

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

JACKSONVILLE DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2007

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
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CENTER OFFICIALS

Acting Director (effective 12/10/2007)	Ms. Peggy Davidsmeyer
Director (7/1/2005 through 12/7/2007)	Mr. Michael Hurt
Assistant Director	Ms. Peggy Davidsmeyer
Fiscal Management Administrator (effective 9/1/2007)	Mr. Bill Suttles
Fiscal Management Administrator (10/1/06 through 4/30/07)	Mr. Jerry Meado
Fiscal Management Administrator (through 4/30/06)	Mr. Jeff Frey

The Center is located at:

1201 South Main Street
Jacksonville, Illinois 62650



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

Illinois Department of Human Services

Jacksonville Developmental Center

1201 South Main Street • Jacksonville, IL 62650-3396

MANAGEMENT ASSERTION LETTER

Honorable William G. Holland
Auditor General
740 East Ash Street
Springfield, IL 62703-3154

April 24, 2008

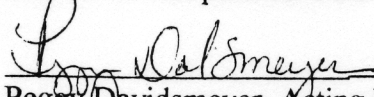
Auditor General Holland:

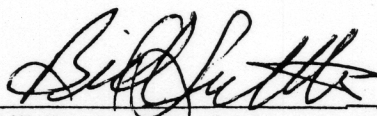
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls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

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

Yours very truly,

Jacksonville Developmental Center


Peggy Davidsmeyer, Acting Director


Bill Suttles, Fiscal Management Administrator

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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation 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	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	2

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	8	Noncompliance with Mental Health and Development Disabilities Administrative Act
07-2	10	Untimely review of resident's habilitation plans
07-3	11	Inappropriate use of appropriation

PRIOR FINDINGS NOT REPEATED

The Center did not have any findings in the prior examination report.

EXIT CONFERENCE

Center management waived a formal exit conference. Responses to the recommendations were provided by Carol L. Adams, Secretary of the Department of Human Services, in a letter dated April 24, 2008.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

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

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

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

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures

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- Chapter 17 – Revenues, Refunds and Receivables
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance With Agency Specific Statutory Mandates

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

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

In our opinion, the 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, 07-2 and 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.

Internal Control

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

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 findings 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 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 consider any of the deficiencies described in the accompanying Schedule of Findings and Recommendations 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.

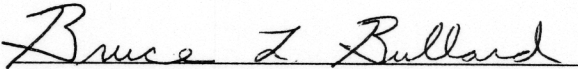
The Center's responses to the findings identified in our examination are described in the accompanying Schedule of Findings and Recommendations. We did not examine the Center's responses and, accordingly, we express no opinion on them.

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 2006 and the 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Changes in State Property, Schedule of Changes in Inventories, Analysis of Accounts Receivable, Employee Overtime, Shared Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 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.


Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

April 24, 2008

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

07-1. **FINDING** (Noncompliance with Mental Health and Developmental Disabilities Administrative Act)

The Jacksonville Developmental Center (Center) failed to fully comply with medical and balance transfer provisions of the Mental Health and Developmental Disabilities Administrative Act (Act). We noted the following deficiencies:

- On July 1, 2006, the Center's habilitation workshop program had a balance that exceeded the statutorily allowed balance by \$800. The Center did not deposit the excess balance into the General Revenue Fund within 60 days after the end of the fiscal year as required. The Act (20 ILCS 1705/21) states, in part, that the July 1 balance of habilitation workshop program funds retained may not exceed 33 1/3 % of the direct operating expenses for the fiscal year then ended. All monies in excess of this amount shall be deposited in the General Revenue Fund not later than 60 days thereafter. Failure to make the required payment into the General Revenue Fund reduces the State's access to funds and increases the risk that funds will be misspent.
- Three of 12 (25%) residents tested did not have evidence that they were administered a pregnancy test upon admission into the Center. In addition, one of 12 (8%) residents tested did not have certain medical records for three months during FY07. The Act (20 ILCS 1705/10.1) states that, "every woman of child bearing age who is admitted to a facility under the jurisdiction of the Department, shall, with her consent or the consent of her guardian, be tested for pregnancy upon admission and thereafter as indicated." The Act also details the specific medical records that shall be maintained. Performing pregnancy tests upon admittance and maintaining accurate and complete medical records for women of child bearing age ensures that individuals are being cared for in accordance with the Act.
- One of 25 (4%) residents tested was administered a dental exam 126 days late. The Act (20 ILCS 1705/7) states, in part, that all recipients in a Department facility shall be given a dental examination by a licensed dentist or registered dental hygienist at least once every 18 months and shall be assigned to a dentist for such dental care and treatment as is necessary. Performing timely dental exams on residents ensures that those persons are receiving the proper dental care and are being cared for in accordance with the Act.

