

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

TINLEY PARK MENTAL HEALTH 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
TINLEY PARK MENTAL HEALTH CENTER
For the Two Years Ended June 30, 2007

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	1
Management Assertion Letter	2
Compliance Report	
Summary	3-4
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	5-8
Schedule of Findings and Recommendations	
Current Findings	9-12
Prior Findings Not Repeated	13
Supplementary Information for State Compliance Purposes	
Summary	14
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	15-16
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	17
Description of Locally Held Funds	18-19
Schedule of Locally Held Funds – Cash Basis	20-21
Schedule of Changes in State Property	22
Comparative Schedule of Cash Receipts and Deposits	23
Analysis of Significant Variations in Expenditures	24-27
Analysis of Significant Lapse Period Spending	28-30
Schedule of Changes in Inventories	31
Analysis of Accounts Receivable	32
Analysis of Operations	
Center Functions and Planning Program	33-34
Average Number of Employees	35
Employee Overtime (not examined)	36
Contractual Payroll Employees (not examined)	36-37
Shared Resources (not examined)	37-38
Center Utilization (not examined)	39
Annual Center Statistics	
Cost Per Year/Day Per Resident (not examined)	40
Ratio of Employees to Residents (not examined)	40
Reported Employee Job Injuries (not examined)	40
Food Services (not examined)	41
Service Efforts and Accomplishments (not examined)	42

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
For the Two Years Ended June 30, 2007

CENTER OFFICIALS

Director (Current)	Ms. Brenda Hampton
Hospital Administrator (Acting) (03/09/07 to Current)	Mr. Thomas Monahan
Hospital Administrator (07/01/05 to 03/08/07)	Ms. Janice Thomas
Medical Director (03/09/07 to Current)	Mr. James Brunner
Medical Director (07/01/05 to 03/09/07)	Dr. Abraham Frenkel
Business Office Administrator	Ms. Ruth Doyle

The Center is located at:

7400 West 183rd Street
Tinley Park, IL 60477



Rod R. Blagojevich, Governor
Carol L. Adams, Ph.D., Secretary

Brenda Hampton, M.S.A.
Network Manager/Facility Director

Metro-South Network
Tinley Park Mental Health Center
7400 West 183rd Street • Tinley Park Illinois 60477-3695 • 708-614-4000 VOICE • 708-614-4408 TTY

Duffner & Company, PC
Certified Public Accountants
2400 West 95th Street 4th Floor
Evergreen Park, IL 60805

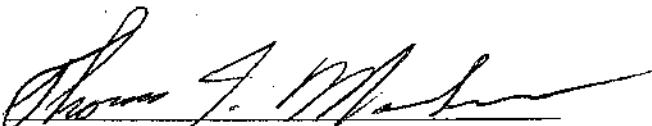
February 19, 2008

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 Tinley Park Mental Health 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 year(s) ended June 30, 2007 and June 30, 2006, the Center 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 record keeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Tinley Park Mental Health Center on behalf of the State or held in trust by the Tinley Park Mental Health 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,


Tom Monahan, Acting Hospital Administrator


Ruth Doyle, Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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	2	2
Repeated findings	1	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	Decertification of Center as Medicare services provider
07-2	11	Inadequate maintenance of Patient Files

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
For the Two Years Ended June 30, 2007

COMPLIANCE REPORT

SUMMARY (continued)

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (continued)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
		PRIOR FINDINGS NOT REPEATED
07-3	13	Untimely Filing of Performance Evaluations

Center management waived having an exit conference per correspondence dated February 1, 2008. Responses to the recommendations were provided by the Department of Human Services Secretary Carol L. Adams, Ph.D. in a letter dated February 19, 2008

Duffner & Company, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
STANDARD BANK BUILDING
2400 WEST 95th STREET
EVERGREEN PARK, ILLINOIS 60805
(708) 424-7266
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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 – Tinley Park Mental Health 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 – Tinley Park Mental Health Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services – Tinley Park Mental Health Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services – Tinley Park Mental Health 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 – Tinley Park Mental Health 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 – Tinley Park Mental Health 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 – Tinley Park Mental Health 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 – Tinley Park Mental Health Center on behalf of the State or held in trust by the State of Illinois Department of Human Services – Tinley Park Mental Health 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 – Tinley Park Mental Health Center have had procedures performed on a Department-wide basis through the compliance examination of the Department of Human Services - Central Office, and accordingly, any findings from the results of those procedures have been included in the Department of Human Service – Central Office compliance report.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Human Services – Tinley Park Mental Health 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 – Tinley Park Mental Health Center's compliance with specified requirements.

As described in Finding Code No. 07-1 in the accompanying Schedule of Findings and Recommendations, the State of Illinois Department of Human Services – Tinley Park Mental Health Center did not comply with requirements regarding conditions of participation as a Medicare Services Provider established by the federal government. Compliance with such requirements is necessary, in our opinion, for the State of Illinois Department of Human Services – Tinley Park Mental Health Center's to comply with requirement C listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois Department of Human Services – Tinley Park Mental Health 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 other instances of noncompliance with those requirements, which are required to be reported in accordance with the criteria established by the *Audit Guide* by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings and Recommendations as Finding Code No. 07-2.

