

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2007
Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

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STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

CENTER OFFICIALS

Director (Current)	Mr. David Decker
Assistant Director (5/5/07 to present)	Vacant
Assistant Director (7/1/05 to 5/4/07)	Ms. Tracy Bradley
Fiscal Services Director	Mr. Curtis Hastings

The Center is located at:

114 North Orchard Drive
Park Forest, IL 60466



Rod R. Blagojevich, Governor

Illinois Department of Human Services

Carol L. Adams, PhD., Secretary

Elisabeth Ludeman Center
114 North Orchard Drive
Park Forest, Illinois 60466-1297

De Raimo Hillger & Ripp
Certified Public Accountants
655 N. LaGrange Road, Suite 102
Frankfort, IL 60423

December 5, 2007

Ladies and Gentlemen:

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, 2007. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2007, 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 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.

Yours very truly,

Elisabeth Ludeman Developmental Center


David Decker, Center Director


Curtis Hastings, Fiscal Services Director

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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	3	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	1

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>
		CURRENT FINDINGS
07-1	9	Failure to inform residents of types of intervention available
07-2	11	Failure to properly evaluate new admittances
07-3	12	Untimely deposit of locally held fund receipts
		PRIOR FINDINGS NOT REPEATED
07-4	13	Untimely performance evaluations

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated November 16, 2007. Responses to the recommendations were provided by Carol D. Adams, Ph.D., Secretary of the Department of Human Services, in a letter dated December 5, 2007.

DE RAIMO HILLGER & RIPP

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JOHN J. DE RAIMO
FERNE M. HILLGER
ROBERT J. RIPP

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

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Human Services – Elisabeth Ludeman 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 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 State of Illinois Department of Human Services – Elisabeth Ludeman 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 – Elisabeth Ludeman Developmental Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services – Elisabeth Ludeman 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 – Elisabeth Ludeman 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 – Elisabeth Ludeman 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 of the State of Illinois Department of Human Services – Elisabeth Ludeman 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 – Elisabeth Ludeman Developmental Center on behalf of the State or held in trust by the State of Illinois Department of Human Services – Elisabeth Ludeman 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 State of Illinois Department of Human Services – Elisabeth Ludeman Developmental 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. We have also performed certain procedures with respect to the accounting records of the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services – Central Office auditors.

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 – Elisabeth Ludeman 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 – Elisabeth Ludeman Developmental Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2007. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings and Recommendations as findings 07-1 through 07-3.

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

Internal Control

The management of the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental 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 State of Illinois Department of Human Services – Elisabeth Ludeman Developmental 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 State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center’s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center’s internal control over compliance. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General’s financial statement audit of the entire Department of Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services - Central Office auditors.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items No. 07-1, 07-2, and 07-3 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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

State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center’s response to the findings identified in our examination are described in the accompanying Schedule of Findings and Recommendations. We did not examine State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center’s responses and, accordingly, we express no opinion on it.

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 Employee Overtime, Contractual Payroll Employees, 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 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, 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.

De Raimo Hillger & Ripp

December 5, 2007

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

Current Findings

07-1. **FINDING** (Failure to inform residents of types of intervention available)

Elisabeth Ludeman Developmental Center (Center), upon commencement of services, did not inform residents and their guardians as to the circumstances that permit use of restraint or emergency forced medication, and they did not inquire of residents, which form of intervention they would prefer if the circumstances should arise.

Of the twenty-five residents tested, none of the residents were informed of the circumstances that permit the use of intervention. None of the residents were asked which form of intervention they prefer.

The Mental Health and Developmental Disabilities Code (405 ILCS 5/2-200) states that upon commencement of services, the Center shall advise the recipient as to the circumstances under which the law permits the use of emergency forced medication, restraint, or seclusion. The Center shall inquire of the recipient which form of intervention they would prefer if any of the circumstances arise. The recipient's preference should be noted in their file and be taken into account if necessary. Center policy state that physical restraint should be used prior to psychotropic restraint, as it is less invasive. This policy does not comply with the statutory mandate. Center policies also state that the Center has adopted the values of consumer empowerment, which should enable people to make decisions that will meet their needs and enhance the quality of their services.

Center management stated that they must remain in compliance with Federal Regulations for Intermediate Care Facilities to maintain certification. The Code of Federal Regulations, Title 42 part 483.450(b)(1)(ii) designates interventions on a hierarchy to be implemented ranging from most positive or least intrusive, to least positive or most intrusive.

