

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES

ILLINOIS CENTER FOR REHABILITATION AND EDUCATION

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2007

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
For the Two Years Ended June 30, 2007

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STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
For the Two Years Ended June 30, 2007

**CENTER OFFICIALS**

Superintendent	Ms. Therese Manderino
Business Office Administrator	Mr. Moses Tejuoso

The Center is located at:

1950 West Roosevelt Road  
Chicago, Illinois 60608



Rod R. Blagojevich, *Governor*

Carol L. Adams, Ph.D., *Secretary*

Illinois Center for Rehabilitation and Education - Roosevelt  
1950 West Roosevelt Road • Chicago, IL 60608  
312.433.3120

Therese Manderino  
Superintendent

MANAGEMENT ASSERTION LETTER

April 29, 2008

Honorable William G. Holland  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash  
Springfield, IL 62703-3154

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2006, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the

accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Center for Rehabilitation and Education



Therese Manderino, Superintendent



Moses Tejuoso, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
For the Two Years Ended June 30, 2007

**COMPLIANCE REPORT**

**SUMMARY**

The limited State compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANTS' REPORT**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	3
Repeated findings	0	1
Prior recommendations implemented or not repeated	3	3

Details of findings are presented in a separately tabbed report section of this report.

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
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**CURRENT FINDINGS**

No current year findings noted

**PRIOR FINDINGS NOT REPEATED**

07-01	11	Inadequate maintenance of commodities inventory system
07-02	11	Inadequate controls over locally held fund
07-03	11	Voucher processing weaknesses

## **EXIT CONFERENCE**

The information appearing in this report was discussed with Department and Center personnel at an exit conference on April 17, 2008. Attending were:

### Department of Human Services

Mary Fritz (per teleconference)

Jamie Nardulli (per teleconference)

### Illinois Center for Rehabilitation and Education

Therese Manderino, Superintendent

Moses Tejuoso, Business Office Administrator

Dora Bey, Account Technician

Brenda Brown, Human Resources Representative

Chris Huertas, Information Services Specialist

Pankaj Mehta, Accountant

### Office of the Auditor General

Peggy Hartson, Manager

Jose Roa, Supervisor

Auzy Oliver, Staff Auditor

Christa Zekany, Staff Auditor

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE, ON INTERNAL  
CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR  
STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

We performed a limited scope compliance examination of the State of Illinois Department of Human Services – Illinois Center for Rehabilitation and Education's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Center's compliance based on our examination.

- A. The Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.



Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 17 – Revenues, Refunds and Receivables
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance with Agency Specific Statutory Mandates

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the Department of Human Services - Central Office, and accordingly, any findings from the results of those procedures have been included in the Department of Human Service – Central Office compliance report.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Center's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Center's compliance with specified requirements.

In our opinion, the Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2007.

As required by the *Audit Guide*, immaterial findings relating to instance of noncompliance excluded from this report have been reported in a separate letter.

### **Internal Control**

The management of the Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the Center's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

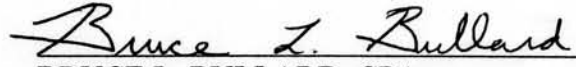
As required by the *Audit Guide*, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide, as adopted by the Auditor General, to the 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Changes in Property, Employee Overtime, Contractual Payroll Employees, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Center, and the Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.

  
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BRUCE L. BULLARD, CPA  
Director of Financial and Compliance Audits

April 29, 2008

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**  
For the Two Years Ended June 30, 2007

Current Findings

There were no current year findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2007.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**  
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated

07-1. **PRIOR FINDING** (Inadequate maintenance of commodities inventory system)

During the prior period, the Illinois Center for Rehabilitation and Education (Center) incorrectly recorded commodities transactions into the commodities inventory system (CIS). In addition, the Center did not enter commodities transactions into the CIS timely.

During the current period, our sample testing indicated the Center timely recorded commodities transactions. We did note, however, a weakness in the recording of commodity transactions that had not been fully resolved, and the weakness is presented in the report on immaterial findings as IM07-1. (Finding Code No. 05-1, 03-4, 01-2, 99-1)

07-2. **PRIOR FINDING** (Inadequate controls over locally held fund)

During the prior period, the Center did not maintain adequate controls over its School Store Fund.

