 222.00 | (36.00) | 1,032.00 | 888.00 | (144.00) |
| Conferences & Training | | | | 30.00 | | (30.00) |
| Sewer Service & Tax | 1,337.32 | 1,250.00 | (87.32) | 6,699.22 | 5,000.00 | (1,699.22) |
| Total Environmental Services | 89,972.39 | 90,544.00 | 571.61 | 361,238.86 | 362,176.00 | 937.14 |

Laundry

Monday, May 05, 2014

6:46 AM

03/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

3

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Reg. Full-Time Employees | 9,988.92 | 8,763.00 | (1,225.92) | 37,994.56 | 35,052.00 | (2,942.56) |
| Overtime | 642.91 | 243.00 | (399.91) | 2,281.26 | 972.00 | (1,309.26) |
| TOPS Balances | 539.30 | 425.00 | (114.30) | 1,163.97 | 1,700.00 | 536.03 |
| TOPS - FICA | 41.26 | 33.00 | (8.26) | 89.05 | 132.00 | 42.95 |
| Social Security - Employer | 790.60 | 675.00 | (115.60) | 2,995.23 | 2,700.00 | (295.23) |
| IMRF - Employer Cost | 1,019.07 | 905.00 | (114.07) | 3,919.47 | 3,620.00 | (299.47) |
| Workers' Compensation Insurance | 202.72 | 538.00 | 335.28 | 1,123.51 | 2,152.00 | 1,028.49 |
| Unemployment Insurance | 586.62 | 415.00 | (151.62) | 1,720.14 | 1,660.00 | (60.14) |
| Employee Health/Life Insurance | 2,459.40 | 1,683.00 | (776.40) | 9,903.60 | 6,732.00 | (3,171.60) |
| Laundry Supplies | 254.22 | 1,463.00 | 1,208.78 | 1,508.95 | 5,852.00 | 4,343.05 |
| Linen & Bedding | 414.79 | 1,144.00 | 729.21 | 3,638.66 | 4,576.00 | 937.34 |
| Professional Services | 420.85 | | (420.85) | 420.85 | | (420.85) |
| Total Laundry | 17,340.66 | 16,287.00 | (1,053.66) | 66,759.25 | 65,148.00 | (1,611.25) |
| Maintenance | | | | | | |
| Reg. Full-Time Employees | 5,540.30 | 9,870.00 | 4,329.70 | 21,777.82 | 39,480.00 | 17,702.18 |
| Overtime | | 49.00 | 49.00 | 833.13 | 196.00 | (637.13) |
| TOPS - Balances | 2,113.24 | 77.00 | (2,036.24) | 2,162.65 | 308.00 | (1,854.65) |
| TOPS - FICA | 161.66 | 6.00 | (155.66) | 165.44 | 24.00 | (141.44) |
| Social Security - Employer | 390.67 | 756.00 | 365.33 | 1,620.87 | 3,024.00 | 1,403.13 |
| IMRF - Employer Cost | 502.89 | 1,013.00 | 510.11 | 2,120.19 | 4,052.00 | 1,931.81 |
| Workers' Compensation Insurance | 114.71 | 592.00 | 477.29 | 659.11 | 2,368.00 | 1,708.89 |
| Unemployment Insurance | 305.38 | 465.00 | 159.62 | 1,085.04 | 1,860.00 | 774.96 |
| Employee Health/Life Insurance | 1,884.80 | 608.00 | (1,255.80) | 6,254.50 | 2,436.00 | (3,818.50) |
| Gasoline & Oil | | 406.00 | 406.00 | 1,380.72 | 1,624.00 | 243.28 |
| Ground Supplies | 16.66 | | (16.66) | 301.35 | | (301.35) |
| Maintenance Supplies | 1,329.81 | 3,097.00 | 1,767.19 | 7,320.79 | 12,388.00 | 5,067.21 |
| Equipment < \$2,500 | 985.33 | | (985.33) | 985.33 | | (985.33) |
| Operational Supplies | | | | 61.61 | | (61.61) |
| Professional Services | | | | 350.00 | | (350.00) |
| Automobile Maintenance | 1,195.35 | 270.00 | (925.35) | 3,314.21 | 1,080.00 | (2,234.21) |
| Equipment Maintenance | 6,023.52 | 2,201.00 | (3,822.52) | 12,686.60 | 8,604.00 | (3,882.60) |
| Equipment Rentals | 8.80 | 95.00 | 86.20 | 284.40 | 380.00 | 95.60 |
| Nursing Home Building Repair/Maintenance | 6,004.93 | 7,051.00 | 1,046.07 | 23,781.29 | 28,204.00 | 4,422.71 |
| Parking Lot/Sidewalk Maintenance | 1,700.00 | 852.00 | (848.00) | 13,566.54 | 3,408.00 | (10,158.54) |
| Nursing Home Building Construction/Improvements | | 3,846.00 | 3,846.00 | | 15,384.00 | 15,384.00 |
| Total Maintenance | 28,258.05 | 31,255.00 | 2,996.95 | 100,711.59 | 125,020.00 | 24,308.41 |
| Nursing Services | | | | | | |
| Reg. Full-Time Employees | 131,432.56 | 105,916.00 | (25,516.56) | 486,876.46 | 423,664.00 | (63,212.46) |
| Reg. Part-Time Employees | 4,566.14 | | (4,566.14) | 17,791.36 | | (17,791.36) |
| Temp. Salaries & Wages | 9,777.12 | 10,479.00 | 701.88 | 49,474.10 | 41,916.00 | (7,558.10) |
| Overtime | 26,220.09 | 33,988.00 | 7,767.91 | 189,433.60 | 135,952.00 | (53,481.60) |
| TOPS - Balances | 5,816.18 | (355.00) | (6,171.18) | 11,162.80 | (1,420.00) | (12,582.80) |
| No Benefit Full-Time Employees | 61,487.75 | 67,719.00 | 6,231.25 | 250,402.80 | 270,876.00 | 20,473.20 |
| No Benefit Part-Time Employees | 29,650.04 | 33,548.00 | 3,897.96 | 96,973.42 | 134,192.00 | 37,218.58 |
| TOPS - FICA | 444.93 | 125.00 | (319.93) | 853.95 | 500.00 | (353.95) |
| Social Security - Employer | 19,678.07 | 18,881.00 | (797.07) | 81,760.49 | 75,524.00 | (6,236.49) |
| IMRF - Employer Cost | 24,417.26 | 24,203.00 | (214.26) | 100,828.74 | 96,812.00 | (4,016.74) |
| Workers' Compensation Insurance | 5,010.11 | 15,024.00 | 10,013.89 | 27,350.04 | 60,096.00 | 32,745.96 |
| Unemployment Insurance | 11,513.23 | 9,502.00 | (2,011.23) | 44,703.35 | 38,008.00 | (6,695.35) |
| Employee Health/Life Insurance | 23,654.19 | 20,522.00 | (3,132.19) | 91,551.38 | 82,088.00 | (9,463.38) |
| Books, Periodicals & Manuals | | 79.00 | 79.00 | | 316.00 | 316.00 |
| Stocked Drugs | 1,968.91 | 1,685.00 | (283.91) | 7,884.04 | 6,740.00 | (1,144.04) |
| Pharmacy Charges-Public Aid | 1,930.96 | 1,004.00 | (926.96) | 6,936.45 | 4,016.00 | (2,920.45) |
| Oxygen | 4,039.70 | 2,781.00 | (1,258.70) | 14,848.40 | 11,124.00 | (3,724.40) |

Monday, May 05, 2014

6:46 AM

**Champaign County Nursing Home
Actual vs Budget Statement of Operations**

03/31/14

4

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|---------------------|
| Incontinence Supplies | 8,434.71 | 7,780.00 | (654.71) | 39,758.18 | 31,120.00 | (8,638.18) |
| Pharmacy Charges - Insurance | 3,529.62 | 3,000.00 | (529.62) | 32,872.30 | 12,000.00 | (20,872.30) |
| Equipment < \$2,500 | 2,053.31 | 1,511.00 | (542.31) | 7,265.02 | 6,044.00 | (1,221.02) |
| Operational Supplies | 14,164.78 | 15,396.00 | 1,231.24 | 61,177.61 | 61,584.00 | 408.19 |
| Pharmacy Charges-Medicare | 9,401.35 | 14,774.00 | 5,372.65 | 39,640.59 | 59,096.00 | 19,455.41 |
| Medical/Dental/Mental Health | 3,600.00 | 3,170.00 | (430.00) | 14,200.00 | 12,680.00 | (1,520.00) |
| Professional Services | 35,432.43 | 31,997.00 | (3,435.43) | 128,518.47 | 127,988.00 | (530.47) |
| Job Require Travel | | 28.00 | 28.00 | 194.88 | 112.00 | (82.88) |
| Laboratory Fees | 2,051.43 | 2,168.00 | 116.57 | 10,984.76 | 8,672.00 | (2,312.76) |
| Equipment Rentals | 2,749.30 | 4,039.00 | 1,289.70 | 14,830.55 | 16,156.00 | 1,325.45 |
| Dues & Licenses | 150.00 | | (150.00) | 150.00 | | (150.00) |
| Conferences & Training | 1,035.00 | | (1,035.00) | 1,275.00 | | (1,275.00) |
| Contract Nursing Services | 84,874.52 | 23,077.00 | (61,797.52) | 195,533.19 | 92,308.00 | (103,225.19) |
| Medicare Medical Services | 1,664.80 | 3,555.00 | 1,890.20 | 8,445.11 | 14,220.00 | 5,774.89 |
| Total Nursing Services | 530,746.47 | 455,596.00 | (75,152.47) | 2,033,677.24 | 1,822,384.00 | (211,293.24) |
| Activities | | | | | | |
| Reg. Full-Time Employees | 12,656.05 | 18,447.00 | 5,790.95 | 48,545.31 | 73,788.00 | 25,242.69 |
| Overtime | 7.22 | 114.00 | 106.78 | 155.71 | 456.00 | 300.29 |
| TOPS - Balances | 45.84 | | (45.84) | (2,192.52) | | 2,192.52 |
| TOPS - FICA | 3.50 | | (3.50) | (167.73) | | 167.73 |
| Social Security - Employer | 916.80 | 1,345.00 | 428.20 | 3,482.75 | 5,380.00 | 1,897.25 |
| IMRF - Employer Cost | 1,182.38 | 1,803.00 | 620.62 | 4,554.47 | 7,212.00 | 2,657.53 |
| Workers' Compensation Insurance | 237.12 | 1,108.00 | 870.88 | 1,461.89 | 4,432.00 | 2,970.11 |
| Unemployment Insurance | 678.20 | 844.00 | 165.80 | 2,171.77 | 3,376.00 | 1,204.23 |
| Employee Health/Life Insurance | 3,065.00 | 2,609.00 | (456.00) | 14,222.89 | 10,436.00 | (3,786.89) |
| Books, Periodicals & Manuals | | 22.00 | 22.00 | | 88.00 | 88.00 |
| Operational Supplies | 166.21 | 424.00 | 257.79 | 2,215.41 | 1,696.00 | (519.41) |
| Professional Services | 124.70 | 143.00 | 18.30 | 498.80 | 572.00 | 73.20 |
| Conferences & Training | | | | 30.00 | | (30.00) |
| Total Activities | 19,083.02 | 26,859.00 | 7,775.98 | 74,978.75 | 107,436.00 | 32,457.25 |
| Social Services | | | | | | |
| Reg. Full-Time Employees | 6,956.49 | 12,827.00 | 5,870.51 | 38,259.48 | 51,308.00 | 13,048.52 |
| Overtime | 76.22 | 113.00 | 36.78 | 790.81 | 452.00 | (338.81) |
| TOPS - Balances | 582.10 | 184.00 | (378.10) | 581.36 | 736.00 | 154.64 |
| TOPS - FICA | 43.00 | 14.00 | (29.00) | 44.48 | 56.00 | 11.52 |
| Social Security - Employer | 523.96 | 1,167.00 | 643.04 | 2,923.54 | 4,668.00 | 1,744.46 |
| IMRF - Employer Cost | 675.66 | 1,192.00 | 516.34 | 3,826.10 | 4,788.00 | 941.90 |
| Workers' Compensation Insurance | 47.44 | 773.00 | 725.56 | 1,155.07 | 3,092.00 | 1,936.93 |
| Unemployment Insurance | 370.42 | 582.00 | 221.58 | 1,585.09 | 2,368.00 | 782.91 |
| Employee Health/Life Insurance | 1,846.39 | 1,802.00 | (44.39) | 8,642.58 | 7,208.00 | (1,434.58) |
| Operational Supplies | | 8.00 | 8.00 | | 32.00 | 32.00 |
| Professional Services | 124.70 | 308.00 | 183.30 | 498.80 | 1,232.00 | 733.20 |
| Total Social Services | 11,226.38 | 18,980.00 | 7,753.62 | 58,307.31 | 75,920.00 | 17,612.69 |
| Physical Therapy | | | | | | |
| Reg. Full-Time Employees | 4,152.96 | 4,015.00 | (137.96) | 16,541.73 | 16,060.00 | (481.73) |
| Overtime | | 22.00 | 22.00 | 622.37 | 88.00 | (534.37) |
| TOPS - Balances | 86.87 | 107.00 | 20.13 | 381.76 | 428.00 | 46.22 |
| TOPS - FICA | 6.65 | 8.00 | 1.35 | 29.21 | 32.00 | 2.79 |
| Social Security - Employer | 306.29 | 356.00 | 49.71 | 1,267.50 | 1,424.00 | 156.50 |
| IMRF - Employer Cost | 394.62 | 478.00 | 83.38 | 1,658.37 | 1,912.00 | 253.63 |
| Workers' Compensation Ins. | 138.58 | 241.00 | 102.42 | 529.92 | 964.00 | 434.08 |
| Unemployment Insurance | 226.41 | 181.00 | (45.41) | 738.04 | 724.00 | (14.04) |
| Employee Health/Life Insurance | 1,243.20 | 1,137.00 | (106.20) | 5,038.80 | 4,548.00 | (490.80) |

**Champaign County Nursing Home
Actual vs Budget Statement of Operations**

03/31/14

5

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|-----------------------------------|------------|------------|-------------|------------|------------|-------------|
| Professional Services | 34,054.14 | 23,514.00 | (10,540.14) | 143,417.39 | 94,056.00 | (49,361.39) |
| Total Physical Therapy | 40,609.72 | 30,059.00 | (10,550.72) | 170,225.11 | 120,236.00 | (49,989.11) |
| Occupational Therapy | | | | | | |
| Reg. Full-Time Employees | 2,066.40 | 2,003.00 | (63.40) | 8,462.41 | 8,012.00 | (450.41) |
| Overtime | | 21.00 | 21.00 | | 84.00 | 84.00 |
| TOPS - Balances | (102.58) | 11.00 | 113.58 | (209.71) | 44.00 | 253.71 |
| TOPS - FICA | (7.85) | 1.00 | 8.85 | (16.05) | 4.00 | 20.05 |
| Social Security - Employer | 156.79 | 154.00 | (2.79) | 642.20 | 616.00 | (26.20) |
| IMRF - Employer Cost | 202.01 | 206.00 | 3.99 | 840.41 | 824.00 | (16.41) |
| Workers' Compensation Ins. | 69.30 | 121.00 | 51.70 | 226.67 | 484.00 | 257.33 |
| Unemployment Insurance | 114.39 | 92.00 | (22.39) | 369.00 | 368.00 | (1.00) |
| Employee Health/Life Insurance | 621.60 | 569.00 | (52.60) | 2,502.90 | 2,276.00 | (226.90) |
| Professional Services | 26,596.04 | 23,105.00 | (3,491.04) | 121,205.50 | 92,420.00 | (28,785.50) |
| Total Occupational Therapy | 29,716.10 | 26,283.00 | (3,433.10) | 134,023.33 | 105,132.00 | (28,891.33) |
| Speech Therapy | | | | | | |
| Professional Services | 11,436.32 | 7,705.00 | (3,731.32) | 41,152.01 | 30,820.00 | (10,332.01) |
| Total Speech Therapy | 11,436.32 | 7,705.00 | (3,731.32) | 41,152.01 | 30,820.00 | (10,332.01) |
| Respiratory Therapy | | | | | | |
| Professional Services | 9,198.75 | 8,000.00 | (1,198.75) | 36,148.75 | 32,000.00 | (4,148.75) |
| Total Respiratory Therapy | 9,198.75 | 8,000.00 | (1,198.75) | 36,148.75 | 32,000.00 | (4,148.75) |
| Total This Department | 20,835.07 | 15,705.00 | (4,930.07) | 77,300.76 | 62,820.00 | (14,480.76) |
| Food Services | | | | | | |
| Reg. Full-Time Employees | 33,630.14 | 52,089.00 | 18,458.86 | 116,726.74 | 208,356.00 | 91,629.26 |
| Reg. Part-Time Employees | 1,113.66 | 3,648.00 | 2,534.34 | 1,885.28 | 14,592.00 | 12,706.72 |
| Overtime | 1,559.10 | 1,513.00 | (46.10) | 12,842.52 | 6,052.00 | (6,790.52) |
| TOPS - Balances | 2,227.07 | | (2,227.07) | 3,115.10 | | (3,115.10) |
| TOPS - FICA | 170.37 | | (170.37) | 238.30 | | (238.30) |
| Social Security - Employer | 2,732.23 | 4,333.00 | 1,600.77 | 9,932.17 | 17,332.00 | 7,399.83 |
| IMRF - Employer Cost | 3,523.98 | 5,809.00 | 2,285.02 | 12,972.01 | 23,236.00 | 10,263.99 |
| Workers' Compensation Insurance | 1,295.69 | 3,418.00 | 2,122.31 | 3,598.35 | 13,672.00 | 10,073.65 |
| Unemployment Insurance | 1,895.18 | 2,695.00 | 799.82 | 6,208.57 | 10,780.00 | 4,571.43 |
| Employee Health/Life Insurance | 8,648.40 | 6,997.00 | (1,651.40) | 27,423.90 | 27,988.00 | 564.10 |
| Food | 34,605.61 | 32,817.00 | (1,788.61) | 168,436.40 | 131,268.00 | (37,168.40) |
| Non-Food Supply | 1,039.43 | | (1,039.43) | 1,039.43 | | (1,039.43) |
| Nutritional Supplements | 2,642.40 | 3,211.00 | 568.60 | 12,491.93 | 12,844.00 | 352.07 |
| Equipment < \$2,500 | | | | 172.78 | | (172.78) |
| Operational Supplies | 2,754.70 | 3,854.00 | 1,099.30 | 21,126.87 | 15,416.00 | (5,710.87) |
| Professional Services | 11,630.18 | 3,615.00 | (8,015.18) | 53,103.13 | 14,460.00 | (38,643.13) |
| Equipment Rentals | 404.95 | 378.00 | (26.95) | 1,930.26 | 1,512.00 | (418.26) |
| Dues & Licenses | 80.00 | 12.00 | (68.00) | 80.00 | 48.00 | (32.00) |
| Conferences & Training | (15.00) | | 15.00 | 45.00 | | (45.00) |
| Kitchen/ Laundry | | 3,846.00 | 3,846.00 | | 15,384.00 | 15,384.00 |
| Total Food Services | 109,938.09 | 128,235.00 | 18,296.91 | 453,368.74 | 512,940.00 | 59,571.26 |
| Barber & Beauty | | | | | | |
| Reg. Full-Time Employees | 7,244.12 | 4,010.00 | (3,234.12) | 20,155.72 | 16,040.00 | (4,115.72) |
| TOPS - Balances | (2,509.82) | | 2,509.82 | (2,389.48) | | 2,389.48 |
| TOPS - FICA | 43.06 | | (43.06) | 52.26 | | (52.26) |
| Social Security - Employer | 283.30 | 271.00 | (12.30) | 1,177.55 | 1,084.00 | (93.55) |
| IMRF - Employer Cost | 364.93 | 384.00 | (0.93) | 1,540.30 | 1,456.00 | (84.30) |
| Workers' Compensation Insurance | 139.29 | 239.00 | 99.71 | 518.49 | 956.00 | 439.51 |
| Unemployment Insurance | 227.70 | 180.00 | (47.70) | 734.52 | 720.00 | (14.52) |

Monday, May 05, 2014

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**Champaign County Nursing Home
Actual vs Budget Statement of Operations**

03/31/14

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| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| Employee Health/Life Insurance | 1,243.20 | 1,213.00 | (30.20) | 3,762.60 | 4,852.00 | 1,089.40 |
| Operational Supplies | | 70.00 | 70.00 | 228.98 | 280.00 | 51.02 |
| Conferences & Training | | 25.00 | 25.00 | | 100.00 | 100.00 |
| Total Barber & Beauty | 7,035.78 | 6,372.00 | (663.78) | 25,778.94 | 25,488.00 | (290.94) |
| Adult Day Care | | | | | | |
| Reg. Full-Time Employees | 19,976.05 | 12,515.00 | (7,461.05) | 56,245.46 | 50,060.00 | (6,185.46) |
| Temp. Salaries & Wages | 694.82 | | (694.82) | 694.82 | | (694.82) |
| Overtime | 55.75 | 21.00 | (34.75) | 434.09 | 84.00 | (350.09) |
| TOPS - Balances | (5,439.71) | | 5,439.71 | (6,658.92) | | 6,658.92 |
| TOPS - FICA | (416.13) | | 416.13 | (509.40) | | 509.40 |
| Social Security - Employer | 1,567.69 | 939.00 | (628.69) | 4,313.47 | 3,756.00 | (557.47) |
| IMRF - Employer Cost | 1,956.76 | 1,247.00 | (709.76) | 5,554.26 | 4,988.00 | (566.26) |
| Workers' Compensation Insurance | 649.26 | 748.00 | 98.74 | 1,720.36 | 2,992.00 | 1,271.64 |
| Unemployment Insurance | 998.75 | 556.00 | (442.75) | 2,615.33 | 2,224.00 | (391.33) |
| Employee Health/Life Insurance | 3,081.00 | 2,426.00 | (655.00) | 12,408.50 | 9,704.00 | (2,702.50) |
| Books, Periodicals & Manuals | | 14.00 | 14.00 | | 58.00 | 58.00 |
| Gasoline & Oil | 1,169.27 | 1,086.00 | (83.27) | 3,488.64 | 4,344.00 | 855.36 |
| Equipment < \$2,500 | | 18.00 | 18.00 | | 72.00 | 72.00 |
| Operational Supplies | (55.70) | 23.00 | 78.70 | 687.17 | 92.00 | (595.17) |
| Field Trips/Activities | 64.80 | 11.00 | (53.80) | 77.04 | 44.00 | (33.04) |
| Conferences & Training | | | | 30.00 | | (30.00) |
| Furnishings, Office Equipment | | 3,846.00 | 3,846.00 | | 15,384.00 | 15,384.00 |
| Total Adult Day Care | 24,302.61 | 23,450.00 | (852.61) | 81,098.82 | 93,800.00 | 12,701.18 |
| Alzheimers and Related Disord | | | | | | |
| Reg. Full-Time Employees | 19,284.65 | 26,821.00 | 7,536.35 | 80,862.85 | 107,284.00 | 26,421.15 |
| Overtime | 6,048.56 | 12,047.00 | 5,998.44 | 39,456.97 | 48,188.00 | 8,731.03 |
| TOPS - Balances | 758.38 | 308.00 | (450.38) | 2,748.92 | 1,232.00 | (1,516.92) |
| No Benefit Full-Time Employees | 22,863.96 | 27,244.00 | 4,380.04 | 95,954.23 | 108,976.00 | 13,021.77 |
| No Benefit Part-Time Employees | 16,147.09 | 27,898.00 | 11,750.91 | 57,574.16 | 111,592.00 | 54,017.84 |
| TOPS - FICA | 58.01 | 24.00 | (34.01) | 210.29 | 96.00 | (114.29) |
| Social Security - Employer | 4,864.99 | 7,120.00 | 2,255.01 | 20,714.06 | 28,480.00 | 7,765.94 |
| IMRF - Employer Cost | 6,272.75 | 9,545.00 | 3,272.25 | 27,101.40 | 38,180.00 | 11,078.60 |
| Workers' Compensation Insurance | 2,053.40 | 5,612.00 | 3,558.60 | 7,163.46 | 22,448.00 | 15,284.54 |
| Unemployment Insurance | 3,084.96 | 3,081.00 | (3.96) | 11,924.74 | 12,324.00 | 399.26 |
| Employee Health/Life Insurance | 4,927.80 | 4,500.00 | (427.80) | 17,928.90 | 18,000.00 | 71.10 |
| Operational Supplies | 72.36 | 1.00 | (71.36) | 111.33 | 4.00 | (107.33) |
| Professional Services | 174.52 | | (174.52) | 349.04 | | (349.04) |
| Conferences & Training | | 9.00 | 9.00 | | 36.00 | 36.00 |
| ARD - Contract Nursing | 15,431.47 | 11,538.00 | (3,893.47) | 34,984.40 | 46,152.00 | 11,167.60 |
| Total Alzheimers and Related Disorders | 102,042.90 | 135,748.00 | 33,705.10 | 397,084.75 | 542,992.00 | 145,907.25 |
| Total Expenses | 1,295,459.64 | 1,241,589.00 | (53,870.64) | 5,071,009.81 | 4,966,356.00 | (104,653.81) |
| Net Operating Income | (29,910.80) | (97,583.00) | 67,672.20 | (71,710.11) | (390,332.00) | 318,621.89 |
| NonOperating Income | | | | | | |
| Local Taxes | | | | | | |
| Current-Nursing Home Operating | 91,951.21 | 79,877.00 | 12,074.21 | 367,798.25 | 319,508.00 | 48,290.25 |
| Total Local Taxes | 91,951.21 | 79,877.00 | 12,074.21 | 367,798.25 | 319,508.00 | 48,290.25 |
| Miscellaneous NI Revenue | | | | | | |
| Investment Interest | 16.11 | 57.00 | (40.89) | 100.59 | 228.00 | (127.41) |
| Restricted Donations | 1,430.31 | 154.00 | 1,276.31 | 1,986.18 | 616.00 | 1,370.18 |
| Total Miscellaneous NI Revenue | 1,446.42 | 211.00 | 1,235.42 | 2,086.77 | 844.00 | 1,242.77 |
| Total NonOperating Income | 93,397.63 | 80,088.00 | 13,309.63 | 369,885.02 | 320,352.00 | 49,533.02 |

Monday, May 05, 2014

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| Champaign County Nursing Home | | | | | | |
|--|-----------|-------------|-----------|------------|-------------|------------|
| Actual vs Budget Statement of Operations | | | | | | |
| 03/31/14 | | | | | | 7 |
| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
| Net Income (Loss) | 63,486.83 | (17,495.00) | 80,981.83 | 298,174.91 | (69,980.00) | 368,154.91 |