Failure to properly inform residents of the types of intervention available prohibits them from being fully involved in their medical care and fully exercising their rights as required by statute. (Finding Code No. 07-1)

RECOMMENDATION

We recommend that the Center discuss the types of intervention with the recipient and their guardians upon admittance to the Center, and note the recipient's preference in their file as required by statute. If Illinois statute contradicts federal law then the Center should work with the Central Office to eliminate the contradiction.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

Current Findings

07-1. FINDING (Failure to inform residents of types of intervention available) (Continued)

CENTER RESPONSE

Agree. The Center will revise internal policy and procedures specifying compliance with Mental Health and Developmental Disabilities Code (405 ILCS 5/2-200(d)) documenting the types of interventions and the circumstances that permit the use of restraint are reviewed with person, parents/guardians upon admission. The Center will discuss the types of intervention with the recipient and their guardians upon admittance to the Center and note the recipient's preference in their file as required by statute.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

Current Findings

07-2. **FINDING** (Failure to properly evaluate new admittances)

Elisabeth Ludeman Developmental Center (Center) did not perform all required diagnostic evaluations for new admittances.

Of the seven new residents tested, one (14%) resident was not given all the proper evaluations required. Of the six evaluations required to be performed for that resident within 14 days of admittance, five (83%) evaluations were not completed.

The Mental Health and Developmental Disabilities Code (405 ILCS 5/4-300) states that no person may be administratively admitted to any facility unless an adequate diagnostic evaluation of his current condition has been conducted to determine suitability for admission. Prior to an administrative admission, the person may be admitted for not more than 14 days for such evaluation. The evaluation should include current psychological, physical, neurological, social, educational or vocational, and developmental evaluations. Center policies also state that assessments necessary to develop the Initial Personal Services Plan shall be completed within 14 days of admission including review and updating of necessary assessments completed prior to admission.

Center management stated that all individuals admitted for the first time are given the required diagnostic evaluations. This resident was re-admitted after being transferred out ten weeks prior. The resident was given all necessary evaluations prior to being transferred out. The Interdisciplinary Team determined that new evaluations were not required, however, the Center does not have a written re-admission policy.

Failure to perform the current diagnostic evaluations of a resident can lead to improper care and does not comply with statute. (Finding Code No. 07-2)

RECOMMENDATION

We recommend that the Center adhere to statutory requirements and Center policies regarding evaluations of all persons admitted to the facility.

CENTER RESPONSE

Agree. The Center will adhere to statutory requirements and Center policy and procedure regarding evaluations of all persons admitted to the Center. In-service training regarding diagnostic evaluations for new admittances will be provided to Residential Unit Directors to ensure compliance.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

Current Findings

07-3. **FINDING** (Untimely deposit of locally held fund receipts)

Elisabeth Ludeman Developmental Center (Center) failed to deposit all locally held funds receipts promptly.

Of the fifty-three receipts tested for locally held funds (\$855,679), three receipts (6%) were not deposited timely. The late deposits total \$2,314. The receipts were for amounts ranging from \$31 to \$2,248, and were deposited between 1 and 4 days late. These were receipts for the residents' trust fund and the residents' activity fund.

Center policies (for the resident trust funds) state that checks received for deposit into a locally held fund are to be deposited on a weekly basis or more often as required. Good business practices dictate that receipts should be promptly recorded into the accounting system and deposited in the bank in order to maximize interest.

Center management stated that this was due to the Account Technician not making all deposits within the required time frame.

Timely deposits of cash into the locally held bank accounts are required to ensure all items are recorded timely and all possible interest is earned. (Finding Code No. 07-3)

RECOMMENDATION

We recommend that the Center monitor locally held funds receipts to ensure that they are deposited in a timely manner as required by policies.

CENTER RESPONSE

Agree. The Center will ensure compliance with the State Officers and Employees Money Disposition Act (30 ILCS 230/2). The Center's Fiscal Services Director will review and monitor the performance of staff responsible for the deposit of all locally held funds on an ongoing basis to ensure that they are made in compliance with the State Officers and Employees Money Disposition Act (30 ILCS 230/2).

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated

07-4. **FINDING** (Untimely Performance Evaluations)

Elisabeth Ludeman Developmental Center did not comply with existing policies by performing annual performance evaluations in a timely manner. Nine of 50 (18%) personnel files tested did not contain performance evaluations that were completed timely. (Finding Code No. 05-1)

STATUS – NOT REPEATED

During the current period, our testing disclosed no instances where annual performance evaluations were not performed in a timely manner.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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
- 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

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Contractual Payroll Employees (not examined)
- Shared Resources (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 Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
 DEPARTMENT OF HUMAN SERVICES
 ELISABETH LUDEMAN DEVELOPMENTAL CENTER
 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 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
PUBLIC ACTS 94-0798					
GENERAL REVENUE FUND - 001					
Personal Services	\$ 30,172,800	\$ 28,865,763	\$ 1,295,463	\$ 30,161,226	\$ 11,574
Employee retirement contributions paid by employer	-	-	-	-	-
State contributions to state employees' retirement system	3,467,600	3,313,271	148,714	3,461,985	5,615
State contributions to Social Security	2,214,000	2,118,064	95,770	2,213,834	166
Contractual Services	2,875,800	2,420,357	438,254	2,858,611	17,189
Travel	5,000	1,662	3,163	4,825	175
Commodities	490,300	474,488	13,229	487,717	2,583
Printing	9,000	8,939	-	8,939	61
Equipment	83,700	83,375	163	83,538	162
Telecommunications services	163,700	124,605	39,080	163,685	15
Operation of auto equipment	68,800	47,293	20,279	67,572	1,228
Expenses related to living skills program	24,700	24,700	-	24,700	-
Total	\$ 39,575,400	\$ 37,482,517	\$ 2,054,115	\$ 39,536,632	\$ 38,768