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 – Tinley Park Mental Health 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 – Tinley Park Mental Health 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 – Tinley Park Mental Health 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 – Tinley Park Mental Health Center’s internal control over compliance.

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.

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 and Recommendations as Finding Code No. 07-1 and 07-2 to be significant deficiency.

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. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Recommendations, we considered Finding Code No. 07-1 to be material weakness.

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 – Tinley Park Mental Health 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 – Tinley Park Mental Health 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.

Duffner & Company P.C.

February 19, 2008

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

CURRENT FINDINGS

07-1 **Finding:** Decertification of Center as Medicare services provider.

The Federal Department of Health and Human Services decertified the Center as a provider of Medicare services. The decertification resulted in an estimated loss of revenue of \$50,000 as of June 30, 2007 and a potential loss of revenue approximating \$490,000 on an annual basis.

The Center for Medicare & Medicaid Services conducted a survey of the Center on August 2, 2006 and identified "an immediate jeopardy to the health and safety of the patients". The initial survey concluded the Center was in violation of the Condition for Participation: Special Medical Record Requirements for Psychiatric Hospitals (42 CFR 482.61) and Condition of Participation: Special Staff Requirements for Psychiatric Hospitals (42 CFR 482.62). The federal survey team conducted revisits on October 18, 2006 and January 24, 2007 and concluded each time that the Center remained in violation of the Special Conditions for Participation Requirements for Psychiatric Hospitals. On February 6, 2007 the Center for Medicare & Medicaid Services issued notice that the Center was decertified effective February 23, 2007 and could no longer seek payment for services from the Medicare program.

All providers of services under the Medicare program are required to meet all of the conditions set forth in the Medicare Provider Agreement and requirements established under Title XVIII of the Social Security Act. There are 2 conditions of participation which apply to psychiatric hospitals only (42 CFR 482.61 and 482.62):

1. Special Medical Record Requirements
2. Special Staff Requirements

As a result of the 3 surveys conducted, the Center was found each time to be out of compliance with both special conditions of participation. The reason for non-compliance with each condition of participation was:

1. Special Medical Records Requirements
 - a. Medical records did not permit the determination of the degree and intensity of the treatment provided to patients.
 - b. Each patient did not receive a psychiatric evaluation
 - c. The treatments received by patients were not documented in a way to assure that all active therapeutic efforts were included.
 - d. The records of patients who were discharged did not consistently include a summary that included a recapitulation of the patient's hospitalization.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

CURRENT FINDINGS (continued)

07-1 **Finding:** Decertification of Center as Medicare services provider (continued).

2. Special Staff Requirements

- a. The Medical Director did not consistently monitor and evaluate the quality and appropriateness of services and treatment provided by the medical staff.
- b. The Nursing Director did not consistently demonstrate competence to participate in inter-disciplinary formulation of individual treatment plans; to provide skilled nursing care and therapy; and to direct, monitor and evaluate the nursing care furnished.

Center officials stated that the failure to meet the special conditions of participation was primarily the result of staff reductions, job assignment transfers and inadequate training of personnel.

The failure to comply with the federal requirements resulted in a loss of revenue to the State, and could impair the care provided to the patients. (Finding Code No. 07-1)

Recommendation:

We recommend the Center develop and implement a plan to obtain recertification and initiate controls to ensure compliance in the future.

Department Response:

Agree. The Center has developed and is in the process of implementing a plan to obtain recertification and initiate controls to ensure compliance in the future. An application for recertification has been submitted to the Centers for Medicare and Medicaid Services on December 21, 2007.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

CURRENT FINDINGS

07-2 **Finding:** Inadequate Maintenance of Patient Files.

In our testing of State mandates regarding documentation required to be included in patient files, we noted instances of missing documentation.

Of the 12 patient files tested:

- 7 of the 12 (58%) patient files did not contain either a Notice of Discharge Form as required by the Mental Health and Developmental Disabilities Code (405 ILCS 5/3-903) or a Discharge/Transfer Summary Form.
- 6 of the 12 (50%) patient files selected for testing did not contain a Uniform Screening and Referral Form as required by the Mental Health and Developmental Disabilities Code (405 ILCS 5/5-104).
- 1 of the 12 (8%) patient files did not contain an Authorization to Disclose/Obtain Information Form as required by the Mental Health and Developmental Disabilities Code (405 ILCS 5/2-113 (b)).
- 1 of the 12 (8%) patient files did not contain an Authorization for Release of Information and Assignment of Benefits Form both of which contain information required by the Mental Health and Developmental Disabilities Confidentiality Act (740 ILCS 110/10 (c)).

State statutes require specific documentation to be included in patient files to ensure that the level of care provided by the State can be established and enhance the quality of continued medical evaluations of the patient while in the care of the State.