**Champaign County Nursing Home
Historical Statement of Operations**

03/31/14

1

| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|------------------|------------------|------------------|------------------|
| Operating Income | | | | | | | | | | | | | |
| Miscellaneous Revenue | | | | | | | | | 1,828 | 2,486 | 1,348 | 2,270 | 7,932 |
| Medicare A Revenue | | | | | | | | | 267,837 | 245,602 | 215,221 | 217,759 | 946,419 |
| Medicare B Revenue | | | | | | | | | 35,157 | 37,756 | 45,663 | 29,316 | 147,892 |
| Medicaid Revenue | | | | | | | | | 459,986 | 601,386 | 437,374 | 538,463 | 2,037,210 |
| Private Pay Revenue | | | | | | | | | 493,612 | 358,642 | 484,074 | 460,093 | 1,796,422 |
| Adult Day Care Revenue | | | | | | | | | 17,903 | 13,323 | 14,550 | 17,648 | 63,424 |
| Total Income | | | | | | | | | 1,276,324 | 1,259,195 | 1,198,232 | 1,265,549 | 4,999,300 |
| Operating Expenses | | | | | | | | | | | | | |
| Administration | | | | | | | | | 249,903 | 258,385 | 263,618 | 264,550 | 1,036,456 |
| Environmental Services | | | | | | | | | 89,239 | 91,219 | 90,808 | 89,972 | 361,239 |
| Laundry | | | | | | | | | 15,239 | 17,613 | 16,566 | 17,341 | 66,759 |
| Maintenance | | | | | | | | | 20,574 | 22,631 | 29,249 | 28,258 | 100,712 |
| Nursing Services | | | | | | | | | 511,150 | 523,369 | 468,410 | 530,748 | 2,033,677 |
| Activities | | | | | | | | | 18,500 | 19,891 | 17,504 | 19,083 | 74,979 |
| Social Services | | | | | | | | | 16,433 | 16,243 | 14,405 | 11,226 | 58,307 |
| Physical Therapy | | | | | | | | | 42,804 | 45,374 | 41,437 | 40,610 | 170,225 |
| Occupational Therapy | | | | | | | | | 33,140 | 37,587 | 33,800 | 29,716 | 134,023 |
| Speech Therapy | | | | | | | | | 9,543 | 10,714 | 9,459 | 11,436 | 41,152 |
| Respiratory Therapy | | | | | | | | | | | | | |
| Respiratory Therapy | | | | | | | | | 9,226 | 9,199 | 6,525 | 9,199 | 36,149 |
| Total This Department | | | | | | | | | 18,769 | 19,913 | 17,984 | 20,635 | 77,301 |
| Food Services | | | | | | | | | 122,660 | 118,964 | 101,807 | 109,938 | 453,369 |
| Barber & Beauty | | | | | | | | | 6,316 | 7,212 | 5,215 | 7,036 | 25,779 |
| Adult Day Care | | | | | | | | | 18,583 | 19,543 | 18,670 | 24,303 | 81,099 |
| Alzheimers and Related Disorders | | | | | | | | | 101,641 | 105,787 | 87,614 | 102,043 | 397,085 |
| Total Expenses | | | | | | | | | 1,264,950 | 1,303,712 | 1,206,888 | 1,295,460 | 5,071,010 |
| Net Operating Income | | | | | | | | | 11,374 | (44,517) | (8,656) | (29,911) | (71,710) |
| NonOperating Income | | | | | | | | | | | | | |
| Local Taxes | | | | | | | | | 91,951 | 91,949 | 91,947 | 91,951 | 367,798 |
| Miscellaneous NI Revenue | | | | | | | | | 506 | 111 | 23 | 1,446 | 2,087 |
| Total NonOperating Income | | | | | | | | | 92,457 | 92,060 | 91,970 | 93,398 | 369,885 |
| Net Income (Loss) | | | | | | | | | 103,830 | 47,544 | 83,314 | 63,487 | 298,175 |

**Champaign County Nursing Home
Historical Statement of Operations**

03/31/14

1

| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|----------------|----------------|----------------|------------------|
| Operating Income | | | | | | | | | | | | | |
| Miscellaneous Revenue | | | | | | | | | | | | | |
| Lunch Reimbursement | | | | | | | | | 180 | | 171 | 1,131 | 1,482 |
| Late Charge, NSF Check Charge | | | | | | | | | 1,848 | 2,476 | 1,059 | 1,116 | 6,300 |
| Other Miscellaneous Revenue | | | | | | | | | | 10 | 118 | 22 | 151 |
| Total Miscellaneous Revenue | | | | | | | | | 1,828 | 2,486 | 1,348 | 2,270 | 7,932 |
| Medicare A Revenue | | | | | | | | | | | | | |
| Medicare A | | | | | | | | | 146,013 | 168,901 | 130,033 | 142,128 | 587,075 |
| ARD - Medicare A | | | | | | | | | 45,056 | 14,465 | 25,253 | 14,775 | 99,549 |
| NH Pt_Care - Medicare Advantage/ H | | | | | | | | | 56,134 | 58,715 | 52,895 | 60,857 | 228,601 |
| ARD_Pt Care - Medicare Advantage/ | | | | | | | | | 20,635 | 3,520 | 7,040 | | 31,195 |
| Total Medicare A Revenue | | | | | | | | | 267,837 | 245,602 | 215,221 | 217,759 | 946,419 |
| Medicare B Revenue | | | | | | | | | | | | | |
| Medicare B | | | | | | | | | 35,157 | 37,756 | 45,663 | 29,316 | 147,892 |
| Total Medicare B Revenue | | | | | | | | | 35,157 | 37,756 | 45,663 | 29,316 | 147,892 |
| Medicaid Revenue | | | | | | | | | | | | | |
| Medicaid Title XIX (IDHFS) | | | | | | | | | 277,188 | 431,022 | 282,473 | 371,984 | 1,362,667 |
| ARD - Medicaid Title XIX (IDHFS) | | | | | | | | | 126,822 | 129,179 | 109,666 | 133,616 | 499,282 |
| Patient Care-Hospice | | | | | | | | | 39,930 | 30,703 | 35,788 | 24,840 | 131,261 |
| ARD Patient Care - Hospice | | | | | | | | | 16,047 | 10,482 | 9,447 | 8,023 | 43,999 |
| Total Medicaid Revenue | | | | | | | | | 459,986 | 601,386 | 437,374 | 538,463 | 2,037,210 |
| Private Pay Revenue | | | | | | | | | | | | | |
| VA-Veterans Nursing Home Care | | | | | | | | | 25,726 | 34,966 | 33,123 | 20,466 | 114,281 |
| ARD - VA - Veterans Care | | | | | | | | | 2,187 | 8,360 | | | 10,547 |
| Nursing Home Patient Care - Private | | | | | | | | | 355,996 | 199,863 | 311,187 | 292,298 | 1,159,343 |
| Nursing Home Beauty Shop Revenue | | | | | | | | | 3,074 | 3,429 | 3,092 | 3,112 | 12,708 |
| Medical Supplies Revenue | | | | | | | | | 6,717 | 4,748 | 7,787 | 8,541 | 27,773 |
| Patient Transportation Charges | | | | | | | | | 2,780 | 453 | 2,416 | 1,000 | 6,649 |
| ARD Patient Care- Private Pay | | | | | | | | | 97,132 | 106,824 | 126,489 | 134,677 | 465,122 |
| Total Private Pay Revenue | | | | | | | | | 493,612 | 358,642 | 484,074 | 460,093 | 1,796,422 |
| Adult Day Care Revenue | | | | | | | | | | | | | |
| VA-Veterans Adult Daycare | | | | | | | | | 3,572 | 4,270 | 5,586 | 5,658 | 19,087 |
| IL Department Of Aging-Day Care Gra | | | | | | | | | 10,258 | 7,283 | 6,821 | 9,215 | 33,576 |
| Adult Day Care Charges-Private Pay | | | | | | | | | 4,073 | 1,770 | 2,143 | 2,775 | 10,761 |

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**Champaign County Nursing Home
Historical Statement of Operations**

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| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|-----------|-----------|-----------|-----------|
| Total Adult Day Care Revenue | | | | | | | | | 17,903 | 13,323 | 14,550 | 17,648 | 63,424 |
| Total Income | | | | | | | | | 1,276,324 | 1,259,195 | 1,198,232 | 1,265,549 | 4,999,300 |

Operating Expenses**Administration**

| | | | | | | | | | | | | | |
|----------------------------------|--|--|--|--|--|--|--|--|---------|--------|--------|--------|---------|
| Reg. Full-Time Employees | | | | | | | | | 25,489 | 24,513 | 25,345 | 25,978 | 101,306 |
| Temp. Salaries & Wages | | | | | | | | | 1,852 | 1,884 | 2,353 | 3,351 | 9,440 |
| Per Diem | | | | | | | | | 180 | 225 | 225 | 135 | 765 |
| Overtime | | | | | | | | | 140 | 1,093 | 199 | 91 | 1,523 |
| TOPS - Balances | | | | | | | | | (1,100) | 1,874 | 626 | 1,568 | 2,768 |
| TOPS - FICA | | | | | | | | | (84) | 128 | 48 | 120 | 212 |
| Social Security - Employer | | | | | | | | | 1,963 | 1,992 | 2,041 | 2,138 | 8,134 |
| IMRF - Employer Cost | | | | | | | | | 2,429 | 2,376 | 2,491 | 2,843 | 9,939 |
| Workers' Compensation Insurance | | | | | | | | | 1,026 | 875 | 768 | 613 | 3,282 |
| Unemployment Insurance | | | | | | | | | 116 | 1,766 | 1,403 | 1,158 | 4,444 |
| Employee Health/Life Insurance | | | | | | | | | 4,292 | 4,249 | 4,381 | 3,655 | 16,577 |
| Employee Development/Recognition | | | | | | | | | 30 | | 76 | 22 | 130 |
| Employee Physicals/Lab | | | | | | | | | 100 | 312 | 4,094 | 3,279 | 7,785 |
| Stationary & Printing | | | | | | | | | 212 | | 47 | 716 | 975 |
| Books, Periodicals & Manuals | | | | | | | | | 69 | | | | 69 |
| Copier Supplies | | | | | | | | | 518 | 536 | 548 | 731 | 2,333 |
| Postage, UPS, Federal Express | | | | | | | | | 391 | 667 | 534 | 827 | 2,420 |
| Equipment < \$2,500 | | | | | | | | | | | 160 | (37) | 122 |
| Operational Supplies | | | | | | | | | 1,081 | 585 | 701 | 853 | 3,220 |
| Audit & Accounting Fees | | | | | | | | | 4,179 | 4,179 | 4,179 | 4,179 | 16,716 |
| Attorney Fees | | | | | | | | | 3,281 | 1,862 | 7,323 | 8,064 | 20,529 |
| Professional Services | | | | | | | | | 41,722 | 40,781 | 38,590 | 37,939 | 159,032 |
| Job Required Travel Expense | | | | | | | | | 123 | 109 | 506 | 204 | 942 |
| Insurance | | | | | | | | | 23,167 | 23,167 | 23,167 | 23,167 | 92,668 |
| Property Loss & Liability Claims | | | | | | | | | | | | 950 | 950 |
| Computer Services | | | | | | | | | 10,271 | 6,116 | 6,052 | 6,179 | 28,618 |
| Telephone Services | | | | | | | | | 1,872 | 1,255 | 1,280 | 1,705 | 6,111 |
| Legal Notices, Advertising | | | | | | | | | 3,008 | 2,866 | 4,892 | 2,918 | 13,685 |
| Photocopy Services | | | | | | | | | 1,591 | 1,025 | 1,774 | 1,075 | 5,465 |
| Public Relations | | | | | | | | | 70 | (55) | 5 | 10 | 29 |
| Dues & Licenses | | | | | | | | | 1,725 | 1,725 | 1,675 | 1,625 | 6,750 |
| Conferences & Training | | | | | | | | | 99 | 1,029 | 1,228 | (137) | 2,219 |
| Finance Charges, Bank Fees | | | | | | | | | | | | | |
| Cable/Satellite TV Expense | | | | | | | | | 2,534 | 2,534 | 2,235 | 2,235 | 9,537 |
| IPA Licensing Fee | | | | | | | | | 46,385 | 46,591 | 43,093 | 47,872 | 183,940 |
| Furnishings, Office Equipment | | | | | | | | | | | | | |

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Monday, May 05, 2014

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**Champaign County Nursing Home
Historical Statement of Operations**

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| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|----------------|----------------|----------------|------------------|
| Depreciation Expense | | | | | | | | | 60,971 | 60,693 | 62,193 | 62,472 | 246,329 |
| Bad Debt Expense | | | | | | | | | | | | | |
| Miscellaneous Expense | | | | | | | | | | 11,412 | 9,163 | 6,030 | 26,605 |
| Interest- Bonds Payable | | | | | | | | | 10,222 | 10,222 | 10,222 | 10,222 | 40,888 |
| Total Administration | | | | | | | | | 249,903 | 258,385 | 263,618 | 264,550 | 1,036,456 |
| Environmental Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 27,568 | 25,755 | 25,244 | 27,155 | 105,722 |
| Reg. Part-Time Employees | | | | | | | | | 766 | 709 | 738 | 796 | 3,010 |
| Overtime | | | | | | | | | 3,624 | 6,739 | 331 | 240 | 10,933 |
| TOPS - Balances | | | | | | | | | 1,584 | 1,274 | 877 | 1,787 | 5,522 |
| TOPS- FICA | | | | | | | | | 121 | 97 | 67 | 137 | 422 |
| Social Security - Employer | | | | | | | | | 2,392 | 2,486 | 1,968 | 2,105 | 8,948 |
| IMRF - Employer Cost | | | | | | | | | 3,218 | 3,228 | 2,547 | 2,714 | 11,707 |
| Workers' Compensation Insurance | | | | | | | | | 1,050 | 885 | 753 | 607 | 3,295 |
| Unemployment Insurance | | | | | | | | | 209 | 2,102 | 1,378 | 1,481 | 5,168 |
| Employee Health/Life Insurance | | | | | | | | | 7,450 | 7,450 | 7,647 | 7,449 | 29,997 |
| Operational Supplies | | | | | | | | | 4,662 | 5,616 | 4,078 | 4,716 | 19,072 |
| Gas Service | | | | | | | | | 11,372 | 18,339 | 20,970 | 18,818 | 69,500 |
| Electric Service | | | | | | | | | 15,517 | 11,077 | 13,640 | 14,346 | 54,580 |
| Water Service | | | | | | | | | 2,631 | (766) | 4,728 | 2,384 | 8,977 |
| Pest Control Service | | | | | | | | | 482 | 482 | 482 | 482 | 1,928 |
| Waste Disposal & Recycling | | | | | | | | | 5,036 | 2,738 | 3,766 | 3,159 | 14,697 |
| Equipment Rentals | | | | | | | | | 258 | 258 | 258 | 258 | 1,032 |
| Conferences & Training | | | | | | | | | | | 30 | | 30 |
| Sewer Service & Tax | | | | | | | | | 1,300 | 2,751 | 1,311 | 1,337 | 6,699 |
| Total Environmental Services | | | | | | | | | 89,239 | 91,219 | 90,808 | 89,972 | 361,239 |
| Laundry | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 9,465 | 9,158 | 9,382 | 9,989 | 37,995 |
| Overtime | | | | | | | | | 509 | 1,129 | | 643 | 2,281 |
| TOPS Balances | | | | | | | | | (494) | 846 | 273 | 539 | 1,164 |
| TOPS - FICA | | | | | | | | | (38) | 65 | 21 | 41 | 89 |
| Social Security - Employer | | | | | | | | | 744 | 764 | 697 | 791 | 2,995 |
| IMRF - Employer Cost | | | | | | | | | 1,004 | 993 | 904 | 1,019 | 3,919 |
| Workers' Compensation Insurance | | | | | | | | | 336 | 324 | 261 | 203 | 1,124 |
| Unemployment Insurance | | | | | | | | | | 668 | 485 | 567 | 1,720 |
| Employee Health/Life Insurance | | | | | | | | | 2,462 | 2,457 | 2,525 | 2,459 | 9,904 |
| Laundry Supplies | | | | | | | | | 1,029 | | 226 | 254 | 1,509 |
| Linen & Bedding | | | | | | | | | 222 | 1,210 | 1,792 | 415 | 3,639 |
| Professional Services | | | | | | | | | | | | 421 | 421 |
| Total Laundry | | | | | | | | | 15,239 | 17,613 | 16,666 | 17,341 | 66,759 |

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03/31/14

**Champaign County Nursing Home
Historical Statement of Operations**

4

| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|---------------|---------------|---------------|----------------|
| Maintenance | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 5,557 | 5,585 | 5,095 | 5,540 | 21,778 |
| Overtime | | | | | | | | | 63 | 573 | 197 | | 833 |
| TOPS - Balances | | | | | | | | | (120) | 44 | 128 | 2,113 | 2,163 |
| TOPS - FICA | | | | | | | | | (9) | 3 | 10 | 162 | 165 |
| Social Security - Employer | | | | | | | | | 420 | 437 | 373 | 391 | 1,621 |
| IMRF - Employer Cost | | | | | | | | | 564 | 568 | 485 | 503 | 2,120 |
| Workers' Compensation Insurance | | | | | | | | | 208 | 190 | 147 | 115 | 659 |
| Unemployment Insurance | | | | | | | | | 174 | 331 | 274 | 305 | 1,085 |
| Employee Health/Life Insurance | | | | | | | | | 622 | 1,865 | 1,903 | 1,865 | 6,255 |
| Gasoline & Oil | | | | | | | | | 1,365 | | 15 | | 1,381 |
| Ground Supplies | | | | | | | | | 258 | 26 | | 17 | 301 |
| Maintenance Supplies | | | | | | | | | 2,144 | 2,508 | 1,339 | 1,330 | 7,321 |
| Equipment < \$2,500 | | | | | | | | | | | | 985 | 985 |
| Operational Supplies | | | | | | | | | | 45 | 16 | | 62 |
| Professional Services | | | | | | | | | (653) | 1,003 | | | 350 |
| Automobile Maintenance | | | | | | | | | 1,227 | 764 | 128 | 1,195 | 3,314 |
| Equipment Maintenance | | | | | | | | | 673 | 1,765 | 4,225 | 6,024 | 12,687 |
| Equipment Rentals | | | | | | | | | 262 | 4 | 9 | 9 | 284 |
| Nursing Home Building Repair/Mainte | | | | | | | | | 6,318 | 1,718 | 9,740 | 6,005 | 23,781 |
| Parking Lot/Sidewalk Maintenance | | | | | | | | | 1,500 | 5,200 | 5,167 | 1,700 | 13,567 |
| Total Maintenance | | | | | | | | | 20,574 | 22,631 | 29,249 | 28,258 | 100,712 |
| Nursing Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 124,975 | 114,312 | 116,157 | 131,433 | 486,876 |
| Reg. Part-Time Employees | | | | | | | | | 5,299 | 4,239 | 3,667 | 4,566 | 17,791 |
| Temp. Salaries & Wages | | | | | | | | | 14,897 | 15,079 | 9,722 | 9,777 | 49,474 |
| Overtime | | | | | | | | | 59,507 | 75,128 | 28,578 | 26,220 | 189,434 |
| TOPS - Balances | | | | | | | | | 912 | 1,132 | 3,302 | 5,816 | 11,163 |
| No Benefit Full-Time Employees | | | | | | | | | 71,239 | 61,996 | 55,680 | 61,488 | 250,403 |
| No Benefit Part-Time Employees | | | | | | | | | 17,794 | 23,177 | 26,352 | 29,850 | 96,973 |
| TOPS - FICA | | | | | | | | | 70 | 87 | 253 | 445 | 854 |
| Social Security - Employer | | | | | | | | | 22,083 | 22,059 | 17,940 | 19,678 | 81,760 |
| IMRF - Employer Cost | | | | | | | | | 27,870 | 26,450 | 22,092 | 24,417 | 100,829 |
| Workers' Compensation Insurance | | | | | | | | | 8,716 | 7,335 | 6,289 | 5,010 | 27,350 |
| Unemployment Insurance | | | | | | | | | 2,048 | 19,086 | 12,058 | 11,513 | 44,703 |
| Employee Health/Life Insurance | | | | | | | | | 21,821 | 22,439 | 23,638 | 23,854 | 91,551 |
| Stocked Drugs | | | | | | | | | 2,460 | 985 | 2,470 | 1,969 | 7,884 |
| Pharmacy Charges-Public Aid | | | | | | | | | 1,082 | 2,278 | 1,645 | 1,931 | 6,936 |
| Oxygen | | | | | | | | | 3,808 | 1,576 | 5,424 | 4,040 | 14,848 |
| Incontinence Supplies | | | | | | | | | 11,735 | 7,767 | 11,821 | 8,435 | 39,758 |

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Champaign County Nursing Home
Historical Statement of Operations

5

| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|---------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|----------------|----------------|----------------|------------------|
| Pharmacy Charges - Insurance | | | | | | | | | 6,385 | 10,492 | 12,466 | 3,530 | 32,872 |
| Equipment < \$2,500 | | | | | | | | | 2,471 | 328 | 2,414 | 2,053 | 7,265 |
| Operational Supplies | | | | | | | | | 9,278 | 17,837 | 19,899 | 14,165 | 61,178 |
| Pharmacy Charges-Medicare | | | | | | | | | 8,754 | 12,236 | 9,250 | 9,401 | 39,641 |
| Medical/Dental/Mental Health | | | | | | | | | 3,400 | 3,600 | 3,600 | 3,600 | 14,200 |
| Professional Services | | | | | | | | | 30,149 | 28,388 | 34,549 | 35,432 | 128,518 |
| Job Require Travel | | | | | | | | | | | 195 | | 195 |
| Laboratory Fees | | | | | | | | | 3,770 | 2,795 | 2,369 | 2,051 | 10,985 |
| Equipment Rentals | | | | | | | | | 3,077 | 5,437 | 3,567 | 2,749 | 14,831 |
| Dues & Licenses | | | | | | | | | | | | 150 | 150 |
| Conferences & Training | | | | | | | | | 120 | | 120 | 1,035 | 1,275 |
| Contract Nursing Services | | | | | | | | | 45,410 | 33,095 | 32,154 | 84,875 | 195,533 |
| Medicare Medical Services | | | | | | | | | 2,022 | 4,038 | 720 | 1,665 | 8,445 |
| Total Nursing Services | | | | | | | | | 511,150 | 523,369 | 488,410 | 530,748 | 2,033,677 |
| Activities | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 12,573 | 12,951 | 10,365 | 12,656 | 48,545 |
| Overtime | | | | | | | | | 6 | 40 | 103 | 7 | 156 |
| TOPS - Balances | | | | | | | | | (799) | (921) | (518) | 46 | (2,193) |
| TOPS - FICA | | | | | | | | | (61) | (70) | (40) | 4 | (168) |
| Social Security - Employer | | | | | | | | | 897 | 917 | 751 | 917 | 3,483 |
| IMRF - Employer Cost | | | | | | | | | 1,206 | 1,192 | 974 | 1,182 | 4,554 |
| Workers' Compensation Insurance | | | | | | | | | 477 | 426 | 322 | 237 | 1,462 |
| Unemployment Insurance | | | | | | | | | 146 | 803 | 544 | 678 | 2,172 |
| Employee Health/Life Insurance | | | | | | | | | 3,687 | 3,687 | 3,785 | 3,065 | 14,223 |
| Operational Supplies | | | | | | | | | 244 | 741 | 1,064 | 166 | 2,215 |
| Professional Services | | | | | | | | | 125 | 125 | 125 | 125 | 499 |
| Conferences & Training | | | | | | | | | | | 30 | | 30 |
| Total Activities | | | | | | | | | 18,500 | 19,891 | 17,504 | 19,083 | 74,979 |
| Social Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 10,896 | 10,736 | 9,670 | 6,956 | 38,259 |
| Overtime | | | | | | | | | 84 | 602 | 29 | 76 | 791 |
| TOPS - Balances | | | | | | | | | 575 | (957) | 401 | 562 | 581 |
| TOPS - FICA | | | | | | | | | (33) | 3 | 31 | 43 | 44 |
| Social Security - Employer | | | | | | | | | 823 | 848 | 728 | 524 | 2,924 |
| IMRF - Employer Cost | | | | | | | | | 1,107 | 1,102 | 941 | 676 | 3,826 |
| Workers' Compensation Insurance | | | | | | | | | 413 | 354 | 340 | 47 | 1,155 |
| Unemployment Insurance | | | | | | | | | | 862 | 353 | 370 | 1,585 |
| Employee Health/Life Insurance | | | | | | | | | 2,442 | 2,442 | 1,912 | 1,846 | 8,643 |
| Operational Supplies | | | | | | | | | | 125 | (125) | | |
| Professional Services | | | | | | | | | 125 | 125 | 125 | 125 | 499 |

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Champaign County Nursing Home
Historical Statement of Operations

6

| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|---------|
| Total Social Services | | | | | | | | | 16,433 | 16,243 | 14,405 | 11,226 | 58,307 |
| Physical Therapy | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 4,351 | 4,098 | 3,940 | 4,153 | 16,542 |
| Overtime | | | | | | | | | 8 | 610 | 4 | | 622 |
| TOPS - Balances | | | | | | | | | (42) | 351 | (14) | 87 | 382 |
| TOPS - FICA | | | | | | | | | (3) | 27 | (1) | 7 | 29 |
| Social Security - Employer | | | | | | | | | 323 | 348 | 291 | 306 | 1,268 |
| IMRF - Employer Cost | | | | | | | | | 435 | 452 | 377 | 395 | 1,658 |
| Workers' Compensation Ins. | | | | | | | | | 165 | 167 | 59 | 139 | 530 |
| Unemployment Insurance | | | | | | | | | | 308 | 204 | 226 | 738 |
| Employee Health/Life Insurance | | | | | | | | | 1,243 | 1,243 | 1,309 | 1,243 | 5,039 |
| Professional Services | | | | | | | | | 36,324 | 37,772 | 36,268 | 34,054 | 143,417 |
| Total Physical Therapy | | | | | | | | | 42,804 | 45,374 | 41,437 | 40,610 | 170,225 |
| Occupational Therapy | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 2,165 | 2,263 | 1,968 | 2,066 | 8,462 |
| TOPS - Balances | | | | | | | | | (324) | (10) | 227 | (103) | (210) |
| TOPS - FICA | | | | | | | | | (25) | (1) | 17 | (8) | (16) |
| Social Security - Employer | | | | | | | | | 164 | 172 | 149 | 157 | 642 |
| IMRF - Employer Cost | | | | | | | | | 222 | 223 | 194 | 202 | 840 |
| Workers' Compensation Ins. | | | | | | | | | 82 | 48 | 29 | 69 | 227 |
| Unemployment Insurance | | | | | | | | | | 151 | 103 | 114 | 369 |
| Employee Health/Life Insurance | | | | | | | | | 622 | 622 | 638 | 622 | 2,503 |
| Professional Services | | | | | | | | | 30,235 | 34,101 | 30,274 | 26,598 | 121,206 |
| Total Occupational Therapy | | | | | | | | | 33,140 | 37,567 | 33,600 | 29,716 | 134,023 |
| Speech Therapy | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | 9,543 | 10,714 | 9,459 | 11,436 | 41,152 |
| Total Speech Therapy | | | | | | | | | 9,543 | 10,714 | 9,459 | 11,436 | 41,152 |
| Respiratory Therapy | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | 9,226 | 9,199 | 8,525 | 9,199 | 36,149 |
| Total Respiratory Therapy | | | | | | | | | 9,226 | 9,199 | 8,525 | 9,199 | 36,149 |
| Total This Department | | | | | | | | | 18,769 | 19,913 | 17,984 | 20,635 | 77,301 |
| Food Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 24,375 | 28,723 | 29,998 | 33,630 | 116,727 |
| Reg. Part-Time Employees | | | | | | | | | | 63 | 709 | 1,114 | 1,885 |
| Overtime | | | | | | | | | 4,675 | 5,538 | 1,070 | 1,559 | 12,843 |
| TOPS - Balances | | | | | | | | | 646 | 210 | 32 | 2,227 | 3,115 |

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**Champaign County Nursing Home
Historical Statement of Operations**

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| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|---------|---------|---------|---------|---------|
| TOPS - FICA | | | | | | | | | 49 | 16 | 2 | 170 | 238 |
| Social Security - Employer | | | | | | | | | 2,199 | 2,598 | 2,403 | 2,732 | 9,932 |
| IMRF - Employer Cost | | | | | | | | | 2,955 | 3,375 | 3,118 | 3,524 | 12,972 |
| Workers' Compensation Insurance | | | | | | | | | 885 | 1,021 | 396 | 1,296 | 3,598 |
| Unemployment Insurance | | | | | | | | | 716 | 1,911 | 1,687 | 1,895 | 6,209 |
| Employee Health/Life Insurance | | | | | | | | | 5,594 | 6,189 | 6,992 | 8,648 | 27,424 |
| Food | | | | | | | | | 49,016 | 43,855 | 40,960 | 34,606 | 168,436 |
| Non-Food Supply | | | | | | | | | | | | 1,039 | 1,039 |
| Nutritional Supplements | | | | | | | | | 2,538 | 4,239 | 3,072 | 2,642 | 12,482 |
| Equipment < \$2,500 | | | | | | | | | | | 173 | | 173 |
| Operational Supplies | | | | | | | | | 5,484 | 6,881 | 6,007 | 2,755 | 21,127 |
| Professional Services | | | | | | | | | 22,810 | 13,939 | 4,724 | 11,630 | 53,103 |
| Equipment Rentals | | | | | | | | | 715 | 405 | 405 | 405 | 1,930 |
| Dues & Licenses | | | | | | | | | | | | 80 | 80 |
| Conferences & Training | | | | | | | | | | | 60 | (15) | 45 |
| Kitchen/ Laundry | | | | | | | | | | | | | |
| Total Food Services | | | | | | | | | 122,660 | 118,964 | 101,807 | 109,938 | 453,369 |
| Barber & Beauty | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 6,611 | 2,328 | 3,973 | 7,244 | 20,156 |
| TOPS - Balances | | | | | | | | | (2,369) | 2,225 | 285 | (2,610) | (2,369) |
| TOPS - FICA | | | | | | | | | (11) | (1) | 22 | 43 | 52 |
| Social Security - Employer | | | | | | | | | 297 | 320 | 278 | 283 | 1,178 |
| IMRF - Employer Cost | | | | | | | | | 400 | 415 | 360 | 365 | 1,540 |
| Workers' Compensation Insurance | | | | | | | | | 166 | 152 | 59 | 139 | 516 |
| Unemployment Insurance | | | | | | | | | | 301 | 206 | 228 | 735 |
| Employee Health/Life Insurance | | | | | | | | | 1,243 | 1,243 | 33 | 1,243 | 3,763 |
| Operational Supplies | | | | | | | | | | 229 | | | 229 |
| Total Barber & Beauty | | | | | | | | | 6,316 | 7,212 | 5,215 | 7,036 | 25,779 |
| Adult Day Care | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 12,615 | 12,798 | 10,856 | 19,976 | 56,245 |
| Temp. Salaries & Wages | | | | | | | | | | | | 695 | 695 |
| Overtime | | | | | | | | | 183 | 59 | 136 | 56 | 434 |
| TOPS - Balances | | | | | | | | | (985) | (600) | 365 | (5,440) | (6,659) |
| TOPS - FICA | | | | | | | | | (75) | (46) | 28 | (416) | (509) |
| Social Security - Employer | | | | | | | | | 961 | 962 | 823 | 1,568 | 4,313 |
| IMRF - Employer Cost | | | | | | | | | 1,292 | 1,239 | 1,086 | 1,957 | 5,554 |
| Workers' Compensation Insurance | | | | | | | | | 475 | 427 | 168 | 649 | 1,720 |
| Unemployment Insurance | | | | | | | | | 265 | 771 | 580 | 999 | 2,615 |
| Employee Health/Life Insurance | | | | | | | | | 3,081 | 3,081 | 3,164 | 3,081 | 12,407 |
| Gasoline & Oil | | | | | | | | | 314 | 961 | 1,045 | 1,169 | 3,489 |