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
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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 ACT 94-0015 & 94-0798					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 28,801,100	\$ 27,445,512	\$ 1,251,174	\$ 28,696,686	\$ 104,414
Employee retirement contributions paid by employer	255,700	255,601	-	255,601	99
State contributions to state employees' retirement system	2,240,500	2,130,005	97,297	2,227,302	13,198
State contributions to Social Security	2,109,300	2,012,860	92,533	2,105,393	3,907
Contractual Services	2,823,900	2,437,158	384,959	2,822,117	1,783
Travel	5,500	3,423	1,553	4,976	524
Commodities	466,700	438,037	22,924	460,961	5,739
Printing	9,000	8,998	-	8,998	2
Equipment	96,900	88,924	7,854	96,778	122
Telecommunications services	141,600	99,603	38,371	137,974	3,626
Operation of auto equipment	68,100	40,990	26,084	67,074	1,026
Expenses related to living skills program	24,700	24,700	-	24,700	-
Total	\$ 37,043,000	\$ 34,985,811	\$ 1,922,749	\$ 36,908,560	\$ 134,440

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
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Years Ended June 30, 2007

	FISCAL YEARS		
	2007	2006	2005
		P.A. 94-0015 & 94-0798	P.A. 93-0842 & 93-0681
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 39,575,400</u>	<u>\$ 37,043,000</u>	<u>\$ 38,577,731</u>
EXPENDITURES			
Personal services	30,161,226	28,696,686	28,262,768
Employee retirement contributions paid by employer	0	255,601	40,130
State contributions to state employees' retirement system	3,461,985	2,227,302	4,416,901
State contributions to Social Security	2,213,834	2,105,393	2,021,716
Contractual services	2,858,611	2,822,117	2,659,580
Travel	4,825	4,976	1,473
Commodities	487,717	460,961	572,695
Printing	8,939	8,998	9,547
Equipment	83,538	96,778	88,419
Telecommunications services	163,685	137,974	119,256
Operations of auto equipment	67,572	67,074	44,556
Expenses related to living skills program	24,700	24,700	24,700
Total Expenditures	<u>39,536,632</u>	<u>36,908,560</u>	<u>38,261,741</u>
LAPSED BALANCES	<u>\$ 38,768</u>	<u>\$ 134,440</u>	<u>\$ 315,990</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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 and are non-appropriated funds. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Funds

The General 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. The revenue is 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 Fund appropriations for contractual services.

Special Revenue Funds

The Special Revenue Funds consists of the DHS Other Special Trusts Fund. This fund is used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for specific purposes.

The DHS Other Special Trusts 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 residents needs in these areas.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2007

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.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
June 30, 2007

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	N/A Petty Cash Account
Balance - July 1, 2006	\$ 2,804	\$ 335,612	\$ 3,123	\$ 1,000
Receipts				
Income from sales				
Investment income	3	8,899		
General revenue appropriations				
Resident deposits		2,446,982		
Donations	3,165			
Appropriations			24,700	
Vending machine commissions	2,614			
Unclaimed funds				
Reimbursements	27			3,217
Other				
Total Receipts	<u>\$ 5,809</u>	<u>\$ 2,455,881</u>	<u>\$ 24,700</u>	<u>\$ 3,217</u>
Disbursements				
Cost of sales				
Operating expenses				
Contractual services				3,217
Travel				
Resident activities	4,909			
Equipment				
Resident withdrawals		2,504,906		
Appropriations returned				
Living skills program			19,877	
Other				
Total disbursements	<u>\$ 4,909</u>	<u>\$ 2,504,906</u>	<u>\$ 19,877</u>	<u>\$ 3,217</u>
Balance - June 30, 2007	<u>\$ 3,704</u>	<u>\$ 286,587</u>	<u>\$ 7,946</u>	<u>\$ 1,000</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
June 30, 2006

