

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

JACKSONVILLE DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2005

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

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CENTER OFFICIALS

Director	Mr. Michael Hurt
Assistant Director	Ms. Peggy Davidsmeyer
Fiscal Management Administrator	Mr. Jeff Frey

The Center is located at:

1201 South Main Street
Jacksonville, Illinois 62650



MANAGEMENT ASSERTION LETTER

September 26, 2005

Honorable William G. Holland
Auditor General
State of Illinois

Sir:

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 Center. 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 Center's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2004, the Center has materially complied with the assertions below.

- 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. The 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,

Jacksonville Developmental Center

Michael Hurt, Center Director

Jeff Frey, Fiscal Management Administrator

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
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COMPLIANCE REPORT

SUMMARY

The limited State compliance testing performed in 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 Examinations 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	2
Repeated findings	0	0
Prior recommendations implemented or not repeated	2	1

SCHEDULE OF FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES

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

The Jacksonville Developmental Center did not have any current year findings.

PRIOR FINDINGS NOT REPEATED

05-1	8	Inadequate controls over leaves of absence
05-2	8	Improper maintenance of petty cash funds

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated October 17, 2005.

SPRINGFIELD OFFICE:

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FAX: 217/785-8222 • TTY: 888/261-2887



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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 – Jacksonville Developmental Center's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2005. The management of the State of Illinois Department of Human Services - Jacksonville Developmental Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services - Jacksonville Developmental Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services - Jacksonville Developmental 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 State of Illinois Department of Human Services - Jacksonville Developmental 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 State of Illinois Department of Human Services - Jacksonville Developmental 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 State of Illinois Department of Human Services - Jacksonville Developmental 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 State of Illinois Department of Human Services – Jacksonville Developmental Center on behalf of the State or held in trust by the State of Illinois Department of Human Services - Jacksonville Developmental 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 Services – 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 State of Illinois Department of Human Services – Jacksonville Developmental Center's compliance with those requirements 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 State of Illinois Department of Human Services - Jacksonville Developmental Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services - Jacksonville Developmental Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

Internal Control

The management of the State of Illinois Department of Human Services - Jacksonville Developmental Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services - Jacksonville Developmental Center's internal control over compliance with the aforementioned requirements 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses.

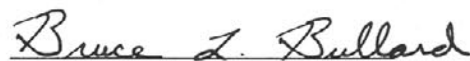
There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

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 2005 and the 2004 Supplementary Information for State Compliance Purposes, except for information on the Schedule of State Property, Analysis of Accounts Receivable, Employee Overtime, Shared Resources, 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 2003 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, Center and Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.


Bruce L. Bullard, CPA
Compliance Division Director

September 26, 2005

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2005

Current Findings

There were no current findings noted during the Limited Scope Compliance Examination testing for the two years ended June 30, 2005.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2005

Prior Findings Not Repeated

05-1. **FINDING** (Inadequate controls over leaves of absence)

During the prior period, the Center did not have adequate controls to monitor individuals on leaves of absence. Employees were on a leave of absence longer than 120 days and were determined to be permanently and totally disabled for employment by their physician.

During the current period, the Center established controls and monitored individuals on leaves of absence. In addition, the individuals noted in the prior year finding resigned, retired, or were discharged by the Center. (Finding Code No. 03-1)

05-2. **FINDING** (Improper maintenance of petty cash funds)

During the prior period, the Center did not properly maintain two of its petty cash funds. The two funds were not reconciled to bank statements from March 2003 through June 2003. Petty Cash Usage Reports for both petty cash funds were filed 18 days late.

During the current period, the Center adjusted its procedures for the two petty cash funds. The two funds were reconciled to bank statements on a monthly basis, and an annual reconciliation was performed by someone other than the custodian of the fund. In addition, the Petty Cash Usage Reports for both funds were filed timely with the Office of the Comptroller. (Finding Code No. 03-2)

STATE OF ILLINOIS
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JACKSONVILLE DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
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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 Accounts Receivable (not examined)

Analysis of Operations:

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Shared Resources (not examined)
- Center Utilization (not examined)
- Annual Center Statistics
- Cost Per Year/Day Per Resident (not examined)
 - Ratio of Employee's 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 Property, Analysis of Accounts Receivable, Employee Overtime, Shared Resources, 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
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For the Fiscal Year Ended June 30, 2004