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**Champaign County Nursing Home
Historical Statement of Operations**

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| Description | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | 01/14 | 02/14 | 03/14 | Total |
|---|-------|-------|-------|-------|-------|-------|-------|-------|------------------|------------------|------------------|------------------|------------------|
| Operational Supplies | | | | | | | | | 456 | (110) | 398 | (56) | 687 |
| Field Trips/Activities | | | | | | | | | | | 12 | 65 | 77 |
| Conferences & Training | | | | | | | | | | | 30 | | 30 |
| Total Adult Day Care | | | | | | | | | 18,583 | 19,543 | 18,670 | 24,303 | 81,099 |
| Alzheimers and Related Disord | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | 20,160 | 21,601 | 19,817 | 19,285 | 80,863 |
| Overtime | | | | | | | | | 12,787 | 14,469 | 6,152 | 6,049 | 39,457 |
| TOPS - Balances | | | | | | | | | 72 | 2,050 | (131) | 758 | 2,749 |
| No Benefit Full-Time Employees | | | | | | | | | 27,237 | 23,091 | 22,762 | 22,864 | 95,954 |
| No Benefit Part-Time Employees | | | | | | | | | 13,494 | 14,731 | 13,202 | 16,147 | 57,574 |
| TOPS - FICA | | | | | | | | | 5 | 157 | (10) | 58 | 210 |
| Social Security - Employer | | | | | | | | | 5,581 | 5,583 | 4,684 | 4,865 | 20,714 |
| IMRF - Employer Cost | | | | | | | | | 7,507 | 7,251 | 6,070 | 6,273 | 27,101 |
| Workers' Compensation Insurance | | | | | | | | | 2,225 | 2,047 | 838 | 2,053 | 7,163 |
| Unemployment Insurance | | | | | | | | | 892 | 4,733 | 3,214 | 3,085 | 11,925 |
| Employee Health/Life Insurance | | | | | | | | | 4,306 | 4,306 | 4,389 | 4,928 | 17,929 |
| Operational Supplies | | | | | | | | | 39 | | | 72 | 111 |
| Professional Services | | | | | | | | | 87 | 87 | | 175 | 349 |
| ARD - Contract Nursing | | | | | | | | | 7,247 | 5,680 | 6,826 | 15,431 | 34,984 |
| Total Alzheimers and Related Disorde | | | | | | | | | 101,641 | 105,787 | 87,814 | 102,043 | 397,085 |
| Total Expenses | | | | | | | | | 1,264,950 | 1,303,712 | 1,206,888 | 1,295,460 | 5,071,010 |
| Net Operating Income | | | | | | | | | 11,374 | (44,517) | (8,656) | (29,911) | (71,710) |
| NonOperating Income | | | | | | | | | | | | | |
| Local Taxes | | | | | | | | | | | | | |
| Current-Nursing Home Operating | | | | | | | | | 91,951 | 91,949 | 91,947 | 91,951 | 367,798 |
| Total Local Taxes | | | | | | | | | 91,951 | 91,949 | 91,947 | 91,951 | 367,798 |
| Miscellaneous NI Revenue | | | | | | | | | | | | | |
| Investment Interest | | | | | | | | | 25 | 36 | 23 | 16 | 101 |
| Restricted Donations | | | | | | | | | 481 | 75 | | 1,430 | 1,986 |
| Total Miscellaneous NI Revenue | | | | | | | | | 506 | 111 | 23 | 1,446 | 2,087 |
| Total NonOperating Income | | | | | | | | | 92,457 | 92,080 | 91,970 | 93,398 | 369,885 |
| Net Income (Loss) | | | | | | | | | 103,830 | 47,544 | 83,314 | 63,487 | 298,175 |

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Statement of Cash Flows (Indirect Method)
4 Months
November 30, 2013 through March 31, 2014

CASH FLOW FROM OPERATING ACTIVITIES:

| | |
|--|-------------------|
| Net Income (Loss) - YTD | \$ 298,175 |
| Depreciation Expense | 246,329 |
| (Incr.)/Decr. in Accounts Receivable | (630,845) |
| (Incr.)/Decr. in Prepaid Expenses | (19,680) |
| (Incr.)/Decr. in Inventory | (463) |
| (Incr.)/Decr. in Patient Trust | (3,684) |
| Incr./(Decr.) in Accounts Payable | (67,073) |
| Incr./(Decr.) in Salaries and Wages Payable | 92,796 |
| Incr./(Decr.) in Interest Payable | (24,157) |
| Incr./(Decr.) in Accrued Com. Absences | 25,812 |
| Incr./(Decr.) in Other Liabilities | <u>3,553</u> |
| Net Cash Provided by Operating Activities | (79,237) |

CASH FLOW FROM INVESTING ACTIVITIES:

| | |
|--|-----------------|
| Purchase of Equipment | (8,075) |
| Improvements / (CIP) | <u>(7,690)</u> |
| Net Cash Provided by Investing Activities | (15,765) |

CASH FLOW FROM FINANCING ACTIVITIES:

| | |
|--|------------------|
| Increase in Tax Anticipation Note | 937,895 |
| (Decrease) Due to General Corp. Fund | - |
| (Decrease) in Bonds Payable | (180,000) |
| Increase in Equity Adjustment | <u>(369,676)</u> |
| Net Cash Provided by Financing Activities | 388,219 |

| | |
|---|---------------------------------|
| Total Cash Flow | 293,217 |
| Beginning Cash Flow - 11/30/2013 | <u>366,793</u> |
| ENDING CASH - 3/31/2014 | <u><u>\$ 660,010</u></u> |

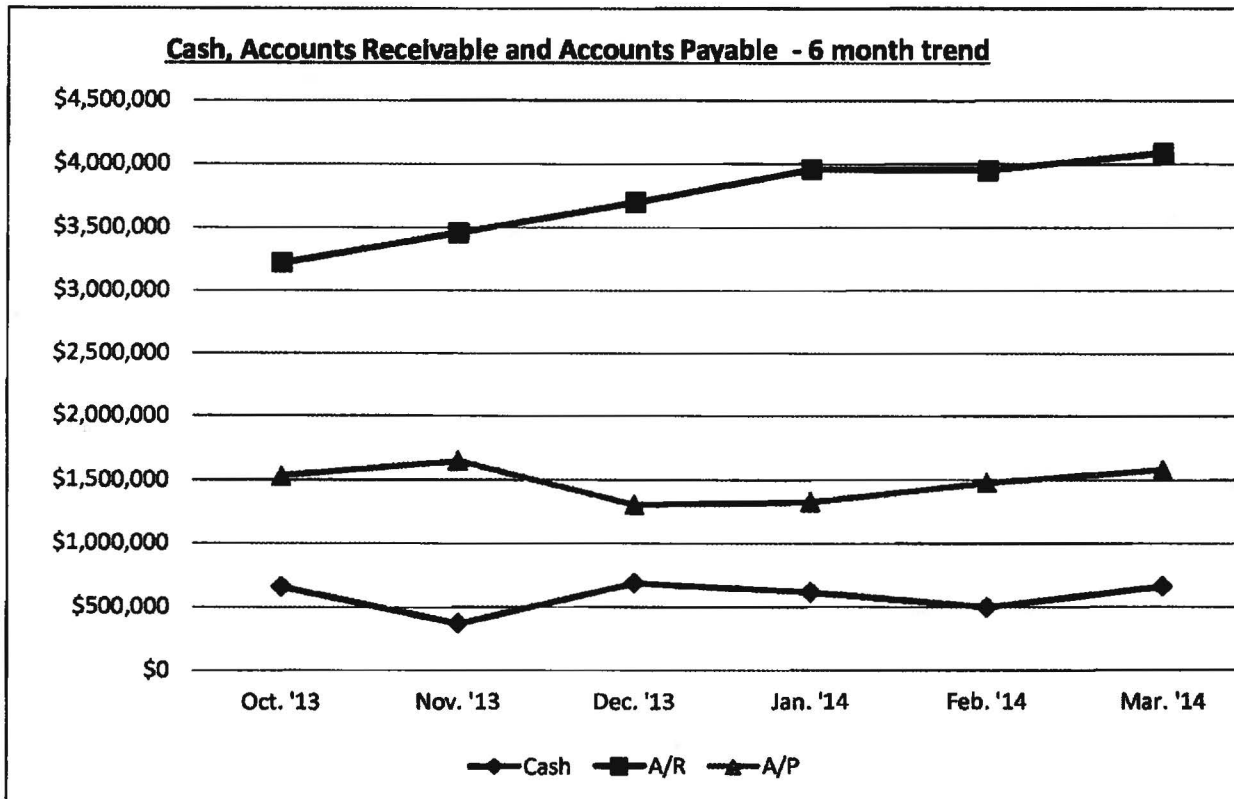
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
October 31, 2013 through March 31, 2014

| | <u>Oct. '13</u> | <u>Nov. '13</u> | <u>Dec. '13</u> | <u>Jan. '14</u> | <u>Feb. '14</u> | <u>Mar. '14</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>CASH FLOW FROM OPERATING ACTIVITIES:</u> | | | | | | |
| Net Income (Loss) - Monthly | \$ (9,491) | \$ (53,412) | \$ 103,830 | \$ 47,544 | \$ 83,314 | \$ 63,487 |
| Depreciation Expense | 60,973 | 60,973 | 60,971 | 60,693 | 62,193 | 62,472 |
| (Incr.)/Decr. in Accounts Receivable | (119,336) | (240,843) | (238,594) | (259,929) | 5,397 | (137,718) |
| (Incr.)/Decr. in Prepaid Expenses | 16,283 | 16,284 | (42,224) | 16,283 | (10,022) | 16,283 |
| (Incr.)/Decr. in Inventory | - | - | - | - | (463) | - |
| (Incr.)/Decr. in Patient Trust | (168) | 939 | (246) | (3,102) | 325 | (661) |
| Incr./(Decr.) in Accounts Payable | 161,734 | 116,360 | (346,943) | 24,829 | 151,676 | 103,365 |
| Incr./(Decr.) in Salaries and Wages Payable | 61,318 | (170,674) | 14,690 | 50,007 | (18,231) | 46,330 |
| Incr./(Decr.) in Interest Payable | 10,841 | 10,841 | 10,222 | 10,222 | (54,823) | 10,222 |
| Incr./(Decr.) in Accrued Com. Absences | (2,871) | (15,755) | (319) | 5,544 | 9,257 | 11,330 |
| Incr./(Decr.) in Other Liabilities | 168 | (939) | 246 | 3,102 | (456) | 661 |
| Net Cash Provided (Used) by Operating Activities | <u>179,451</u> | <u>(276,226)</u> | <u>(438,367)</u> | <u>(44,807)</u> | <u>228,167</u> | <u>175,771</u> |
| <u>CASH FLOW FROM INVESTING ACTIVITIES:</u> | | | | | | |
| Purchase of Equipment | (2,297) | (3,990) | - | - | (1,141) | (6,934) |
| Improvements / (CIP) | - | (8,761) | - | - | (5,143) | (2,547) |
| Net Cash Provided (Used) by Investing Activities | <u>(2,297)</u> | <u>(12,751)</u> | <u>-</u> | <u>-</u> | <u>(6,284)</u> | <u>(9,481)</u> |
| <u>CASH FLOW FROM FINANCING ACTIVITIES:</u> | | | | | | |
| Incr./(Decr.) in Tax Anticipation Note | - | - | 937,885 | - | 10 | - |
| Incr./(Decr.) in Due to General Corp. Fund | - | - | - | - | - | - |
| Incr./(Decr.) in Bonds Payable | - | - | (180,000) | - | - | - |
| Incr./(Decr.) in Equity Adjustment | - | - | (2,334) | (25,906) | (341,437) | - |
| Net Cash Provided (Used) by Financing Activities | <u>-</u> | <u>-</u> | <u>755,551</u> | <u>(25,906)</u> | <u>(341,427)</u> | <u>-</u> |
| Total Cash Flow | 177,154 | (288,977) | 317,184 | (70,713) | (119,544) | 166,290 |
| Beginning Cash Balance (Prior Month's) | 478,616 | 655,770 | 366,793 | 683,977 | 613,264 | 493,720 |
| MONTH ENDING CASH BALANCE | <u>\$ 655,770</u> | <u>\$ 366,793</u> | <u>\$ 683,977</u> | <u>\$ 613,264</u> | <u>\$ 493,720</u> | <u>\$ 660,010</u> |

**Champaign County Nursing Home
October 31, 2013 through March 31, 2014**

Key Balance Sheet Items Charted Below:

| | <u>Oct. '13</u> | <u>Nov. '13</u> | <u>Dec. '13</u> | <u>Jan. '14</u> | <u>Feb. '14</u> | <u>Mar. '14</u> |
|------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Cash | 655,770 | 366,793 | 683,977 | 613,264 | 493,720 | 660,010 |
| A/R | 3,213,462 | 3,454,303 | 3,692,899 | 3,952,828 | 3,947,430 | 4,085,148 |
| A/P | 1,529,810 | 1,646,170 | 1,299,227 | 1,324,056 | 1,475,732 | 1,579,097 |



ASSETS**Current Assets****Cash**

| | |
|------------|--------------|
| Cash | \$659,710.15 |
| Petty Cash | \$300.00 |
| Total Cash | \$660,010.15 |

Rec., Net of Uncollectible Amounts

| | |
|--|----------------|
| Accts Rec-Nursing Home Private Pay | \$1,177,516.14 |
| Accts Rec-Nursing Home Med Adv/ HMO/ Ins | \$698,369.16 |
| Total Rec., Net of Uncollectible Amounts | \$1,875,885.30 |

Rec., Net of Uncollectible Amounts

| | |
|--|---------------|
| Accts Rec-Nursing Home Hospice | \$128,319.39 |
| Allowance for Uncollectible Accts-Private Pay | (\$42,520.00) |
| Allowance for Uncollectible Accts-Patient Care P | (\$35,140.60) |
| Allowance for Uncollectible Accts-Patient Care H | (\$3,258.00) |
| Total Rec., Net of Uncollectible Amounts | \$47,400.79 |

Accrued Interest

| | |
|---------------------------------|--------------|
| Property Tax Revenue Receivable | \$367,796.68 |
| Total Accrued Interest | \$367,796.68 |

Intergvt. Rec., Net of Uncollectibl

| | |
|--|----------------|
| Due from Collector Funds | \$985.42 |
| Due from Other Governmental Units | \$648,896.42 |
| Due from IL Public Aid | \$707,509.62 |
| Due from IL Department of Aging-Title XX | \$69,261.42 |
| Due from US Treasury-Medicare | \$312,109.56 |
| Due From VA-Adult Daycare | \$19,317.26 |
| Due From VA-Nursing Home Care | \$129,075.26 |
| Allowance for Uncollectible Accts-IPA | (\$63,244.00) |
| Allow For Uncollectible Accts-IL Dept Of Aging | (\$1,630.00) |
| Allowance for Uncollectible Accts-Medicare | (\$26,119.00) |
| Allowance For Uncollectible Accts-VA Adult Day C | (\$362.00) |
| Allowance for Uncollectible Accts-VA Veterans Nu | (\$1,734.00) |
| Total Intergvt. Rec., Net of Uncollectibl | \$1,794,065.96 |

Prepaid Expenses

| | |
|------------------------|-------------|
| Prepaid Expenses | \$19,456.66 |
| Stores Inventory | \$11,739.41 |
| Total Prepaid Expenses | \$31,196.07 |

Long-Term Investments

| | |
|------------------------------|----------------|
| Patient Trust Cash, Invested | \$12,648.24 |
| Total Long-Term Investments | \$12,648.24 |
| Total Current Assets | \$4,789,003.19 |

Fixed Assets

| | |
|--|-------------------------------|
| Nursing Home Buildings | \$23,291,270.61 |
| Improvements not Buildings | \$469,743.52 |
| Equipment, Furniture & Autos | \$1,363,296.22 |
| Construction in Progress | \$0.00 |
| Accumulated Depreciation-Land Improvements | (\$265,847.62) |
| Accumulated Depreciation-Equipment, Furniture, & | (\$925,390.82) |
| Accumulated Depreciation-Buildings | (\$4,160,396.70) |
| Total Fixed Assets | <u>\$19,772,675.21</u> |
| Total ASSETS | <u><u>\$24,561,678.40</u></u> |

LIABILITIES & EQUITY**Current Liabilities**

| | |
|----------------------------------|-----------------------|
| A/R Refunds | \$0.00 |
| Accounts Payable | \$1,579,097.04 |
| Salaries & Wages Payable | \$250,177.05 |
| Interest Payable - Bonds | \$40,888.32 |
| Due To Accounts Payable Fund | (\$131.27) |
| Tax Anticipation Notes Payable | \$937,885.00 |
| Total Current Liabilities | \$2,807,916.14 |

Non-Current Liabilities

| | |
|--------------------------------------|-----------------------|
| Nursing Home Patient Trust Fund | \$12,648.24 |
| Bonds Payable | \$2,885,000.00 |
| Accrued Compensated Absences | \$339,783.45 |
| Total Non-Current Liabilities | \$3,237,431.69 |
| Total Current Liabilities | \$6,045,347.83 |

Equity

| | |
|---------------------------------------|------------------------|
| Revenues | \$0.00 |
| Retained Earnings-Unreserved | \$18,218,155.66 |
| Year To Date Earnings | \$0.00 |
| Contributed Capital | \$0.00 |
| Year To Date Earnings | \$298,174.91 |
| Total Equity | \$18,516,330.57 |
| Total LIABILITIES & EQUITY | \$24,561,678.40 |

REQUEST FOR BUDGET AMENDMENT

BA NO. 14-00019

FUND 671 COURT DOCUMENT STORAGE FD DEPARTMENT 030 CIRCUIT CLERK

INCREASED APPROPRIATIONS:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|--|-----------------------------|----------------|-------------------------------|-------------------------------|
| 671-030-571.30 TO COURT AUTOMTN FUND 613 | 0 | 0 | 44,000 | 44,000 |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 44,000 | 44,000 |

INCREASED REVENUE BUDGET:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|-------------------------|-----------------------------|----------------|-------------------------------|-------------------------------|
| None: from Fund Balance | | | | |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 0 | 0 |

EXPLANATION: INCREASE TO ENCUMBER FUNDS NOT ALLOCATED IN THE PREVIOUS FISCAL YEAR

| | | |
|--|--|-------------------------------|
| DATE SUBMITTED: <i>April 10, 2014</i> | AUTHORIZED SIGNATURE <i>Brian D Kelly</i> | ** PLEASE SIGN IN BLUE INK ** |
|--|--|-------------------------------|

APPROVED BY BUDGET & FINANCE COMMITTEE: _____ DATE: _____

| | | |
|--|--|--|
| | | |
| | | |
| | | |

RECEIVED
APR 10 2014
CHAMBERLAIN
AUDITORS OFFICE

FUND 105 CAPITAL ASSET REPLCMT FND DEPARTMENT 051 JUVENILE DETENTION CENTER

INCREASED APPROPRIATIONS:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|--------------------------------------|-----------------------------|----------------|-------------------------------|-------------------------------|
| 105-051-533.42 EQUIPMENT MAINTENANCE | 0 | 0 | 2,450 | 2,450 |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 2,450 | 2,450 |

INCREASED REVENUE BUDGET:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|------------------------------------|-----------------------------|----------------|-------------------------------|-------------------------------|
| 105-051-369.90 OTHER MISC. REVENUE | 0 | 0 | 2,450 | 2,450 |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 2,450 | 2,450 |

EXPLANATION: REFUND OF MAINTENANCE COVERAGE FOR IDENTIX SYSTEM AT JDC THAT WAS REPLACED IN FY2013. MAINTENANCE COVERAGE WAS PAID THROUGH 5/31/2014.

| | | |
|-------------------------------------|---|-------------------------------|
| DATE SUBMITTED: <u>4-16-2014</u> | AUTHORIZED SIGNATURE <u>Debra L. Buser</u> | ** PLEASE SIGN IN BLUE INK ** |
|-------------------------------------|---|-------------------------------|

APPROVED BY BUDGET & FINANCE COMMITTEE: _____ DATE: _____

| | | |
|--|--|--|
| | | |
| | | |
| | | |

FUND 110 WORKFORCE DEVELOPMENT FND DEPARTMENT 773 WIA DISLOC WKR RAPID RESP

INCREASED APPROPRIATIONS:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|----------------------|-----------------------------|----------------|-------------------------------|-------------------------------|
| See attached | | | | |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 13,125 | 13,125 |

INCREASED REVENUE BUDGET:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|----------------------|-----------------------------|----------------|-------------------------------|-------------------------------|
| See attached | | | | |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 13,125 | 13,125 |

EXPLANATION: TO ACCOMMODATE A NEW GRANT AWARD FOR DISLOCATED WORKER RAPID RESPONSE FUNDS DUE TO A PERMANENT CLOSURE OR MASS LAYOFF AT A PLANT, FACILITY OR ENTERPRISE THAT RESULTS IN MASS JOB DISLOCATION. THESE FUNDS WILL BE USED TO PROVIDE REEMPLOYMENT ASSISTANCE FOR WORKERS DISLOCATED AS A RESULT OF A PLANT CLOSURE IN IROQUOIS COUNTY.

DATE SUBMITTED: 5-6-14 AUTHORIZED SIGNATURE [Signature] ** PLEASE SIGN IN BLUE INK **

APPROVED BY BUDGET & FINANCE COMMITTEE: _____ DATE: _____

FUND 075 REGIONAL PLANNING COMM

DEPARTMENT 868 WEATHERIZATION-DOE-ARRA

INCREASED APPROPRIATIONS:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|----------------------|-----------------------------|----------------|-------------------------------|-------------------------------|
| See attached | | | | |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 152,809 | 152,809 |

INCREASED REVENUE BUDGET:

| ACCT. NUMBER & TITLE | BEGINNING BUDGET AS OF 12/1 | CURRENT BUDGET | BUDGET IF REQUEST IS APPROVED | INCREASE (DECREASE) REQUESTED |
|----------------------|-----------------------------|----------------|-------------------------------|-------------------------------|
| See attached | | | | |
| | | | | |
| | | | | |
| TOTALS | 0 | 0 | 152,809 | 152,809 |

EXPLANATION: TO ACCOMMODATE A NEW WEATHERIZATION DEPARTMENT OF ENERGY ARRA GRANT. RECEIPT OF THESE FUNDS IS THE RESULT OF THE REDISTRIBUTION OF REMAINING AMERICAN RECOVERY AND REINVESTMENT ACT WEATHERIZATION FUNDS FOR THE STATE OF ILLINOIS.

DATE SUBMITTED:

5-6-14

AUTHORIZED SIGNATURE

** PLEASE SIGN IN BLUE INK **

APPROVED BY BUDGET & FINANCE COMMITTEE:

DATE:



**State Disaster Assistance to Local Government (SDALG)
Disaster Assistance Guide
March 2014**

General

IEMA, under the Disaster Relief Act (15 ILCS 30/), may provide state disaster assistance to reimburse local government organizations for actual costs incurred as the result of an event proclaimed by the Governor as a disaster. Local governments include counties, townships, municipalities, school districts and special districts.

Application Process

- *Disaster Assistance Application and Grant Agreement.* Each local government organization must complete and submit a Disaster Assistance Application form to IEMA, by the deadline identified on the SDALG Disaster Fact Sheet, to apply for the funding.
- *Signature Authority.* The Disaster Assistance Application and Grant Agreement must be originally signed by the chief elected or executive official of the organization (e.g. county board chairman, township supervisor, mayor, village president, board president). Faxes, photocopies or scanned images of the Disaster Assistance Application will not be accepted; only the originally signed form will be accepted.

Eligible Work

In general, eligible work is based on the following minimum criteria:

- It must be a direct result of the disaster event.
- It must be within the designated disaster area (proclaimed county).
- It must be the legal responsibility of an eligible applicant at the time of the disaster event.
- Assistance will only be provided for eligible debris removal and emergency protective measures work completed during the incident period.
- No funding will be provided for donated or volunteer resources.
- No funding will be provided for anticipated future work.

IEMA will determine the eligibility of all work and costs.

Legal Responsibility

Work must be the legal responsibility of the applicant at the time of the disaster to be eligible for reimbursement. Ownership of the facility is generally sufficient to establish the responsibility

for work. However, if the applicant leases the facility as a tenant, work related to that facility is not eligible unless the lease specifically states that the lessee is responsible for the type of work. A copy of the lease agreement must be provided to IEMA to determine responsibility.

Debris Removal

Debris removal is the clearance, removal, and/or disposal of items such as trees, woody debris, sand, mud, silt, gravel, building components and contents, wreckage (including that produced during the conduct of emergency work), and vehicles on public property. For debris removal to be eligible, the work must be necessary to:

- Eliminate an immediate threat to lives, public health and safety.
- Eliminate immediate threats of significant damage to improved public or private property, when the measures are cost effective.
- Ensure the economic recovery of the affected community to the benefit of the community-at-large.

Examples of **eligible** debris removal activities include:

- Debris removal from a public roadway to allow the safe passage of emergency vehicles.
- Debris removal from the public right-of-way, including debris moved to the curb, for a limited period of time.
- Debris removal from public property to eliminate health and safety hazards.

Examples of **ineligible** debris removal activities include:

- Removal of debris, such as tree limbs and trunks, from natural (unimproved) wilderness areas.
- Removal of pre-disaster sediment from engineered channels.
- Removal of debris from a natural channel or stream unless the debris poses an immediate threat of flooding to improved property.

Debris removal from private property is not eligible because it is the responsibility of the individual property owner. If property owners move the disaster-related debris to a public right-of-way, the local government may be reimbursed for curbside pickup and disposal of debris for a limited period of time. Removal and disposal of debris associated with the demolition of a damaged structure, even if the debris is placed on the public right-of-way, is not eligible for reimbursement.

Emergency Protective Measures

Emergency protective measures are actions taken by a community before, during, and after a disaster to save lives, protect public health and safety, and prevent damage to improved public and private property.

Examples of eligible emergency protective measures are:

- Warning of risks and hazards
- Search and rescue
- Security forces (police and guards) in the disaster area
- Provision of shelters and emergency mass care
- Provision of emergency medical care
- Sandbagging
- Bracing/shoring damaged structures
- Provision of food, water, ice and other essential needs at distribution points for use by the local population
- Emergency repairs
- Emergency demolition
- Removal of health and safety hazards
- Cost-effective measures by a local government to prevent damage to a public facility for which it is responsible

Cost Sharing

- IEMA will provide reimbursement of up to 75% of the applicant's eligible costs. The remaining non-State share is the responsibility of the applicant.
- Funding for eligible costs can't be received from more than one source (no duplication of benefits).
- Reimbursement will only be provided for work and costs determined eligible by IEMA.
- In some cases, applicants may receive credit towards the non-State share of their emergency work (Categories A and B) projects for eligible documented emergency work completed using donated resources.