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	N/A Petty Cash Account
Balance - July 1, 2005	\$ 11,739	\$ 286,733	\$ 207	\$ 1,000
Receipts				
Income from sales				
Investment income	6	4,768		
General revenue appropriations			24,700	
Resident deposits		2,151,415		
Donations	1,300			
Appropriations				
Vending machine commissions	3,341			
Unclaimed funds				
Reimbursements	2,549			4,587
Other				
Total Receipts	<u>\$ 7,196</u>	<u>\$ 2,156,183</u>	<u>\$ 24,700</u>	<u>\$ 4,587</u>
Disbursements				
Cost of sales				
Operating expenses				
Contractual services				4,587
Travel				
Resident activities	16,131			
Equipment				
Resident withdrawals		2,107,304		
Appropriations returned				
Living skills program			21,784	
Other				
Total disbursements	<u>\$ 16,131</u>	<u>\$ 2,107,304</u>	<u>\$ 21,784</u>	<u>\$ 4,587</u>
Balance - June 30, 2006	<u>\$ 2,804</u>	<u>\$ 335,612</u>	<u>\$ 3,123</u>	<u>\$ 1,000</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2007

	Land and land improvements	Buildings and building improvements	Site improvements	Capital lease equipment	Equipment	Total
Balance June 30, 2005	\$ 366,494	\$ 22,681,203	\$ 3,838,548	\$ -	\$ 2,844,162	\$ 29,730,407
Additions:						
Purchases	-	-	-	-	161,725	161,725
Transfers-in:	-	-	-	-	-	-
Intra-agency	-	-	-	-	439,439	439,439
Capital Development Board	-	936,823	64,248	-	-	1,001,071
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	24,400	24,400
Total Additions	\$ -	\$ 936,823	\$ 64,248	\$ -	\$ 625,564	\$ 1,626,635
Deductions:						
Transfers-out:	-	-	-	-	-	-
Intra-agency	-	-	-	-	457,508	457,508
Inter-agency	-	-	-	-	1,500	1,500
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	37,886	37,886
Clerical Error	-	-	-	-	122,903	122,903
Condemned and lost property	-	-	-	-	-	-
Other	-	-	-	-	1,806	1,806
Retirements	-	-	-	-	-	-
Adjustment	-	-	-	-	35,531	35,531
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 657,134	\$ 657,134
Balance June 30, 2006	\$ 366,494	\$ 23,618,026	\$ 3,902,796	\$ -	\$ 2,812,592	\$ 30,699,908
Additions:						
Purchases	-	-	-	-	110,455	110,455
Transfers-in:	-	-	-	-	-	-
Intra-agency	-	-	-	-	668,367	668,367
Inter-agency	-	-	-	-	25,013	25,013
Capital Development Board	-	477,256	-	-	-	477,256
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	2,662	2,662
Total Additions	\$ -	\$ 477,256	\$ -	\$ -	\$ 806,497	\$ 1,283,753
Deductions:						
Transfers-out:	-	-	-	-	-	-
Intra-agency	-	-	-	-	643,411	643,411
Inter-agency	-	-	-	-	103,341	103,341
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	43,739	43,739
Condemned and lost property	-	-	-	-	-	-
Clerical Error	-	-	-	-	1,984	1,984
Other	-	-	-	-	3,112	3,112
Retirements	-	-	-	-	-	-
Adjustment	-	-	-	-	248	248
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 795,835	\$ 795,835
Balance June 30, 2007	\$ 366,494	\$ 24,095,282	\$ 3,902,796	\$ -	\$ 2,823,254	\$ 31,187,826

Note: The property balances at June 30, 2006 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
Years Ended June 30,

	FISCAL YEARS		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 684	\$ 1,192	\$ 626
Telephone Reimbursements	-	-	-
Personnel File Usage	-	-	-
Insurance Reimbursements	-	-	-
Miscellaneous other	<u>1,408</u>	<u>731</u>	<u>137</u>
TOTAL RECEIPTS	<u><u>\$ 2,092</u></u>	<u><u>\$ 1,923</u></u>	<u><u>\$ 763</u></u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 2,092	\$ 1,923	\$ 763
Add: Deposits in transit - Beginning of year	34	5	86
Deduct: Deposits in transit - End of year	<u>17</u>	<u>34</u>	<u>5</u>
DEPOSITS RECORDED BY COMPTROLLER	<u><u>\$ 2,109</u></u>	<u><u>\$ 1,894</u></u>	<u><u>\$ 844</u></u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ 0	\$ 255,601	\$ (255,601)	(100)%
State contributions to state employees' retirement system	\$ 3,461,985	\$ 2,227,302	\$ 1,234,683	55%

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer decreased by \$255,601 or 100% as in fiscal year 2007 this expense was funded from personal services as per union contract requirements.

State contributions to state employees' retirement system

The State contributions to state employees' retirement system increased from fiscal year 2006 to fiscal year 2007 as a result of an annual revision of the employer contribution rate. Contribution rate was 7.791% in fiscal year 2006 and 11.525% in fiscal year 2007.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ 255,601	\$ 40,130	\$ 215,471	537%
State contributions to state employees' retirement system	\$2,227,302	\$4,416,901	\$(2,189,599)	(50)%
Travel	\$ 4,976	\$ 1,473	\$ 3,503	238%
Operation of auto equipment	\$ 67,074	\$ 44,556	\$ 22,518	51%

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer increased by \$255,601 or 537% in fiscal year 2006, as appropriated monies were used to contribute only one month during fiscal year 2006 and to contribute for six months during fiscal year 2005.