During the current period, the Center closed the School Store Fund and deposited the remaining funds into another locally held fund, the Center's DHS/DORS Fund. (Finding Code No. 05-2)

07-3. **PRIOR FINDING** (Voucher processing weaknesses)

During the prior period, the Center did not timely approve vouchers for payment, and the Center did not pay required interest on a voucher. In addition, the Center did not maintain supporting documentation for a voucher.

During the current period, our sample testing indicated supporting documentation was maintained for vouchers and we noted no instances where the Center failed to pay the required interest on vouchers. We noted fewer instances of untimely voucher approval, and since that weakness had not been fully resolved, it is presented in the report on immaterial findings as IM07-2. (Finding Code No. 05-3)

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
For the Two Years Ended June 30, 2007

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

Fiscal Schedules and Analysis

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property (not examined)
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Contractual Payroll Employees (not examined)
- Center Utilization (not examined)
- Annual Center Statistics
  - Cost Per Year/Day Per Resident (not examined)
  - Ratio of Employees to Residents (not examined)
  - Reported Employee Job Injuries (not examined)
  - Food Services (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Schedule of Changes in State Property, Employee Overtime, Contractual Payroll Employees, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2007	TOTAL EXPENDITURES		BALANCES LAPSED AUGUST 31, 2007
				14 MONTHS ENDED AUGUST 31, 2007	14 MONTHS ENDED AUGUST 31, 2007	
PUBLIC ACT 94-0798						
<u>GENERAL REVENUE FUND - 001</u>						
Personal Services	\$ 3,518,100	\$ 3,340,249	\$ 174,634	\$ 3,514,883	\$ 3,217	3,217
Student Compensation	2,000	1,832	-	1,832	168	168
Employee retirement contributions paid by employer	0	-	-	-	-	-
State contributions to state employees' retirement system	392,700	368,649	15,829	384,478	8,222	8,222
State contributions to Social Security	248,600	238,123	10,099	248,222	378	378
Contractual Services	872,600	801,534	65,936	867,470	5,130	5,130
Travel	4,000	2,063	151	2,214	1,786	1,786
Commodities	65,600	63,542	1,877	65,419	181	181
Printing	1,100	1,044	-	1,044	56	56
Equipment	23,500	23,283	-	23,283	217	217
Telecommunications services	40,700	33,932	6,714	40,646	54	54
Operation of auto equipment	18,400	14,019	2,516	16,535	1,865	1,865
Subtotal - Fund 001	\$ 5,187,300	\$ 4,888,270	\$ 277,756	\$ 5,166,026	\$ 21,274	\$ 21,274
<u>VOCATIONAL REHABILITATION FUND - 081</u>						
Secondary transitional experience program	\$ 60,000	\$ 47,754	\$ -	\$ 47,754	\$ 12,246	\$ 12,246
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 5,247,300	\$ 4,936,024	\$ 277,756	\$ 5,213,780	\$ 33,520	\$ 33,520

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACTS 94-0015 & 94-0798					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 3,501,100	\$ 3,271,643	\$ 194,236	\$ 3,465,879	\$ 35,221
Student Compensation	2,000	-	-	-	2,000
Employee retirement contributions paid by employer	24,800	24,795	-	24,795	5
State contributions to state employees' retirement system	262,200	244,294	11,249	255,543	6,657
State contributions to Social Security	251,300	234,391	10,548	244,939	6,361
Contractual Services	812,500	719,521	91,325	810,846	1,654
Travel	7,000	4,805	148	4,953	2,047
Commodities	62,600	61,060	1,048	62,108	492
Printing	2,700	1,912	-	1,912	788
Equipment	33,500	21,507	11,156	32,663	837
Telecommunications services	52,600	33,787	6,882	40,669	11,931
Operation of auto equipment	17,400	13,473	3,006	16,479	921
Subtotal - Fund 001	\$ 5,029,700	\$ 4,631,188	\$ 329,598	\$ 4,960,786	\$ 68,914
<u>VOCATIONAL REHABILITATION FUND - 081</u>					
Secondary transitional experience program	\$ 60,000	\$ 32,243	\$ 6,238	\$ 38,481	\$ 21,519
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 5,089,700	\$ 4,663,431	\$ 335,836	\$ 4,999,267	\$ 90,433

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.



STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
	P.A. 94-0798	P.A. 94-0015 & 94-0798	P.A. 93-0842 & 93-0681
<b>GENERAL REVENUE FUND - 001</b>			
Appropriations (net of transfers)	\$ 5,187,300	\$ 5,029,700	\$ 5,171,287
<b><u>EXPENDITURES</u></b>			
Personal services	\$ 3,514,883	\$ 3,465,879	\$ 3,335,167
Student compensation	1,832	-	-
Employee retirement contributions paid by employer	-	24,795	3,687
State contributions to state employees' retirement system	384,478	255,543	499,981
State contributions to Social Security	248,222	244,939	230,271
Contractual services	867,470	810,846	784,373
Travel	2,214	4,953	2,269
Commodities	65,419	62,108	72,100
Printing	1,044	1,912	2,350
Equipment	23,283	32,663	24,789
Telecommunications services	40,646	40,669	41,397
Operations of auto equipment	16,535	16,479	6,849
Total Expenditures - Fund 001	<u>\$ 5,166,026</u>	<u>\$ 4,960,786</u>	<u>\$ 5,003,233</u>
LAPSED BALANCES	<u>\$ 21,274</u>	<u>\$ 68,914</u>	<u>\$ 168,054</u>
<b>VOCATIONAL REHABILITATION FUND - 081</b>			
Appropriations (net of transfers)	\$ 60,000	\$ 60,000	\$ 60,000
<b><u>EXPENDITURES</u></b>			
Secondary transitional experience program	\$ 47,754	\$ 38,481	\$ 40,039
Total Expenditures - Fund 081	<u>\$ 47,754</u>	<u>\$ 38,481</u>	<u>\$ 40,039</u>
LAPSED BALANCES	<u>\$ 12,246</u>	<u>\$ 21,519</u>	<u>\$ 19,961</u>
<b>GRAND TOTAL - ALL APPROPRIATED FUNDS</b>			
Appropriations (net of transfers)	\$ 5,247,300	\$ 5,089,700	\$ 5,231,287
Total Expenditures	<u>\$ 5,213,780</u>	<u>\$ 4,999,267</u>	<u>\$ 5,043,272</u>
Lapsed Balances	<u>\$ 33,520</u>	<u>\$ 90,433</u>	<u>\$ 188,015</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**DESCRIPTION OF LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2007

The locally held funds of the Center are grouped into two fund categories. These are nonappropriated funds with the exception of the Petty Cash Account, which is reimbursed through the Center's General Revenue Fund contractual services appropriation. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Fund

The Petty Cash Account is used to record the activity of monies received from the State's General Revenue Fund for designated purposes. The Petty Cash Account is maintained for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures that cannot be administered economically and efficiently through the customary vouchering system.

Special Revenue Fund

The Special Revenue Fund consists of the DHS/DORS Special Revenue Fund and the ICRE School Store Fund. These funds are used to account for the proceeds of a specific revenue source that is legally restricted to expenditures for specific purposes.

The DHS/DORS Special Revenue Fund (SAMS fund number 1149) is maintained to account for monies generated from profits on vending machine sales, gate receipts, private donations, student activity fees or various other sources. This fund is comprised of a number of sub-accounts.

The ICRE Roosevelt School Store Fund (SAMS fund number 1362) was used to account for sales proceeds generated by the Center's School Store. Disbursements from the fund primarily consisted of withdrawals of monies for the restocking of store inventory and other student activities. This fund was closed and deposited into the DHS/DORS Special Revenue Fund in FY06.

Permanent Trust Fund

The Permanent Trust Fund consists of the DHS/DORS Permanent Trust Fund. This fund is used to account for assets held in a trustee capacity for individuals, private organizations, other governments and/or other funds to be used for purposes that benefit the Center or its students.

STATE OF ILLINOIS  
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ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**DESCRIPTION OF LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2007

The DHS/DORS Permanent Trust Fund (SAMS fund number 1150) accounts for bequests and other assets in a trustee capacity to be expended in accordance with any restrictions imposed upon the assets. This fund is comprised of a number of sub-accounts.