Procurement

Local government organizations shall use their own procurement procedures, as long as they comply with State and local laws and ordinances. All procurement for services shall be conducted in a manner providing full and open competition.

Contracting

In general contracting costs must:

- Be reasonable and necessary to accomplish eligible work.

- Comply with State and local procurement requirements.
- Use prevailing wage rates. Rates can be obtained from the Illinois Dept. of Labor at <http://www.illinois.gov/idol/Laws-Rules/CONMED/Pages/prevailing-wage-act.aspx>.
- Not involve debarred contractors. Costs associated with contracts with debarred contractors are not eligible. Applicants may get a list of debarred contractors from the Illinois Dept. of Labor website at <http://www.illinois.gov/idol/Laws-Rules/CONMED/Pages/Debarred-Contractors.aspx>.
- Be supported with copies of the contract and payment documents.
- Be organized and documented on the Contract Summary Record.

Force Account Work and Costs

Use of the applicant's own personnel, equipment and materials to perform eligible work is called force account work. Applicants must organize their costs using the Force Account Labor Summary Record, Force Account Equipment Summary Record and Material Summary Record forms, to document their force account costs. The following are guidelines for the documentation which must be maintained by the applicant for force account work:

- Labor
 - General

Force account labor is defined as labor performed by the applicant's employees, rather than by a contractor. Force account labor costs associated with the performance of eligible work should be calculated using an hourly rate. Overtime labor rates include actual wages and fringe benefits paid or credited to employees.

- Reassigned Employees

The labor costs for employees assigned to perform tasks that are not part of their normal job are eligible as long as the reassigned employees are performing eligible work. A reassigned employee may have a higher salary than the personnel normally performing the work, but the applicant will only receive payment for the average rate for the employees who normally do that type of work.

- Temporary Employees

Temporary employees are extra personnel hired as a direct result of the disaster or emergency to perform eligible work. All reasonable wages paid to temporary employees who perform eligible work are eligible.

- Regular Time and Overtime

Only overtime labor costs are eligible for permanent employees performing debris removal and emergency protective measures work. Regular time labor

costs for permanent employees are not eligible when they are performing debris removal and emergency protective measures work. Labor costs for permanent employees that backfill for other employees performing disaster-related work are not eligible for reimbursement.

- Compensatory Time

If an applicant has a policy for providing compensatory time in place of overtime, payment will be based on that policy. Payment at premium rates for overtime hours is not eligible. Costs for compensatory time are eligible at regular rates, but must be part of the applicant's personnel policy and official time-keeping records.

- Fringe Benefits

Fringe benefits for overtime labor that are paid as part of an established policy are generally eligible. Because certain items in a benefit package are not dependent on hours worked, such as health insurance, the fringe benefit rate will be different for regular and overtime hours. The overtime fringe benefit rate is usually significantly lower. Applicants must use the Applicant's Benefits Calculation Worksheet to calculate the appropriate fringe benefit rate for each employee.

- Equipment

The incurred cost of force account equipment used to perform eligible work is eligible. Costs for use of automobiles and pick-up trucks may be reimbursed on the basis of mileage. For all other types of equipment, costs are reimbursed on an hourly rate. Equipment rates typically include fuel, operation, insurance, depreciation and maintenance. However, the rates do not include the labor costs of the operator. Stand-by time for equipment is not eligible. If an applicant uses equipment intermittently for the majority of the day, use for the entire day may be claimed if adequate documentation is submitted. Equipment that is used for less than half a day is reimbursed only for the hours used. Applicants must use the FEMA Schedule of Equipment Rates to calculate the costs for their force account equipment. The FEMA Schedule of Equipment Rates is available on the FEMA website at http://www.fema.gov/pdf/government/grant/pa/eqrates_2010.pdf.

- Materials

The cost of supplies that were purchased or taken from an applicant's stock and used during the performance of eligible work is eligible. If available, actual costs for materials should be taken from invoices. If the materials were taken from stock and invoices are not available, costs may be developed from the applicant's historical data or by contacting area vendors.

Mutual Aid

Supplemental mutual aid assistance may be provided between local government organizations. SDALG may be approved to reimburse mutual aid costs for debris removal and emergency protective measures provided that:

- A written mutual aid agreement exists, with conditions that specify how the assistance is requested and provided.
- The entity that received the aid was charged (incurred a cost) for that aid according to the mutual aid agreement. For example, Green County removes debris in Blue County. As part of their mutual aid agreement, Green County charges Blue County for the work.
- Payment under the agreement is not contingent on receipt of SDALG funding.
- The receiving entity can provide supporting documentation for work accomplished, the costs incurred in the completion of the work, and documents showing payment for services.
- The claimed costs are reasonable.
- The aid was requested and the work is eligible for assistance. The employees of the entity providing supplemental assistance are considered as extra hires or contract labor; therefore, both regular and overtime labor are eligible. The receiving entity is responsible for requesting SDALG assistance and for paying the non-State cost share. Labor from one division of an entity providing assistance to another division of the same local entity will not be treated as mutual aid.

Requesting Payment

- Each local government organization may request payment of eligible costs once.
- Local government organizations must complete and submit a Request for Payment form to IEMA, along with documentation to support the costs being claimed.
- All Request for Payment submissions, including supporting cost documentation, must be submitted to IEMA by the application deadline on the SDALG Disaster Fact Sheet, to be considered eligible for reimbursement.
- If IEMA is unable to determine the eligibility of an organization's work or costs from the information submitted, the submission will be returned to the organization for clarification and revision.

Documentation Required

- All work and costs must be supported with actual cost documentation (e.g. bills, invoices, payroll records, equipment records, contract records).
- Cost documentation must clearly provide information on the work being performed.
- IEMA must be able to determine from the documentation that the cost for the work is reasonable and eligible.
- Cost documentation forms must be used to organize and certify costs.

IEMA will determine the eligibility of all work and costs.

Contacts

Disaster Assistance Applications, Grant Agreements, Requests for Payment and supporting documentation must be submitted to IEMA at:

Illinois Emergency Management Agency
State Disaster Assistance
1035 Outer Park Drive
Springfield, Illinois 62704-4462

If an organization has a question regarding their grant, they should contact IEMA at (217) 782-8719 or PA.Grants@illinois.gov.



**State Disaster Assistance to Local Government (SDALG)
State Disaster Assistance Process
March 2014**

1. IEMA provides information to local governments on SDALG. This is accomplished by providing information to each potential applicant organization by mail and/or at a public briefing. Each applicant organization completes and submits a Disaster Assistance Application form and Grant Agreement to IEMA to apply for the funding.
2. Each applicant compiles and organizes documentation on the costs they've incurred as a result of the disaster event.
3. Each applicant completes and submits a Request for Payment form to IEMA, along with actual cost documentation to support the funding being requested. Each applicant may only submit one request for payment, so it is important to include all eligible costs incurred by the organization.
4. IEMA reviews the request for payment and cost documentation, and determines the amount of eligible funding to be provided.
5. IEMA notifies the applicant of the amount of funding to be provided and processes the appropriate State share payment.
6. The applicant receives payment and the assistance process is completed.

IEMA DISASTER ASSISTANCE APPLICATION

Disaster Event Information

| | |
|------------------------|---------------------------|
| Name of Disaster Event | Date(s) of Disaster Event |
|------------------------|---------------------------|

Applicant Information

| | | |
|------------------|---|------------------------|
| Applicant's Name | | |
| Mailing Address | | |
| City | State | Zip Code (ZIP +4) |
| County | Federal Employer Identification Number (FEIN) | Fiscal Year Start Date |

Applicant's Agent Information

| | | |
|----------------------|---------------|------------------|
| Agent's Name | Agent's Title | |
| Agent's Organization | | |
| Mailing Address | | |
| City | State | Zip Code (ZIP+4) |
| Business Phone No. | Fax Phone No. | Mobile Phone No. |
| E-Mail Address | | |

Type of Applicant

| | | | | |
|---|--------------------------|-------------------------|--------------------------|------------------------------|
| Select the Appropriate Type of Organization | <input type="checkbox"/> | State Government | <input type="checkbox"/> | School District |
| | <input type="checkbox"/> | County Government | <input type="checkbox"/> | Special District |
| | <input type="checkbox"/> | Township Government | <input type="checkbox"/> | Higher Education Institution |
| | <input type="checkbox"/> | City/Village Government | | |

Certification

I hereby certify the information provided on this form is truthful and accurate, and the person identified above is designated as the Applicant's Agent for this grant.

| | |
|---|------|
| Signature of Applicant's Chief Elected/Executive Official | Date |
| Printed Name and Title | |

For IEMA Use Only

| | |
|-------------|------|
| Reviewed By | Date |
| Entered By | Date |
| Comments | |

GRANT AGREEMENT

PART I - Notice of Grant Award

This Grant Agreement (Agreement) is made and entered into by and between the Illinois Emergency Management Agency (Grantor), 2200 South Dirksen Parkway, Springfield, Illinois 62703, and _____ (Grantee).

The purpose of this Grant funding is to provide a partial reimbursement to local governments in nine Illinois counties for prior incurred costs by those local governments arising from damage caused by the November 17, 2013, tornadoes. The type and time period for eligible costs under this grant program are set out herein.

The Grantee hereby agrees to comply with all terms and conditions of this Agreement.

This Agreement, as written, is the full and complete agreement between the parties and there are no oral agreements or understanding between the parties other than what has been reduced to writing herein.

PART II - Term

This Agreement is in effect from the date of execution until June 30, 2014.

PART III – Eligibility

SCOPE OF WORK: Work that is eligible for grant funding is based on the following minimum criteria:

- It must have been a direct result of the disaster event.
- It must be within Champaign, Douglas, Grundy, Massac, Tazewell, Vermilion, Washington, Wayne or Woodford counties.
- It must have been the legal responsibility of the Grantee at the time of the disaster event.
- Assistance will only be provided for eligible activities for debris removal and emergency protective measures work as defined herein completed during the incident period of November 17, 2013, through December 17, 2013.
- The Grantee must have participated in the FEMA-IEMA Preliminary Damage Assessment conducted on December 2-6, 2013, or January 29-31, 2014, and submitted Category A and/or B costs.



DEBRIS REMOVAL: Debris removal is the clearance, removal, and/or disposal of items such as trees, woody debris, sand, mud, silt, gravel, building components and contents, wreckage (including that produced during the conduct of emergency work), and vehicles on public property. For debris removal to be eligible, the work must be necessary to:

- Eliminate an immediate threat to lives, public health and safety.
- Eliminate immediate threats of significant damage to improved public or private property, when the measures are cost effective.
- Ensure the economic recovery of the affected community to the benefit of the community-at-large.

EMERGENCY PROTECTIVE MEASURES: Emergency protective measures are actions taken by a community before, during, and after a disaster to save lives, protect public health and safety, and prevent damage to improved public and private property.

Examples of eligible emergency protective measures are:

- Warning of risks and hazards
- Search and rescue
- Security forces (police and guards) in the disaster area
- Provision of shelters and emergency mass care
- Provision of emergency medical care
- Sandbagging
- Bracing/shoring damaged structures
- Provision of food, water, ice and other essential needs at distribution points for use by the local population
- Emergency repairs
- Emergency demolition
- Removal of health and safety hazards
- Cost-effective measures by a local government to prevent damage to a public facility for which it is responsible

PART IV - Compensation Amount

The total reimbursement payable by the Grantor to the Grantee shall not exceed 75% of the amount of eligible costs incurred by the Grantee.

PART V - Terms and Conditions

NO DUPLICATION OF BENEFITS: The Grantee is not eligible for reimbursement of any costs for which it is receiving duplicate benefits for the same loss from another source, including but not limited to insurance, donations, or in-kind contributions.

COMPLIANCE: The Grantee shall comply with all applicable laws, regulations, policies, and ordinances, including procurement and contracting requirements, as well as written guidance issued by the Grantor related to the grant program.

FISCAL FUNDING: The Grantor's obligations hereunder shall cease immediately, without penalty or further payment being required, in any year for which the General Assembly of the State of Illinois fails to make an appropriation sufficient to pay such obligation. The Grantor shall give the Grantee notice of such termination for funding as soon as practicable after Grantor becomes aware of the failure of funding.

METHOD OF COMPENSATION: The method of compensation shall be reimbursement in accordance with the invoice voucher procedures of the Office of the State of Illinois Comptroller. The Grantee agrees to maintain appropriate records of actual costs incurred and to submit expenditure information to the Grantor. The Grantee will be paid a percentage of eligible costs in one lump sum reimbursement.

ACCOUNTING REQUIREMENTS: The Grantee shall maintain effective control and accountability over all funds, equipment, property, and other assets under this Agreement. The Grantee shall keep records sufficient to permit the tracing of funds to ensure that expenditures are made in accordance with this Agreement. All records must be maintained for three years after submission of the final expenditure report; or if any litigation, claim or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

AUDITS: The Grantee shall, as often as deemed necessary by the Grantor or any of its duly authorized representatives, permit the Grantor, the Auditor General, the Attorney General or any of their duly authorized representatives to have full access to and the right to examine any pertinent books, documents, papers and records of the Grantee involving transactions related to this Agreement for three years from the date of payment or until related audit findings have been resolved, whichever is later.

MODIFICATION AND AMENDMENT OF THE GRANT: This Agreement is subject to revision as follows:

- A. Modifications may be required because of changes in state laws, regulations, or grant guidance as determined by the Grantor. Any such required modification shall be incorporated into and will be part of this Agreement. The Grantor shall notify the Grantee of any pending implementation of or proposed amendment to such regulations before a modification is made to the Agreement.
- B. Modifications may only be made upon written agreement of both the Grantor and the Grantee.

TERMINATION FOR CONVENIENCE: This Agreement may be terminated in whole or in part by the Grantor for its convenience, provided that, prior to termination, the Grantee is given: 1) not less than ten (10) calendar days written notice by certified mail, return receipt requested, of the Grantor's intent to terminate, and 2) an opportunity for consultation with the Grantor prior to termination.

TERMINATION FOR BREACH OR OTHER CAUSE: The Grantor may terminate this Agreement without penalty to the Grantor or further payment required in the event of:

- A. Any breach of this Agreement that, if it is, susceptible of being cured, is not cured within 15 calendar days after receipt of the Grantor's notice of breach to the Grantee.
- B. Material misrepresentation or falsification of any information provided by the Grantee in the course of any dealing between the parties or between the Grantee and any State Agency.

The Grantee's failure to comply with any one of the terms of this Agreement shall be cause for the Grantor to seek recovery of all or part of the grant proceeds.

SEVERABILITY CLAUSE: If any provision under the Agreement or its application to any person of circumstance is held invalid by any court of competent jurisdiction, this invalidity does not affect any other provision or its application of the Agreement which can be given effect without the invalid provision or application.

COUNTERPARTS: This Agreement may be executed in counterparts, and each counterpart shall, for all purposes for which an original of this Agreement must be produced or exhibited, be the Agreement but all such counterparts shall constitute one and the same instrument.

APPLICABLE LAW: This Agreement is governed in all respects by the laws of the State of Illinois.

LIABILITY: The Grantee shall hold harmless the State of Illinois and its agents and employees, from and against all claims, damages, losses, and expenses arising out of or resulting from the approval of work, regardless whether or not such claim, damage, loss or expense is entirely or in part by the State of Illinois.

RECAPTURE OF FUNDS: The Grantee shall return to the Grantor all state grant funds that are not expended or received from the Grantor in error. The Grantor may recapture those funds in accordance with state laws and regulations. The Grantee further certifies that its failure to comply with any one of the terms of this Agreement shall be cause for the Grantor to seek recovery of all or part of the grant proceeds.

CONFLICT OF INTEREST: The Grantee certifies that it will establish safeguards to prohibit employees, contractors, and subcontractors from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain. The Grantee assures that no official or employee of the Grantee who is authorized in the Grantee's official capacity to negotiate, make, accept, or approve, or to take part in such decisions regarding a contract for acquisition/development of property in connection with this agreement, shall have any financial or other personal interest in any such contract for the acquisition/development.

ANTI-BRIBERY: The Grantee certifies that it has not been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois, nor has any official, agent, or employee of the Grantee committed bribery or attempted bribery on behalf of the Grantee and pursuant to the direction or authorization of a responsible official of the Grantee.

BIDDING: The Grantee hereby certifies that it has not been barred from bidding on or receiving State or local government contracts as a result of illegal bid rigging or bid rotating as defined in the Criminal Code of 2012 (720 ILCS 5/33E-3 and 33E-4). The Grantor shall not reimburse the Grantee for invoices from a contractor who is on any State debarred contractor list or is barred from being awarded a contract under 30 ILCS 500.

CERTIFICATIONS: Grantee certifies as follows:

- A. It is not participating or shall not participate in an international boycott in violation of the U.S. Export Administration Act of 1979 or the applicable regulations of the U.S. Department of Commerce. (30 ILCS 582).
- B. It does not pay dues to or reimburse or subsidize payments by its employees for any dues or fees to any “discriminatory club” (775 ILCS 25/2).
- C. It will follow the Illinois Prevailing Wage Act (820 ILCS 130/1) and pay not less than the prevailing rate of wages as applicable to the project shall be paid to all laborers, workers and mechanics performing work under the contract and requiring all bonds of contractors to include a provision as will guarantee the faithful performance of such prevailing wage clause as provided by contract.
- D. It will comply with applicable statutory provisions requiring the use of Illinois labor for public works projects. (20 ILCS 605/605-390; 30 ILCS 570/0.01)
- E. It will comply with applicable provisions of the U.S. Civil Rights Act, Section 504 of the Federal Rehabilitation Act, the Americans with Disabilities Act (42 U.S.C. § 12101 et seq.) and applicable rules in performance on this contract.
- F. It will provide a drug free workplace pursuant to the Drug Free Workplace Act. (30 ILCS 580)
- G. It will comply with the Illinois Department of Human Rights Act and rules applicable to public contracts, including equal employment opportunity, refraining from unlawful discrimination, and having written sexual harassment policies (775 ILCS 5/2-105).

FEIN: Under penalties of perjury, I certify that _____ is the Grantee’s correct Federal Taxpayer Identification Number and that IRS Instructions have been provided for proper completion of this certification. The Grantee has filed with the Internal Revenue Service as a (please check one):

- | | |
|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Real Estate Agent |
| <input type="checkbox"/> Sole Proprietorship | <input checked="" type="checkbox"/> Governmental Entity |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Tax Exempt Organization (IRC 501(a) only) |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Trust or Estate |
| <input type="checkbox"/> Medical and Health Care | <input type="checkbox"/> Services Provider Corporation |

The Grantee certifies under oath that all information in the Agreement is true and correct to the best of the Grantee's knowledge, information, and belief; that the funds shall be used only for the purposes described in the Agreement; and that the award of grant funds is conditioned upon such certification.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

Grantee: _____

By: _____

Printed name: _____

Title: _____

DATE: _____

Grantor: IL Emergency Management Agency

By: _____
Jonathon E. Monken, Director

By: _____
Lisa Desai, Assistant to the Director

DATE: _____

By: _____
Kevin High, Chief Fiscal Officer

By: _____
Jenifer L. Johnson, Chief Legal Counsel

State of Illinois
Intergovernmental Agreement
between the
Illinois Department of Healthcare and Family Services
and the
Champaign County State's Attorney
Agreement No. 2015-55-013-K1

Pursuant to the authority granted by Article VII, Section 10 of the 1970 Illinois Constitution and the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*, the **Illinois Department of Healthcare and Family Services** (hereinafter referred to as Department), and **Champaign County State's Attorney** (hereinafter referred to as Contractor), in consideration of the mutual covenants contained herein, agree as follows:

WHEREAS, the Department administers the Child Support Enforcement program under Title X of the Illinois Public Aid Code (305 ILCS 5/10-1 *et seq.*) and Title IV-D of the Social Security Act (42 U.S.C. 651, *et seq.*) ("Child Support Enforcement"); and

WHEREAS, the Department seeks legal services; and

WHEREAS, the Contractor desires to provide these services under the terms and conditions of this Agreement;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

ARTICLE 1 — DEFINITIONS

As used in this Agreement, the following terms have the following meanings:

- 1.1 "Child Support Enforcement Program" means the program administered by the Department under Article X of the Illinois Public Aid Code 305 ILCS 5/10-1 *et seq.*
- 1.2 The term "IV-D" refers to the Child Support Enforcement Program set forth in 89 Illinois Administrative Code 160.10 established in compliance with Title IV-D of the Social Security Act (42 U.S.C. 651, *et seq.*).
- 1.3 The term "IV-D matter" is defined and it includes all administrative and judicial proceedings involved in the establishment of parentage and the establishment, modification, enforcement and collection of all IV-D Child Support obligations on behalf of IV-D clients. This Agreement applies to judicial proceedings IV-D matters only unless otherwise specifically provided.
- 1.4 The term "non IV-D" is defined as that which pertains to any support matter other than IV-D as defined in **Sections 1.2 and 1.3**.
- 1.5 The term "TANF" is defined as Temporary Assistance to Needy Families.
- 1.6 The term "KIDS" is defined as the Department's child support enforcement computer system (Key Information Delivery System).
- 1.7 The term "CFDA" is defined as Catalog of Federal Domestic Assistance. The Department's Division of Child Support Services CFDA Number is 93.563.

ARTICLE 2 — TERM AND SCOPE

- 2.1 **Term.** The term of this Agreement shall be from July 1, 2014 through June 30, 2015 unless the Agreement is otherwise terminated as set forth herein.
- 2.2 **Renewal.** This Agreement may be renewed for additional periods. In no event shall renewal terms and the initial term of the Agreement exceed two (2) years.
- 2.3 **Entirety of Agreement.** The terms and conditions of this Agreement along with applicable Department Administrative Rules and any documents expressly incorporated herein shall constitute the entire present agreement between the parties. This Agreement constitutes a total integration of all rights, benefits and obligations of the parties, and there exist no other agreements or understandings, oral or otherwise, that bind any of the parties regarding the subject matter of this Agreement. This Agreement supersedes and revokes any prior Agreement between the parties as to the subject matter of this Agreement.

ARTICLE 3 — TERMINATION OF AGREEMENT

- 3.1 **Availability of Funds.** Funding for the implementation of this Agreement consists of both Federal and State funds obtained by and payable through the Department. This Agreement is subject to the availability of Department appropriation or the availability of Federal funds for the purpose outlined in the Agreement. The Department's obligations hereunder shall cease immediately, without penalty or further payment being required, in any year for which the General Assembly of the State of Illinois or Federal funding sources fails to make an appropriation sufficient to pay such obligation. The Department shall give Contractor written notice of such termination for funding within five (5) business days after the Department becomes aware of the failure of funding. Contractor's obligation to perform shall cease upon notice by the Department of lack of appropriated funds.
- 3.2 **Termination Without Cause.** Notwithstanding any contrary provision in this Agreement, this Agreement may be terminated at the option of the Department upon thirty (30) days' written notice to Contractor. If the Department elects to terminate, Contractor shall be entitled to payment for satisfactory services rendered under the Agreement up to the time of termination.
- 3.3 **Termination For Cause.** In the event of Contractor's or the Department's failure to comply with a term of this Agreement, either party may provide written notice to the other of the breach. If such breach is not cured to the satisfaction of the non-breaching party within sixty (60) days after such written notice, or within such time as reasonably determined by either party and specified in the notice, the non-breaching party may proceed to termination by serving a written notice of termination upon the breaching party, which shall immediately terminate this Agreement.
- 3.4 **Notice of Change in Circumstances.** In the event Contractor becomes a party to any litigation, investigation or transaction that may reasonably be considered to have a material impact on Contractor's ability to perform under this Agreement, Contractor will immediately notify the Department in writing.
- 3.5 **Nonwaiver.** Failure of either party to insist on performance of any term or condition of this Agreement or to exercise any right or privilege hereunder shall not be construed as a continuing or future waiver of such term, condition, right or privilege.
- 3.6 **Inability to Perform.** Failure by either party to perform its duties and obligations will be excused by unforeseeable circumstances beyond its reasonable control, including acts of nature, acts of the public enemy, riots, labor or material shortages, labor disputes, fire, flood, explosion, legislation, and governmental regulation.
- 3.7 **Other Termination Rights.** This Agreement may be terminated upon written notice by either party in the event of the following. The County, the Department and the Office of the Illinois Attorney General will all cooperate with each other to create and implement a plan for transition of child support enforcement services, which plan will address the cost for transition.

- 3.7.1 Failure of either party to maintain the representations, warranties and certifications set forth in this Agreement.
- 3.7.2 Any case or proceeding is commenced by or against Contractor seeking a decree or order with respect to the other party under the United States Bankruptcy Code or any other applicable bankruptcy or other similar law, including, without limitation, laws governing liquidation and receivership, and such proceeding is not dismissed within ninety (90) days after its commencement.
- 3.7.3 Material misrepresentation or falsification of any information provided by either party in the course of dealings between the parties.
- 3.7.4 Failure of the parties to negotiate an amendment necessary for statutory or regulatory compliance as provided in this Agreement.

ARTICLE 4 — AGREEMENT MANAGEMENT AND NOTICES

- 4.1 **Agreement Management.** The Department shall designate an Agreement Manager who will facilitate communication between Contractor and various administrative units within the Department. All communications from Contractor to the Department pertaining to this Agreement are to be directed to the Agreement Manager at the address and telephone number set forth herein. Nothing in this section shall be construed to prevent the Department's counsel from contacting Contractor or Contractor's counsel.
- 4.2 **Notices.** All written notices, requests and communications, unless specifically required to be given by a specific method, may be: (i) delivered in person, obtaining a signature indicating successful delivery; (ii) sent by a recognized overnight delivery service, obtaining a signature indicating successful delivery; (iii) sent by certified mail, obtaining a signature indicating successful delivery; or (iv) transmitted by telefacsimile, producing a document indicating the date and time of successful transmission, to the address or telefacsimile number set forth below. All telephonic communications between the parties shall be made to the telephone number(s) set forth below. Either party may at any time give notice in writing to the other party of a change of name, address, or telephone or telefacsimile number.

To Contractor: Julia R Rietz
Champaign County State's Attorney
101 E. Main Street
Urbana, Illinois 61801
Telephone: 217.384.3733
Fax: 217.384.3816

To Department: Illinois Department of Healthcare and Family Services
Yvette Perez-Trevino, Agreement Manager
Division of Child Support Services
191 South Gary Avenue
Carol Stream, Illinois 60188
Telephone: 630.221.2331
Fax: 630.221.2335

ARTICLE 5 — RIGHTS AND RESPONSIBILITIES

5.1 Contractor's Performance of Services and Duties.

- 5.1.1 Contractor shall perform all services and other duties as set forth in this Agreement in accordance with, and subject to, applicable Administrative Rules and Departmental policies

and procedures including rules and regulations which may be issued or promulgated from time to time during the term of this Agreement. Contractor shall be provided access of such policies, procedures and policy changes.

- 5.1.2 Contractor shall ensure that its employees who provide services under this Agreement are skilled in the profession for which they will be employed. In the event that the Department determines that any individual performing services for Contractor hereunder is not providing such skilled services, the Department shall promptly so notify Contractor and Contractor shall replace that individual.
- 5.1.3 Contractor shall accept for handling all IV-D matters, as defined in **Section 5.3** of this Agreement and to perform and comply with the duties set forth in the Appendices, attached hereto and made a part hereof.
- 5.1.4 Contractor and the Department shall provide initial and ongoing training to newly assigned and existing Contractor staff necessary to carry out the responsibilities of this Agreement, including, but not limited to IV-D policy and procedure, Key Information Delivery System (KIDS), statutory provisions and case decisions relating to child support and any other matters mutually agreed upon by the parties.
- 5.1.5 Contractor shall maintain and provide to the Department and the Office of the Illinois Attorney General a copy of the Contractor's policy and procedure manual, if any, covering all IV-D activities and functions. Updates, corrections or changes affecting IV-D procedure will be submitted to the Department five (5) business days prior to their occurrence.
- 5.1.6 Contractor shall submit any reports required by the Department, the format and content of which shall be as specified by the Department after consultation with contractor, and any report required by the Federal Office of Child Support Enforcement.
- 5.1.7 Contractor shall report to the Department, within five (5) business days any information obtained which may be relevant to the eligibility of a Title IV-D client for Public Assistance or for IV-D services.
- 5.1.8 Contractor and the attorneys it employs shall represent the Department exclusively when handling any case referrals made by the Department under this Agreement. Contractor and the attorneys it employs do not represent the custodial parent, non-custodial parent or any party to the action other than the Department. If Contractor's Office determines that there is an ethical bar to handling a legal action referral (LAR), it shall appoint or ask the court to appoint a Special Assistant State's Attorney for the purpose of representing the Department on said referral. If the State's Attorney in his or her private practice, has previously represented one of the parties in the matter referred to the State's Attorney's Office, the State's Attorney's may forward the referral to the Attorney General's Office for the purpose of representing the Department on said referral.
- 5.1.9 Contractor understands that the Attorney General is the legal representative for the Department with regard to all appellate proceedings involving Title IV-D cases. The contractor shall work with the Department. and the Attorney General's Office to address and prepare cases for appeal where the decisions rendered by judiciary create disparity of treatment afforded to IV-D Client, inconsistent with State Law and State policies and procedures, Federal law and regulations , and case law.
- 5.1.10 Contractor shall prohibit attorneys employed by Contractor's Office in a full or part-time capacity from accepting any private employment or legal work or from providing any legal advice to any person or entity that would present a conflict of interest or the appearance of a conflict of interest for Contractor's Office, or the attorney personally, in connection with Contractor's representation of the Department under the terms of this Agreement.