State contributions to state employees' retirement system

The State contributions to state employees' retirement system decreased from fiscal year 2005 to fiscal year 2006 as a result of an annual revision of the employer contribution rate. Contribution rate was 16.1% in fiscal year 2005 and 7.791 in fiscal year 2006.

Travel

Travel expenditures increased \$3,503 due to additional employee travel for the purpose of attending meetings.

Operation of auto equipment

Operation of auto equipment expenditures increased \$67,074 or 51% from fiscal year 2005 to fiscal year 2006 as significant repairs were required for the Center's aging vehicles. Additionally, the cost of gasoline increased during fiscal year 2006.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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). A schedule of significant lapse period spending for fiscal year 2007 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$ 4,825	\$ 3,163	66%
Telecommunications services	\$ 163,685	\$ 39,080	24%
Operation of auto equipment	\$ 67,572	\$ 20,279	30%

Travel

Significant lapse period spending was due to increased staff training during fiscal year 2007. These additional expenditures were paid from transfers from commodities appropriations. This transfer was processed during the lapse period and then final vouchers were paid.

Telecommunications services

Significant lapse period spending was due to increased telecommunication expenditures in fiscal year 2007. These additional expenditures were paid from a supplemental appropriations transfer approved to pay June 2007 telecommunications charges.

Operation of auto equipment

Additional operation of auto equipment expenditures required during fiscal year 2007 for equipment repairs required an appropriation transfer that was processed during lapse period to pay outstanding vouchers.

STATE OF ILLINOIS
 DEPARTMENT OF HUMAN SERVICES
 ELISABETH LUDEMAN DEVELOPMENTAL CENTER
 ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
 For the Two Years Ended June 30, 2007

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

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$ 4,976	\$ 1,553	31%
Telecommunications services	\$ 137,974	\$ 38,371	28%
Operation of auto equipment	\$ 67,074	\$ 26,084	39%

Travel

Significant lapse period spending was the result of the timing of travel reimbursement requests being received after June 30 for travel during the fiscal year.

Telecommunications services

Significant lapse period spending was due to increased telecommunication expenditures in fiscal year 2006. These additional expenditures were paid by appropriation transfers. Funds were transferred from the commodities lines and a supplemental funding transfer authorization was approved to cover the final June invoices.

Operation of auto equipment

At June 30, 2006 the Center did not have sufficient funds in the operation of auto equipment appropriation to cover outstanding invoices for repair to Center owned vehicles. Funds were transferred from the commodities lines and a supplemental appropriation authorization was approved to cover these expenditures.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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>
General Stores:				
Household and laundry	\$ 49,910	\$ 221,474	\$ 236,574	\$ 34,810
Medical lab	13,786	77,699	82,048	9,437
Other general stores	6,351	53,165	53,105	6,411
	<u>\$ 70,047</u>	<u>\$ 352,338</u>	<u>\$ 371,727</u>	<u>\$ 50,658</u>

	<u>Balance July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2006</u>
General Stores:				
Household and laundry	\$ 69,362	\$ 219,866	\$ 239,318	\$ 49,910
Medical lab	16,666	75,115	77,995	13,786
Other general stores	7,578	49,082	50,309	6,351
	<u>\$ 93,606</u>	<u>\$ 344,063</u>	<u>\$ 367,622</u>	<u>\$ 70,047</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2007

The Department has accounts receivable of \$240,403, arising from operations of Elisabeth Ludeman Developmental Center at June 30, 2007. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Elisabeth Ludeman 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, 2007, 2006 and 2005 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	<u>June 30,</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Current (0-3 months)	\$ 217,973	\$ 194,341	\$ 182,658
Past due (4-6 months)	1,745	1,413	2,606
Past due (7-12 months)	17,976	6,130	5,475
Past due (over 12 months)	<u>2,709</u>	<u>24,193</u>	<u>22,196</u>
Subtotal	\$ 240,403	\$ 226,077	\$ 212,935
Court Cases	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 240,403</u>	<u>\$ 226,077</u>	<u>\$ 212,935</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2007

CENTER FUNCTIONS AND PLANNING PROGRAM

Functions

The Elisabeth Ludeman Developmental Center (Center) is a state-operated intermediate care facility, serving people with developmental disabilities. In designing the Center, an effort was made to create an environment that closely approximated the norms and patterns of society. The Center consists of individual ranch style homes with approximately ten people in each home. Groups of ten homes, along with a central neighborhood house for professional and administrative staff, comprise a "unit". This central house also serves the purpose of providing rooms for developmental training classes and group activities. The Center has four residential units and a central area of buildings which includes a vocational center, swimming pool, gymnasium, snack shop, barber shop, beauty shop, dental office and occupational and physical therapy services.