Center officials stated that the inadequate maintenance of patient files was primarily the result of staff reductions and job assignment transfers which resulted in delays in filing information in patient files and inadequate training of personnel assigned to maintain the files.

The failure to comply with the State statutes related to documentation of patient files could jeopardize the health of the patient and expose the Center to unnecessary risks. Inadequate patient recordkeeping contributed to the decertification of the Center by the federal government on February 23, 2007. (Finding Code No. 07-2 and 05-2)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2007

CURRENT FINDINGS (CONTINUED)

07-2 **Finding:** Inadequate Maintenance of Patient Files (continued).

Recommendation:

We recommend the Center ensure that all documents required by State statute are properly included in each patient file and that the files are maintained in a manner that complies with the federal regulations necessary to obtain recertification.

Department Response:

Agree. The Center will ensure timely filing of patient documents. The Health Information Management administrator will complete monthly patient chart audits and report any finding or discrepancies to the Clinical Council for further action.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated

07-3 **Finding:** Untimely Filing of Performance Evaluations.

For 20 of the 50 (40%) employee personnel files examined, performance evaluations were completed late or not at all. Seven employees had performance evaluations that were performed between 25 and 120 days late and 6 over 120 days late. Seven employees were missing performance evaluations for one of the two years in the engagement period.

(Finding Code 07-3 and 05-1)

Status: Not Repeated as Center Finding

Similar exceptions were noted while testing the current examination period. These exceptions will be consolidated with similar exceptions at other Centers and be reported as a Departmental level finding in the Central Office Report. (Finding Code 07-3 and 05-1)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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
TINLEY PARK MENTAL HEALTH 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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
			EXPENDITURES JULY 1ST TO AUGUST 31, 2007	EXPENDITURES		
PUBLIC ACTS 94-0798						
<u>GENERAL REVENUE FUND - 001</u>						
Personal Services	\$	11,897,615	\$	520,738	\$	12,418,353
Employee retirement contributions paid by employer		-		-		-
State contributions to state employees' retirement system		1,364,538		59,718		1,424,256
State contributions to Social Security		805,556		33,741		839,297
Contractual Services		956,111		255,490		1,211,601
Travel		14,280		1,574		15,854
Commodities		2,319,245		216,551		2,535,796
Printing		1,706		2,040		3,746
Equipment		51,984		75,541		127,525
Telecommunications services		135,269		33,753		169,022
Operation of auto equipment		15,678		4,938		20,616
Interest Penalty		297		1,329		1,626
Expenses related to living skills program		5,000		-		5,000
Costs associated with behavioral health services		254,690		295,925		550,615
Fixed Equipment		-		7,344		7,344
Arbitrage Tax Rebate Payments		9,745		-		9,745
Total	\$	19,387,500	\$	1,508,682	\$	19,340,396
		(1)				47,104

(1) The Illinois General Assembly appropriated operating funds to the Tinley Park Mental Health Center as a lump sum. Consequently, information for amounts appropriated by detail expenditure line is not available.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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 THROUGH JUNE 30, 2006	EXPENDITURES THROUGH AUGUST 31, 2006 BALANCES LAPSED AUGUST 31, 2006
	\$ 12,439,598	\$ 538,844	\$ 12,978,442		
	108,252	-	108,252		
	965,063	41,797	1,006,860		
	867,870	35,884	903,754		
	1,228,017	363,284	1,591,301		
	11,759	737	12,496		
	2,245,454	159,891	2,405,345		
	1,176	-	1,176		
	34,497	13,587	48,084		
	143,524	18,910	162,434		
	30,114	10,331	40,445		
	1,494	52	1,546		
	5,175	-	5,175		
	411,120	547,838	958,958		
	88,074	-	88,074		
	\$ 20,402,600	\$ 1,731,155	\$ 20,313,542		\$ 90,238
	(1)				

PUBLIC ACT 94-0015 & 94-0798

GENERAL REVENUE FUND - 001

Personal Services	
Employee retirement contributions paid by employer	
State contributions to state employees' retirement system	
State contributions to Social Security	
Contractual Services	
Travel	
Commodities	
Printing	
Equipment	
Telecommunications services	
Operation of auto equipment	
Interest Penalty	
Expenses related to living skills program	
Costs associated with behavioral health services	
Arbitrage Tax Rebate Payments	
Total	

(1) The Illinois General Assembly appropriated operating funds to the Tinley Park Mental Health Center as a lump sum. Consequently, information for amounts appropriated by detail expenditure line is not available.