2. Fiduciary Fund Type

Agency Fund

The Agency Fund consists of the DHS/DORS Agency Fund. Agency funds are used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The DHS/DORS Agency Fund (SAMS fund number 1147) is maintained as a depository for funds of students while at the Center. Disbursements from the fund consist primarily of withdrawals of monies for student's personal use and class projects at the Center. The fund also is used as a clearing account for student compensation and for general receipts.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS**  
June 30, 2007

	1149 DHS/DORS Special Revenue Fund	1147 DHS/DORS Agency Fund	1150 DHS/DORS Permanent Trust Fund	1362 ICRE - R Scholl Store Fund	N/A Petty Cash Account
Balance - July 1, 2006	\$ 34,351	\$ 15,288	\$ 60,999	\$ 0	\$ 328
Receipts					
Income from Sales	1,117				
Investment Income	1,006		2,146		
Resident deposits					
Donations	7,365				
Appropriations					
Vending machine commissions					
Unclaimed funds					
Reimbursements					
Other	1,653	56,785			2,318
Total Receipts	<u>\$ 11,141</u>	<u>\$ 56,785</u>	<u>\$ 2,146</u>	<u>\$ -</u>	<u>\$ 2,318</u>
Disbursements					
Cost of sales					
Operating expenses					
Contractual services	8,039		3,574		
Travel	2,132				
Resident activities					
Equipment					
Resident withdrawals					
Appropriations returned					
Living skills program					
Other		42,681			2,353
Total Disbursements	<u>\$ 10,171</u>	<u>\$ 42,681</u>	<u>\$ 3,574</u>	<u>\$ 0</u>	<u>\$ 2,353</u>
Balance - June 30, 2007	<u>\$ 35,321</u>	<u>\$ 29,392</u>	<u>\$ 59,571</u>	<u>\$ 0</u>	<u>\$ 293</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS**  
June 30, 2006

	1149 DHS/DORS Special Revenue Fund	1147 DHS/DORS Agency Fund	1150 DHS/DORS Permanent Trust Fund	1362 ICRE - R Scholl Store Fund	N/A Petty Cash Account
Balance - July 1, 2005	\$27,773	\$4,370	\$ 60,168	\$ 1,870	\$ 11
Receipts					
Income from Sales				1,936	
Investment Income	602		1,713	4	
Resident deposits					
Donations	10,399				
Appropriations					
Vending machine commissions					
Unclaimed funds					
Reimbursements					
Other	859	30,640			2,760
Total Receipts	<u>\$ 11,860</u>	<u>\$ 30,640</u>	<u>\$ 1,713</u>	<u>\$ 1,940</u>	<u>\$ 2,760</u>
Disbursements					
Cost of sales					
Operating expenses					
Contractual services	3,801		882	646	
Commodities	1,481			1,814	
Travel					
Resident activities					
Equipment					
Resident withdrawals					
Appropriations returned					
Living skills program					
Other		19,722		1,350	2,443
Total Disbursements	<u>\$ 5,282</u>	<u>\$ 19,722</u>	<u>\$ 882</u>	<u>\$ 3,810</u>	<u>\$ 2,443</u>
Balance - June 30, 2006	<u>\$ 34,351</u>	<u>\$ 15,288</u>	<u>\$ 60,999</u>	<u>\$ 0</u>	<u>\$ 328</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**SCHEDULE OF CHANGES IN STATE PROPERTY (not examined)**  
Years Ended June 30, 2006 & 2007