The Center is located in the southwestern Chicago suburb of Park Forest and generally serves those people whose parents, families, and/or guardians live in the greater Chicago metropolitan area.

As part of the State of Illinois, Department of Human Services residential service system, the ultimate objective of the Center is to assist people who are developmentally disabled to achieve their highest level of independent functioning and, if possible, to live in a less protected environment. To accomplish this objective, individual habilitation plans are designed for all people receiving services by a team of professional/nonprofessional staff having diverse backgrounds and expertise.

The Center encourages, to the extent possible, the involvement of the individual and his/her family or guardian in the development of the habilitation plan and in major decisions involving placement and movement.

The Center assumes responsibility for working with other community agencies such as sheltered workshops and developmental training sites in promoting improved methods of training and education for people who are developmentally disabled. Some of the sheltered workshops and developmental training sites include Atzlan, Blue Cap, Cornerstone, Easter Seals, New Hope, South Star Services, Grand Prairie, Sertoma, Services Exchange, Southwest Community Services, SPEED, and Trinity.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2007

CENTER FUNCTIONS AND PLANNING PROGRAM – (Continued)

Planning Program

The Center has established a formal planning program, which consists of short-term and long-term goals and strategies. Long-term goals are reviewed annually and incorporated into the Center's standard operating procedures. Plans and objectives are then developed by the Facility Director and the Facility Management Team. In addition, each program area at the Center develops goals consistent with the goals of the entire Center.

Some specific goals identified by the Center include:

1. To maintain and update systems for obtaining and using consumer satisfaction information in developing and/or clarifying Center practices, policies and procedures to ensure the service system is consumer driven from the perspective of people served and parents/guardians/advocates.
2. To ensure habilitation services provided to people living at the Center are effectively based on an assessment of habilitative outcomes and the increased integration of people in the community.
3. To ensure nursing and health care services provided to people who live at the Center are effectively based on an assessment of health service outcomes.
4. To enhance the quality of services provided at the Center by participating in surveys/evaluations by external standards compliance review organization and demonstrating quality services by maintaining certification and accreditation.
5. To enhance the living environments at the Center in order to continuously facilitate a more home-like quality in each home, to optimize utilization of space, reduce maintenance and ensure essential equipment needs are met.
6. To demonstrate fiscal responsibility and effective resource utilization in the operation of the Center.

Center Head and Location

Mr. David I. Decker, Center Director
Elisabeth Ludeman Developmental Center
114 North Orchard Drive
Park Forest, Illinois 60466

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
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 years.

	Fiscal Year		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Mental health technicians and supervisors	400	398	411
Support service workers and supervisors	19	20	17
Medical, dental and pharmacy	53	51	50
Office and clerical	28	26	28
Student workers	0	0	0
Resident treatment	46	48	48
Administrative	22	23	21
Education	2	2	2
Security	0	0	0
Other	<u>73</u>	<u>80</u>	<u>78</u>
Total Employees	<u>643</u>	<u>648</u>	<u>655</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

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.

	<u>2007</u>	<u>June 30, 2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>165,969</u>	<u>176,310</u>	<u>164,475</u>
Value of overtime hours worked during fiscal year	<u>\$4,088,877</u>	<u>\$4,108,325</u>	<u>\$3,664,231</u>
Compensatory hours earned during fiscal year	<u>1,719</u>	<u>2,032</u>	<u>4,383</u>
Value of compensatory hours earned during fiscal year	<u>\$43,271</u>	<u>\$47,795</u>	<u>\$98,299</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>167,688</u>	<u>178,342</u>	<u>168,858</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$4,132,148</u>	<u>\$4,156,120</u>	<u>\$3,762,530</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 occupational therapy and barber.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
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 fiscal year 2007, 2006 and 2005.

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Contractual payroll employees paid during the fiscal year	<u>2</u>	<u>2</u>	<u>2</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$64,916</u>	<u>\$65,574</u>	<u>\$62,061</u>

SHARED RESOURCES (not examined)

During fiscal years 2007 and 2006, the Elisabeth Ludeman Developmental Center participated in an Interfacility Dietary Agreement with the Howe Developmental Center and the Tinley Park Mental Health Center.

Under the agreement, each center has a distinct role. The Howe Developmental Center operates the kitchen, including the preparation of trays, sack lunches, etc. and arranges delivery. The Tinley Park Mental Health Center is responsible for the purchasing and warehousing of all food and non-food supplies associated with program. The Elisabeth Ludeman Developmental Center is responsible for the administration of a Quality Enhancement and Improvement Program. Each center is also responsible for the maintenance of its mechanical and retherm equipment.

Each center has funds included in its budget for its basic set of responsibilities. However, if expenditures must occur that were not planned for in the appropriate center's budget, each center will incur its share of the cost. During fiscal years 2007 and 2006, costs paid by the Elisabeth Ludeman Developmental Center to administer the Quality Enhancement and Improvement Program were approximately \$1,400 annually.

