



COUNTY BOARD ADDENDUM

County of Champaign, Urbana, Illinois
Thursday, February 18, 2016 – 6:30 p.m.

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

XV. New Business

A. Finance

1. ****Adoption of Resolution No. 9539 Authorizing Budget Amendment 15-00076**
Fund/Dept. 090 Mental Health/054 CILA Project
Increased Appropriations: \$525,182
Increased Revenue: \$554,850
Reason: To Allow for Accounting Transactions to be Added to the AS400 System per Outside Auditor's Request in Order to Adhere to GAAP Accounting Standards

*Roll Call

**Roll call and 15 votes

***Roll call and 17 votes

****Roll call and 12 votes

Except as otherwise stated, approval requires the vote of a majority of those County Board members present.

JOHN FARNEY
COUNTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

To: Patsi Petrie, Chairwoman, Champaign County Board
Chris Alix, Chairman, Champaign County Board Finance Committee of the Whole

From: John Farney, Champaign County Auditor
Barbara Ramsay, CPA, Chief Deputy Champaign County Auditor

Re: Mental Health Board Budget Amendment

Date: February 11, 2016

The Champaign County Mental Health Board will have a budget amendment on the Champaign County Board's February 18 Meeting Addendum. This Budget Amendment deals with the CILA Homes that the Mental Health Board has purchased in Fiscal Year 2015.

For background information, Community Integrated Living Arrangement (CILA) is a living arrangement for adults (age 18 and older) in a group home, family home or apartment where 8 or fewer unrelated adults with developmental disabilities live under supervision of the community developmental services agency. Residents receive complete and individualized residential habilitation, personal support services and supports under the direction of a community support team within the local agency. The Mental Health Board, with financial support of the Developmental Disabilities Board, has purchased two homes for this purpose, and plans to add more in the future.

The Mental Health Board has contracted with an agency to operate the CILA Homes. Additionally, a property manager has been contracted with to manage the physical upkeep of the homes.

This week, in preparation for the Fiscal Year 2015 Audit, CliftonLarsonAllen, LLP, the county's outside audit firm, has requested that the County add these homes, and related expenses, to our financial system. In order to book the purchase of the homes and the expenses related to the upkeep and maintenance of the homes in the financial system, a budget amendment is in order. In addition to the expenditures made on the homes, revenue provided by a Debenture Loan from PNC Bank, as well as rent received as these homes are occupied, is included in this budget amendment.

This action will reflect the income and expenditures already made in Fiscal Year 2015, there is no additional expense or spending authority granted to the Mental Health Board with this action. This action will bring the County into compliance with GAAP standards.

In the future, similar budget amendments will happen on an annual basis, following the close of the fiscal year.

The Mental Health Board has worked with the County Auditor's Office since the onset of the CILA project to assure full understanding and compliance with Champaign County fiscal policies. We now request passage of this budget amendment at your February 18 meeting so that progress on the Fiscal Year 2015 audit is not impeded.

Should you have any questions, please feel free to contact either of us.

RESOLUTION NO. 9539

BUDGET AMENDMENT

February 2016

FY 2015

WHEREAS, The County Board has approved the following amendment to the FY2015 budget;

NOW, THEREFORE, BE IT RESOLVED That the Champaign County Board approves the following amendment to the FY2015 budget; and

BE IT FURTHER RESOLVED That the County Auditor be authorized and is hereby requested to make the following amendment to the FY2015 budget.

Budget Amendment #15-00076

Fund: 090 Mental Health Board
Dept. 054 CILA Project

<u>ACCOUNT DESCRIPTION</u>	<u>AMOUNT</u>
Increased Appropriations:	
522.44 Equipment Less Than \$5,000	\$1,403
533.07 Professional Services	\$5,695
533.28 Utilities	\$2,057
534.09 R.E. Tax/Drainage Assessment	\$8,294
534.36 CILA Project Building Repair & Maintenance	\$2,802
534.37 Finance Charges, Bank Fees	\$107
534.58 Landscaping Service/Maintenance	\$5,852
544.04 Land & Buildings	\$386,709
544.22 Building Improvements	<u>\$111,633</u>
Total	\$525,182
Increased Revenue:	
383.30 Proceeds-Debenture Loan	\$551,250
362.15 Rent	<u>\$3,600</u>
Total	\$554,850

REASON: To Allow for Accounting Transactions to be Added to the AS400 System per Outside Auditor's Request in Order to Adhere to GAAP Accounting Standards

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 18th day of February A.D. 2016.

Patsi Petrie, Chair
Champaign County Board

ATTEST: _____
Gordy Hulten, County Clerk
and ex-officio Clerk of the
Champaign County Board

FUND 090 MENTAL HEALTH

DEPARTMENT 054 CILA PROJECT

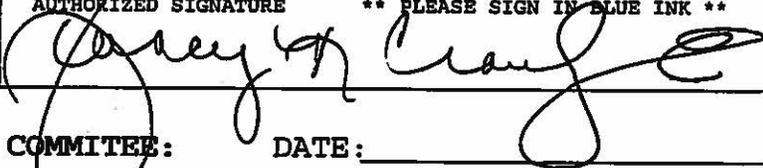
INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
See attached				
TOTALS	10,000	55,000	580,182	525,182

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	554,850	554,850

EXPLANATION: THIS AMENDMENT WILL ALLOW FOR ACCOUNTING TRANSACTIONS TO BE ADDED TO THE AS400 SYSTEM PER THE OUTSIDE AUDITOR'S REQUEST IN ORDER TO ADHERE TO GAAP ACCOUNTING STANDARDS.

DATE SUBMITTED: 2/11/16 AUTHORIZED SIGNATURE:  ** PLEASE SIGN IN BLUE INK **

APPROVED BY BUDGET & FINANCE COMMITTEE: _____ DATE: _____