	Land and land improvements	Buildings and building improvements	Site improvements	Capital lease equipment	Equipment	Total
<b>Balance June 30, 2005</b>	<b>\$ 337,168</b>	<b>\$ 9,204,584</b>	<b>\$ 473,786</b>	<b>\$ -</b>	<b>\$ 725,238</b>	<b>\$ 10,740,776</b>
Additions:						
Purchases	337,168	9,204,584	473,786	725,238	725,238	11,466,014
Transfers-in:						
Intra-agency (within DHS)	-	-	-	14,150	14,150	28,300
Inter-agency (outside DHS)	-	-	-	-	-	-
Capital Development Board	-	-	-	288,969	288,969	577,938
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Used Equip Addition	-	-	-	1,250	1,250	2,500
Adjustments	-	27,406	14,562	-	-	41,968
Total Additions	<u>\$ 337,168</u>	<u>\$ 9,231,990</u>	<u>\$ 488,348</u>	<u>\$ 1,029,607</u>	<u>\$ 1,029,607</u>	<u>\$ 12,116,720</u>
Deductions:						
Transfers-out:						
Intra-agency (within DHS)	-	-	-	-	(102,108)	(102,108)
Inter-agency (outside DHS)	-	-	-	-	(8,934)	(8,934)
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	(27,892)	(27,892)
Condemned/lost property	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
Clerical error	-	-	-	-	(1,123)	(1,123)
Adjustment	-	-	-	-	(1,314)	(1,314)
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (141,371)</u>	<u>\$ (141,371)</u>
<b>Balance June 30, 2006</b>	<b>\$ 674,336</b>	<b>\$ 18,436,574</b>	<b>\$ 962,134</b>	<b>\$ 1,029,607</b>	<b>\$ 1,613,474</b>	<b>\$ 22,716,125</b>
Additions:						
Purchases	-	-	-	-	261,469	261,469
Transfers-in:						
Intra-agency (within DHS)	-	-	-	-	261,303	261,303
Inter-agency (outside DHS)	-	-	-	-	261,303	261,303
Capital Development Board	-	1,351,515	52,818	52,818	-	1,457,151
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Used Equip Addition	-	-	-	-	9,304	9,304
Adjustments	-	-	-	-	6,720	6,720
Total Additions	<u>\$ -</u>	<u>\$ 1,351,515</u>	<u>\$ 52,818</u>	<u>\$ 52,818</u>	<u>\$ 800,099</u>	<u>\$ 2,257,250</u>
Deductions:						
Transfers-out:						
Intra-agency (within DHS)	-	-	-	-	(282,948)	(282,948)
Inter-agency (outside DHS)	-	-	-	-	(130,257)	(130,257)
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	(181,175)	(181,175)
Clerical error	-	-	-	-	(209)	(209)
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
Adjustment	-	-	-	-	(4,231)	(4,231)
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (598,820)</u>	<u>\$ (598,820)</u>
<b>Balance June 30, 2007</b>	<b>\$ 674,336</b>	<b>\$ 19,788,089</b>	<b>\$ 1,014,952</b>	<b>\$ 1,082,425</b>	<b>\$ 1,814,753</b>	<b>\$ 24,374,555</b>

Note: The property amounts shown in this schedule as of June 30, 2006 and 2007 were taken from agency records.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ILLINOIS CENTER FOR REHABILITATION AND EDUCATION  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS**

Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
GENERAL REVENUE FUND - 001			
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 130	\$ 90	\$ 70
Telephone reimbursements	23	71	49
Miscellaneous other	<u>0</u>	<u>2739</u>	<u>310</u>
TOTAL RECEIPTS	<u>\$ 153</u>	<u>\$ 2,901</u>	<u>\$ 429</u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 153	\$ 2,901	\$ 429
Add: Deposits in transit - Beginning of year	1	10	5
Less: Receipts processed incorrectly by DHS	28	4	-
Less: Deposits in transit, End of year	<u>11</u>	<u>1</u>	<u>10</u>
DEPOSITS RECORDED BY COMPTROLLER	<u>\$ 116</u>	<u>\$ 2,905</u>	<u>\$ 424</u>

STATE OF ILLINOIS  
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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2007

**Fiscal Year 2007**

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED</u> <u>JUNE 30,</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
<b><u>General Revenue Fund –(001)</u></b>				
Student Compensation	\$1,832	\$0	\$1,832	100%
Employee Retirement Contributions Paid by Employer	\$0	\$24,795	\$(24,795)	(100)%
State Contribution to State Employee’s Retirement System	\$384,478	\$255,543	\$128,935	50%
Travel	\$2,214	\$4,953	\$(2,739)	(55)%
Printing	\$1,044	\$1,912	\$(868)	(45)%
Equipment	\$23,283	\$32,663	\$(9,380)	(29)%
<b><u>Vocational Rehabilitation Fund – (081)</u></b>				
Secondary Transitional Program	\$47,754	\$38,481	\$9,273	24%

**General Revenue Fund – (001)**

Student Compensation

The increase in student compensation expenditures in FY07 was due to more students who were eligible and interested in working during the summer with the Education Department.

Employee Retirement Contributions Paid by Employer

The decrease in employee retirement contributions paid by employer expenditures in FY07 was due to there being no pension pick up appropriated or paid in FY07.

State Contribution to State Employees’ Retirement System

The increase in State contribution to State employee’s retirement system (SERS) expenditures was due to an increase in the retirement appropriated payout rate from 7.791% in FY06 to 11.525% in FY07.

Travel

The decrease in travel expenditures in FY07 was due to fewer staff attending training outside the Center.