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
TINLEY PARK MENTAL HEALTH CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
		P.A. 94-0015	P.A. 93-0842
	P.A. 94-0798	& 94-0798	& 93-0681
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 19,387,500	\$ 20,402,600	\$24,176,434
EXPENDITURES			
Personal services	12,418,353	12,978,442	16,160,263
Employee retirement contributions paid by employer	-	108,252	23,933
State contributions to state employees' retirement system	1,424,256	1,006,860	2,523,818
State contributions to Social Security	839,297	903,754	1,105,086
Contractual services	1,211,601	1,591,301	810,434
Travel	15,854	12,496	13,297
Commodities	2,535,796	2,405,345	2,432,865
Printing	3,746	1,176	353
Equipment	127,525	48,084	15,033
Telecommunications services	169,022	162,434	164,841
Operations of auto equipment	20,616	40,445	30,567
Interest Penalty	1,626	1,546	-
Expenses related to living skills program	5,000	5,175	15,750
Costs associated with behavioral health services	550,615	958,958	174,200
Fixed Equipment	7,344	-	-
Arbitrage Tax Rebate Payments	9,745	88,074	-
Total Expenditures	<u>19,340,396</u>	<u>20,312,342</u>	<u>23,470,440</u>
LAPSED BALANCES	<u>\$ 47,104</u>	<u>\$ 90,258</u>	<u>\$ 705,994</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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:

I. Governmental Funds

General Funds

The General Funds consist of the Living Skills Fund, Patient Travel Trust Fund and Petty Cash account. These funds 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 Patient Travel Trust Fund (SAMS fund number 1247) was established to provide for transportation of residents without funds. The source of revenue is State appropriation. Expenditures are for travel costs incurred to transport indigent recipients to another facility or to their home upon discharge.

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 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 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 are 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
TINLEY PARK MENTAL HEALTH 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
TINLEY PARK MENTAL HEALTH 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	1247 Patient Travel Trust Fund	N/A Petty Cash Account
Balance - July 1, 2006	\$7,291	\$ 7,749	\$ 3,744	\$ 1,294	\$ 387
Receipts					
Income from Sales					
Investment Income	2,797				
Resident deposits		19,672			
Donations	866				
Appropriations			5,000	6,500	
Vending machine commissions					
Unclaimed funds					
Reimbursements					1,640
Other					
Total Receipts	<u>\$3,663</u>	<u>\$19,672</u>	<u>\$5,000</u>	<u>\$6,500</u>	<u>\$1,640</u>
Disbursements					
Cost of sales					
Operating expenses					
Contractual services	3,287				
Travel				4,506	
Resident activities					
Equipment					
Resident withdrawals		26,777			
Appropriations returned			3,744	1,294	
Living skills program			986		
Other					1,784
Total Disbursements	<u>\$3,287</u>	<u>\$26,777</u>	<u>\$4,730</u>	<u>\$5,800</u>	<u>\$1,784</u>
Balance - June 30, 2007	<u>\$7,667</u>	<u>\$644</u>	<u>\$4,014</u>	<u>\$1,994</u>	<u>\$243</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2005	\$7,302	\$ 11,081	\$ 5,250	\$ 2,220	\$ 80
Receipts					
Income from Sales	666				
Investment Income	1,162				
Resident deposits		17,188			
Donations	930				
Appropriations			5,175	6,000	
Vending machine commissions					
Unclaimed funds					
Reimbursements					709
Other					
Total Receipts	<u>\$2,758</u>	<u>\$17,188</u>	<u>\$5,175</u>	<u>\$6,000</u>	<u>\$709</u>
Disbursements					
Cost of sales					
Operating expenses					
Contractual services	2,769				
Travel				4,706	
Resident activities					
Equipment					
Resident withdrawals		20,520			
Appropriations returned			5,250	2,220	
Living skills program			1,431		
Other					402
Total Disbursements	<u>\$2,769</u>	<u>\$20,520</u>	<u>\$6,681</u>	<u>\$6,926</u>	<u>\$402</u>
Balance - June 30, 2006	<u>\$7,291</u>	<u>\$7,749</u>	<u>\$3,744</u>	<u>\$1,294</u>	<u>\$387</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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	\$ 80,975	\$ 39,354,291	\$ 10,644,985	\$ -	\$ 2,015,749	\$ 52,096,000
Additions:						
Purchases					53,177	53,177
Transfers-in:						
Intra-agency					264,437	264,437
Capital Development Board		341,104	64,248			405,352
Surplus Property						-
DAVTE Fund						-
Donations						-
Adjustments					\$ 1,460	1,460
Total Additions	\$ -	\$ 341,104	\$ 64,248	\$ -	\$ 319,074	\$ 724,426
Deductions:						
Transfers-out:						
Intra-agency					286,952	286,952
Surplus property					227	227
Scrap property					180,339	180,339
Condemned and lost property						-
Retirements						-
Adjustment					5,792	5,792
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 473,310	\$ 473,310
Balance June 30, 2006	\$ 80,975	\$ 39,695,395	\$ 10,709,233	\$ -	\$ 1,861,513	\$ 52,347,116
Additions:						
Purchases					78,645	78,645
Transfers-in:						
Intra-agency					436,955	436,955
Capital Development Board		2,293				2,293
Surplus Property						-
DAVTE Fund						-
Donations						-
Adjustments					1,706	1,706
Total Additions	\$ -	\$ 2,293	\$ -	\$ -	\$ 517,306	\$ 519,599
Deductions:						
Transfers-out:						
Intra-agency					562,564	562,564
Surplus property						-
Scrap property					19,137	19,137
Condemned and lost property						-
Retirements						-
Adjustment					103,652	103,652
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 685,353	\$ 685,353
Balance June 30, 2007	\$ 80,975	\$ 39,697,688	\$ 10,709,233	\$ -	\$ 1,693,466	\$ 52,181,362