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2004	Lapse Period Expenditures July 1 to August 31, 2004	Total Expenditures 14 Months Ended August 31, 2004	Balances Lapsed August 31, 2004
PUBLIC ACT 93-92					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 20,737,100	\$ 19,769,177	\$ 967,032	\$ 20,736,209	\$ 891
Employee Retirement					
Contributions Paid by Employer	792,200	678,585	34,200	712,785	79,415
State Contribution to State					
Employees' Retirement System	2,762,200	1,821,324	15	1,821,339	940,861
State Contributions to Social Security	1,521,700	1,443,554	71,036	1,514,590	7,110
Contractual Services	1,561,600	1,363,487	195,376	1,558,863	2,737
Travel	7,500	5,964	1,196	7,160	340
Commodities	1,538,000	1,409,238	59,230	1,468,468	69,532
Printing	12,800	12,734	0	12,734	66
Equipment	164,900	48,706	116,190	164,896	4
Telecommunications Services	121,100	98,803	22,242	121,045	55
Operation of Automotive Equipment	74,100	49,106	24,783	73,889	211
Living Skills Program	16,800	16,800	0	16,800	0
Total Fiscal Year 2004	<u>\$ 29,310,000</u>	<u>\$ 26,717,478</u>	<u>\$ 1,491,300</u>	<u>\$ 28,208,778</u>	<u>\$ 1,101,222</u>

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
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2005

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 to August 31, 2005	Total Expenditures 14 Months Ended August 31, 2005	Balances Lapsed August 31, 2005
PUBLIC ACTS 93-0842, 94-15					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 21,697,226	\$ 19,708,726	\$ 1,726,832	\$ 21,435,558	\$ 261,668
State Contribution to State					
Employees' Retirement System	3,430,400	3,076,646	272,821	3,349,467	80,933
State Contributions to Social Security	1,532,300	1,397,993	124,995	1,522,988	9,312
Contractual Services	1,479,500	1,331,857	143,280	1,475,137	4,363
Travel	14,600	8,592	5,263	13,855	745
Commodities	1,525,800	1,421,541	96,159	1,517,700	8,100
Printing	12,900	12,758	0	12,758	142
Equipment	86,900	65,573	21,300	86,873	27
Telecommunications Services	108,500	72,924	35,324	108,248	252
Operation of Automotive Equipment	57,700	46,471	10,960	57,431	269
Living Skills Program	16,200	16,200	0	16,200	0
 Total Fiscal Year 2005	 <u>\$ 29,962,026</u>	 <u>\$ 27,159,281</u>	 <u>\$ 2,436,934</u>	 <u>\$ 29,596,215</u>	 <u>\$ 365,811</u>

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
JACKSONVILLE DEVELOPMENTAL CENTER
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2005	2004	2003
GENERAL REVENUE FUND - 001	P.A. 93-0842 and 94-15	P.A. 93-92	P.A. 92-0538
Appropriations (Net of Transfers)	\$ 29,962,026	\$ 29,310,000	\$ 27,457,800
<u>EXPENDITURES</u>			
Personal Services	\$ 21,435,558	\$ 20,736,209	\$ 19,791,874
Employee Retirement			
Contributions Paid by Employer	0	712,785	746,758
State Contribution to State			
Employees' Retirement System	3,349,467	1,821,339	2,034,380
State Contributions to Social Security	1,522,988	1,514,590	1,435,059
Contractual Services	1,475,137	1,558,863	1,453,435
Travel	13,855	7,160	5,825
Commodities	1,517,700	1,468,468	1,570,346
Printing	12,758	12,734	13,316
Equipment	86,873	164,896	8,821
Telecommunications Services	108,248	121,045	119,245
Operation of Automotive Equipment	57,431	73,889	57,525
Living Skills Program	16,200	16,800	16,800
Total Expenditures	\$ 29,596,215	\$ 28,208,778	\$ 27,253,384
LAPSED BALANCES	\$ 365,811	\$ 1,101,222	\$ 204,416

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2005

The locally held funds of the Center are grouped into two fund categories. These are nonappropriated funds with the exception of the Living Skills Fund which is an appropriated fund. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Revenue Funds

The General Revenue Funds consist of the Living Skills Fund and Petty Cash account. This fund and account are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

The Living Skills Fund (SAMS fund number 1214) was established to provide behavioral modification programs for residents. The source of revenue is State appropriation. This appropriation is then expended by distributing reward payments that are earned by residents by achievement of desired behavioral modifications.