5.2 Consultation and Performance Reviews.

- 5.2.1 Contractor shall consult with and keep the Department fully informed as to the progress of all matters covered by this Agreement.

- 5.2.2** Contractor will be monitored by the Division of Child Support Services. If the Department determines that the Contractor's attempt to comply with one or more provisions of this Agreement is unacceptable, Contractor will develop and submit to the Agreement Manager or the Agreement Manager's designee a written plan for corrective action by mutual agreement with the Department. A corrective action plan must detail the steps to be taken to bring provision(s) into compliance and an estimate as to when compliance will be achieved. Within thirty (30) calendar days after receipt of the Department's request for a corrective action plan, Contractor shall provide a written plan to the Department. If a written corrective action plan is not received within the thirty (30) calendar day period, the Department may withhold funding. Contractor agrees to take all prescribed steps and actions to comply with the requirements of any corrective action plan agreed upon by the parties.
- 5.2.3** The Department may conduct a post performance review of Contractor's performance under the Agreement. Contractor shall cooperate with the Department in this review, which may require Contractor to provide records of Contractor's performance, including expense information, as set forth in **Section 7.4.2**.

5.3 Contractor's Duties. The Contractor shall:

- 5.3.1** Act upon each referral for legal action within thirty (30) calendar days after receipt, by filing, advancing, or rejecting with cause, each child support case referred to the Contractor, consistent with the Illinois Code of Civil Procedures, Child Support Statutes and the Rules of the Circuit Court of Champaign County, Illinois.
- 5.3.2** Cause or request summons, alias summons, and petitions, to be prepared and filed with the Circuit Clerk within thirty (30) calendar days after the Contractor's receipt of written notice of location of absent parent by the Department and enter all court dates into KIDS.
- 5.3.3** Record in KIDS the successful and unsuccessful attempts to serve process within five (5) business days of receiving results of attempts.
- 5.3.4** Within five (5) business days after determining the whereabouts of the absent parent is unknown change status of current address in KIDS to previous.
- 5.3.5** Seek reimbursement from the non-custodial parent for costs incurred by the Department for genetic testing when parentage is established and enter results of genetic testing in KIDS. Reimbursement checks should be sent to Illinois Department of Healthcare and Family Services, Bureau of Fiscal Operations, IV-D Accounting, Attention: Sheila Fitschen, 2200 Churchill Road, Springfield, Illinois 62702.
- 5.3.6** Within ninety (90) calendar days after receipt of referral by the Department for the establishment of a support order, either
- a. establish an order for support regardless of whether or not parentage has been established on cases referred by the Department to the Contractor, or
 - b. effect service of process necessary to commence proceedings to establish support and, if necessary, parentage (or document unsuccessful service of process, in accordance with the Department's guidelines defining diligent efforts to serve process in 89 Ill. Adm. Code 160.85 by retaining a copy of the return of service in the case file).

Contractor will also ensure that any deviation from guidelines is noted and explained on the order, and that the amount that would have been ordered under the guidelines is shown. Contractor shall follow state presumptive guidelines on parentage cases. In all parentage cases, support will be calculated from the date the respondent was served with the complaint. Retroactive support will be requested, consistent with State law and Department rules. Temporary support will be requested until a permanent support order is entered, consistent with State law.

- 5.3.7** Complete actions to establish an order for support regardless of whether or not parentage has been established from the date of service of process within the following time frames:
- (1.) 75 percent in six (6) months;
 - (2.) 90 percent in twelve (12) months.
- 5.3.8** Seek medical insurance coverage for each minor child or each special needs child from the non-custodial parent. Medical insurance coverage must be addressed in all support orders whether or not the NCP is ordered to provide it.
- 5.3.9** Seek entry of orders that provide for immediate income withholding.
- 5.3.10** Unless time limitations are caused by events outside the control of the Contractor, notify the Department at least thirty (30) calendar days in advance of the court date, of the need for Department services, including but not limited to, initial or updated arrearage calculations.
- 5.3.11** Ensure that orders are accurate and complete and submitted to the Clerk of the Circuit Court after the end of each court session.
- 5.3.12** Seek from each non-custodial parent appearing in court his or her Social Security Number, source and the amount of income, home address and employer address. Record any informational additions or changes on the order or data sheet, for data entry into KIDS.
- 5.3.13** Record in KIDS within five (5) business days after a client fails to cooperate in court or fails to keep a scheduled appointment with a member of the Contractor's Office necessary to proceed with the case and subsequent cooperation with the Contractor in the above. Contractor will ensure all instances of client non cooperation and cooperation are addressed in the relevant court order.
- 5.3.14** Provide to the Department a copy of all orders and related data sheets within five (5) business days after the legal action.
- 5.3.15** Provide to the Department information on a client that the Contractor suspects is receiving TANF illegally.
- 5.3.16** Not compromise a debt owed to the Department by agreeing to the reduction of arrearage owed to the Department without the Department's expressed prior approval. Doing so shall result in a reduction of funds payable to the Contractor equal to the amount of the reduction of the debt. If the Contractor relies upon the Department calculations when providing arrearage figures to the court, the Department will not be entitled to liquidated damages. At no time will the Contractor agree to entry of an order excluding use of an Offset Program.
- 5.3.17** Not enter into or agree to the settlement of a pending action in a IV-D case to adjudicate parentage where such settlement contains the exchange of a finding of parentage for a duty of support
- 5.3.18** Immediately upon becoming aware that a case decision may be appealed by the responding party, or that an adverse case decision is a likely candidate for appeal by the Department, the Contractor shall provide the Department with the notice of appeal or copy of the adverse case decision and all supporting documentation in the format prescribed by the Department to:

Illinois Department of Healthcare
and Family Services
Jeanette Badrov
Office of General Counsel
401 S. Clinton Street, 7th Fl.
Chicago, Illinois 60607

Illinois Department of Healthcare
and Family Services
Division of Child Support Services
Yvette Perez-Trevino
Judicial Legal Liaison
191 South Gary Avenue
Carol Stream, Illinois 60188

Office of the Illinois Attorney General
Public Aid Bureau
500 S. 2nd Street
Springfield, Illinois 62706

- 5.3.19 Provide to the Department's IV-D Judicial Legal Liaison copies of orders where the Court has directed the Department to take a specific action within five (5) business days after entry of order.
- 5.3.20 When requested to do so by the Department, file appropriate post hearing motions in the trial court in connection with adverse case decisions.
- 5.3.21 Record in KIDS the information required for production of complete and accurate KIDS generated monthly activity reports as stipulated in the training in the manual provided by the Dept for KIDS data entry.
- 5.3.22 Keep the Department informed of Contractor staff assignments as they relate to this Agreement by notifying the Contract Manager.
- 5.3.23 Respond to status requests and inquiries from the Department within five (5) business days after the request or inquiry.
- 5.3.24 Correct technical non-substantive errors on rejected orders within two (2) weeks after being notified of the error, and file motions to correct substantive errors such that the errors are corrected within sixty (60) calendar days after being notified of the error. However, if the order was prepared pro se, by a private attorney, or by "Friend of the Court" on behalf of an NA client, the requirement to correct within deadlines specified do not take effect until the client accepts the State's Attorney's appearance in the NA case
- 5.3.25 Seek an order for Court Monitored Job Search for unemployed but employable non-custodial parents, pursuant to the policy and procedures in effect for these programs.
- 5.3.26 Seek orders specifying the amount of arrearage owed and oppose entry of orders containing language departing from federally required distribution of child support payments. All child support orders entered must be made payable to the State Disbursement Unit.
- 5.3.27 **Federal Tax Information.** In performance of this agreement, the Contractor agrees to comply with and assume responsibility for compliance by its employees with the following requirements:
- 5.3.27.1 All work will be performed under the supervision of the Contractor or the Contractor's responsible employees.
- 5.3.27.2 Any Federal tax returns or return information (hereafter referred to as returns or return information) made available shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Inspection by or disclosure to anyone other than an officer or employee of the Contractor is prohibited.
- 5.3.27.3 All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output and products will be given the same level of protection as required for the source material.
- 5.3.27.4 No work involving returns and return information furnished under this contract will be subcontracted without prior written approval of the IRS.
- 5.3.27.5 The Contractor will maintain a list of employees authorized access. Such list will be provided to the Department and, upon request, to the IRS reviewing office.
- 5.3.27.6 The Contractor will provide evidence, upon request, of compliance with the managerial, operational, and technical controls provided in IRS Publication 1075 (<http://www.irs.gov/pub/irs-pdf/p1075.pdf>).

5.3.27.7 The Agency will have the right to void the contract if the Contractor fails to provide the safeguards described above.

5.4 Department's Duties. The Department shall:

- 5.4.1 Refer or cause to be referred to Contractor IV-D matters involving the establishment of parentage and the establishment, modification, enforcement and collection of child support obligations.
- 5.4.2 Inform Contractor of changes and amendments to Federal and State laws, rules, regulations, policy and procedures affecting the handling of IV-D cases by Contractor within five (5) business days after receiving said changes and amendments.
- 5.4.3 Provide assistance to Contractor in the preparation of pleadings, including a determination of arrearages owed, as reflected in Department, State Disbursement Unit and court payment records.
- 5.4.4 Review all cases referred to Contractor to insure that information is both pertinent and accurate and that documents are complete.
- 5.4.5 Make available to Contractor the services of its State Parent Locator Service.
- 5.4.6 Provide access to IV-D case records of the Department for use by Contractor in performing its duties under this Agreement.
- 5.4.7 Inform Contractor, within time periods required by Federal regulations or Department policy, of any change in the status or composition of a IV-D case which would affect handling of the case by Contractor.
- 5.4.8 Monitor on a monthly basis Contractor's performance of and compliance with the duties undertaken in this Agreement.
- 5.4.9 Provide training to Department or Contractor staff on specific issues of mutual concern.
- 5.4.10 Furnish, at the request of Contractor, available assistance, information and documents needed by Contractor in order to verify payments, amount of collections, or reduction of claims.

5.5 Joint Obligations. The parties agree that the duties undertaken in this Agreement shall be performed in accordance with all applicable Federal and State laws, rules, regulations, policy and procedures including, but not limited to the following:

- 5.5.1 Title IV-D of the Social Security Act, 42 USC section 651 *et seq.*
- 5.5.2 Federal regulations promulgated under Title IV-D of the Social Security Act and appearing at Title 45 Code of Federal Regulations.
- 5.5.3 Department rules pertaining to the establishment of parentage and the establishment, modification and enforcement of child support and medical support obligations in IV-D cases, appearing in Title 89 Illinois Administrative Code.
- 5.5.4 The Department's Child Support Enforcement Manual.
- 5.5.5 Title IV-D Action Transmittals issued by the Federal Office of Child Support Enforcement.
- 5.5.6 Department letters and memoranda prescribing or interpreting IV-D policy and procedures.

ARTICLE 6 — BILLING AND PAYMENT

- 6.1 Amount of Payment.** The maximum amount of the Department's obligation under this Agreement is **\$286,634**. Contractor's budget (**Appendix A, Part 1**) and Personnel Services Detail (**Appendix A, Part 2**), as approved by the Department, are set forth in the Appendices and made a part hereof.
- 6.2 Billing.** Contractor shall submit reports to the Department of actual expenditures no later than the 15th day of the month following the month of service. Reports shall detail services performed by date and individual performing the services. Invoices shall meet the following requirements:
- 6.2.1** All funds under the terms of this Agreement are to be used for the express purpose of IV-D matters.
- 6.2.2** All record keeping shall be in accordance with sound accounting standards.
- 6.2.3** Contractor shall sign and submit to the Department reports of actual IV-D related expenditures fifteen (15) calendar days following the month of such expenditures. Any transfers of funds between budget line items will be specified. The Department will authorize payment to Contractor within thirty (30) calendar days after receipt of complete, accurate and valid expenditure reports with appropriate documentation. Reports shall be mailed to:
- Illinois Department of Healthcare and Family Services
Division of Finance
Expenditure Processing and Reconciliation Unit
509 S. 6th Street, 5th Floor
Springfield, Illinois 62701
- 6.2.4** Contractor agrees to maintain and submit to the Department records, including but not limited to, payroll records, purchase orders, leases, billings, adequate to identify total time expended each month by Contractor staff filling positions indicated in **Appendix A** and the purpose for which any non-personnel funds were expended under this Agreement. For purposes of amounts reimbursable under **Article 6**, only those expenses or portions thereof stated in **Appendix A** are reimbursable. For non-personnel items, Contractor agrees to provide proofs of payments, in the form of canceled checks, contractor invoices (stating paid in full) or any other proof that payment has been made. Contractor agrees to provide time sheets for any temporary employees or contractual employees hired by Contractor to fulfill the duties of this Agreement.
- 6.3. Reimbursement.** The Department shall reimburse Contractor for Contractor's performance of all duties and obligations hereunder. Unless specifically provided herein, no payment shall be made by the Department for extra charges, supplies or expenses. Reimbursement is subject to the following:
- 6.3.1** The Department shall not be liable to pay Contractor for any supplies provided or services performed or expenses incurred prior to the term of this Agreement.
- 6.3.2** Reimbursement will be made in the amount expended to date of expenditure report.
- 6.3.3** All reports required under this Agreement must be received by the Department within the time period set forth in this Agreement.
- 6.3.4** The parties will make final determination of the necessary expenditures Contractor has incurred as a result of this Agreement. Such expenditures, mutually agreed upon and subject to Federal Financial Participation (FFP), shall be determined as of the close of business on the date of termination of this Agreement from expenditure reports submitted by Contractor. The Department will reimburse Contractor for any underpayment of such finally determined expenditures and Contractor shall reimburse the Department for any overpayment.
- 6.3.5** Reimbursements made by the Department pursuant to this article shall constitute full payment owed to Contractor by the Department or the IV-D client under Federal or State law for the duties performed by Contractor under this Agreement. Contractor shall not seek any additional payment from the Department or the IV-D client for the performance of these duties.

- 6.3.6** Contractor shall be solely responsible and liable for all expenditure disallowance resulting from Contractor's actions as set forth in any audit by the federal Office of Child Support Enforcement or by the Department. Contractor shall reimburse the Department for the amount of any such disallowance; provided however, the Department will be required to give Contractor timely notice of any such disallowances and an opportunity to rebut any question of Contractor's liability. Contractor, however, will not be held liable for any disallowance concerning expenditures Contractor undertook at the written request of, or with the written approval of, the Department.
- 6.3.7** All Title IV-D funds held by Contractor (not including reimbursements for expenditures made pursuant to this agreement previously made by Contractor) shall be deposited in an interest-bearing bank account and any interest earned on this Title IV-D money shall be identified and deducted from actual expenditures reported to the Department each month.
- 6.3.8** If the Department determines that this Agreement is a grant, then the terms of the Grant Funds Recovery Act (30 ILCS 705/1 *et seq.*) shall apply.
- 6.3.9** Prior written approval from the Department's Agreement Manager must be secured by Contractor in order to receive reimbursement for the following:
- a.** The cost of new or additional leases or rental agreements for either real or personal property;
 - b.** The cost of any non-expendable personal property exceeding \$100.00 in unit cost and having a life expectancy of more than one year. After receiving said request, the Department shall provide a written response within ten (10) business days for electronic data processing (EDP) equipment requests and three (3) business days for non EDP equipment requests. Any equipment purchased during the terms of this Agreement, if approved by the Department, having a unit acquisition cost of \$25,000 or less may be claimed in the period acquired. Equipment purchased and approved by the Department under the terms of this Agreement having a unit acquisition cost of more than \$25,000 shall be depreciated in equal amounts over a five-year period, at the discretion of the Department.
- 6.3.10** Contractor shall be responsible for obtaining hardware, software and office equipment maintenance agreements, excluding software purchased by the Department and for purchasing supplies (i.e., paper, toner, ink cartridges, cleaning kits) for all equipment under this or any Agreement between the parties. All purchases made in regards to this **Article 6.3.10** are reimbursable up to the limit of the entire budget amount found in **Appendix A** of this Agreement.
- 6.3.11** Each local Contractor's Office will be connected to the HFS KIDS system via a Department-provided Child Support data circuit installed to the County facility. Contractor will work with the Department's technical staff to establish this connectivity in the most cost effective manner possible for the taxpayers of Illinois. As technology changes are made by the Department and the State of Illinois that allow more cost effective connectivity solutions, Contractor will work with the Department's technical staff to allow these solutions to be used for Department-provided connections at Contractor's Office.
- 6.4 Retention of Payments.** In addition to pursuit of actual damages, or termination of this Agreement, if any failure of Contractor to meet any requirement of this Agreement result in the withholding of Federal funds from the State, the Department will withhold and retain an equivalent amount from payment(s) to Contractor until such Federal funds are released to the State, at which time the Department will release to Contractor the equivalent withheld funds.
- 6.5. Computational Error.** The Department reserves the right to correct any mathematical or computational error in payment subtotals or total contractual obligation. The Department will notify Contractor of any such corrections.
- 6.6. Travel.** Payment for travel expenses will be made by the Department in accordance with the Department's Employee Travel Regulations.

6.7 State Fiscal Year.

- 6.7.1** Notwithstanding any other provision of this Agreement, all invoices for supplies ordered or services performed and expenses incurred by Contractor prior to July 1 of each year must be presented to the Department no later than August 5th of each year in order to ensure payment under this Agreement. Failure by Contractor to present such invoices prior to August 5th may require Contractor to seek payment of such invoices through the Illinois Court of Claims and the Illinois General Assembly.
- 6.7.2** All payments shall be made to conform to State fiscal year requirements regardless of what might or might not be stated elsewhere in this Agreement or any order placed pursuant to the Agreement. Contracts that extend beyond the end of the State's fiscal year (July 1 - June 30), or the payments thereon, may have to be prorated to ensure funds of the appropriate fiscal year are utilized for payment.
- 6.7.3** It is recognized by the parties that payments at the beginning of the State's fiscal year (July and August payments) are often delayed because of the appropriation process. Such delayed payments shall not be considered late for any purpose nor shall they constitute a breach.

ARTICLE 7 — GENERAL TERMS

- 7.1 Amendments.** This Agreement may be amended or modified by the mutual consent of the parties at any time during its term. Amendments to this Agreement must be in writing and signed by the parties. No change, in addition to, or waiver of any term or condition of this Agreement shall be binding on the Department unless approved in writing by an authorized representative of the Department.
- 7.2 Amendments Necessary for Statutory or Regulatory Compliance.** Contractor shall, upon request by the Department and receipt of a proposed amendment to this Agreement, negotiate in good faith with the Department to amend the Agreement if and when required, in the opinion of the Department, to comply with Federal or State laws or regulations. If the parties are unable to agree upon an amendment within sixty (60) days, or such shorter time required by Federal or State law or regulation, the Department may terminate this Agreement.
- 7.3 Assignment and Subcontracting.** After notice to Contractor, the Department may transfer this Agreement or payment responsibility to another State agency, or assign this Agreement to a third party for financing purposes. Assignment, subcontracting, or transfer of all or part of the interests of Contractor in the work covered by this Agreement is prohibited without prior written consent of the Department. In the event the Department gives consent to Contractor to assign, subcontract or transfer all or part of the interests of Contractor in the work covered by this Agreement, the following provisions shall apply:
- 7.3.1** The terms and conditions of this Agreement shall apply to and bind the party or parties to whom such work is subcontracted, assigned, or transferred as fully and completely as Contractor is hereby bound and obligated.
- 7.3.2** Any proposed assignee, subcontractor or transferee must meet the same requirements applicable to Contractor, including, but not limited to, certifications and disclosures.
- 7.3.3** Contractor shall list the names and addresses of all subcontractors in an addendum to this Agreement, together with the anticipated amount of money that each subcontractor is expected to receive pursuant to this Agreement.
- 7.4 Audits and Records.**
- 7.4.1 Right of Audit.** This Agreement, and all books, records, and supporting documents related thereto, shall be available for review or audit by the Department, the Office of Inspector General for the Department, the United States Department of Health and Human Services, the Illinois Auditor General and other State and Federal agencies with monitoring authority related to the subject matter of this Agreement (“Authorized Persons”), and Contractor

agrees to cooperate fully with any such review or audit. Upon reasonable notice by any Authorized Person, Contractor shall provide, in Illinois, or any other location designated by the Authorized Person, during normal business hours, full and complete access to the relevant portions of Contractor's books and billing records as they relate to payments under this Agreement. If the audit findings indicate overpayment(s) to Contractor, the Department shall adjust future or final payments otherwise due Contractor. If no payments are due and owing Contractor, or if the overpayments(s) exceed the amount otherwise due Contractor, Contractor shall immediately refund all amounts which may be due to the Department.

7.4.2 Retention of Records. Contractor shall maintain all business, professional, and other records in accordance with State law 45 CFR Part 74, 45 CFR Part 160 and 45 CFR Part 164 subparts A and E, the specific terms and conditions of this Agreement, and pursuant to generally accepted accounting practice. Contractor shall maintain such books and records for a period of six (6) years from the later of the date of final payment under the Agreement or completion of the Agreement, adequate books, records, and supporting documents to verify the amounts, recipients, and uses of all disbursements of funds passing in conjunction with this Agreement. If an audit, litigation, or other action involving the records is begun before the end of the six-year period, the records must be retained until all issues arising out of the action are resolved. Failure to maintain the books, records, and supporting documents required by this Article shall establish a presumption in favor of the Department for the recovery of any funds paid by the Department under the Agreement for which adequate books, records, and other documents are not available to support the purported disbursement.

7.4.3 Federal Audits of States, Local Government and Non-Profit Organizations. Contractors that expend \$500,000 or more in federal funds during Contractors' fiscal year are required to meet the provisions of the Federal Office of Management and Budget (OMB) Circular A-133 "Audits of States, Local Government and Non-Profit Organizations". Audits conducted for the purpose of satisfying the A-133 requirements must be completed by a Certified Public Accountant or Certified Public Accounting Firm licensed in the State of Illinois. Contractor shall submit the audit within the earlier of 30 days after receipt of the auditor's report or nine months after the end of the audit period. Failure to meet the requirements contained in this section shall result in the suspension of funding and/or sanctions as prescribed in Subpart B Section 225 of OMB Circular A-133. The auditor's report is to be sent to:

Illinois Department of Healthcare and Family Services
Division of Finance - A-133 Unit
2200 Churchill Road
Springfield, Illinois 62702

The Department may, at its option, provide notice to Contractor that Contractor will be required to submit an A-133 audit report and any related materials. Such notice does not relieve Contractor from its responsibilities to determine the need to obtain an audit required by Circular A-133. Contractor shall comply with the Department's instructions for completing the A-133 audit report and any related materials.

7.5 Background Checks. The Department reserves the right to conduct background checks of Contractor's officers, employees or agents who would directly supervise the Agreement or physically perform the Agreement requirements at Department facilities to determine their suitability for performing this Agreement. If the Department finds such officer, employee or agent to be unsuitable, the Department reserves the right to require Contractor to provide a suitable replacement immediately.

7.6 Choice of Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois. Any claim against the Department arising out of this Agreement must be filed exclusively with the Illinois Court of Claims (705 ILCS 505/1) or, if jurisdiction is not accepted by that court, with the appropriate State or Federal court located in Sangamon County,

Illinois. The State shall not enter into binding arbitration to resolve any Agreement dispute. The State of Illinois does not waive sovereign immunity by entering into this Agreement.

7.7 Confidentiality.

7.7.1 Proprietary Information. Performance of the Agreement may require Contractor to have access to and use of documents and data which may be confidential or considered proprietary to the State or to a State County, or which may otherwise be of such a nature that its dissemination or use, other than in performance of the Agreement, would be adverse to the interest of the State or others. Any documents or data obtained by Contractor from the Department in connection with carrying out the services under this Agreement shall be kept confidential and not provided to any third party unless disclosure is approved in writing by the Department. Each party shall protect the confidentiality of information provided by the other party, or to which the receiving party obtains access by virtue of its performance under this Agreement, that either has been reasonably identified as confidential by the disclosing party or by its nature warrants confidential treatment. The receiving party shall use such information only for the purpose of this Agreement and shall not disclose it to anyone except those of its employees who need to know the information. These nondisclosure obligations shall not apply to information that is or becomes public through no breach of this Agreement that is received from a third party free to disclose it that is independently developed by the receiving party, or that is required by law to be disclosed. Confidential information shall be returned to the disclosing party upon request.

7.7.2 Confidentiality of Program Recipient Identification. Contractor shall ensure that all information, records, data, and data elements pertaining to applicants for and recipients of public assistance, or to providers, facilities, and associations, shall be protected from unauthorized disclosure by Contractor, Contractor's employees, and subcontractors and their employees, pursuant to 305 ILCS 5/11-9, 11-10, and 11-12; 42 USC 654(26); 42 CFR Part 431, Subpart F; and 45 CFR Part 160 and 45 CFR Part 164, Subparts A and E. To the extent that Contractor, in the course of performing the Agreement, serves as a business associate of the Department, as "business associate" is defined in the HIPAA Privacy Rule (45 CFR 160.103), Contractor shall assist the Department in responding to the client as provided in the HIPAA Privacy Rule, and shall maintain for a period of six (6) years any records relevant to a client's eligibility for services under the Department's medical programs.

7.8 Disputes Between Contractor and Other Parties. Any dispute between Contractor and any subcontractor or other party, shall be solely between such party or subcontractor and Contractor, and the Department shall be held harmless by Contractor.

7.9 Fraud and Abuse. Contractor shall report in writing to the Agency's Office of Inspector General (OIG) any suspected fraud, abuse or misconduct associated with any service or function provided for under this Agreement by any parties directly or indirectly affiliated with this Agreement including but not limited to, Contractor staff, Contractor Subcontractor, Agency employee or Agency contractor. Contractor shall make this report within three days after first suspecting fraud, abuse or misconduct. Contractor shall not conduct any investigation of the suspected fraud, abuse or misconduct without the express concurrence of the OIG; the foregoing notwithstanding, Contractor may conduct and continue investigations necessary to determine whether reporting is required under this paragraph. Contractor must report to OIG as described in the first sentence above. Contractor shall cooperate with all investigations of suspected fraud, abuse or misconduct reported pursuant to this paragraph. Contractor shall require adherence with these requirements in any contracts it enters into with Subcontractors. Nothing in this paragraph precludes Contractor or its Subcontractors from establishing measures to maintain quality of services and control costs that are consistent with their usual business practices, conducting themselves in accordance with their respective legal or contractual obligations or taking internal personnel-related actions.

7.10 Gifts. Contractor and Contractor's principals, employees and subcontractors are prohibited from giving gifts to Department employees, and from giving gifts to, or accepting gifts from, any person

who has a contemporaneous Agreement with the Department involving duties or obligations related to this Agreement.

7.11 Indemnification.

7.11.1 Contractor assumes all risk of loss and shall indemnify and hold the State, its officers, agents and employees harmless from and against any and all liabilities, demands, claims, suits, losses, damages, causes of action, fines or judgments, including costs, attorneys' and witnesses' fees, and expenses incident thereto, for any and all injuries to persons (including death), and any or all loss of, damage to, or destruction of property (including property of the State), resulting from the negligent or intentional acts or omissions of Contractor or any employee, agent, or representative of Contractor or Contractor's subcontractors. Contractor shall do nothing to prejudice the State's right to recover against third parties for any loss, destruction of, or damage to State property, and shall upon request and at the State's expense, furnish to the State all reasonable assistance and cooperation, including assistance in the prosecution of suit and the execution of instruments of assignment in favor of the State in obtaining recovery.

7.11.2 Neither party shall be liable for incidental, special or consequential damages.

7.11.3 Contractor further agrees to assume all risk of loss and to indemnify and hold the Department and its officers, agents, and employees harmless from and against any and all liabilities, demands, claims, suits, losses, damages, causes of action, fines or judgments including costs, attorneys' and witnesses' fees, and expenses incident thereto, for Contractor's failure to pay any subcontractor, either timely or at all, regardless of the reason.