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
TINLEY PARK MENTAL HEALTH CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
<u>RECEIPTS</u>			
Rental of real property			\$ 1
Jury duty, witness fees, military duty	544	332	431
Copy charges	50	424	326
Sale of pallets		352	
Miscellaneous other			15
TOTAL RECEIPTS	<u>\$ 594</u>	<u>\$ 1,108</u>	<u>\$ 773</u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 594	\$ 1,108	\$ 773
Add: Deposits in transit - Beginning of year	34	32	72
Deduct: Deposits in transit - End of year	<u>(34)</u>	<u>(34)</u>	<u>(32)</u>
DEPOSITS RECORDED BY COMPTROLLER	<u>\$ 594</u>	<u>\$ 1,106</u>	<u>\$ 813</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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% and \$10,000 or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	JUNE 30		(DECREASE)	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions	\$0	\$108,252	(\$108,252)	(100.00%)
State Retirement Contributions	\$1,424,256	\$1,006,860	\$417,396	41.46%
Contractual Services	\$1,211,601	\$1,591,301	(\$379,700)	(23.86%)
Equipment	\$127,525	\$48,084	\$79,441	165.21%
Operations of Auto Equipment	\$20,616	\$40,445	(\$19,829)	(49.03%)
Costs Associated with Behavioral Health Services	\$550,615	\$958,958	(\$408,343)	(42.58%)
Arbitrage Tax Rebate Payments	\$9,745	\$88,074	(\$78,329)	(88.94%)

Employee Retirement Contributions

Variance is due to changes in State pension code.

State Retirement Contributions

Variance is due to changes in State pension code.

Contractual Services

The reduction primarily relates to the decrease in payments the Center made for the purchase of natural gas in fiscal year 2007 compared to 2006. Fiscal year 2006 payments included four months of the cost of natural gas used by the Howe Developmental Center per the direction of the DHS Central Office.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2007 (Continued)

Equipment

The variance is due to purchase of items needed to prepare the facility for application for recertification, i.e. metal detector for patient visitors, nightstands for patient bedrooms, housekeeping equipment for maintaining the patient units, and two new vehicles for transporting patient to clinic visits.

Operations of Auto Equipment

The reduction is due to Howe Developmental Center paying all of the shared service bulk fuel costs during fiscal year 2007 for both facilities.

Costs Associated with Behavioral Health Services

The reduction is due to payments made to community providers during fiscal year 2006 not repeated in fiscal year 2007.

Arbitrage Tax Rebate Payments

The payments made in fiscal years 2007 and 2006 were made at the direction of DHS Central Office.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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% and \$10,000 or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	JUNE 30		(DECREASE)	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Personal Services	\$12,978,442	\$16,160,263	(\$3,181,821)	(19.69%)
Employee Retirement Contributions paid by Employer	\$108,252	\$23,933	\$84,319	352.31%
State Contributions to State Employee's Retirement System	\$1,006,860	\$2,523,818	(\$1,516,958)	(60.11%)
Contractual Services	\$1,591,301	\$810,434	\$780,867	96.35%
Equipment	\$48,084	\$15,033	\$33,051	219.86%
Expenses Related to Living Skills Program	\$5,175	\$15,750	(\$10,575)	(67.14%)
Costs Associated with Behavioral Health Services	\$958,958	\$174,200	\$784,758	450.49%
Arbitrage Tax Rebate Payments	\$88,074	\$0	\$88,074	100.00%

Personal Services

The reduction resulted in part from accumulated vacation and comp time paid to employees retiring in fiscal year 2005 and unfilled positions for several months in fiscal 2006.

Employee Retirement Contributions paid by Employer

Variance is due to changes in State pension code and a reduction in staff in fiscal year 2006.

State Contributions to State Employee's Retirement System

Variance is due to changes in State pension code and a reduction in staff in fiscal year 2006.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2006 (Continued)

Contractual Services

The increase primarily relates payments for the purchase of natural gas in fiscal year 2006. Fiscal year 2006 payments included four months of natural gas used by the Howe Developmental Center paid at the direction of the DHS Central Office.

Equipment

The variance is due to increase in purchases to meet Joint Commission Requirements such as defibrillators, rollaway beds, etc.

Expenses Related to Living Skills Program

The reduction is due to the change in patient population being acute rather than long-term, changing the program approach.

Costs Associated with Behavioral Health Services

The variance is due to an increase in payments to community providers.