During fiscal years 2007 and 2006, Tinley Park Mental Health Center shared pharmaceutical operations with Elisabeth Ludeman Developmental Center under a central procurement program sponsored by Support Services. Support services purchases the pharmaceuticals and Tinley Park Mental Health Center assumes 100% of the salary, payroll related costs and commodity costs. An estimate of the cost paid by Support Services for pharmaceuticals and the cost paid by Tinley Park Mental Health Center for the pharmaceutical operations at Elisabeth Ludeman Developmental Center is shown in the table below.

	<u>2007</u>	<u>2006</u>
Pharmaceuticals/Pharmaceutical Operations	\$ 2,521,867	\$ 1,676,598

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2007

CENTER UTILIZATION (not examined)

Elisabeth Ludeman Developmental Center (Center) is situated on 64 acres in Park Forest, IL. The Center has 66 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>
Plants & Grounds	Engineering	8,155	Occupied	100%
Stores/Food Service	Commodity/food distribution	9,143	Occupied	100%
Neighborhood House	Unit administration	2,677	Occupied	100%
House 104	Property control	2,970	Occupied	100%
House 105	Residential	2,920	Occupied	100%
House 106	Residential	2,970	Occupied	100%
House 107	Residential	2,970	Unoccupied	0%
House 108	Residential	2,920	Occupied	100%
House 109	Residential	2,970	Occupied	100%
House 110	Residential	2,920	Occupied	100%
House 111	Residential	2,970	Occupied	100%
House 112	Residential	2,970	Occupied	100%
Training House 113	Day training area	2,920	Occupied	100%
Training House 114	Day training area	2,920	Occupied	100%
House 115	Residential	2,970	Occupied	100%
House 116	Residential	2,920	Occupied	100%
House 117	Residential	2,970	Occupied	100%
Neighborhood House	Unit administration	2,677	Occupied	100%
House 0219	Residential	2,970	Occupied	100%
House 0220	Residential	2,920	Unoccupied	0%
House 0221	Residential	2,970	Unoccupied	0%
House 0222	Residential	2,920	Occupied	100%
House 0223	Residential	2,920	Occupied	100%
House 0224	Residential	2,970	Occupied	100%
House 0225	Residential	2,920	Occupied	100%
House 0226	Residential	2,920	Occupied	100%
House 0227	Residential	2,970	Occupied	100%
House 0228	Residential	2,920	Occupied	100%
House 0229	Residential	2,920	Occupied	100%
House 0330	Residential	2,970	Unoccupied	0%
House 0331	Residential	2,920	Occupied	100%
House 0332	Residential	2,970	Occupied	100%
House 0333	Residential	2,970	Occupied	100%
House 0334	Residential	2,920	Occupied	100%
House 0335	Residential	2,920	Unoccupied	0%
Neighborhood House 0336	Day training area	2,677	Occupied	100%
Neighborhood House 0337	Day training area	2,677	Occupied	100%
House 0338	Residential	2,970	Occupied	100%
House 0339	Residential	2,970	Unoccupied	0%
House 0340	Residential	2,970	Occupied	100%
House 0341	Residential	2,920	Occupied	100%

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CENTER UTILIZATION (not examined)(continued)

<u>Building</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>%</u>
House 0342	Residential	2,920	Occupied	100%
House 0343	Residential	2,970	Occupied	100%
House 0444	Residential	2,970	Occupied	100%
House 0445	Residential	2,970	Occupied	100%
House 0446	Residential	2,920	Unoccupied	0%
Training House 0447	Day training area	2,970	Occupied	100%
Training House 0448	Day training area	2,970	Occupied	100%
House 0449	Residential	2,920	Occupied	100%
House 0450	Residential	2,920	Occupied	100%
House 0451	Residential	2,920	Occupied	100%
House 0452	Residential	2,970	Occupied	100%
House 0453	Residential	2,920	Unoccupied	0%
House 0454	Residential	2,970	Occupied	100%
Neighborhood House 0455	Unit Administration	2,677	Unoccupied	0%
House 0456	Residential	2,920	Occupied	100%
House 0457	Residential	2,920	Occupied	100%
House 0458	Office	2,970	Occupied	100%
Health Center 0459	Medical services	2,970	Occupied	100%
Administration	Center administration	5,209	Occupied	100%
Fiscal services	Fiscal services/switchboard	4,787	Occupied	100%
Day Training	Resident training	2,854	Occupied	100%
Physical Training	Pool/dental/senior area	7,108	Occupied	100%
Social Training	Gym/audiology/day training	10,415	Occupied	100%
Staff Training	Staff training	3,881	Occupied	100%
Pavilion	Resident Activities	1,352	Occupied	100%