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. Reimbursements to the account are from State general revenue appropriations for contractual services.

Special Revenue Funds

The Special Revenue Funds consists of the DHS Other Special Trusts Fund and the DHS Rehabilitation Fund. These funds are used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for specific purposes.

The DHS Other Special Trust Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary sources of revenue for the fund is a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the recipients' needs in these areas.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2005

The DHS Rehabilitation Fund (SAMS fund number 1144) was established to provide workshop services for individuals with the potential for gainful employment and independent living and for long-term employment of persons capable of working in a sheltered environment. The source of revenue is payments for contractual services provided by residents to outside enterprises for workshop production. Expenditures are for materials, supplies, and resident wages for work performed.

2. Fiduciary Fund Type

Agency Fund

The Agency Fund consists of the DHS Resident's Trust 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 Resident's Trust Fund (SAMS fund number 1143) is maintained as a depository for funds of residents while in residence at the Center. The fund also is used to receive Social Security monies obtained to pay for resident billings. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Center or when discharged as well as payments to the Department of Human Services Central Office for care and treatment charges billed to the recipient.

The following schedule lists the locations of bank accounts of the locally held funds at June 30, 2005:

Location of bank accounts:

Living Skills Fund

Commercial Account
Bank of Jacksonville, Jacksonville, Illinois
Non-Interest Bearing

Petty Cash Account #1

Checking Account
US Bank, Jacksonville, Illinois
Non-Interest Bearing

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2005

Petty Cash Account #2

Checking Account
US Bank, Jacksonville, Illinois
Non-Interest Bearing

DHS Other Special Trust Fund

NOW Account
Bank of Jacksonville, Jacksonville, Illinois
Bearing Interest at .90%

DHS Rehabilitation Workshop Fund

Commercial Account
Bank of Jacksonville, Jacksonville, Illinois
Non-Interest Bearing

DHS Resident's Trust Fund

NOW Account
Bank of Jacksonville, Jacksonville, Illinois
Bearing Interest at 1.39%

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2005

	1144 Rehabilitation Workshop Fund	1139 Other Special Trust Fund	1143 Resident's Trust Fund	1214 Living Skills Fund	#1 Petty Cash Fund	#2 Petty Cash Fund
Cash Balance at July 1, 2004	\$ 9,341	\$ 16,081	\$ 166,396	\$ 0	\$ 557	\$ 405
Receipts:						
Income from Sales	16,419					
Investment Income		108	2,701			
Resident Deposits			1,428,308			
Donations		3,748				
Appropriations				16,200	6,300	5,907
Vending Machine Commissions		11,521				
Total Receipts	<u>16,419</u>	<u>15,377</u>	<u>1,431,009</u>	<u>16,200</u>	<u>6,300</u>	<u>5,907</u>
Disbursements:						
Cost of Sales	10,567					
Operating Expenses	1,496					
Contractual Services		1,354			6,842	6,283
Resident Activities		16,479				
Equipment		700				
Resident Withdrawals			1,443,213			
Living Skills Program				16,200		
Total Disbursements	<u>12,063</u>	<u>18,533</u>	<u>1,443,213</u>	<u>16,200</u>	<u>6,842</u>	<u>6,283</u>
Cash Balance at June 30, 2005	<u>\$ 13,697</u>	<u>\$ 12,925</u>	<u>\$ 154,192</u>	<u>\$ 0</u>	<u>\$ 15</u>	<u>\$ 29</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2004