7.12 Media Relations and Public Information. Subject to any disclosure obligations of Contractor under applicable law, rule, or regulation, news releases pertaining to this Agreement or the services or project to which it relates shall only be made with prior approval by, and in coordination with, the Department. Contractor shall not disseminate any publication, presentation, technical paper, or other information related to Contractor's duties and obligations under this Agreement unless such dissemination has been previously approved in writing by the Department.

7.13 Multiple Counterparts. This Agreement may be executed in one or more counterparts, all of which shall be considered to be one and the same document, binding on all parties hereto, notwithstanding that all parties are not signatories to the same counterpart.

7.14 Nondiscrimination. In compliance with the State and Federal Constitutions, the Illinois Human Rights Act, the U. S. Civil Rights Act, and Section 504 of the Federal Rehabilitation Act, the Department does not unlawfully discriminate in employment, Agreements, or any other activity. Contractor and Contractor's principals, employees and subcontractors shall abide by all Federal and State laws, regulations and orders which prohibit discrimination because of race, creed, color, religion, sex, national origin, ancestry, age, or physical or mental disability, including but, not limited to, the Federal Civil Rights Act of 1964, the Americans with Disabilities Act of 1990, the Federal Rehabilitation Act of 1973, the Illinois Human Rights Act, and Executive Orders 11246 and 11375. Contractor further agrees to take affirmative action to ensure that no unlawful discrimination is committed in any manner, including, but not limited to, in the delivery of services under this Agreement.

7.15 Non-solicitation of Employees. Contractor shall give notice to the Department's Ethics Officer, or such other person as the Department may designate, if Contractor solicits or intends to solicit for employment any Department employee during any part of the term of this Agreement and for one (1) year after its termination or expiration. This notice shall be given in writing at the earliest possible time. Contractor shall not employ any person or persons employed by the Department at any time during the term of this Agreement for any work required by the terms of this agreement.

7.16 Purchase of Equipment.

7.16.1 In accordance with the provisions of 45 CFR 95.705, 44 Ill. Adm. Code 5010.660, and other State and Federal laws and regulations, Contractor shall transfer to the Department,

upon request, all equipment purchased under the terms of this or any preceding Agreement between the parties, if this Agreement is terminated or if said equipment is no longer needed by Contractor to perform its duties under this Agreement.

- 7.16.2** Contractor shall establish, maintain and update complete inventory lists of all equipment purchased and received with contract funds. Separate inventory lists shall be kept for EDP equipment and for other equipment, and shall include all existing equipment which had been previously purchased with contract funds and all equipment purchased and received with contract funds during the period of this Agreement. Contractor must conduct an annual inventory and submit a detailed report of equipment and furniture to the Department's Agreement Manager. This report must list information stipulated in 45 CFR 74.34(f) and must be signed by a responsible party attesting to the accuracy and completeness of the report. This report must list at a minimum the following information:
- a. Description
 - b. Manufacturer's serial number, model number, Federal stock number, national stock number or other identification number
 - c. Acquisition date
 - d. Location and condition of equipment and date information was reported
 - e. Unit acquisition cost

Contractor shall submit this report no later than December 31st to:
Illinois Department of Healthcare and Family Services
Division of Child Support Services
Attn: Yvette Perez-Trevino, Agreement Manager
191 South Gary Avenue
Carol Stream, Illinois 60188

7.17 Rules of Construction. Unless the context otherwise requires or unless otherwise specified, the following rules of construction apply to this Agreement:

- 7.17.1** Provisions apply to successive events and transactions;
- 7.17.2** "Or" is not exclusive;
- 7.17.3** References to statutes and rules include subsequent amendments and successors thereto;
- 7.17.4** The various headings of this Agreement are provided for convenience only and shall not affect the meaning or interpretation of this Agreement or any provision hereof;
- 7.17.5** If any payment or delivery hereunder shall be due on any day which is not a business day, such payment or delivery shall be made on the next succeeding business day;
- 7.17.6** "Days" shall mean calendar days; "business day" shall mean a weekday (Monday through Friday), excluding State holidays, between the hours of 8:30 a.m. Central Time and 5:00 p.m. Central Time;
- 7.17.7** Use of the male gender (e.g., "he", "him," "his") shall be construed to include the female gender (e.g., "she", "her"), and vice versa; and
- 7.17.8** Words in the plural which should be singular by context shall be so read, and vice versa.
- 7.17.9** References to "Department," "Illinois Department of Healthcare and Family Services" or "HFS" shall include any successor agency or office charged with administering the Child Support Enforcement Program under the Illinois Public Aid Code (305 ILCS 5/1-1 *et seq.*).

7.18 Severability. In the event that any provision, term or condition of this Agreement is declared void, unenforceable, or against public policy, then said provision, term or condition shall be construed as though it did not exist and shall not affect the remaining provisions, terms, or conditions of this Agreement, and this Agreement shall be interpreted as far as possible to give effect to the parties' intent.

7.19 Sexual Harassment. Contractor shall have written sexual harassment policies which shall comply with the requirements of 775 ILCS 5/2-105.

7.20 Survival of Obligations. Those obligations under this Agreement which by their nature are intended to continue beyond the termination or expiration of this Agreement shall survive the termination or expiration of this Agreement.

ARTICLE 8 - CERTIFICATIONS.

By signing this Agreement, Contractor makes the following certifications and warranties. This Agreement may be terminated immediately or upon notice by the Department in its sole discretion upon Contractor's failure to maintain these certifications and warranties.

8.1 General Warranties of Contractor.

8.1.1 The services and deliverables products herein required to be performed or provided will be completed in a good and professional manner.

8.1.2 The person executing this Agreement on behalf of Contractor is duly authorized to execute the Agreement and bind Contractor to all terms and conditions hereunder.

8.1.3 For a period of ninety (90) days after completion of all services and deliverable products provided for under this Agreement and any subsequent related Agreement, and acceptance of the same by the Department, any defects or problems found in the work performed or submitted by Contractor will be expeditiously corrected by Contractor without additional charge to the Department.

8.1.4 Violation of any of these warranties by Contractor shall subject this Agreement to automatic termination.

8.2 Bribery. Contractor is not barred from being awarded an Agreement or subcontract under Section 50-5 of the Illinois Procurement Code, 30 ILCS 500/1-1 *et seq.*

8.3 Child Support. Contractor shall ensure that its employees who provide services to the Department under this Agreement are in compliance with child support payments pursuant to a court or administrative order of this or any other State. Contractor will not be considered out of compliance with the requirements of this Article if, upon request by the Department, Contractor provides:

8.3.1 Proof of payment of past due amounts in full;

8.3.2 Proof that the alleged obligation of past due amounts is being contested through appropriate court or administrative proceedings and Contractor provides proof of the pendency of such proceedings; or

8.3.3 Proof of entry into payment arrangements acceptable to the appropriate State agency.

8.4 Conflict of Interest. Contractor is not prohibited from contracting with the Department on any of the bases provided in 30 ILCS 500/50-13. Contractor and Contractor's principals, employees and subcontractors neither have nor shall acquire any interest, public or private, direct or indirect, which may conflict in any manner with performance under this Agreement, and Contractor shall not employ any person having such an interest in connection with Contractor's performance under the Agreement. Contractor shall be under a continuing obligation to disclose any conflicts to the Department, which shall, in its sole good faith discretion, determine whether such conflict is cause for the non-execution or termination of the Agreement.

8.5 Debarment and Suspension. Contractor shall review the list of sanctioned persons maintained by the Agency's Office of Inspector General (OIG) (available at <http://www.state.il.us/agency/oig>), and the Excluded Parties List System maintained by the U.S. General Services Administration (available at <http://epls.arnet.gov/>). Contractor shall terminate its relations with any Ineligible Person immediately upon learning that such Person or Provider meets the definition of an Ineligible Person and notify the OIG of the termination.

8.6 Federal Taxpayer Identification Number and Legal Status Disclosure. Contractor has completed **Attachment A** and certifies, under penalties of perjury, that the information contained thereon is correct.

- 8.7 Legal Ability To Contract:** Contractor certifies it is under no legal prohibition on contracting with the State of Illinois, has no known conflicts of interest and further specifically certifies that:
- 8.7.1** Contractor, its employees and subcontractors will comply with applicable provisions of the U.S. Civil Rights Act, Section 504 of the Federal Rehabilitation Act, the Americans with Disabilities Act (42 U.S.C. § 12101 *et seq.*) and applicable rules in performance under this Contract.
 - 8.7.2** Contractor will provide a drug free workplace, pursuant to the Drug Free Workplace Act (30 ILCS 580).
 - 8.7.3** Neither Contractor nor any substantially owned affiliate is participating or shall participate in an international boycott in violation of the U.S. Export Administration Act of 1979 or the applicable regulations of the U.S. Department of Commerce. This certification applies to contracts that exceed \$10,000 (30 ILCS 582).
 - 8.7.4** Contractor complies with the Illinois Department of Human Rights Act and rules applicable to public contracts, including equal employment opportunity, refraining from unlawful discrimination, and having written sexual harassment policies (775 ILCS 5/2-105).
 - 8.7.5** Contractor does not pay dues to, or reimburse or subsidize payments by its employees for, any dues or fees to any “discriminatory club” (775 ILCS 25/2).
 - 8.7.6** Contractor complies with the State Prohibition of Goods from Forced Labor Act, and certifies that no foreign-made equipment, materials, or supplies furnished to the State under the contract have been or will be produced in whole or in part by forced labor, convict labor, or indentured labor under penal sanction (30 ILCS 583/1 *et seq.*).
 - 8.7.7** Contractor complies with the State Prohibition of Goods from Child Labor Act, and certifies that no foreign-made equipment, materials, or supplies furnished to the State under the contract have been produced in whole or in part by the labor of any child under the age of 12 (30 ILCS 584/1 *et seq.*).
 - 8.7.8** Contractor certifies that it is not in violation of Section 50-14.5 of the Illinois Procurement Code that states, “Owners of residential buildings who have committed a willful or knowing violation of the Lead Poisoning Prevention Act (410 ILCS 45) are prohibited from doing business with the State of Illinois or any State agency until the violation is mitigated.”
 - 8.7.9** In accordance with 30 ILCS 587/1 *et seq.*, all information technology, including electronic information, software, systems and equipment, developed or provided under this contract must comply with the applicable requirements of the Illinois Information Technology Accessibility Act Standards as published at www.dhs.state.il.us/iitaa.
 - 8.7.10** If required, Contractor has disclosed on forms provided by the State, and agrees it is under a continuing obligation to disclose to the State, financial or other interests (public or private, direct or indirect) that may be a potential conflict of interest or which would prohibit Contractor from having or continuing the Agreement. This includes, but is not limited to conflicts under the “Infrastructure Task Force Fee Prohibition” section of the State Finance Act (30 ILCS 105/8.40), Article 50 of the Illinois Procurement Code (30 ILCS 500/50), or those which may conflict in any manner with Contractor’s obligation under this Agreement. Contractor shall not employ any person with a conflict to perform under this Agreement. If any elected or appointed State officer or employee, or the spouse or minor child of same has any ownership or financial interest in the Contractor or the Agreement, Contractor certifies it has disclosed that information to the State if required, on forms provided by the State, and any waiver of the conflict has been issued in accordance with applicable law and rule. A waiver is required if:
 - a. the person intending to contract with the State, their spouse or child: (i) holds an elective office in Illinois; (ii) holds a seat in the Illinois General Assembly; (iii) is an officer or employee of the Capital Development Board or the Illinois Toll Highway Authority; or holds an appointed position or is employed in any of the offices or

agencies of the State government and who receives compensation for such employment in excess of 60% of the salary of the Governor (currently \$106,447.20). (The conflict of interest threshold of 60% of the Governor's salary set forth in Section 50-13 does not apply to elective office holders, legislators, and officers or employees of the Capital Development Board or the Illinois Toll Highway Authority.);

- b. the contract is with a firm, partnership, association or corporation in which a person referenced in a) above receives more than 7.5% of the total distributable income or an amount in excess of the salary of the Governor (currently \$177,412.00).
- c. the contract is with a firm, partnership, association or corporation in which a person referenced in b) above, together with their spouse or minor child, receives more than 15% in the aggregate of the total distributable income or an amount in excess of 2 times the salary of the Governor (currently \$354,824.00) from the firm, partnership, association or corporation.

8.8 Licenses and Certificates. Contractor and Contractor's principals, employees, and subcontractors possess all certificates or licenses, including professional, necessary to perform the duties and obligations under this Agreement; any certificates or licenses are currently in good standing with the certifying or licensing entity or entities; any certificates or licenses will continue to be maintained in good standing. Contractor may meet the license requirement through use of a subcontractor; provided however, Contractor's use of a subcontractor in that circumstance does not relieve Contractor of any obligations under the Agreement.

8.9 New Hire Reporting and Electronic Funds Transfer of Child Support Payments. Contractor certifies that it shall comply with the requirements of 820 ILCS 405/1801.1 and 750 ILCS 28.35.

8.10 Nonsolicitation of Agreement. Contractor has not employed or retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Agreement, and has not paid or agreed to pay any company or person, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the Department shall have the right to annul this Agreement without liability or, in its discretion, to deduct from compensation otherwise due Contractor such commission, percentage, brokerage fee, gift or contingent fee.

8.11 Prevailing Wage. Contractor shall comply with the Davis-Bacon Act, 40 USC 276a, and the Illinois Prevailing Wage Act, 820 ILCS 130/0.01, *et seq.*, as applicable.

8.12 Revolving Door. Contractor is not in violation of section 50-30 of the Illinois Procurement Code, 30 ILCS 500/50-30.

In Witness Whereof, the parties have hereunto caused this Agreement to be executed on the dates shown, by their duly authorized representatives.

**THE STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE
AND FAMILY SERVICES**

CHAMPAIGN COUNTY, ILLINOIS

By: _____
Julie Hamos
Director

By:  _____
Julia R. Rietz
State's Attorney

Date: _____

Date: 4.16.14 _____

APPROVED:

By: _____
Lisa Madigan
Illinois Attorney General

By: _____
Alan Kurtz
Chairman, Champaign County Board

Date: _____

Date: _____

APPENDIX A Part 1 of 2
CHAMPAIGN COUNTY STATE'S ATTORNEY BUDGET
JULY 1, 2014 THROUGH JUNE 30, 2015
Individual Line Item Amounts Are Estimated

| DIRECT COSTS | SFY15 Budget |
|--|---------------------|
| Personnel Services | |
| Salaries – Full Time | \$209,143 |
| <i>(See list of positions-Part 2 of 2)</i> | |
| Fringe Benefits | \$77,491 |
| SUBTOTAL | \$286,634 |
| Non Personnel Services | |
| Advertising, Legal Notices | \$0 |
| Audit & Accounting Fees | \$0 |
| Books & Periodicals | \$0 |
| Computer Equipment | \$0 |
| Computer Equipment Maintenance | \$0 |
| Computer Software | \$0 |
| Computer Software Maintenance | \$0 |
| Copying | \$0 |
| Court Related | \$0 |
| Dues & Licenses | \$0 |
| Education, Conference Fees | \$0 |
| Misc. Administrative Expenses | \$0 |
| Office Equipment | \$0 |
| Office Equipment Maintenance | \$0 |
| Office Supplies | \$0 |
| Postage | \$0 |
| Printing | \$0 |
| Rent | \$0 |
| Service of Process Fees | \$0 |
| Subcontracts, Special ASA, Investigators | \$0 |
| Telephone Service | \$0 |
| Travel | \$0 |
| Utilities | \$0 |
| SUBTOTAL | \$ 0 |
| TOTAL | \$286,634 |

APPENDIX A *Part 2 of 2*
AUTHORIZED POSITIONS – SFY15
CHAMPAIGN COUNTY STATE’S ATTORNEY

| POSITION TITLES | IV-D% | Number of Positions |
|------------------------------|--------------|----------------------------|
| Full Time Positions: | | |
| Assistant State’s Attorney | 100% | 2 |
| Legal Secretary | 100% | 2 |
| Receptionist/Legal Secretary | 100% | 1 |

Attachment A

Taxpayer Identification Certification

- A. Contractor certifies that:
1. The number shown on this form is Contractor's correct taxpayer identification number (or Contractor is waiting for a number to be issued to Contractor); **and**
 2. Contractor is not subject to backup withholding because:
 - (a) Contractor is exempt from backup withholding, or
 - (b) Contractor has not been notified by the Internal Revenue Service (IRS) that Contractor is subject to backup withholding as a result of a failure to report all interest or dividends, or
 - (c) The IRS has notified Contractor that Contractor is no longer subject to backup withholding, **and**
 3. Contractor is a U.S. person (including a U.S. resident alien).

B. Contractor's Name: **Champaign County State's Attorney**

C. Contractor's Taxpayer Identification Number:

Social Security Number (SSN):

or

Employer Identification Number (EIN): **37-6006910**

(If Contractor is an individual, enter Contractor's name and SSN as it appears on Contractor's Social Security Card. If Contractor is completing this certification for a sole proprietorship, enter the owner's name followed by the name of the business and the owner's SSN or EIN. For all other entities, enter the name of the entity as used to apply for the entity's EIN and the EIN.)

D. Contractor's Legal Status (*check one*):

| | |
|--|--|
| <input type="checkbox"/> Individual | <input checked="" type="checkbox"/> Governmental |
| <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Nonresident alien |
| <input type="checkbox"/> Partnership/Legal Corporation | <input type="checkbox"/> Estate or trust |
| <input type="checkbox"/> Tax-exempt Corporation providing or billing medical or health care services | <input type="checkbox"/> Pharmacy (Non-Corp.) |
| <input type="checkbox"/> Corporation NOT providing or billing medical or health care services | <input type="checkbox"/> Pharmacy/Funeral Home/Cemetery (Corp) |
| | <input type="checkbox"/> Other: |

THE UNDERSIGNED AFFIRMS, UNDER PENALTIES OF PERJURY, THAT HE OR SHE IS AUTHORIZED TO EXECUTE THIS CERTIFICATION ON BEHALF OF CHAMPAIGN COUNTY STATE'S ATTORNEY.

Signature of Authorized Representative

Julia R Rietz

Champaign County State's Attorney

Date

RESOLUTION NO.

RESOLUTION ESTABLISHING THE BUDGET PROCESS for FY2015

WHEREAS, the Champaign County Board determines it appropriate to establish a formal process for the compilation, presentation, approval and execution of the annual budget; and

WHEREAS, based on the anticipated receipt of revenues and expenditure appropriations for FY2014 and the need for careful study of both revenues and expenditures for FY2015, the Finance Committee recommends guidelines and policies for the process and development of the FY2015 annual budget;

NOW, THEREFORE, BE IT RESOLVED, by the County Board of Champaign County, Illinois, that the following guidelines are hereby adopted and shall be adhered to by the County Administrator and Champaign County departments in the submission, review, preparation, and implementation of the Fiscal Year 2015 Budget:

Budget Development Process

Department budget requests shall be performance-based and focused on goals, objectives, and performance indicators.

The FY2015 budget development process schedule is established as follows:

| | |
|--------------------|--|
| June 11, 2014 | Budget Instruction and Training Seminar for Department Budget Preparers |
| June 11, 2014 | Instructions for FY2015 Budget Submission sent to outside agencies |
| July 11, 2014 | FY2015 Budgets DUE from Departments |
| July 14-30, 2014 | Department Budget Reviews with County Administrator |
| August 1-15, 2014 | Tax Revenues & Other Revenue Estimates Confirmation |
| August 21, 2014 | Preliminary Budget Documents submitted to County Board Members |
| August 25-27, 2014 | 6:00pm each evening – Legislative Budget Hearings before the County Board |
| September 9, 2014 | County Administrator Report to Finance Committee of FY2015 Budget Overview and Decision Points for Committee Direction |
| September 23, 2014 | County Board Public Hearing on FY2015 Budget Decisions |

| | |
|--------------------|--|
| September 30, 2014 | Special Finance Committee of the Whole Meeting to Provide Final Direction to Administrator Regarding FY2015 Tentative Budget |
| October 14, 2014 | Administrator FY2015 Tentative Budget Recommendation presented to Finance Committee to be forwarded to County Board |
| October 23, 2014 | County Board Truth in Taxation Public Hearing (<i>if required</i>) |
| October 23, 2014 | County Board – Receive & Place on File FY2015 Tentative Budget Recommendation |
| November 13, 2014 | Finance Committee approval of Final FY2015 Budget |
| November 20, 2014 | County Board approves Final FY2015 Budget & FY2015 Tax Levy Ordinance |

Fiscal Year

Effective January 1, 2015, the County's fiscal year begins on January 1st and ends on December 31st each year.

General Corporate Fund Budget Requests

General Corporate Fund Departments Budgets are to be prepared as follows:

- a. Include department operation analysis and planning documentation to include alignment to County Board Strategic Plan, and department objectives and performance indicators;
- b. Revenue lines - Document, evaluate and project revenues for department with the inclusion of recommendation for fee increases or modifications of revenue structure proposed, if warranted;
- c. Non-personnel expenditure lines - To be prepared with incorporation of 0% total change from the original anticipated 12-month FY2014 department budget (acknowledging that the entire FY2014 budget was for 13 months due to transition in fiscal year), with the following exceptions:
 - a. Contractual increases required by competitively negotiated contracts for services;
 - b. Documented need for increase in commodities lines based on FY2014 utilization and cost increases;
- d. Personnel expenditure lines - Administrative Services Salary Administration staff will enter salary information based upon negotiated labor contracts and County Board direction for non-bargaining salary administration.
- e. Documentation of Budget Change Requests - Document any anticipated operational changes, particularly in the areas of personnel, technology, and facilities space needs that will increase or reduce the department budget in the next three years. Provide an estimate of the impact on the department budget resulting from the anticipated changes.

Non-General Corporate Fund Budget Requests

All non-General Corporate Fund Budgets are to be prepared as follows:

- a. FY2015 budget to be presented within the County Board's definition of balanced budget;
- b. To include fund balance information including goal statements and explanation for any variance in ending fund balance;
- c. Documentation and analysis of operations, expenditures and revenues; and strategic planning information regarding FY2015 including alignment with County Board Strategic Plan, and specific fund objectives and anticipated performance indicators;

Capital Asset Replacement Fund

The County Board directs that the Capital Asset Replacement Fund be presented with re-establishment of full funding for future reserve for all items currently included and covered by the Fund, and with continuing phase-in funding for facilities deferred maintenance and capital replacement projects as recommended by the County Facilities Committee to be incorporated in the FY2015 Budget .

Contingency Fund

The County Board directs that the FY2015 Contingency line item be appropriated at 0.5% of the total General Corporate Fund FY2015 appropriation.

Property Tax Revenue

The County Board directs the preparation of the property tax revenue for FY2015 be calculated in accordance with the Property Tax Extension Limitation Law, as established in the County Board Financial Policies.

Form of the Budget

The final Budget document must include the following, showing specific amounts:

- Statement of financial information including prior year revenue and expenditure totals, and current year and ensuing year revenue and expenditure projections;
- Statement of all moneys in the county treasury unexpended at the termination of the last fiscal year;
- Statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year;
- Any additional information required by state law.

Financial Policies

The final Budget shall further be prepared in acknowledgement of the Champaign County Board Financial Policies, as documented in Attachment A of this Resolution.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 22nd day of May A.D.
2014.

Alan Kurtz, Chair
Champaign County Board

ATTEST:

Gordy Hulten, County Clerk and
Ex-Officio Clerk of the County Board



CHAMPAIGN COUNTY FINANCIAL POLICIES

OPERATING BUDGET POLICIES

Amending the Budget

After the adoption of the annual budget, the budget may be amended through a budget amendment or budget transfer.

Budget Amendments -

- Amendments to the budget require a 2/3rd majority vote (15) of the County Board.

Budget Transfers -

The budget may be amended by transfers in two ways:

- Department heads may authorize transfers between non-personnel budget line items in their department budget as long as they do not exceed the total combined appropriation for these categories; and department heads may transfer from one personnel line item to another personnel line item in their department budget as long as they do not exceed the total combined appropriation for the personnel line items.
- All other transfers require a 2/3rd majority vote (15) of the County Board.

Appropriation

All County funds are appropriated in the “Official Budget”. Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

Balanced Budget

The County will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, realizing future revenues early, or rolling over short-term debt. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Capital Asset Replacement Fund

A Capital Asset Replacement Plan includes a multi-year plan for vehicles, computers and technology, and furnishings and office equipment will be updated and prepared for the General Corporate Fund departments in the annual budget process. These expenditures will be appropriately amortized and reserves for replacement will be appropriated to the Capital Asset Replacement Fund.

The Capital Asset Replacement Plan also includes a multi-year plan for the facilities owned and maintained by the County. The County will maintain all its assets at a level adequate to protect the County's capital interest and to minimize future maintenance and replacement costs.

The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted and included in the Capital Asset Replacement Fund plan.

The County Administrator is authorized to approve all expenditures from the Capital Asset Replacement Fund in compliance with the multi-year plan and policies established by the County Board. No more than 3% of the total of the General Corporate Fund Appropriation may be appropriated annually to the Capital Asset Replacement Fund.

Contingency Fund

A General Corporate Fund contingency appropriation will be designated for emergency purchases during the year. The contingency appropriation goal is 1% of the total anticipated expenditure for the General Corporate fund. No more than 5% of the total General Corporate Fund Appropriation may be appropriated to the Contingency Fund. Money appropriated in the contingency fund may be used for contingent, incidental, miscellaneous, or general county purposes, but no part of the amounts so appropriated shall be used for purposes for which other appropriations are made in such budget unless a transfer of funds is made with the approval of 2/3rd of the members (15) of the County Board.

Form of the Budget

The final Budget document must include the following, showing specific amounts:

- Statement of financial information including prior year revenue and expenditure totals, and current year and ensuing year revenue and expenditure projections;
- Statement of all moneys in the county treasury unexpended at the termination of the last fiscal year;
- Statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year;
- Any additional information required by state law.

Fund Structure

Champaign County's budgetary policies are in accordance with generally accepted accounting principles (GAAP). The County's financial structure begins with funds. A fund is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws.

Each fund has at least one Department Budget, which is a group of expenditures that provide for the accomplishment of a specific program or purpose.

A major fund is a budgeted fund whose revenues or expenditures represent more than 10% of the total appropriated revenues or expenditures.

Fund Statements

A Fund Statement is presented for each fund, which summarizes past and projected financial activity for the fund as follows:

- Revenues – presented in line item detail within revenue categories;
- Expenditures – presented in line item detail within major categories – e.g., personnel, commodities, services, etc.
- Fund Balance – the actual or estimated funds remaining at the end of the fiscal year.

Fund Types

All county funds are included in the Annual Budget Document except the fiduciary funds which include two Private Purpose Trust Funds in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges, which resources are not available to support the County's own programs; and Agency Funds whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments.

Governmental Funds – Governmental funds account for traditional governmental operations that are financed through taxes and other fixed or restricted revenue sources.

- A. **General Fund:** the General Corporate Fund is available for any authorized purpose, and is used to account for all financial resources except those required to be accounted for in another fund. A General Corporate Fund summary is prepared which lists the amount of General Corporate Fund appropriation for all affected departments. The General Corporate Fund is a Major Fund.
- B. **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted to expenditures for a specific purpose. Currently, the County has three major funds in Special Revenue Funds – the Mental Health Fund which uses property taxes to fund mental health agencies; the Developmental Disability Fund, which uses property taxes to provide for the care and treatment of persons with a developmental disability; and the County Motor Fuel Tax fund, which uses state-shared motor fuel taxes to fund construction and maintenance of county highways. Special Revenue Funds also include 46 non-major funds.
- C. **Debt Service Fund:** Debt Service Funds are utilized to account for the payment of interest, principal and related costs on the County's general long-term debt. The County has three debt services funds: one for the repayment of the bonds issued for the construction of the Satellite Jail and remodeling of the Downtown Correctional Center; one for the repayment of bonds issued for the construction of the Nursing Home Facility; and one for the repayment of

bonds issued for the construction of the Highway Fleet Maintenance Facility. (In addition to Debt Service Funds, the County also has three debt service budgets included in other funds as appropriation based on the purpose of the fund.)

- D. **Capital Projects Funds:** Capital Project Funds are used to account for all expenditures and revenues associated with the acquisition or construction of major facilities that are not financed through proprietary funds or funds being held for other governments.

Proprietary Funds – Proprietary Funds account for certain “business-type” activities of governments that are operated so that costs incurred can be recovered by charging fees to the specific users of these services.