Printing

The decrease in printing expenditures in FY07 was due to the Center only purchasing one skid of bond papers based on facility need.



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For the Two Years Ended June 30, 2007

Equipment

The decrease in equipment expenditures in FY07 was due to the Center not purchasing computers for the staff as they did in FY06.

**Vocational Rehabilitation Fund – (081)**

Secondary Transitional Program

The increase in the secondary transitional program expenditures in FY07 was due to more students being served in the FY07 Secondary Transitional Experience Program (STEP) employment program in the Education Department.

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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2007

**Fiscal Year 2006**

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED</u> <u>JUNE 30,</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
<b><u>General Revenue Fund –(001)</u></b>				
Employee Retirement Contributions Paid by Employer	\$24,795	\$3,687	\$21,108	573%
State Contribution to State Employee’s Retirement System	\$255,543	\$499,981	\$(244,438)	(49)%
Travel	\$4,953	\$2,269	\$2,684	118%
Equipment	\$32,663	\$24,789	\$7,874	32%
Operation of Automotive Equipment	\$16,479	\$6,849	\$9,630	141%

**General Revenue Fund – (001)**

Employee Retirement Contributions Paid by Employer

The increase in employee retirement contributions paid by employer expenditures in FY06 was due to the State discontinuing payment of the employee retirement contribution for certain Center employees during FY05.

State Contribution to State Employees’ Retirement System

The decrease in State contribution to State employee’s retirement system (SERS) expenditures was due to the decrease in the retirement appropriated payout rate from 16.107% in FY05 to 7.792% in FY06.

Travel

The increase in travel expenditures was due to staff travel for job training during FY06.

Equipment

The increase in equipment expenditures in FY06 was due to the Center replacing outdated staff personal computers as well as other equipment for the Center’s operational needs related to caring for the students, such as beds and mattresses.

Operation of Automotive Equipment

The increase in operation of automotive equipment expenditures in FY06 was due to the Center acquiring another bus with wheelchair accessibility. Also, there were increases in repairs and gasoline charges during the period.

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**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2007

We have reviewed lapse period spending for fiscal years ended June 30, 2007 and 2006 and have identified significant lapse period spending (20% or more). We did not identify any significant lapse period spending for fiscal year 2007.

A schedule of significant lapse period spending for the fiscal year ended June 30, 2006 is shown below:

<u>Fiscal Year Ended June 30, 2006</u>			
<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$32,663	\$11,156	34.15%

Equipment

Equipment expenditures incurred prior to June 30 totaling \$11,156 were for goods ordered in June 2006 but not yet received and paid until lapse period. The Center's largest purchase, totaling \$9,080, was for new mattresses for the students.

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**SCHEDULE OF CHANGES IN INVENTORIES**

For the Two Years Ended June 30, 2007

	<u>Balance July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2007</u>
Office and Educational Supplies	\$6,221	\$6,748	\$6,957	\$ 6,012
Nursing Supplies	20,848	3,075	8,671	15,252
Household, Laundry, and Cleaning Supplies	12,341	14,946	17,249	10,038
TOTALS	<u>\$ 39,410</u>	<u>\$ 24,769</u>	<u>\$ 32,877</u>	<u>\$ 31,302</u>

	<u>Balance July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2006</u>
Office and Educational Supplies	\$ 6,381	\$ 5,497	\$ 5,657	\$ 6,221
Nursing Supplies	18,157	7,123	4,433	20,848
Household, Laundry, and Cleaning Supplies	15,262	11,015	13,936	12,341
	<u>\$ 39,800</u>	<u>\$ 23,635</u>	<u>\$ 24,026</u>	<u>\$ 39,410</u>

Note: The inventories consist primarily of commodities and medications and are valued at weighted average cost.

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For the Two Years Ended June 30, 2007

**CENTER FUNCTIONS**

The Illinois Center for Rehabilitation and Education – Roosevelt (Center) located at 1950 West Roosevelt Road, Chicago, Illinois is part of the Illinois Department of Human Services (Department), Division of Rehabilitation Services, and was established pursuant to the Disabled Persons Rehabilitation Act (20 ILCS 2405/11) (Act).