Arbitrage Tax Rebate Payments

The payments made in fiscal years 2006 were made at the direction of the DHS Central Office.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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>PERCENTAGE</u>
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	
Contractual Services	\$1,211,601	\$255,490	21.09%
Printing	\$3,746	\$2,040	54.46%
Equipment	\$127,525	\$75,541	59.24%
Operation of Auto Equipment	\$20,616	\$4,938	23.95%
Interest Penalty	\$1,626	\$1,329	81.73%
Costs Associated with Behavioral Health Services	\$550,615	\$295,925	53.74%
Fixed Equipment	\$7,344	\$7,344	100.00%

Contractual Services

The lapse period expenditures represented contractor payments, medical services provided and rental payments incurred in the month of June but processed in July.

Printing

The lapse period expenditures related to change in the object code from which copy paper was purchased from Commodities to Printing, a majority of those expenditures occurred in the lapse period.

Equipment

The lapse period expenditures are due to two new vehicles acquired before June 30 but for which the invoices were not received until after July 1, 2007.

Operation of Auto Equipment

The lapse period expenditures are due to services provided and gas purchases incurred in June but not billed by State garage revolving fund.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2007

Fiscal Year Ended June 30, 2007 (Continued)

Interest Penalty

The lapse period expenditures are a result of interest due to vendors for expenditures during May, 2007 through the end of the fiscal year not calculated and sent out by the Office of Fiscal Services until the end of June, 2007. Interest payments were therefore processed during the lapse period.

Costs Associated with Behavioral Health Services

The lapse period expenditures are due to services provided during June for which invoices were not received and processed for payment until July.

Fixed Equipment

The lapse period expenditures are due to for services provided during June for which invoices were not received and processed for payment until July.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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>
Contractual Services	\$1,591,301	\$363,284	22.83%
Equipment	\$48,084	\$13,587	28.26%
Operation of Auto Equipment	\$40,445	\$10,331	25.54%
Costs Associated with Behavioral Health Services	\$958,958	\$547,838	57.13%

Contractual Services

The lapse period expenditures represented contractor payments, medical services provided and rental payments incurred in the month of June for which invoices were not received and processed until July.

Equipment

The lapse period expenditures are due to invoices for purchases received in June, 2006 but not submitted to the Comptrollers office until July, 2006.

Operation of Auto Equipment

The lapse period expenditures are due to services provided and gas purchases incurred in June but not billed by the State garage revolving fund until July.

Costs Associated with Behavioral Health Services

The lapse period expenditures are due to services provided during June for which invoices were not received and processed until July.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2007

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2007</u>
General Stores:				
Medical lab	\$217	\$16,629	\$16,696	\$ 150
Food supplies	409,970	2,106,742	2,072,769	443,943
Household and laundry	75,834	221,074	211,783	85,125
Other general stores	35,461	123,413	115,289	43,585
Pharmacy	338,864	564,557	549,618	353,803
	<u>\$ 860,346</u>	<u>\$ 3,032,415</u>	<u>\$2,966,155</u>	<u>\$ 926,606</u>

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2006</u>
General Stores:				
Medical lab	\$228	\$27,512	\$27,523	\$ 217
Food supplies	341,343	2,246,340	2,177,713	409,970
Household and laundry	60,188	225,559	209,913	75,834
Other general stores	51,412	76,455	92,406	35,461
Pharmacy	337,169	478,193	476,498	338,864
	<u>\$ 790,340</u>	<u>\$ 3,054,059</u>	<u>\$2,984,053</u>	<u>\$ 860,346</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2007

The Department has accounts receivable of \$1,735,651, arising from operations of Tinley Park Mental Health Center at June 30, 2007. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Tinley Park Mental Health 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:

	June 30,		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Current (0-3 months)	\$180,384	\$165,074	\$363,406
Past due (4-6 months)	55,028	118,340	104,894
Past due (7-12 months)	105,262	253,443	201,551
Past due (over 12 months)	<u>1,031,043</u>	<u>1,044,400</u>	<u>929,812</u>
Subtotal	\$1,317,717	\$1,581,257	\$1,599,663
Court Cases	<u>363,934</u>	<u>221,241</u>	<u>329,624</u>
Total	<u>\$1,735,651</u>	<u>\$1,802,498</u>	<u>\$1,929,287</u>

STATE OF ILLINOIS
 DEPARTMENT OF HUMAN SERVICES
 TINLEY PARK MENTAL HEALTH CENTER
 ANALYSIS OF OPERATIONS
 For the Two Years Ended June 30, 2007

CENTER FUNCTIONS AND PLANNING PROGRAM

General Functions

The primary purpose of the Tinley Park Mental Health Center (Center) is to provide an efficient, comprehensive, and integrated system of service capable of rendering high quality treatment to individuals with serious mental disorders who cannot be served in a less restrictive setting in the community. The total needs of the individuals are assessed in order to emphasize the healthy rather than the pathological areas of functioning. A close relationship with the network of community providers in the surrounding areas facilitates appropriate and efficient admission, treatment, and return to the community. The objective of the Center is to help the patient reach the ultimate goal of returning to the community in their normal social network.