- A. **Enterprise Fund:** An enterprise fund is used to account for operations that are financed primarily by User charges. The Nursing Home Fund is a Major Fund, and is the only enterprise fund in Champaign County.
- B. **Internal Services Funds:** An Internal Service Fund is established to account for the financing of goods and services provided to the County and other agencies on a cost reimbursement basis. The activities of the Self-Funded Insurance Fund and Employee Health Insurance Fund are budgeted and appropriated through the use of Internal Service Funds.

Joint Venture Fund – According to GASBS-14, a joint venture is defined as “a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility.” The Champaign County GIS Consortium is a joint venture fund, created by an Intergovernmental Agreement shared by the County of Champaign, City of Champaign, City of Urbana, Village of Mahomet, Village of Rantoul, Village of Savoy and University of Illinois.

REVENUE POLICIES

Sources of Revenue

The County will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one-revenue source.

The County will estimate its annual revenues by an objective, analytical process, wherever practical. The County will project revenues for the next year and will update the projection annually. Each existing and potential revenue source will be re-examined annually.

One-Time Revenues

To the extent feasible, one-time revenues will be applied toward one-time expenditures; they will not be used to finance ongoing programs. Ongoing revenues should be equal to or exceed ongoing expenditures.

Grants

The Champaign County Board supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be, recurring shall be initiated with grant funds only if one of the following conditions are met: (a) the activity or service can be terminated in the event the grant revenues are discontinued; or (b) the activity should, or could be, assumed by the County (or specific fund) general and recurring operating funds. Departments are encouraged to seek additional sources of revenue to support the services prior to expiration of grant funding. Grant approval shall be subject to the terms and conditions of Champaign County Ordinance Number 903.

Financial Reserves and Surplus

On an annual basis, the fund balance for each fund shall be reviewed, and projections of reserve requirements and a plan for the use of an excess surplus shall be documented. The minimum fund balance requirement for the General Corporate Fund is a 45-day or 12.5% of expenditure fund balance for cash flow purposes. Instances where an ending audited fund balance is below the 45-day minimum requirement, a plan will be developed to increase the fund balance.

It is the intent of the County to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt.

Property Tax

The property tax rates for each levy shall be calculated in accordance with the Property Tax Extension Limitation Law.

User Fees

The County charges user fees for items and services, which benefit a specific user more than the general public. State law or an indirect cost study determines the parameters for user fees. The County shall review all fees assessed in its annual budget preparation process to determine the appropriate level of fees for services and recommend any proposed changes to the fees collected to be implemented in the ensuing budget year.

ACCOUNTING POLICIES

Accounting/Auditing

State statutes require an annual audit by independent certified public accountants. A comprehensive annual financial report shall be prepared to the standards set by the Government Finance Officers Association (GFOA).

The County follows generally accepted accounting principles (GAAP).

The County uses an accounts receivable system to accrue revenues when they are measurable for governmental fund types. Departments should bill appropriate parties for amounts owed to Champaign County, review aging reports, complete follow-up information about the account, and monitor all accounts receivables.

DEBT MANAGEMENT POLICIES

When applicable, the County shall review its outstanding debt for the purpose of determining if the financial marketplace will afford the County the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a Present Value savings of three percent over the life of the respective issue, at a minimum, must be attainable.

The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

When the county finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.

The County will strive to have the final maturity of general obligation bonds at, or below, thirty years.

Whenever possible, the County will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

The County will not use long-term debt for current operations.

The County will maintain good communications with bond rating agencies regarding its financial condition. The County will follow a policy of full disclosure on every financial report and borrowing prospectus.

FIXED ASSETS

The County maintains a fixed asset inventory of furniture, equipment, buildings, and improvements with a value of greater than \$5,000 and a useful life of one year or more.

ENCUMBRANCE

An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Every effort will be made to ensure that these commitments will not extend from one fiscal year to the next. Any emergency encumbrances, which do extend into the next fiscal year, shall be subject to appropriation in the next year's budget. Encumbrances at year - end do not constitute expenditures or liabilities in the financial statements for budgeting purposes.

FISCAL YEAR

The County's fiscal year is January 1st through December 31st.

INVESTMENT

The County Treasurer is responsible for the investing of all Champaign County funds. With County Board approval, the Treasurer may make a short term loan of idle monies from one fund to another, subject to the following criteria:

- a. Such loan does not conflict with any restrictions on use of the source fund;
- b. Such loan is to be repaid to the source fund within a twelve month period.

PURCHASING

All items with an expected value of \$30,000 or more must be competitively bid with exceptions for professional services (other than engineering, architectural or land surveying services). Additional competitive bid requirements may apply by statute or as a condition of using funds from an outside source. All purchases over the respective limit of \$30,000, which require the use of either formal bids or requests for proposals, must be approved by the full Champaign County Board. The Champaign County Purchasing Ordinance establishes the procedures to be followed in all purchasing activities.

RISK MANAGEMENT

The County established a self-funded insurance program for workers compensation and liability. To forecast expenditures, the county hires an actuarial consulting firm to review loss history and recommend funding taking into consideration claims, fixed costs, fund reserves, and national trends. The County strives to maintain the actuary recommended fund balance.

SALARY ADMINISTRATION

The County Administrator is responsible for computing salaries and fringe benefits costs for all departments. Increases for non-bargaining employees, as defined in the Personnel Policy, will be established by the Finance Committee at the beginning of the budget cycle and forwarded to the County Board for inclusion in the annual budget.

CHAMPAIGN COUNTY APPOINTMENT REQUEST FORM
Fire, Drainage, Cemetery, Water, & Farmland Assessment

PLEASE TYPE OR PRINT IN BLACK INK

NAME: Robert M. Guthrie

ADDRESS: 2605 Appaloosa Ln McHomet IL 61853
Street City State Zip Code

EMAIL: _____ PHONE: 217-586-7327

Check Box to Have Email Address Redacted on Public Documents

NAME OF APPOINTMENT BODY OR BOARD: Sangamon Valley Pubic Water District

BEGINNING DATE OF TERM: 6/1/2014 ENDING DATE: 5/31/2019

The Champaign County Board appreciates your interest in serving your community. A clear understanding of your background and philosophies will assist the County Board in establishing your qualifications. Please complete the following questions by typing or legibly printing your response. IN ORDER TO BE CONSIDERED FOR APPOINTMENT, OR REAPPOINTMENT, CANDIDATE MUST COMPLETE AND SIGN THIS APPLICATION.

1. What experience and background do you have which you believe qualifies you for this appointment?

Before my retirement I worked in the water/wastewater field for 33+ years in more than one state.

2. What is your knowledge of the appointed body's operations, property holdings, staff, taxes, and fees?

I have been on the SNP.W.D. board for over six years and because of this I have a basic understanding of its position for the area.

3. Can you think of any relationship or other reason that might possibly constitute a conflict of interest if you are selected to serve on the appointed body for which you are applying? (This question is not meant to disqualify you; it is only intended to provide information.) Yes No If yes, please explain:

Robert M Guthrie
Signature

4-11-14

Date

CHAMPAIGN COUNTY APPOINTMENT REQUEST FORM
PLEASE TYPE OR PRINT IN BLACK INK

NAME: DIANA LENIK
ADDRESS: 1110 S. MATTIS CHAMPAIGN IL 61821
Street City State Zip Code
EMAIL: dslenik@gmail.com PHONE: 356-7082
 Check Box to Have Email Address Redacted on Public Documents

PARTY AFFILIATION: (Please check one) Democrat Republican Other, please explain:

NAME OF APPOINTMENT BODY OR BOARD: URBANA-CHAMPAIGN SANITARY DISTRICT
BEGINNING DATE OF TERM: JUNE 1, 2014 ENDING DATE: MAY 31, 2017

The Champaign County Board appreciates your interest in serving your community. A clear understanding of your background and philosophies will assist the County Board in establishing your qualifications. Please complete the following questions by typing or legibly printing your response. IN ORDER TO BE CONSIDERED FOR APPOINTMENT, OR REAPPOINTMENT, A CANDIDATE MUST COMPLETE AND SIGN THIS APPLICATION.

1. What experience and background do you have which you believe qualifies you for this appointment/reappointment?

I HAVE BEEN ON THIS BOARD FOR THREE TERMS, (NINE YEARS) WE ARE CURRENTLY AWAITING WORD ON WHETHER WE WILL PROVIDE SOME OF OUR USED WATER (EFFLUENT) TO A FERTILIZER PLANT. THIS HAS BEEN A COMPLICATED AND CONTROVERSIAL UNDERTAKING, AND IT WOULD BE HELPFUL FOR THERE TO BE CONTINUITY ON THE BOARD TO MAKE THIS

2. What do you believe is the role of a trustee/commissioner/board member and how do you envision carrying out the responsibilities of that role?

THIS BOARD ACTS AS OVERSIGHT TO THE STAFF, AND PROVIDES DIRECTION ON ISSUES STAFF BRINGS TO IT. GO SMOOTHLY.

3. What is your knowledge of the appointed body's operations, specifically property holdings and management, staff, taxes, fees?

THIS AGENCY HAS A STAFF OF ABOUT 50,
IT TREATS WASTEWATER IN TWO PLANTS,
WITH ALL THE NECESSARY EQUIPMENT TO DO SO.
IT RECEIVES ITS INCOME FROM RATEPAYERS
(ACCORDING TO USAGE) AND DEVELOPERS WHEN
THEY CONNECT TO THE SYSTEM. IT DOES NOT TAX.

4. Can you think of any relationship or other reason that might possibly constitute a conflict of interest if you are selected to serve on the body for which you are applying? (This question is not meant to disqualify you; it is only intended to provide information.) Yes No If yes, please explain:

5. Would you be available to regularly attend the scheduled meeting of the appointed body?

Yes No If no, please explain:

The facts set forth in my application for appointment are true and complete. I understand this application is a document of public record that will be on file in the County Board Office.

Diana Lenik
Signature

March 1, 2014
Date



Gordy Hulten
Champaign County Clerk
Champaign County, Illinois

1776 East Washington Street
Urbana, IL 61802
Email: mail@champaigncountyclerk.com
Website: www.champaigncountyclerk.com

Vital Records: (217)384-3720
Elections: (217)384-3724
Fax: (217)384-1241
TTY: (217)384-8601

COUNTY CLERK
MONTHLY REPORT
APRIL
2014

| | |
|---------------------------|------------------|
| Liquor Licenses & Permits | 308.00 |
| Civil Union License | 70.00 |
| Marriage License | 5,950.00 |
| Interests | 17.46 |
| State Reimbursements | - |
| Vital Clerk Fees | 22,596.50 |
| Tax Clerk Fees | 5,202.66 |
| Refunds of Overpayments | - |
| TOTAL | 34,144.62 |
| Additional Clerk Fees | 1,604.00 |

Job Title: Supervisor of Training
Department: County Clerk
Reports To: County Clerk
FLSA Status: Non-Exempt
Prepared Date: April 2014

SUMMARY Develops and conducts training programs for employees, Deputy Registrars, Election Judges and other election workers. Supervises the administration of the Champaign County Election Day pollbook software.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned

Trains or supervises the training of new and current employees in the elections, property tax, county board and vital records functions of the County Clerk's office

Formulates teaching outlines and determines instructional methods such as individual training, group instruction, lectures, demonstrations, meetings and workshops

Selects or develops teaching aids such as training handbooks, procedure manuals, multimedia visual aids, computer tutorials and online instructions

Conducts training sessions covering specified areas such as use of computers, software, customer service, interpersonal skills, quality and process issues and service knowledge

Develops and administers tests of trainees to measure progress and to evaluate effectiveness of training. Conducts performance appraisals of probationary employees and presents evaluations to the County Clerk with recommendations to pass or fail probation

Develops metrics to measure job performance and effectiveness of training of Election Judges and election workers

Reports on the progress of employees under guidance during training periods.
Maintains trainee records

Confers with management, supervisors and employees to gain knowledge of work situations requiring training and to better understand changes in policies, procedures, regulations, business initiatives and technologies

Acts as the Chief Deputy County Clerk in the absence of the Chief Deputy County Clerk

Provides input and technical support necessary for the development and maintenance of Champaign County Election Day pollbook software and voter registration software

Provides the initial and on-going training of County Clerk personnel in the use of

Election Day pollbook software and voter registration software

Have knowledge and assist with interpretation of the National Voter Registration Act (NVRA – Motor Voter), Help America Vote Act (HAVA) and Illinois Election Code regarding voter registration and election administration rules and regulations and be aware of changing laws and procedures

Evaluate voter registration and election procedures and recommend changes based on efficiency, technology and changing state and federal requirements

Performs any of the duties and responsibilities of the Deputy County Clerk position

SUPERVISORY RESPONSIBILITIES Supervises the training of all new employees. Supervises the training and writes procedural manuals for all new software applications. Reports directly to the County Clerk on recommendations of employees passing or failing probation.

QUALIFICATIONS To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

EDUCATION AND/OR EXPERIENCE College degree or applicable experience or an acceptable combination required. Excellent computer, software, and writing skills and good interpersonal communication skills required. Experience speaking to and training groups required. Experience with online and/or technology based training preferred.

LANGUAGE SKILLS Candidate must have the ability to read, interpret, write and produce procedure manuals as required. Ability to write routine reports and correspondence and ability to speak effectively before customers or employees of the organization a must. Ability to professionally represent the office to outside agencies required.

MATHEMATICAL SKILLS Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals.

REASONING ABILITY Ability to design instructions in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

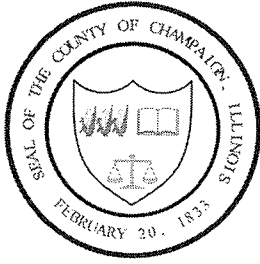
CERTIFICATES, LICENSES, REGISTRATIONS As required .

PHYSICAL DEMANDS The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. While performing the duties of this job, the employee is frequently required to use hands to finger, handle or feel; talk; or hear. The employee is occasionally required to stand; walk; sit; reach with hands and arms; and stoop; kneel; or crouch. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities

required by this job include close vision, depth perception and ability to adjust focus.

WORK ENVIRONMENT The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Normal office conditions. The noise level in the work environment is quiet to moderate.

Note: This job description contains wording of a general class of positions within the Champaign County salary administration program. The description contains examples of duties and responsibilities which may or may not be considered to be "essential functions" to a particular job or position within this job class. "Essential functions" are to be determined at the position or job level within each department.



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 East Washington Street, Urbana, Illinois 61802-4581

*ADMINISTRATIVE, BUDGETING, PURCHASING, & HUMAN RESOURCE
MANAGEMENT SERVICES*

Deb Busey, County Administrator

ADMINISTRATIVE SERVICES – MONTHLY HR REPORT

APRIL 2014

VACANT POSITIONS LISTING

| FUND | DEPT | POSITION TITLE | HOURLY RATE | REG HRS | REGULAR SALARY | FY 2014 HRS | FY 2014 SALARY |
|-------------|------|---------------------|-------------|---------|----------------|-------------|----------------|
| 80 | 16 | HR GENERALIST | \$21.40 | 1950 | \$41,730.00 | 2122.5 | \$45,421.50 |
| 80 | 22 | EXECUTIVE ASST | \$14.10 | 1950 | \$27,495.00 | 2122.5 | \$29,927.25 |
| 80 | 30 | LEGAL CLERK | \$11.86 | 1950 | \$23,127.00 | 2122.5 | \$25,172.85 |
| 80 | 30 | PT LEGAL CLERK | \$11.86 | 1040 | \$12,334.40 | 1132 | \$13,425.52 |
| 80 | 40 | CLERK | \$11.86 | 1950 | \$23,127.00 | 2122.5 | \$25,172.85 |
| 80 | 41 | ASST STATE'S ATTY | \$24.45 | 1950 | \$47,677.50 | 2122.5 | \$51,895.13 |
| 80 | 71 | PT CUSTODIAN | \$10.47 | 1040 | \$10,888.80 | 1132 | \$11,852.04 |
| 80 | 77 | ASSOCIATE PLANNER | \$18.38 | 1950 | \$35,841.00 | 2122.5 | \$39,011.55 |
| 80 | 140 | CORRECTIONAL OFCR | \$18.85 | 2080 | \$39,208.00 | 2264 | \$42,676.40 |
| 80 | 140 | CORRECTIONAL OFCR | \$18.85 | 2080 | \$39,208.00 | 2264 | \$42,676.40 |
| 80 | 140 | CORRECTIONAL OFCR | \$18.85 | 2080 | \$39,208.00 | 2264 | \$42,676.40 |
| 80 | 140 | CORRECTIONAL OFCR | \$18.85 | 2080 | \$39,208.00 | 2264 | \$42,676.40 |
| 80 | 140 | MASTER CONTROL OFCR | \$11.86 | 2080 | \$24,668.80 | 2264 | \$26,851.04 |
| 80 | 141 | LEGAL SECRETARY | \$13.96 | 1950 | \$27,222.00 | 2122.5 | \$29,630.10 |
| 850 | 111 | BUS SYS ANALYST | \$24.45 | 1950 | \$47,677.50 | 2122.5 | \$51,895.13 |
| -- TOTAL -- | | | \$250.05 | | \$478,621.00 | | \$520,960.56 |

UNEMPLOYMENT REPORT

Notice of Claims received – 11 total

Nursing Home – 7

Coroner – 1

RPC – 1

Head Start – 1

State's Attorney Support - 1

Employer Protests Filed – 9 total

Nursing Home - 7

Head Start - 1

State's Attorney Support - 1

Benefit Determinations

Nursing Home – 2 denied

Nursing Home – 1 allowed

Head Start – 4 denied

State's Attorney Support – 1 allowed

Notice of Telephone Hearing

Head Start - 1

Notice of Pending Appeal

Nursing Home - 1

PAYROLL REPORT

APRIL PAYROLL
INFORMATION

| Pay Group | 4/4/2014 | | 4/17/2014 | |
|----------------|-----------|--------------------|-----------|--------------------|
| | EE's Paid | Total Payroll \$\$ | EE's Paid | Total Payroll \$\$ |
| General Corp | 518 | \$897,652.44 | 487 | \$884,007.32 |
| Nursing Home | 195 | \$221,892.31 | 199 | \$222,336.71 |
| RPC/Head Start | 214 | \$322,219.76 | 218 | \$290,563.15 |
| Total | 927 | \$1,441,764.51 | 904 | \$1,396,907.18 |

HEALTH INSURANCE/BENEFITS REPORT

April, 2014

Total Number of Employees Enrolled: 732

General County Union:

Single 218; EE+spouse 25; EE+child(ren) 66; Family 33; waived 40

Nursing Home Union:

Single 71; EE+spouse 7; EE+child(ren) 10; Family 2; waived 7

Non-bargaining employees:

Single 120; EE+spouse 29; EE+child(ren) 29; Family 21; waived 54

Life Insurance Premium paid by County: \$1,869.66

Health Insurance Premium paid by County: \$358,889.10

Health Reimbursement Account contribution paid by County: \$20,306.00

TURNOVER REPORT

Turnover is the rate at which an employer gains and loses employees. To get the best picture for turnover the calculations are based on rolling year averages.

General County

April 2014 : 7.04%

April 2014 : 3 out of 576 Employees left Champaign County

WORKERS' COMPENSATION REPORT

| Entire County Report | April 2014 | April 2013 |
|---|-------------|------------|
| New Claims 4/1 – 4/30 | unavailable | 3 |
| Closed Claims 4/1 – 4/30 | unavailable | 6 |
| Open Claims | unavailable | 37 |
| (Ongoing #, total number of open claims as of 4/30) | | |

Year to Date Total (Ongoing #, total number of open claims)

April 2013 19

April 2014 unavailable

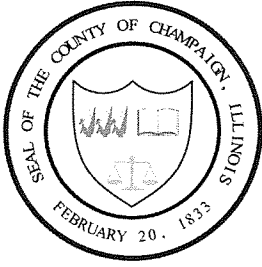
EEO REPORT

Information provided based on EEO Tracking forms submitted by Applicant. Figures are for General County only.

| April EEO Report - General County Only | Legal Clerk (Circuit Clerk) | Clerk (CCSO) | Master Control (CCSO) | April - TOTALS |
|--|-----------------------------|--------------|-----------------------|----------------|
| Total Applicants Applied | 106 | 130 | 35 | 271 |
| Male | 19 | 19 | 13 | 51 |
| Female | 86 | 111 | 22 | 219 |
| Undisclosed | 1 | 0 | 0 | 1 |
| Caucasian | 77 | 78 | 20 | 175 |
| African-American | 20 | 36 | 11 | 67 |
| Asian or Pacific Islander | 1 | 2 | 0 | 3 |
| Hispanic | 4 | 6 | 1 | 11 |
| Native American or Alaskan Native | 0 | 1 | 1 | 2 |
| Two of more races | 2 | 4 | 2 | 8 |
| Undisclosed | 2 | 3 | 0 | 5 |
| Veteran Status | 3 | 7 | 6 | 16 |
| Disability | 0 | 0 | 0 | 0 |

ADMINISTRATIVE SUPPORT to COUNTY BOARD REPORT

| | | | | | |
|---------------------|----|-----------------------------|----|---------------------|----|
| Agendas Posted | 9 | Meetings Staffed | 7 | Minutes Posted | 10 |
| Appointments Posted | 16 | Notification of Appointment | 17 | Contracts Posted | 4 |
| Calendars Posted | 6 | Resolutions Prepared | 47 | Ordinances Prepared | 1 |



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 East Washington Street, Urbana, Illinois 61802-4581

*ADMINISTRATIVE, BUDGETING, PURCHASING, & HUMAN RESOURCE
MANAGEMENT SERVICES*

Deb Busey, County Administrator

MEMORANDUM

TO: James Quisenberry, Deputy Chair-Policy, Personnel & Appointments & Members of the Champaign County Board Committee of the Whole

FROM: Deb Busey, County Administrator *DB*

DATE: May 5, 2014

RE: REQUEST for EVALUATION of POSITIONS

Amanda Tucker, HR Generalist in Administrative Services since March 2008, recently left employment with the County to assume an HR position in the Office of Academic Human Resources at the University of Illinois. With this current vacancy, I would like to take the opportunity to review the responsibilities assigned to the HR Generalist position, as well as a number of HR responsibilities currently assigned to the position of Executive Assistant to the County Administrator. Over time, it has become clear that there is some confusion created by the fact that both of these positions have HR responsibilities assigned to them, and it is also apparent that all these HR functions could be reasonable assigned to the HR Generalist position. This would result in a corresponding change to the duties and responsibilities of the Executive Assistant to the County Administrator position – which leads to this request to have both positions submitted to the Job Content Evaluation Committee for review and evaluation.

REQUESTED ACTION:

The Policy, Personnel and Appointments Committee, approves the referral of the HR Generalist and Executive Assistant to the County Administrator positions to the Job Content Evaluation Committee for evaluation and review to determine appropriate position classification and description pursuant to proposed changes to be made to those jobs.

Thank you for your consideration of this issue.

**ISSUES REPORT – MAINTAINING OR ELIMINATING THE OFFICE OF ELECTED
RECORDER IN CHAMPAIGN COUNTY**

STATUTORY AUTHORITY:

The Illinois Constitution – Article VII, Section 4(c) provides the following authority regarding elected county offices:

Each county shall elect a sheriff, county clerk and treasurer and may elect or appoint a coroner, recorder, assessor, auditor and such other officers as provided by law or by county ordinance. Except as changed pursuant to this Section, elected county officers shall be elected for terms of four years at general elections as provided by law. Any office may be created or eliminated and the terms of office and manner of selection changed by county-wide referendum. Offices other than sheriff, county clerk and treasurer may be eliminated and the terms of office and manner of selection changed by law. Offices other than sheriff, county clerk, treasurer, coroner, recorder, assessor and auditor may be eliminated and the terms of office and manner of selection changed by county ordinance.

The Illinois Compiled Statutes – 10 ILCS 5/28-7 – provides the process for implementing a recommendation under Illinois Constitution Article VII, Section 4(c):

Sec. 28-7. In any case in which Article VII or paragraph (a) of Section 5 of the Transition Schedule of the Constitution authorizes any action to be taken by or with respect to any unit of local government, as defined in Section 1 of Article VII of the Constitution, by or subject to approval by referendum, any such public question shall be initiated in accordance with this Section.

Any such public question may be initiated by the governing body of the unit of local government by resolution or by the filing with the clerk or secretary of the governmental unit of a petition signed by a number of qualified electors equal to or greater than at least 8% of the total votes cast for candidates for Governor in the preceding gubernatorial election, requesting the submission of the proposal for such action to the voters of the governmental unit at a regular election.

The Illinois Compiled Statutes – 55 ILCS 5/3 – provides the statutory authority for the office of Recorder, and also establishes that where there is not an elected Recorder, those duties are placed with the Office of the County Clerk:

Sec. 3-5001. County clerk as recorder; election of recorder. The county clerk in counties having a population of less than 60,000 inhabitants shall be the recorder in his county. In counties having a population of 60,000 or more inhabitants, there shall be elected a recorder, as provided by law, who shall hold his office until his successor is qualified. If the population of any county in which a recorder has been elected decreases to less than 60,000, the voters of that county shall continue to elect a recorder if the county board adopts a resolution to continue the office of an elected recorder.

ELECTED RECORDERS THROUGHOUT THE STATE OF ILLINOIS

A total of 19 Illinois Counties, ranked in the listing below by population, operate with the elected Office of Recorder:

| County | Population Ranking | Population |
|---------------|---------------------------|-------------------|
| Cook | 1 | 5,231,351 |
| DuPage | 2 | 927,987 |
| Lake | 3 | 702,120 |
| Will | 4 | 682,518 |
| Kane | 5 | 522,487 |
| McHenry | 6 | 308,145 |
| Winnebago | 7 | 292,069 |
| St. Clair | 8 | 268,858 |
| Madison | 9 | 267,883 |
| Champaign | 10 | 203,276 |
| Sangamon | 11 | 199,271 |
| Peoria | 12 | 187,254 |
| Rock Island | 14 | 147,457 |
| Tazewell | 15 | 135,949 |
| Kankakee | 17 | 113,040 |
| LaSalle | 18 | 112,973 |
| Vermilion | 21 | 80,727 |
| Whiteside | 25 | 57,846 |
| Knox | 29 | 52,247 |

The following counties with a population of over 60,000 combine the functions of the elected office of Recorder with the County Clerk:

| County | Population Ranking | Population |
|---------------|---------------------------|-------------------|
| McLean | 13 | 172,281 |
| Kendall | 16 | 118,105 |
| Macon | 19 | 110,122 |
| DeKalb | 20 | 104,704 |
| Adams | 22 | 67,197 |
| Williamson | 23 | 66,674 |

The remaining 77 counties in Illinois, all with populations below 60,000, utilize the County Clerk/Recorder form of operation.

TIMING OF THE QUESTION

Barb Frasca has indicated that she will retire in 2016 at the end of her current term, after a twenty-year career as the Recorder for Champaign County. If the County Board decides to seek the voters' opinion of the continuation of the elected Office of Recorder, the 2014 General

Election is an ideal time to do that. The answer from the voters would be provided well in advance of candidates coming forward to express interest in running for the vacant position in 2016.

McLEAN COUNTY TRANSITION

The voters of McLean County approved a referendum in November 2012 to eliminate the office of the elected Recorder, and the County Board implemented that change effective January 1, 2014. The following benefits have been achieved and acknowledged by McLean County Board with this transition:

- Savings of the elected Recorder's salary – the Recorder's Office Staffing included the Recorder, one Chief Deputy, and four line staff. Since the transition, the Chief Deputy has transitioned to a Program Administrator of the County Clerk's Office (at the same classification and salary previously held as Chief Deputy) to oversee the operation of the functions related to Recorder. The actual Recorder position was eliminated, and thus all salary dollars for that position are saved.
- Efficiency in operation – the line staff of the Recorder's Office will be cross-trained with several line-staff positions in the County Clerk's Office. Both offices experience spikes in activity which are generally offset in timing, e.g. Recording spikes in summer and year-end; tax cycle in the County Clerk's office spike in the Spring; vital statistics tend to spike in late spring, early fall, etc. It is anticipated greater efficiency will be achieved as these line staff can move from one function to another, depending on the demand at the time.