	1144 Rehabilitation Workshop Fund	1139 Other Special Trust Fund	1143 Resident's Trust Fund	1214 Living Skills Fund	#1 Petty Cash Fund	#2 Petty Cash Fund
Cash Balance at July 1, 2003	\$ 2,112	\$ 12,234	\$ 156,942	\$ 0	\$ 680	\$ 397
Receipts:						
Income from Sales	21,449					
Investment Income		60	2,553			
Resident Deposits			1,509,588			
Donations		6,538				
Appropriations				16,800	5,762	5,631
Vending Machine Commissions		13,846				
Total Receipts	<u>21,449</u>	<u>20,444</u>	<u>1,512,141</u>	<u>16,800</u>	<u>5,762</u>	<u>5,631</u>
Disbursements:						
Cost of Sales	12,575					
Operating Expenses	1,645					
Contractual Services		1,430			5,885	5,623
Resident Activities		13,970				
Equipment		1,197				
Resident Withdrawals			1,502,687			
Living Skills Program				16,800		
Total Disbursements	<u>14,220</u>	<u>16,597</u>	<u>1,502,687</u>	<u>16,800</u>	<u>5,885</u>	<u>5,623</u>
Cash Balance at June 30, 2004	<u>\$ 9,341</u>	<u>\$ 16,081</u>	<u>\$ 166,396</u>	<u>\$ 0</u>	<u>\$ 557</u>	<u>\$ 405</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Years Ended June 30, 2004 and 2005
(not examined)

	Land and land improvements	Buildings and building improvements	Site improvements	Equipment	Total
<u>Balance June 30, 2003</u>	<u>\$ 59,525</u>	<u>\$31,289,653</u>	<u>\$ 4,497,745</u>	<u>\$ 4,274,357</u>	<u>\$40,121,280</u>
Additions:					
Purchases				131,184	131,184
Transfers-in:					
Intra-agency				398,813	398,813
Inter-agency					0
Capital Development Board		71,029			71,029
Adjustments				4,571	4,571
Total Additions	<u>\$ 0</u>	<u>\$ 71,029</u>	<u>\$ 0</u>	<u>\$ 534,568</u>	<u>\$ 605,597</u>
Deductions:					
Transfers-out:					
Intra-agency				405,915	405,915
Inter-agency				5,307	5,307
Scrap property				7,884	7,884
Adjustment				\$14,157	14,157
Total Deductions	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 433,263</u>	<u>\$ 433,263</u>
<u>Balance June 30, 2004</u>	<u>\$ 59,525</u>	<u>\$31,360,682</u>	<u>\$ 4,497,745</u>	<u>\$ 4,375,662</u>	<u>\$40,293,614</u>
Additions:					
Purchases				201,645	201,645
Transfers-in:					
Intra-agency				504,144	504,144
Inter-agency				15,165	15,165
Capital Development Board		25,716	23,987		49,703
Adjustments				8,903	8,903
Total Additions	<u>\$ 0</u>	<u>\$ 25,716</u>	<u>\$ 23,987</u>	<u>\$ 729,857</u>	<u>\$ 779,560</u>
Deductions:					
Transfers-out:					
Intra-agency				565,504	565,504
Inter-agency				64,535	64,535
Scrap property				73,659	73,659
Adjustment				9,034	9,034
Total Deductions	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 712,732</u>	<u>\$ 712,732</u>
<u>Balance June 30, 2005</u>	<u>\$ 59,525</u>	<u>\$31,386,398</u>	<u>\$ 4,521,732</u>	<u>\$ 4,392,787</u>	<u>\$40,360,442</u>

Note: Center management indicated the balances at June 30, 2005 and 2004 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
For the Years Ended June 30,

<u>Receipts</u>	FISCAL YEAR		
	2005	2004	2003
Rentals of Real Property	\$ 1,210	\$ 630	\$ 1,200
Jury Duty	107	437	145
Miscellaneous	927	247	623
Total Receipts	<u>\$ 2,244</u>	<u>\$ 1,314</u>	<u>\$ 1,968</u>
<u>Deposits</u>			
Receipts recorded per Center Records	\$ 2,244	\$ 1,314	\$ 1,968
Add: Deposits in transit, Beginning of year	77	27	12
Less: Deposits in transit, End of year	<u>78</u>	<u>77</u>	<u>27</u>
Deposits Recorded by Comptroller	<u>\$ 2,243</u>	<u>\$ 1,264</u>	<u>\$ 1,953</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions				
Paid by Employer	\$0	\$712,785	\$(712,785)	(100%)
State Contribution to State				
Employees' Retirement Systems	\$3,349,467	\$1,821,339	\$1,528,128	83.90%
Travel	\$13,855	\$7,160	\$6,695	93.51%
Equipment	\$86,873	\$164,896	\$(78,023)	(47.32%)
Operation of Automotive Equipment	\$57,431	\$73,889	\$(16,458)	(22.27%)

EMPLOYEE RETIREMENT CONTRIBUTIONS PAID BY EMPLOYER

The decrease in Employee Retirement Contribution expenditures in FY05 was due to the State ceasing to pay the Employee's portion of the State Employee Retirement Contribution in FY05.