Under the Act, the Department operates and maintains the Center for the care and education of educable children with one or more physical disabilities and provides in connection therewith nursing and medical care and academic, occupational, and related training to such children. Any Illinois resident under the age of 21 years who is educable but has such a severe physical disability as a result of cerebral palsy, muscular dystrophy, spina bifida, or other cause that he or she is unable to take advantage of the system of free education in the State of Illinois may be admitted to the Center or be entitled to the services and facilities of the Center.

The Center's mission is to prepare its students with physical disabilities and other health impairments to achieve their personal transitional goals in the least restrictive environment with integrity and distinction through the highest quality support and services. The Center's goals and desired outcomes for its students include: the successful transition to work, school, or residential life, self-empowerment, and long-term placement after age 21.

The Center's education program is fully accredited by the North Central Association Commission on Accreditation and School Improvement, and is a 24-hour, 7-day per week residential education program. The Educational services provided at the Center follow the Life Centered Career Education (LCCE) curriculum from the Council for Exceptional Children. The LCCE curriculum is an education system designed to teach transition students important concepts and skills needed to function successfully in the home and community. In addition to the LCCE curriculum, many students attend local community schools to complete their K-12 educational requirements.

The Center's transition program is termed STEPS (Secondary Transitional Experience Program) to Successful Living Program, which is an outcome based transition program that assists students in making a successful transition to the community of their choice in a living environment that supports their highest level of independence. Each student's program is customized and developed around his or her personal vision and goals based on a continuum of skills that are individualized, developmental, and sequential. As students take an increasing responsibility for themselves, they learn to direct their program, and ultimately, manage their lives. Implementation of the STEPS program occurs in environments such as training apartments, employment in the community, and medical appointments with community physicians.

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For the Two Years Ended June 30, 2007

**CENTER PLANNING**

The Center's superintendent is responsible for designing goals, objectives, and performance measures that relate specifically to the Center. The superintendent achieves planning objectives by holding regular meetings with Center department heads to address specific program needs and goals. All goals and objectives are reported in the School Improvement Plan. The School Improvement Program is submitted to the Illinois North Central Association, whereby the Center receives its educational accreditation. This accreditation both (1) ensures that the Center has an appropriate curriculum in place for its residents and (2) provides a system for monitoring the quality of the Center's educational services.

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For the Two Years Ended June 30, 2007

**AVERAGE NUMBER OF EMPLOYEES**

The following table, prepared from Center records, presents the average number of full time equivalent employees, by function, for the past three fiscal years.

	<u>Fiscal Year ending June 30,</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Business Administration	12	14	14
Child Care / Residential	25	27	30
Educators / Transportation	5	5	5
Medical	16	16	16
Social Services	2	1	1
Other	<u>3</u>	<u>3</u>	<u>3</u>
Total Employees	<u>63</u>	<u>66</u>	<u>69</u>

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**EMPLOYEE OVERTIME (not examined)**

Certain employees are eligible for overtime if the hours worked during a week exceed the standard workweek hours. The standard workweek hours range from 37 ½ to 40 depending on an employee’s job classification. In most cases employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. A supervisor must approve all overtime. Certain employees may receive compensatory time off in lieu of pay depending on the position classification of the employee’s job title.

The following table, prepared from Department records, presents the paid overtime and earned compensatory time incurred during the last three fiscal years.

	Fiscal Year ending June 30,		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>8,237</u>	<u>6,668</u>	<u>5,235</u>
Value of overtime hours worked during fiscal year	<u>\$239,673</u>	<u>\$197,046</u>	<u>\$120,879</u>
Compensatory hours earned during fiscal year	<u>6,037</u>	<u>6,484</u>	<u>4,943</u>
Value of compensatory hours earned during fiscal year	<u>\$146,864</u>	<u>\$153,172</u>	<u>\$112,455</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>14,274</u>	<u>13,152</u>	<u>10,177</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$386,536</u>	<u>\$350,217</u>	<u>\$233,333</u>

**CONTRACTUAL PAYROLL EMPLOYEES (not examined)**

The Center hires some individuals to perform personal services pursuant to a contract where the individual is deemed an “employee” under IRS regulations. Some of the services provided by the contractual payroll employees were in the areas of the Center’s vocational program and transition program.



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For the Two Years Ended June 30, 2007

The following table prepared from Department records presents the number of contractual payroll employees and amount expended for contractual payroll employees during the last three fiscal years.