POTENTIAL OUTCOMES of ELIMINATION

It is fully anticipated that Champaign County would see similar results to those experienced by McLean County if the elected Office of Recorder were eliminated at the end of 2016. The staffing in Champaign County is comparable to that of McLean County, with the exception of the four line staff in McLean, where Champaign County only has 3.5 line staff positions. The assignment of management responsibility to a position similar to that of the Chief Deputy Recorder, under the supervision of the County Clerk, could be achieved similar to how it was done in McLean County. There would likely not be the capacity to save entirely one full-time equivalent in Champaign County as there was in McLean County. We are a larger county with a higher volume of recording transactions. With the elimination of the elected Recorder position, an additional line staff position would likely need to be added to maintain the staffing budget at the current level of 5.5 positions. However, the difference between the salary of the elected Recorder and that of a line staff position would be the generated savings – this is a potential annual savings of approximately \$40,000 in salary costs.

The other potential benefit is in bringing the oversight of the clerical support positions of County Clerk and Recorder under the direction of one official. This creates the opportunity for cross training of all staff, resulting in the flexibility to move staff from one function to another depending on current demand.

The functions of the Office of Recorder are administrative. The elimination of the elected Recorder position and placing the administrative functions and responsibilities under the authority of the elected County Clerk is a responsible form of management that works in over 50% of the counties of the State of Illinois. I do not believe the responsible management and oversight of these functions is any more at risk with the elimination of the elected Recorder position, than if the position is maintained as elected.

Report prepared and submitted by Deb Busey, County Administrator, May 5, 2014

RESOLUTION NO.

A RESOLUTION THAT SUPERSEDES RESOLUTION NO. 8306 and 8418 ON ESTABLISHMENT OF ORGANIZATION, DUTIES, RULES, POLICIES, AND PROCEDURES OF THE CHAMPAIGN COUNTY BOARD

WHEREAS, The Champaign County Board by Resolution No. 8306, which superseded Resolution Number 7143, and Resolution No. 8418 which amended Resolution 8306, established the organization, duties, rules, policies, and procedures of the Champaign County Board; and

WHEREAS, The Champaign County Board has determined that Resolution 8306 and as amended by Resolution No. 8418 requires revision;

NOW, THEREFORE, BE IT RESOLVED by the Champaign County Board that the following rules shall govern the organization, duties, rules, policies, and procedures of the Champaign County Board, except as otherwise required by law, and shall supersede all previous resolutions concerning the same matters adopted by the Champaign County Board.

Organization and Duties of the County Board

1. County Board

The governing body of Champaign County, Illinois, as legally constituted, shall be known as the Champaign County Board (hereinafter "Board"). The number of members of the Board, number of County Board Districts and number of members representing each district shall be determined by the Board, effective on or before July 1, 2001, and every ten years thereafter, as required by statute. Every member of the County Board shall be a member of the Committee of the Whole.

2. Biennial Organizational Meeting

Unless otherwise required by law, the Board shall hold an organizational meeting on the first Monday in December of each even numbered year, being the first meeting in the month following the month in which Board members are elected. The organizational meeting will be conducted as follows:

- A. The meeting chair (the sitting Board Chair, sitting Board Vice-Chair, or if neither is still a member of the County Board, a temporary Board Chair selected by the majority of board members present, shall accept nominations from the floor for the position of Board Chair. Any member may nominate any member who is not currently a nominee, including himself or herself. The meeting chair may offer a nomination after all other members have had an opportunity to do so. A member may decline nomination. When all members who wish to do so, including the meeting chair, have offered nominations, the meeting chair shall declare nominations closed.

- B. The meeting chair shall give each nominee an opportunity to speak, once, in order of their nomination. A nominee may choose to withdraw from consideration at any time prior to the start of the Roll Call vote.
- C. After all nominees have one opportunity to speak, the meeting chair shall call for a Roll Call vote. Each member present shall vote by stating the name of their preferred nominee. A member may not abstain. A member may vote for any nominee.
- D. If a nominee receives the votes of a majority of the members present during the Roll Call vote, the nominee is elected. In the case of the election for Board Chair, a successfully elected nominee immediately becomes the meeting chair. If no nominee receives the votes of a majority of the members present, the meeting chair shall call for a ten minute recess for individual or caucus discussion (subject to the provisions of the Illinois Open Meetings Act). Upon return from the recess, the process shall start over with Step 1, except that all current nominees remain nominated, and members who previously declined nomination or withdrew from consideration may be nominated again. The process continues until a nominee has been successfully elected.
- E. The Board shall next select from among its members a Vice Chair, by majority vote of the members present.
- F. The Board Chair shall then appoint, subject to the advice and consent of majority of the members present, Deputy and Assistant Chairs for each Area of Responsibility assigned to the Committee of the Whole, and Chairs, Assistant Chairs and members of each standing committee. These appointments made under Article 2-F can be made at the Biennial Organizational Meeting or at the regularly scheduled December County Board Meeting immediately following the Biennial Organizational Meeting.
- G. In the month of December in even-numbered years where a biennial organizational meeting is held, the County Board will not conduct Standing Committee or Committee of the Whole Meetings, but will bring all business for that month directly to the County Board Meeting.

3. Board Chair

The Board shall be presided over by a Board Chair who shall be selected by the Board from among its members at the Organizational Meeting, for a term of two years. The term of the Chair shall commence upon selection by the Board and extend so long as the Board Chair remains a member of the Board or until a successor is selected by the Board at the next Organizational Meeting. In the event of the death, resignation, or extended disability of the Board Chair, the Board shall elect a successor as soon as practicable at a lawfully noticed and constituted meeting by a majority vote of the members present.

4. Vice-Chair

A Vice Chair, who shall be selected by the Board from its membership at the Organizational Meeting, for a term of two years, shall assume the duties of the Board Chair in the event of the absence of the Chair. In the event of the death, resignation, or extended disability of the Chair, the Vice Chair shall serve as Board Chair until the election of a new Board Chair by the Board. In the event of the death, resignation, or extended disability of the Vice Chair,

the Board shall elect a successor as soon as practicable at a lawfully noticed and constituted meeting by a majority vote of the members present.

5. Duties of County Board Chair

- A. The County Board Chair shall preside at all meetings of the Board and meetings of Committee of the Whole.
- B. The County Board Chair shall appoint the deputy and assistant deputies for each area of County Board responsibility assigned to the Committee of the Whole, and the Chair, Assistant Chair and members of each standing committee, subject to the advice and consent of the Board, and after receiving the advice of the respective party caucuses. To the greatest extent possible, appointments made by the County Board Chair shall reflect the expressed will of the party caucuses.
- C. Subject to the advice and consent of the Board, and after receiving the advice of the respective party caucuses, the County Board Chair may establish special committees and appoint their members, Chair and Vice Chair and fix the duration of their existence. To the greatest extent possible, such appointments by the County Board Chair shall reflect the expressed will of the party caucuses. Such special committees shall be dissolved upon the completion of a session of the Board
- D. All Standing committees, special committees, and subcommittees shall be composed of members of each of the political parties represented on the Board, in approximate proportion to those parties' representation on the Board. Each member of the County Board shall be appointed to one standing committee.
- E. Unless assigned to the relevant committee, the County Board Chair is an ex-officio member (i.e., non-voting member) of all Standing committees, special committees, and subcommittees.
- F. The County Board Chair shall be responsible for the proper and timely implementation of the resolutions, ordinances, and policies of the Board, and shall act in concert with the County Administrator to enforce the ordinances, orders, resolutions, and policies of the Board relevant to the operations of the Champaign County government.
- G. The County Board Chair shall be the Board liaison with the County Administrator.
- H. The County Board Chair shall timely perform all duties set forth herein or otherwise imposed by action of the Board or by law.
- I. The County Board Chair, in accordance with statute, shall, whenever a Board vacancy occurs, give notice of the vacancy to the County Central Committee of each political party within the County within three (3) days of the occurrence of the vacancy.
- J. The Board Chair shall first appoint the respective party's Central Committee nominee as a successor to that office who shall be of the same political party as that to which the holder of that office belonged when elected. Such appointments shall be subject to the approval of the Board. To the extent practical, such appointments shall be made within sixty (60) calendar days, unless otherwise required by law.
- K. The County Board Chair shall direct that a weekly calendar be prepared indicating the date and place of all meetings of the Board and special committees. This calendar shall be distributed weekly, in advance, to all Board members, all news media which have filed an annual request under the Illinois Open Meetings Act, and to any citizen of the County who provides a written request. This calendar shall also be posted, in advance,

in the lobbies of the Champaign County Courthouse and the Brookens Administrative Center.

- L. The County Board Chair, in cooperation with the Deputy Chairs for areas of responsibility assigned to the Committee of the Whole, the Chairs of the standing committees, the County Administrator, and the Administrative Services Department, shall be responsible for developing the agenda for each meeting. The County Board Chair shall designate a portion of the regular monthly County Board Meeting agenda as the Consent Agenda. Items included in the Consent Agenda shall be items that the County Board Chair believes will be unanimously adopted without discussion. Motions to go into closed session may not be included in the Consent Agenda.

6. **Rules**

- A. The business of the Board, Committee of the Whole, standing committees, and special committees or subcommittees shall be conducted in conformity with these Rules.
- B. Except otherwise required by these Rules or by statute, the conduct of all meetings of the Board, Committee of the Whole, and special committees or subcommittees shall be governed by *Roberts Rules of Order Newly Revised*.
- C. For the purpose of these Rules, a Session of the Board shall be for the two year period commencing with the biennial organizational meeting.
- D. Every item listed on a County Board, Committee of the Whole, standing committee, or special or subcommittee agenda is considered to be an item subject to action unless it is listed as DISCUSSION or INFORMATION ONLY on the agenda.
- E. Whenever there is a tie vote on a main motion in standing committee, special committee, subcommittee or Committee of the Whole, the matter is reported to the County Board for action as “without recommendation” out of special committee, subcommittee or Committee of the Whole. The Chair, Deputy Chair, or upon a motion approved by the body, may request a straw poll (conducted by a show of hands) on an issue, without a binding vote, which will also be reported to the County Board for action “without recommendation” from the special committee or Committee of the Whole.
- F. All meetings of the Board and the Committee of the Whole, standing committees, special committees, and subcommittees shall be held in compliance with the terms of the Illinois Open Meetings Act.
- G. Pursuant to the Open Meetings Act, 5 ILCS 120/7(c), if a quorum of the members of the County Board is present, a majority of the County Board may allow a member or members to attend by video or telephone conference if the member is prevented from physically attending because of (1) personal illness or disability; (2) employment purposes or the business of the public body; or (3) a family or other emergency. If a member wants to attend the meeting by video or telephone conference, he or she must notify the recording secretary or County Clerk before the meeting, unless advance notice is impractical.

7. **Parliamentarian**

- A. The County Board Chair may designate a Parliamentarian, who may be a member of the Board, or may rely on the advice of the State’s Attorney’s Office.

- B. The Parliamentarian, if any, shall advise the County Board Chair or Deputy Chair on any Rule when called upon to do so by the Chair.

8. Rule Changes

Written notice of any proposed change(s) to these Rules *is* to be presented to the Policy, Personnel, and Appointments Committee of the Whole at least fourteen (14) days prior to any consideration of such changes.

9. Suspension of Rules

Any Rule, except Rule 8 (Rule Changes), may be suspended for a specific question by a two-thirds vote of the Board or Committee of the Whole members present, except as otherwise required by law.

10. Quorum

- A. A majority of the members of the Board shall constitute a quorum for the purpose of the transaction of business by the Board or Committee of the Whole.
- B. A majority of the number of the members appointed to a standing committee, special committee, or subcommittee shall constitute a quorum of that committee.
- C. No business shall be conducted in the absence of a quorum.
- D. If, at any time during any meeting of the Board, Committee of the Whole, or any standing committee, special committee or subcommittee, the number of members of the Board Committee of the Whole, or standing or special or subcommittee present falls below that constituting a quorum, that meeting shall cease and no further business be conducted until such time as a quorum is present.
- E. Any member of the Board or Committee of the Whole or standing or special or subcommittee then meeting may, at any time, suggest the Chair shall immediately order a roll call to determine the presence or absence of a quorum.

1. Appointive Position – Procedures

- A. The Board Chair shall designate appointees to public boards, commissions, and committees as required by statute or by action of the Board, subject to review and recommendation of the Policy, Personnel, and Appointments Committee of the Whole, and further subject to the advice and consent of the Board.
- B. On or before February 1 of each year, the Chair shall direct the preparation and distribution of a list of appointments expiring during the next twelve (12) months. This list shall be distributed to all Board members, all affected public boards, commissions, and committees, and any news media, which has filed an annual request to receive public notices under the Illinois Open Meetings Act. That list shall be made available for public inspection and copying.
- C. All persons desiring to be considered for appointment to any such appointive office shall make written application to the Board Chair. Forms for those applications shall be

approved by the Board Chair who shall direct that they be made available at a place of County business reasonably convenient to the public.

- D. All Board members, public officials, and members of the public are encouraged to make recommendations for appointive offices by encouraging the timely submission of the necessary application to the Board Chair.
- E. The Board Chair shall direct that a press release be issued as to any appointive position(s) to be filled, which shall state where application forms may be obtained and delivered when complete, the deadline by which applications must be received, and any special qualifications required of persons appointed to that office.
- F. To the extent practicable, the Board Chair shall personally interview all applicants for such offices.

12. County Board Meetings

- A. As required by statute, the Board shall meet during the months of June and September of each year. The Biennial Organizational Meeting shall take place on the first Monday of December of each even numbered year. Unless otherwise scheduled in accordance with these Rules, the Board shall hold regular meetings on the Thursday following the third Monday of each month, (which shall include the required June and September meetings).
- B. Regular meetings of the Board shall be held in compliance with the Annual Calendar of Meetings approved by the County Board each year pursuant to the Illinois Open Meetings Act.
- C. A special meeting of the Board may be called, in accordance with 55 ILCS 5/2-1002, by written request of 1/3 of the membership of the Board, addressed to the Clerk of the Board (County Clerk) and specifying the time and place of the meeting. Upon receipt of such request, the Clerk shall immediately transmit written notice to each member of the Board and publish notice as required by law.
- D. Emergency meetings of the Board may be held only in accordance with Section 2.02 of the Illinois Open Meetings Act.
- E. Time for public participation shall be provided on the agenda for members of the public to be heard, on both the regular meeting of the County Board and Committee of the Whole meetings of the Board, and meetings of standing committees, as follows:
 - 1. Any person wishing to address the Board shall be allotted not more than five (5) minutes to do so.
 - 2. The total time allotted for public participation shall not exceed sixty (60) minutes.
 - 3. Members of the public wishing to speak at other times on the agenda may do so only if recognized by the Chair or by majority vote of the Board or committee members present.
 - 4. No Board member shall be permitted to address the Board during the time reserved for public participation.
 - 5. Board members shall not engage in dialogue with members of the public during public participation.

F. The following requirements shall apply to items to be considered for placement on the Agenda:

1. Items proposed for consideration by the Board shall be submitted to Administrative Services on or before Noon on the Tuesday preceding the Board meeting.
2. Any resolution or ordinance submitted shall be accompanied by a summary of its contents, unless it is so brief in nature that a summary is unnecessary.
3. Only items first presented to Committee of the Whole or a standing committee or a special committee of the Board shall be placed on the agenda of the Board for action with the exception of:
 - a) Matters relating to pending litigation;
 - b) Correction of the form of matters previously presented to the Board;
 - c) Matters which the Board has, as a body, directed to be returned directly to the Board at a previous meeting;
 - d) Matters presented to the Board at its Biennial Organizational Meeting;
 - e) Collective bargaining and employment matters;
 - f) Purely procedural matters, such as scheduling meetings;
 - g) Announcements, and matters for consideration and not formal action; and
 - h) Emergency budget amendments.

G. All meetings of the Board, Committee of the Whole, standing committees, special committees, subcommittees, and informal or incidental meetings of these bodies (including those, which may occur during party caucuses) shall be held in compliance with the Illinois Open Meetings Act. All meetings of the Board that are subject to the Open Meetings Act (including those meetings which may occur during party caucuses), shall be preserved by a tape recording, which at the close of the meeting shall be placed in the custody of the County Clerk for the possibility of Further review, as may be required by law. County Board, Committee of the Whole and standing committee meeting minutes and proceedings will also be posted on the County’s website.

H. To the extent possible, seating of Board members shall be by district.

13. Order of Business – County Board, Committee of the Whole, & Special Committee Meetings

- A. The Chair shall call the meeting to order at the time scheduled for the meeting or as soon thereafter, as it shall appear that a quorum is present.
- B. Prior to the conduct of any other business, the Chair shall direct that the roll be called if a quorum is present and, if so, the meeting shall immediately proceed according to the designated order of business.
- C. The Order of Business for each regular meeting of the Board shall be as follows:

Call to Order
Roll Call

- Prayer and Pledge of Allegiance
- Read Notice of Meeting
- Approval of Agenda and Addendum
- Approval of the Consent Agenda
- Public Participation
- Communications
- Approval of Minutes of Previous Meeting(s) (if not approved as part of the Consent Agenda)
- Reports of Standing Committees
- Areas of Responsibility Reports
- Other Business
- New Business
- Adjournment

D. The order of business for meetings of Committee of the Whole shall include the following:

- Call to Order
- Roll Call
- Approval of Minutes of Previous Meeting(s)
- Approval of Agenda/Addenda
- Public Participation
- Communications
- Areas of Responsibility Items:
 - New Business
 - Other Business
 - Chair's Reports
 - Designation of Items to be Placed on the Consent Agenda
- Adjournment

E. The order of business for meetings of standing committees, special committees and subcommittees shall include the following:

- Call to Order
- Roll Call
- Approval of Minutes of Previous Meeting(s)
- Approval of Agenda/Addendum
- Public Participation
- Communications
- New Business
- Other Business
- Chair's Report
- Designation of Items to be Placed on the Consent Agenda
- Adjournment

- F. All questions regarding the priority of business shall be decided by the Chair, subject to appeal to the Board or special committee or subcommittee.
- G. The Chair shall decide all questions of order and procedure, subject to appeal to the Board.
- H. Breaks or recesses shall be taken at the discretion and by declaration of the Chair.

1. Recognition of Members of the Board, Committee of the Whole, and Others

- A. Each member of the Board shall have the privilege of the floor upon seeking and obtaining recognition by the Chair. In meetings of the Committee of the Whole, the County Board Chair shall designate who shall preside over all sections of the Agenda except for the specified areas of Deputy Chair responsibilities, where the relevant Deputy Chair shall preside.
- B. No member of the Board, Committee of the Whole, Standing committee, special committee, or subcommittee may speak twice on the same question until all members wishing to be heard have spoken unless otherwise recognized by the Chair.
- C. The Chair shall determine the order in which members shall be recognized; however, special and subcommittee chairs or designees of the special or subcommittee reporting to the Board on behalf of their committee shall be heard first on those matters.
- D. No member who has the floor shall be interrupted except for the following:
 - 1. By a call to order by the Chair;
 - 2. By an objection to the introduction of the question;
 - 3. By a call for a point of order;
 - 4. A Question of Privilege;
 - 5. A Parliamentary inquiry.
- E. The appearance of elected and appointed officials of Champaign County and other persons requested to appear before the Board, Committee of the Whole, standing committee, special committee or subcommittee shall not be subject to the limitations regarding public participation and shall be recognized at the discretion of the Chair.

15. Motions, Resolutions, Ordinances, Voting and Roll Call – County Board Meetings

- A. Motions shall be stated by the mover. No motion shall be debated before it has received a second, except motions placed before the Board by vote or consensus of a committee.
- B. Except as herein specified or as required by Statute, all motions may be adopted by majority vote of the members present.
- C. Every member of the Board present shall be given the opportunity to vote on all questions. There shall be no “absentee” or “proxy” voting on any question.
- D. In a case where a member, except the County Board Chair, abstains, the member shall state the reason and the facts shall be noted in the minutes of the Board. If the County Board Chair abstains in a voice vote or to break a tie, the County Board Chair must state the reason for the abstention.

- E. The vote on all propositions to appropriate money, approve the annual budget and tax levy, issue bonds and fix salaries, shall be by roll call vote which shall be recorded in the minutes of the meeting.
- F. Transfers from one appropriation of any one fund to another of the same fund not affecting the total amount appropriated, and appropriations in excess of those authorized by the budget in order to meet an immediate emergency may be made at any meeting of the Board by a two-thirds (2/3) vote of ALL the members constituting such Board; the vote to be taken by ayes and nays and entered on the record of the meeting, as required by 55 ILCS 5/6-1003.
- G. A roll call vote shall be called on any question upon the demand of any two members. The Roll Call shall be in alphabetical order and shall be advanced one name each meeting, with the County Board Chair always voting last. This shall be recorded in the minutes.
- H. A motion before the Board may be withdrawn by the proposer with the consent of the second at any time prior to the adoption of an amendment to the motion or vote of the Board on the motion.
- I. Any Board member may request assistance in drafting resolutions and may receive assistance in preparation through the County Administrator or Administrative Services Department.
- J. Prior to approval of the Consent Agenda and upon the request of any County Board member, any item(s) in the Consent Agenda shall be removed and returned to the appropriate Area of Responsibility. Such a request does not require a reason, a second, or a vote. Items may not be added to the Consent Agenda during the meeting.
- K. The Consent Agenda shall be approved by roll call vote without debate or discussion.

16. Areas of County Board Responsibilities Assigned to the Committee of the whole

A. STRUCTURE OF AREAS OF RESPONSIBILITY

The following shall be the Areas of Responsibility of the Champaign County Board assigned to the Committee of the Whole:

- Finance
- Policy, Personnel, & Appointments
- Justice & Social Services

B. MEETINGS OF COMMITTEE OF THE WHOLE

- 1. Regular Meetings of the Committee of the Whole shall be held in compliance with the Annual Calendar of Meetings approved by the County Board each year pursuant to the Illinois Open Meetings Act. Notices of all meetings shall be placed on the calendar of the Champaign County Board. Any changes of meeting dates and times must be submitted to the County Administrator in time to be placed on the weekly County Calendar, in strict compliance with the notice requirements of the Illinois Open Meetings Act.
- 2. All members present at a Committee of the Whole Meeting shall vote on all action items presented on that agenda.

3. The Committee of the Whole shall be scheduled as follows:

The Committee of the Whole Meeting of each month shall be held on the Tuesday following the second Monday of the month and shall take up matters pertaining to Finance; Policy, Personnel, & Appointments; and Justice & Social Services. The chair of this meeting shall be determined by the County Board Chair, but shall be one of the Deputy Chairs with business before the Committee of the Whole that evening. The other Deputy Chairs will report out the business of their Area of Responsibility.

D. DUTIES OF DEPUTY CHAIR

1. The Deputy Chair may vote on all motions before the Committee of the Whole.
2. The Deputy Chair, in cooperation with the County Board Chair and the County Administrator, shall be responsible for developing the agenda for each meeting.
3. The Deputy Chair shall notify the Administrative Services Department, in a timely manner, of any recommendations or actions requiring County Board action.
4. The Deputy Chair, with the approval of the majority of the Board members, may designate a subcommittee of one or more members and a Subcommittee Chair to conduct specific duties.
5. In the absence of a Deputy Chair, the Assistant Deputy Chair shall serve in the Deputy Chair's stead.

E. AREAS OF RESPONSIBILITY: DUTIES AND ROLES

1. Finance
 - a) Establishes process with County Administrator for annual budget preparation.
 - b) Plans overall county long-range needs, including consideration of the County's information technology systems and infrastructure.
 - c) Plans overall budget, in view of department proposal and County needs.
 - d) Convenes a public hearing on the preliminary budget in compliance with legal requirements.
 - e) Reviews departments' budgets and reports to the Board any recommendations necessary for the reasonable adherence to the budget.
 - f) Prepares and submits final budget to the Board.
 - g) Confers with the County Treasurer to determine the proper and legal investment and deposit of County funds.
 - h) Approves transfer of funds on line item accounts as necessary.
 - i) Evaluates distribution of funds and appropriation of expenditures within the County with the goal to achieve maximum efficiency and economy within the government structure.
 - j) Receives periodic reports on status of employees' bargaining units: reviews collective bargaining contracts prior to expiration and recommends approval of negotiated tentative agreements to full County Board.

- k) Receives, reviews, and considers recommendation to the County Board from the Champaign County Salary Administrator regarding position classification, evaluation, salary administration, and County staffing.
- l) Reviews and recommends Champaign County Financial Policies annually.

2. Justice & Social Services

- a) Considers issues and receives reports from the Champaign County Mental Health Board, Developmental Disabilities Board, Cooperative Extension Services Board, RPC Head Start, RPC Senior Services, Regional Office of Education, Children’s Advocacy Center, Veterans’ Assistance Commission, and Community Services Board.
- b) Works with the County Sheriff on all matters pertaining to adult correctional programs and policies.
- c) Confers with Circuit Judges on operation of courts and court related offices and agencies.
- d) Considers programs and receives reports involving Courts, Circuit Clerk, State’s Attorney, Public Defender, Court Services, Coroner, Animal Control, and Emergency Management Agency departments.

3. Policy, Personnel, & Appointments

- a) Reviews and acts upon all appointments recommended by the County Board Chair.
- b) Develops, maintains, and recommends County policies, in compliance with federal and state regulation.
- c) Accepts and reviews reports for County Administrator, County Board Chair, and County Clerk.
- d) Receives, reviews, and makes recommendations from subcommittees.
- e) Serves as final step for hearing process in grievance procedures as provided in Champaign County Personnel Policy.
- f) Responsible for reviewing and recommending positions on state and federal legislation impacting the County.
- g) Receives, reviews, and considers requests from department heads and recommendations from Champaign County Salary Administrator regarding position classification and evaluation, and forwards recommendations to Finance Committee of the Whole, and/or County Board, pursuant to the terms of the Champaign County Personnel Policy.

17. Standing Committees

A. Names and Sizes of Standing Committees

The following shall be the standing committees of the Champaign County Board and their respective sizes:

County Facilities Committee (7 members)
Environment and Land Use Committee (7 members)
Highway and Transportation Committee (8 members)

B. Rules for Standing Committees

1. Except as specifically provided for in this section, all rules and procedures set forth elsewhere in this Resolution (including but not limited to those related to notice of meetings, conduct of meetings, establishment of quorum, provision for public participation and compliance with the Illinois Open Meetings Act) shall apply to standing committees.
2. All standing committees shall hold a regular meeting once each month, prior to the second Monday of the month. Standing committees shall set a regular meeting day and time. Notices of standing committee meetings shall be the County Calendar.
3. Standing committee meetings shall be presided over by the Chair of the standing committee or in the absence of the Chair, the Assistant Chair of the standing committee, or in the absence of the Assistant Chair, by a member of the committee elected by a majority of the committee members present.

C. Duties of Standing Committees

1. County Facilities Committee
 - a) Reviews and approves construction and remodeling, maintenance and operation of County buildings, property and recreational land, in compliance with all federal and state requirements
 - b) Reviews topics involving acquisition, leasing, and disposition of real property for the County.
 - c) Establishes, plans, and approves long-range goals and development of plans for County facilities.
 - d) Provides overall supervision of matters relating to County facilities.
2. Environment and Land Use Committee
 - a) Works with the Regional Planning Commission and other units of government to meet the need for regional planning and zoning.
 - b) Makes recommendations for guidance and control of the future economic development of the County.
 - c) Drafts rules and regulations for subdivisions.
 - d) Acts on approval of plats.
 - e) Issues various licenses as established by the Board.
 - f) Provides Cable television oversight.
 - g) Provides Solid Waste oversight.
 - h) Reviews and recommends policies and actions regarding all zoning and enforcement issues.

3. Highway and Transportation

- a) Establishes and approves long-range plans for County roads and highway construction.
- b) Provides overall supervision of matters relating to County roads, bridges, and right-of-way.
- c) Approves all highway construction plans.
- d) Considers acquisition and disposition of County Highway equipment and materials.

18. Per Diem

- A. Per Diem payments shall be established by the County Board for each term of office and shall prevail throughout that term of office including any replacement Board members.
 - B. Per Diem shall be determined by the County Board biennially in advance of the election of new Board members.
 - C. No more than one per Diem shall apply on any given calendar day.
 - D. Board members shall be reimbursed for mileage for attendance at meetings and events approved based on the rate established by the County Board. Mileage for a second meeting on any one day shall be chargeable.
- In the absence of a quorum at a duly called meeting, those members attending the called meeting shall be entitled to per diem and mileage. Board members attending by video or telephone conference as defined in Article 6-G of these Rules, shall receive the per diem payment for that meeting but shall not receive mileage reimbursement.

19. Effective Date

This Resolution shall become effective June 1, 2014.

PRESENTED, ADOPTED, APPROVED, AND RECORDED This 22nd day of May A.D. 2014.

Alan Kurtz, Chair
Champaign County Board

ATTEST:

Gordy Hulten, County Clerk and
Ex-Officio Clerk of the County Board