STATE CONTRIBUTION TO STATE EMPLOYEES' RETIREMENT SYSTEMS

State Contribution to State Employees' Retirement Systems expenditures increased in FY05 due to the State discontinuing payments into the State Employees' Retirement in FY04 as a result of Public Act 93-0665 (Act), which became effective in March 2004. The Act suspended contribution payments from March through June of FY04. However, contributions resumed in FY05. In addition, the overall State employee retirement rate increased from 13.4% in FY04 to 16.1% in FY05.

TRAVEL

The increase in travel expenditures was due to Senate Bill 472, which required surveys to be performed at other developmental centers and staff at Jacksonville were selected to conduct these surveys. In addition, another developmental center was under decertification by the Department of Public Health and upper management was sent to monitor the center for a week.

EQUIPMENT

The decrease in equipment expenditures was due to the Center purchasing a lawnmower, two buses and furniture for living areas in FY04 and these same or like expenditures were not necessary during FY05.

OPERATION OF AUTOMOTIVE EQUIPMENT

The decrease in operation of automotive equipment was due to the Center having several old State vehicles needing repairs during FY04 and the repairs were not needed in FY05.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

Fiscal Year 2004

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2004 and June 30, 2003 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2004</u>	<u>2003</u>	<u>AMOUNT</u>	<u>%</u>
Travel	\$7,160	\$5,825	\$1,335	22.92%
Equipment	\$164,896	\$8,821	\$156,075	1769.36%
Operation of Automotive Equipment	\$73,889	\$57,525	\$16,364	28.45%

TRAVEL

The increase in travel expenditures was due to the Department of Human Services performing more surveys at other developmental centers and staff at Jacksonville being selected to conduct these surveys. These surveys were conducted at the end of FY04.

EQUIPMENT

The increase in FY04 equipment expenditures was due to equipment purchases previously deferred because of a budget shortfall in FY03. The Center purchased a lawnmower, two buses and furniture for living areas during FY04.

OPERATION OF AUTOMOTIVE EQUIPMENT

The increase in FY04 operation of automotive equipment expenditures was due to older State vehicles requiring more repairs.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2005

We have reviewed lapse period spending for fiscal years ended June 30, 2005 and 2004 and have identified significant lapse period spending (20% or more). A schedule of significant lapse period spending for fiscal year 2005 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$13,855	\$5,263	37.99%
Equipment	\$86,873	\$21,300	24.52%
Telecommunications Services	\$108,248	\$35,324	32.63%

TRAVEL

Expenditures incurred prior to June 30 totaling \$5,263 were paid during the lapse period due to the Center waiting for a funds transfer that was not initiated until the lapse period.

EQUIPMENT

Expenditures incurred prior to June 30 totaling \$21,300 were paid during the lapse period due to the Center purchasing a minivan that was not received until late June.

TELECOMMUNICATION SERVICES

Expenditures incurred prior to June 30 totaling \$35,324 were paid during the lapse period due to the Center waiting for a funds transfer that was not initiated until the lapse period.

A schedule of significant lapse period spending for the fiscal year ended June 30, 2004 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2004</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$164,896	\$116,190	70.46%
Operation of Automotive Equipment	\$73,889	\$24,783	33.54%

EQUIPMENT

Expenditures incurred prior to June 30 totaling \$116,190 were paid during the lapse period due to the Center purchasing furniture for living areas and two buses that were not delivered until July.

OPERATION OF AUTOMOTIVE EQUIPMENT

Expenditures incurred prior to June 30 totaling \$24,783 were paid during the lapse period due to the Center not receiving State garage bills until June and July from the Department of Central Management Services.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
For the Years Ended June 30, 2005 and 2004

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
General Stores:				
Medical lab	\$ 4,221	\$ 100,354	\$ 101,932	\$ 2,643
Food supplies	130,518	654,111	635,638	148,991
Household and laundry	81,195	225,237	234,502	71,930
Other general stores	2,882	88,770	89,532	2,120
Mechanical Stores:				
Repair and Maintenance	38,695	127,741	136,133	30,303
Coal and coke	0	472,380	472,380	0
Other mechanical stores	8	60,822	60,830	0
Pharmacy	161,510	1,197,341	1,358,446	405
	<u>\$ 419,029</u>	<u>\$ 2,926,756</u>	<u>\$ 3,089,393</u>	<u>\$ 256,392</u>