	Fiscal Year ending June 30.		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Contractual payroll employees paid during the fiscal year	<u>0</u>	<u>2</u>	<u>2</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$0</u>	<u>\$21,090</u>	<u>\$7,735</u>

**CENTER UTILIZATION (not examined)**

Illinois Center for Rehabilitation and Education (Center) is situated on 2.37 acres (103,174 square feet) at 1950 West Roosevelt Road, Chicago, Illinois 60608. The Center has 1 building (CDB# V0001) on its grounds (separated into Area A – Administrative Office, Area B – Residential Program, Education, Store Room, and Area C – Independent Living Apartments), which covers approximately one-half of a block. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center as of June 30, 2007.

<u>Area</u>	<u>Type/Use</u>	<u>Status</u>	<u>Utilization</u>
Area A	Administrative	Utilized	100%
Area B	Education/Residential	Utilized	100%
Area C	Residential	Utilized	100%

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For the Two Years Ended June 30, 2007

**COST PER YEAR/DAY PER RESIDENT (not examined)**

The following schedule represents costs per resident based upon the Department of Human Services Management Cost System. This includes costs for depreciation and an allocation of costs incurred by the Department's Central Office and other State agencies.

	Fiscal Year ending June 30,		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Cost per year per student	*	<u>\$120,995</u>	<u>\$128,323</u>
Cost per day per student	*	<u>\$377</u>	<u>\$400</u>

\* - The Department had not calculated this statistic by the close of fieldwork.

**RATIO OF EMPLOYEES TO RESIDENTS (not examined)**

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Average number of students	<u>42</u>	<u>38</u>	<u>39</u>
Average number of employees	<u>63</u>	<u>66</u>	<u>69</u>
Ratio of employees to students	<u>1.5 to 1</u>	<u>1.74 to 1</u>	<u>1.77 to 1</u>

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For the Two Years Ended June 30, 2007

**REPORTED EMPLOYEE JOB INJURIES (not examined)**

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Number of reported employee injuries	<u>6</u>	<u>8</u>	<u>6</u>

**FOOD SERVICES (not examined)**

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal during the last three fiscal years.

	Fiscal Year ending June 30,		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Meals served	<u>33,048</u>	<u>32,832</u>	<u>45,066</u>
Total food and labor costs	<u>\$162,778</u>	<u>\$162,778</u>	<u>\$221,725</u>
Total average cost / meal	<u>\$4.93</u>	<u>\$4.96</u>	<u>\$4.92</u>

Note: An outside vendor provides meals at a fixed rate. The rate does not separate labor and food costs.

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**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2007  
(not examined)

The Center provided educational services to a total of 42 and 46 students during fiscal years 2006 and 2007, respectively. For each student enrolled at the Center a Service Plan is drafted. The ultimate goal of this plan is to transition each student toward a productive life outside of the Center. The plan is divided into eight service areas: nursing, residential, educational, and social services, along with physical, occupational, speech, and activity therapies. Nursing and residential service areas reflect efforts of the Center's staff. The remaining six service areas reflect student efforts. The Center maintains data on service plan goals achieved. Goals differ between each student and each service area; however, all students are directed toward reaching their full potential. Information in the schedule below reflects the cumulative success rates of Center students when comparing stated goals to actual performance. Stated goals differ in each service area and are a result of both student and staff expectations. Goal implementers (staff) determine the evaluation criterion to monitor and update goals as required.

SERVICE PLAN GOALS ACHIEVED (not examined)

<u>Service Area</u>	<u>2007</u>		<u>2006</u>		<u>2005</u>	
	<u>Elementary</u>	<u>High School</u>	<u>Elementary</u>	<u>High School</u>	<u>Elementary</u>	<u>High School</u>
Social Services	85%	76%	82%	74%	82%	78%
Activity Therapy	60%	54%	60%	58%	50%	65%
Occupational Therapy	88%	83%	84%	85%	93%	69%
Physical Therapy	*	*	87%	86%	72%	74%
Speech	70%	71%	83%	79%	84%	90%
Education	*	*	100%	100%	84%	89%

ADDITIONAL SERVICE GOALS ACHIEVED (not examined)

<u>Service Area</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
	<u>High School</u>	<u>High School</u>	<u>High School</u>
Community Integration	50%	50%	50%
Graduation Rate	100%	100%	100%
Transition to secondary work or training after graduation	*	85%	60%

\* The Center had not calculated this statistic by the close of fieldwork.