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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>2007</u>	<u>Fiscal Year</u> <u>2006</u>	<u>2005</u>
Cost per year per resident	*	<u>\$128,322</u>	<u>\$127,925</u>
Cost per day per resident	*	<u>\$352</u>	<u>\$351</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>
Certified Capacity of Center	<u>468</u>	<u>468</u>	<u>468</u>
Average number of residents	<u>398</u>	<u>415</u>	<u>429</u>
Average number of employees	<u>643</u>	<u>648</u>	<u>655</u>
Ratio of employees to residents	<u>1.62 to 1</u>	<u>1.56 to 1</u>	<u>1.53 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>2007</u>	<u>2006</u>	<u>2005</u>
Number of reported employee injuries	<u>181</u>	<u>211</u>	<u>227</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>2007</u>	<u>2006</u>	<u>2005</u>
Meals served	<u>420,480</u>	<u>441,285</u>	<u>459,900</u>
Total food costs	\$1,067,206	\$1,108,416	\$ 953,691
Total labor costs	<u>932,954</u>	<u>761,204</u>	<u>746,445</u>
Total costs	<u>\$2,000,160</u>	<u>\$1,869,620</u>	<u>\$1,700,136</u>
Average food costs / meal	\$2.54	\$2.51	\$2.08
Average labor costs / meal	<u>2.22</u>	<u>1.72</u>	<u>1.62</u>
Total average cost / meal	<u>\$4.76</u>	<u>\$4.23</u>	<u>\$3.70</u>

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ACCOMPLISHMENTS
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(not examined)

The mission of Elisabeth Ludeman Developmental Center is as follows:

Person-centered services and supports shall be provided to all people who reside at the Elisabeth Ludeman Center which will assist and enable them to achieve their goals and objectives.

The Center opened in October 1972, serving 96 children and adolescents ranging in age from 7 to 13. Today 63% of the people served are between the ages of 22 and 45 while 32% of the people served are between the ages of 46 and 64. The youngest person living at the Center is 18 years old and the oldest is 88. Approximately 53% of the people residing at the Center are considered profoundly impaired. The population demographics on the last page of this report illustrates how the Center's population has changed over the years.

The Ludeman Center provides intensive training programs and activities for people whose disability limits self-reliance or requires support from others. Consideration for habilitation is given to any person with a developmental disability whose self-help skills, motor skills, and/or communication skills are severely deficient and interfere with self-reliant activities, or who engage in maladaptive behavior which significantly interferes with the learning of necessary self-help and social skills. An array of other services are provided to people residing at the Center including physical therapy, occupational therapy, speech and language services, audiology services and aquatic therapy in addition to the medical, nursing and dental care provided.

During fiscal year 2007, the Center again maintained certification in the Federal Medicaid program, through its annual certification survey by the Illinois Department of Public Health. In February of 2007, the Center was re-accredited by CARF. This achievement extending through August 2009, is an indicator of the Center's dedication and commitment to improving the quality of lives of people residing at the Ludeman Center.

Ludeman Center believes that people with Developmental Disabilities:

- Are valued members of our community
- Must be assisted to exercise their full human rights as citizens of the State of Illinois and as citizens of the United States
- Must be assisted to make choices for themselves
- Must be afforded personal security and assisted to be self-sufficient
- Must have a voice in decisions made concerning the future direction and priorities of services and supports provided to him.

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POPULATION DEMOGRAPHICS 1972-2007

<u>Year</u>	<u>Number of Residents</u>	<u>Age Range</u>	<u>Average Age</u>	<u>Admissions</u>	<u>Discharges</u>
10/72	96	13	12.1	80 % of children transferred	50% were transferred to
10/77	376	6-20	14.6	in from Tinley Park, Dixon, and Lincoln facilities, 20% of the children came from home or community placement	Howe and Kiley facilities when they opened 30% went home, 20% went to community placement
10/82	371	9-60+	20.8	12/79 North Aurora Center closed sending Ludeman 97 individuals, Dixon began reducing its population in 1982; 10% of admissions came from community placements	70% went to community placement
10/87	503	11-65+	28.4	50% of admissions came from Dixon, 35% were transfers from other State operated facilities; 15% from the community	61% went to community placement
10/92	501	11-65+	32.7	67% of admissions were from the community	60% went to community placement
10/97	428	14-78	36.3	80% of admissions were from the community	82% went to community placement
6/01	408	15-82	39.1	93% of admissions were from community placement	63% went to community placement
6/02	428	13-83	39.9	83% transferred from Lincoln; 17% from the community	63% went to community placement
6/03	436	17-84	40.7	80% transferred in from Lincoln; 20% from the community	71% went to community placement
6/04	434	18-85	41.2	89% of admissions were from the community	55% went to community placement
6/05	420	16-86	41.8	100% of admissions were from the community	82% went to community placement
6/06	415	17-87	42.5	100% of admissions were from the community	69% went to community placement
6/07	383	18-88	43.2	100% of admissions were from the community	87% went to community placement