	Balance July 1, 2003	Additions	Deletions	Balance June 30, 2004
General Stores:				
Medical lab	\$ 2,550	\$ 105,869	\$ 104,198	\$ 4,221
Food supplies	99,793	563,163	532,438	130,518
Household and laundry	69,241	243,309	231,355	81,195
Other general stores	2,426	81,660	81,204	2,882
Mechanical Stores:				
Repair and Maintenance	35,345	130,410	127,060	38,695
Coal and coke	0	617,680	617,680	0
Other mechanical stores	156	60,939	61,087	8
Pharmacy	146,170	1,118,367	1,103,027	161,510
	<u>\$ 355,681</u>	<u>\$ 2,921,397</u>	<u>\$ 2,858,049</u>	<u>\$ 419,029</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2005
(not examined)

The Department has accounts receivable of \$124,176, arising from operations of Jacksonville Developmental Center at June 30, 2005. This total represents amounts due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Jacksonville Developmental Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

An aging of accounts receivable as of June 30, 2005, 2004 and 2003 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	June 30,		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Current (0-3 months)	\$117,599	\$115,575	\$116,126
Past due (4-6 months)	259	64	4,906
Past due (7-12 months)	1,134	364	87
Past due (over 12 months)	<u>5,184</u>	<u>5,597</u>	<u>4,187</u>
Total	<u>\$124,176</u>	<u>\$121,600</u>	<u>\$125,306</u>

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DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2005

CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

The Illinois Department of Human Services (DHS) - Jacksonville Developmental Center (Center) is located at 1201 South Main Street, Jacksonville, Illinois. The Center was established in 1847 as the first mental health center in the State of Illinois.

The Center now serves persons with developmental disabilities. Individuals are admitted to the Center following referrals from DHS. Referrals are made only after home, community and other potentially less restrictive options are clearly determined not to be in the best interest of the individual. The focus of the services is to return the person served to the community and the organization accomplishes this through a close partnership with many community providers. The Center also provides extensive technical assistance and crisis intervention services for individuals, parents, service providers, and community agencies. The Center's staff members help locate appropriate community alternatives for individuals who are ready to leave the Center for re-entry into the community.

The Center has two residential units (Bushnell/Dix/Hill/Jones and Gillespie), each encompassing several homes or "living areas" in five different buildings. Individual living arrangements are based on the individual's preference and need for training and support. Training programs focus on teaching basic skills that enable the individual to exercise choice, increase control over life experiences and to function more independently on a daily basis. The majority of persons living at the Center have extensive need for supports and training related to maladaptive behavior. With few exceptions, persons living at the Center have their needs for training met, in part, by attendance at day programs. In addition to three different community agencies that provide day program services to persons at the Center, the Center operates its own educational and vocational training program to serve those who cannot be accommodated by community agencies.

Center Planning Program

The Center has developed a formal management system to address the rules, regulations and Administrative Directives of the Department of Human Services and various other standards. The Center uses a "committee" process as part of its management system. Committees are comprised of staff and others who meet to carry on specific activities involving critical and creative thinking. Official committees include committees and subcommittees. The Center's Director appoints individuals to serve on the Center Council and the Executive Committee. The Center Council then establishes and approves standing committees and subcommittees. The Center also has Boards and Task Forces that are appointed by and function under the direction of the Center's Director. Task forces have a limited scope and tend to be developed to obtain short-term results.

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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2005

The Center Council functions as the Center's governance authority providing communication and direction regarding operations and services. A primary function of the Council is facilitating and coordinating action to achieve and maintain compliance with state laws and regulations, Intermediate Care Facilities for the Mentally Retarded (ICFMR) standards, accreditation standards, DHS Administrative Directives and Center Policies and Procedures. The Council ensures the annual review of Center policy and oversees and reviews, on an annual basis, the Center's Governance and Management System Plan.