At the time of admission an appropriate form of treatment is determined; the patient is assigned to one of the inpatient treatment units, and further evaluated by the professional staff. In most cases, the patient's problems are resolved within 30 days.

Each inpatient unit is led by a unit chief psychiatrist. This contributes to greater accountability for the treatment planning system. Physician Unit Chiefs are responsible for assuring that all disciplines attend and participate in the treatment planning. All treatment units are organized and staffed to provide treatment to both male and female residents.

The inpatient units coordinate care with the Comprehensive Community Service Network (CCSN) to ensure continuity of care and proper linkage after discharge. The Center's aim is to help the patient return to his/her community with their highest attainable level of functioning. The resident population at June 30, 2007 was 54 as follows:

<u>Age Range</u>	<u>Residents</u>	<u>Sex</u>	<u>Residents</u>
18-64	38	Male	54
65 and over	<u>16</u>	Female	<u>0</u>
	<u>54</u>		<u>54</u>

Agency Planning

The primary objective of the Department of Human Services in achieving its goal of monitoring the continuing progress of the Center is to maintain an open and productive communication line between the Department's Central Office and each of its centers. The Center Director and department heads attend regular meetings to review and discuss the long-term goals of the Department of Human Services. The Center prepares its own formal documented one-year plan, which is reviewed periodically by the Center's executive staff.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
CENTER FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2005

Agency Planning

The Center's Director is responsible for designing goals, objectives, and performance measures that relate specifically to the Center. The Director achieves the objectives by holding regular meetings with the department heads to address specific Center needs and goals.

On February 6, 2007, the Center for Medicare & Medicaid Services issued notice that the Center was decertified effective February 23, 2007 and could no longer seek payment for services under the Medicare program. The decertification resulted from the Center's failure to meet the Federal Conditions of Participation which apply to psychiatric hospitals. Details regarding the decertification are included in Finding Code No. 07-1

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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.

	<u>Fiscal Year</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Rehabilitation services	5	3	3
Adult inpatient services	106	105	109
Central admissions	1	12	12
Medical, surgical and clinical services	11	21	24
Staff development	2	1	2
Superintendent's office	4	5	5
Administrative services	21	21	21
Engineering	3	2	4
Business management	8	8	8
Other support services	30	30	30
Dietary	<u>1</u>	<u>1</u>	<u>1</u>
Total Employees	<u>192</u>	<u>209</u>	<u>219</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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,</u> <u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	20,999	27,817	35,429
Value of overtime hours worked during fiscal year	<u>\$1,027,118</u>	<u>\$1,163,662</u>	<u>\$1,335,918</u>
Compensatory hours earned during fiscal year	2,017	2,261	3,799
Value of compensatory hours earned during fiscal year	<u>\$45,362</u>	<u>\$56,393</u>	<u>\$129,897</u>
Total paid overtime hours and earned compensatory hours during fiscal year	23,016	30,078	39,228
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,072,480</u>	<u>\$1,220,055</u>	<u>\$1,465,815</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 hospital administration and consumer advocate.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH 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>1</u>	<u>1</u>	<u>2</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$30,189</u>	<u>\$37,677</u>	<u>\$43,394</u>

SHARED RESOURCES (not examined)

Dietary Operations:

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

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

Each center had funds included in its budget for its basic set of responsibilities. However, if expenditures occurred that were not planned for in the appropriate center's budget, each center was required to incur its share of the cost. During fiscal years 2007 and 2006, costs paid by the Tinley Park Mental Health Center in the form of commodity purchases and warehousing for the two fiscal years was as follows:

	<u>FISCAL YEAR</u> <u>2007</u>	<u>FISCAL YEAR</u> <u>2006</u>
Wages/Benefits	\$260,565	\$ 293,690
Contract Services	100,970	105,915
Commodity Costs	2,072,611	2,177,712
Non-food Costs	<u>160,955</u>	<u>155,668</u>
Total	<u>\$2,595,101</u>	<u>\$2,732,985</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2007

SHARED RESOURCES (not examined) (continued)

The Tinley Park Mental Health Center received dietary services from the William A. Howe Developmental Center for the two fiscal years. The Center's allocated portion of the total dietary services that William A. Howe Developmental Center contributed to the Interfacility dietary operation is as follows:

Dietary Services Received from the William A. Howe Center	FISCAL YEAR 2007	FISCAL YEAR 2006
Salaries/Benefits	<u>\$264,183</u>	<u>\$460,284</u>

Pharmacy Operation:

During fiscal year 2006, the Tinley Park Mental Health Center provided pharmaceutical operations for five Centers under a central procurement program sponsored by the Department of Human Services Support Services Section. Support Services purchased the pharmaceuticals and the Tinley Park Mental Health Center provided the salary, payroll related costs and commodity costs. In July of fiscal year 2007, the salary, payroll related costs and commodity costs were transferred to Support Services (OCAPS). An estimate of the costs paid by Support Services for pharmaceuticals and the costs paid by the Tinley Park Mental Health Center for pharmaceutical services allocated to the Center's own operation is shown in the following table:

	FY 2007	FY 2006
Pharmaceuticals	\$570,979	\$465,818
Pharmaceutical Operations	<u>0</u>	<u>69,544</u>
Total	<u>\$570,979</u>	<u>\$535,362</u>

Maintenance Supplies

During fiscal years 2007 and 2006 the Tinley Park Mental Health Center (Tinley Center) participated in an interfacility maintenance supplies inventory program with the William A. Howe Developmental Center (Howe Center). Under the arrangement certain repair parts and equipment component parts were purchased by the Howe Center and inventoried under that center's control. The maintenance department at the Tinley Center was authorized to withdraw parts from that inventory. The cost of parts withdrawn by the Tinley Center maintenance department was not monitored by either facility.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

CENTER UTILIZATION (not examined)

Tinley Park Mental Health Center (Center) is situated on 213 acres in Tinley Park. 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 Description</u>	<u>Square Footage</u>	<u>% of Building Utilized</u>	<u>Reason for Vacancy</u>
Cedar Hall	28,934	100	
Mimosa hall	30,162	100	
Pine Hall	51,630	100	
Power Plant	24,121	100	
Water Treatment	13,558	100	
Garage	221,668	100	
Administration	21,283	100	
Maple Hall	76,016	100	
Spruce Hall	91,540	100	
Hickory Hall	27,517	100	
Willow Hall	73,891	100	
Sycamore Hall	17,674	0	Cost of renovation is prohibitive
Oak Hall	79,005	100	
Engineering & Stores	48,525	100	
Cottage 1	2,260	100	
Cottage 2	2,260	100	
Cottage 3	2,260	100	
Cottage 4	2,260	100	
Cottage 5	2,260	100	
Cottage 6	2,260	100	
1 Cottage	2,345	100	

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

COST PER YEAR/DAY PER RESIDENT (not examined)

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

		<u>Fiscal Year</u>	
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Cost per year per resident	*	<u>\$246,571</u>	<u>\$246,396</u>
Cost per day per resident	*	<u>\$676</u>	<u>\$675</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>100</u>	<u>100</u>	<u>140</u>
Average number of residents	<u>69</u>	<u>89</u>	<u>109</u>
Average number of employees	<u>192</u>	<u>209</u>	<u>219</u>
Ratio of employees to residents	<u>2.78 to 1</u>	<u>2.35 to 1</u>	<u>2.01 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>32</u>	<u>35</u>	<u>39</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

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>1,123,335</u>	<u>1,215,815</u>	<u>1,278,107</u>
Total food costs	\$2,595,101	\$2,732,985	\$2,784,562
Total labor costs	<u>3,373,984</u>	<u>3,476,466</u>	<u>3,345,791</u>
Total costs	<u>\$5,969,085</u>	<u>\$6,209,451</u>	<u>\$6,130,353</u>
Average food costs / meal	\$2.31	\$2.25	\$2.18
Average labor costs / meal	<u>3.00</u>	<u>2.86</u>	<u>2.62</u>
Total average cost / meal	<u>\$5.31</u>	<u>\$5.11</u>	<u>\$4.80</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2007
(not examined)

Management Accomplishments

The Tinley Park Mental Health Center, located in Tinley Park, Illinois is an adult inpatient psychiatric facility operated by the Office of Mental Health under the Department of Human Services. The Center functions as part of the Chicago Metropolitan Area Network of mental health services and works closely with community mental health care providers. The Center offers psychiatric care for adults. The Center is licensed for 100 beds. The Center consists of two units. The two patient units are primarily for individuals requiring acute hospitalization, generally for stays of less than 30 days. During fiscal year 2006 there was an average of 145 admissions per month. The Central Admissions Service works closely with designated community agencies to help ensure that individuals needing treatment receive services in the least restrictive cost-effective environment.

During fiscal years 2006 and 2007 the Center has achieved the following accomplishments:

During Fiscal Year 2006

- Continued expansion of the working relationships with sister facilities in the Metro area including monthly joint meetings to share policies and procedures with other operations.
- Continued implementation of the Utilization Review Program to be used by all Metro area facilities to allow for an enhanced understanding of patients length of stay.
- Maintained operations despite hiring freezes, staff reductions, and potential closure planning.

During Fiscal Year 2007

- Continued Expansion of the working relationships with sister facilities in the Metro area including monthly joint meetings to share policies and procedures with other operations.
- Continued implementation of the Utilization Review Program to be used by all Metro area facilities to allow for an enhanced understanding of patients length of stay.
- Maintained operations despite hiring freezes, staff reductions, and potential closure planning.

On February 6, 2007, the Center for Medicare & Medicaid Services issued notice that the Center was decertified effective February 23, 2007 and could no longer seek payment for services under the Medicare program. The decertification resulted from the Center's failure to meet the Federal Conditions of Participation which apply to psychiatric hospitals. Details regarding the decertification are included in Finding Code No. 07-1