Included in the current strategic plan are goals that have been developed in order to achieve the objective stated in the Center's Mission Statement. The Center's current long-range goals were established in FY04. The long-range goals address eight areas of facility enhancement:

- Transition Planning
- Network Involvement
- Staffing
- Living Area/Residential
- Staff Development
- Treatment Strategies
- Physical Environment, and
- Quality Enhancement

The long-range goals were established by the Center's Director in consultation with administrative staff and are reviewed annually as part of the planning process.

Each year the Center's five year goals are translated into shorter, annual goals and objectives. Annual goals and objectives are developed by the Center's Director in consultation with other Center administrative staff. The objectives are then presented to the Executive Committee and the Center Council for approval. Each objective is assigned to a person who is responsible for developing strategies, coordinating efforts and reporting progress toward meeting the objective. In addition, a member of the Executive Committee is assigned as a monitor to oversee the progress of each objective, recommend adjustments in strategy, and monitor the ongoing success of the efforts to ensure continued benefits to the Center. All objectives and their status are reviewed quarterly by the Executive Committee with a semi-annual report made to the Center Council.

Auditor's Assessment

The Center has established formal written long and short-term goals with respect to its functions and programs. The Center's planning program appears adequate for meeting the statutorily defined functions of the Center.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2005

AVERAGE NUMBER OF EMPLOYEES

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

	<u>Fiscal Year</u>		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Mental health technicians and supervisors	256	268	268
Support service workers and supervisors	62	64	75
Medical, dental and pharmacy	39	40	40
Office and clerical	14	16	15
Resident treatment	38	41	41
Administrative	27	28	31
Education	9	9	11
Security	5	5	4
Other	29	30	26
Total Employees	<u>479</u>	<u>501</u>	<u>511</u>

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DEPARTMENT OF HUMAN SERVICES
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For the Two Years Ended June 30, 2005

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 fiscal year 2005 and 2004.

	<u>2005</u>	<u>2004</u>
Paid overtime hours worked during fiscal year	<u>90,903</u>	<u>87,774</u>
Value of overtime hours worked during fiscal year	<u>\$2,240,008</u>	<u>\$2,069,322</u>
Compensatory hours earned during fiscal year	<u>8,531</u>	<u>10,161</u>
Value of compensatory hours earned during fiscal year	<u>\$149,614</u>	<u>\$170,238</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>99,434</u>	<u>97,934</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$2,389,621</u>	<u>\$2,239,561</u>

SHARED RESOURCES (not examined)

During fiscal years 2005 and 2004, the Jacksonville Developmental Center performed laundry services for the Illinois School for the Deaf and the Illinois School for the Visually Impaired. According to the Center, 3% of the laundry service expenditures are related to the two schools and 97% are related to the Jacksonville Developmental Center. The Jacksonville Developmental Center assumes 100% of the salary; payroll related costs, and commodity costs.

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During fiscal year 2005, two employees from the Jacksonville Developmental Center worked in a pharmacy hub at the Andrew McFarland Mental Health Center in Springfield. One employee worked as a pharmacy technician entering and filling orders for both the Jacksonville Developmental Center and McFarland Mental Health Center. The other employee worked in the Outpatient Pharmacy. The Jacksonville Developmental Center assumes 100% of their salary.

CENTER UTILIZATION (not examined)

Jacksonville Developmental Center (Center) is situated on 97 acres in Jacksonville, IL. The Center has 21 buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

<u>Building</u>	<u>Type/Use</u>	<u>Square feet</u>	<u>Status</u>	<u>%</u>
Tunnel System	Utility	45,000	Occupied	N/A
Butler	General Store	4,042	Occupied	100%
Administration	Office	21,023	Occupied	100%
Bushnell	Residential/Clinic	37,525	Occupied	100%
Power Plant	Steam & Electric Generation	35,978	Occupied	100%
Chiller	Air Conditioning	4,900	Occupied	100%
Bowen	Day Program/Staff Development	47,258	Occupied	100%
Winslow	Day Program (Pathway)	7,490	Occupied*	100%
Jones	Residential	8,296	Occupied	100%
Hill	Residential	7,871	Occupied	100%
VETS Kitchen	Storage (Theatre Guild)	9,309	Occupied**	100%
VETS 4	Vacant (some storage)	7,543	Unoccupied	0%
Dix	Residential	27,392	Occupied	100%
Gillespie	Residential	96,404	Occupied	100%
VETS OT	Vacant (some storage)	16,907	Unoccupied	0%
Central Laundry	Laundry	20,244	Occupied	100%
Drake	Day Program/Recreation	11,078	Occupied	100%
Central Diet/Stores	Dietary/Warehouse	42,456	Occupied	100%
Engineering/Shops	Crafts/Garage/ DCMS Garage	23,759	Occupied	100%
Leschin	Day Program (Pathway/Theatre Guild)	30,751	Occupied*	100%
Storage	Garage/General Storage	6,000	Occupied	100%

* Winslow and Leschin are used by Pathway Services Unlimited which is a community developmental training agency.

** VETS Kitchen and the theatre portion of the Leschin Building are leased to the Jacksonville Theatre Guild.

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For the Two Years Ended June 30, 2005

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.

		<u>Fiscal Year</u>	
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Cost per year per resident	*	<u>\$156,358</u>	<u>\$142,707</u>
Cost per day per resident	*	<u>\$427.21</u>	<u>\$390.98</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>2005</u>	<u>2004</u>	<u>2003</u>
Certified Capacity of Center	<u>329</u>	<u>329</u>	<u>329</u>
Average number of residents	<u>258</u>	<u>258</u>	<u>261</u>
Average number of employees	<u>479</u>	<u>501</u>	<u>511</u>
Ratio of employees to residents	<u>1.86 to 1</u>	<u>1.94 to 1</u>	<u>1.96 to 1</u>

REPORTED EMPLOYEE JOB INJURIES (not examined)

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Number of reported employee injuries	<u>167</u>	<u>164</u>	<u>217</u>

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FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Meals served	<u>347,553</u>	<u>347,553</u>	<u>347,487</u>
Total food costs*	\$ 587.9	\$ 545.3	\$ 495.3
Total labor costs*	<u>998.9</u>	<u>996.0</u>	<u>973.4</u>
Total costs	<u>\$1,586.8</u>	<u>\$1,541.3</u>	<u>\$1,468.7</u>
Average food costs / meal	\$1.69	\$1.57	\$1.43
Average labor costs / meal	<u>2.87</u>	<u>2.87</u>	<u>2.80</u>
Total average cost / meal	<u>\$4.56</u>	<u>\$4.44</u>	<u>\$4.23</u>

(* Total food and labor costs are reported in thousands)

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For the Two Years Ended June 30, 2005

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Center Accreditation

During the examination period, the Center operated under a three-year accreditation through August 2006 by the Council on Accreditation of Rehabilitation Facilities, which reported these nine strengths:

- The organization is led by a management team that has extensive experience working with the population served;
- There are several opportunities for persons served and their families to provide input;
- The organization places a high priority on the rights of the persons served and their families;
- The organization has in place comprehensive policies and procedures that guide human resource activity;
- The Center has in place well-developed policies, procedures, and practices addressing the areas of health and safety for everyone involved with the organization;
- Clinical and administrative records are well organized, and procedures are in place to preserve confidentiality and protect records from fire and water damage;
- The staff is well qualified and is dedicated to the persons served;
- Despite the fact that the Center is a large residential community, many of the living areas are homelike and reflect the individual preferences of the persons served, and
- There are in place, many community services on the campus provided both by the Center and vendor staff.

The re-accreditation survey has been tentatively re-scheduled for August 2006 by agreement between the parties.

Treatment of Persons Served

	<u>Fiscal Years</u>		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Persons served transitioned to community homes	16	14	12

Center Achievements

During fiscal year 2004, the Center established 24 objectives through the efforts of the Annual Plan Review Board and the Center Council. Of the 24 objectives established, 6 objectives (25%) were fully met; 11 (46%) were partially met; and 7 (29%) were not met. Overall, 17 of 24 objectives were met or partially met.

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For the Two Years Ended June 30, 2005

A sample of 2004 accomplishments includes:

- Improved processes and quality of hair care services for persons living at the Center;
- Maintained relatively low percentage of injuries for which the cause was not known;
- Revised the Center's long range plan
- Conducted two training needs assessments: one for supervisory employees and one for all employees;
- Conducted and analyzed a comprehensive employee satisfaction survey for all employees;
- Expanded family-style dining opportunities for persons living at the Center;
- Expanded outdoor recreation options for persons living at the Center;
- Initiated development of an assessment tool to monitor cognitive and neuromuscular decline over time; and
- Significantly reduced the use of exclusionary time out.