Center personnel stated that the dental and medical deficiencies were due to agency oversight and were addressed in employee training. Center personnel also stated that the excess money was not deposited into the General Revenue Fund due to oversight. Further, a check was sent to the Department of Human Services for the excess FY07 balance in February 2008. (Finding Code No. 07-1)

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

RECOMMENDATION

We recommend the Center comply with the Act by:

- Ensuring all funds exceeding the statutorily allowed cash balance are deposited into the General Revenue Fund annually.
- Administering pregnancy tests on all women of child bearing age upon admittance with consent, and also maintaining accurate and complete medical records of all women of child bearing age being served by the Center; and
- Providing dental exams to residents at least once every 18 months, as well as providing dental care and treatment as necessary.

CENTER RESPONSE

Agreed. The Center has taken corrective action to address the three deficiencies noted.

- Habilitation workshop fund: The excess funds in the workshop fund were computed for FY06 and transferred to the General Revenue Fund. The FY07 calculation did not identify any excess money. For future years, the report will be prepared within the required timeframe and appropriate action will be taken.
- Pregnancy tests: The Acting Medical Director has reviewed the policies and procedures and drafted a policy statement, which has been implemented by all physicians. The Center will administer urine pregnancy tests on all women of child-bearing age upon admittance with consent and maintain accurate and complete medical records.
- Dental exams: The Nursing Services Administrator has reviewed the policies and procedures and developed a plan to ensure compliance with the requirements. The Center will provide dental exams to residents at least once every 18 months, as well as provide dental care and treatment as necessary. The individual noted in the finding had their dental exam and is scheduled for their next appointment.

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

07-2. **FINDING** (Untimely review of resident's habilitation plans)

The Jacksonville Developmental Center (Center) failed to ensure that monthly reviews of resident's habilitation plans were completed timely.

Habilitation plans describe the habilitation goals, a projected timetable for their attainment, the services to be provided, the role of the family in the implementation of the plan and the name of the person responsible for supervising the habilitation plan. Center personnel stated that progress notes serve as evidence that a monthly review of the habilitation plan has occurred.

We noted 3 of 8 (38%) habilitation plans tested did not have progress notes entered timely. Progress notes were entered from 1 to 6 months late.

The Mental Health and Developmental Disabilities Code (Code) (405 ILCS 5/4-309) states, in part, that the habilitation plans shall be reviewed regularly, but at least once every calendar month, by the person responsible for its supervision.

Center personnel stated that the habilitation plans were not reviewed timely due to oversight.

A review of each resident's habilitation plan at least once every calendar month ensures that individuals served are being cared for in accordance with the Code. (Finding Code No. 07-2)

RECOMMENDATION

We recommend the Center implement controls to ensure that each resident's habilitation plan is reviewed at least once every calendar month as required by the Code.

CENTER RESPONSE

Agreed. The procedure for Progress Note Quality Assurance was revised on December 13, 2007. The Program Support Director will complete a monthly sample of the required monthly reviews. Findings will be shared with the appropriate management and corrective action will be taken if needed.

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07-3. **FINDING** (Inappropriate use of appropriation)

The Jacksonville Developmental Center (Center) improperly used funds appropriated by the General Assembly.

During our testing, we noted an employee left the Center to take another State position on July 15, 2006 and resumed employment at the Center on July 28, 2006; however, this employee was paid for the time worked at another State agency by the Center. The Center adjusted time records for this period of time to show that the employee worked at the Center the entire month of July so that the employee could be paid from Center funds. The Center paid a total of \$1,419 from the personal services appropriation for costs related to the employee's time worked at another State agency.

Center personnel stated that the employee's transfer, payroll and personnel records were returned unprocessed by the other agency when the separated employee returned to work at the Center. Per the Center's personnel director an informal agreement was made to pay the employee's salary for time worked at the other State agency.

Public Act 94-798 Section 225 (Appropriation Act) designated the expenditure authority from which the Center was authorized to expend its appropriation and specified that the personal services line item was to be used for the ordinary and contingent expenditures of the Center. Also, the State Finance Act (Act) (30 ILCS 105/9.03) states that every payroll voucher shall be certified that employees named, indicated positions, service times and appropriation to be charged are true, correct and according to the provisions of law. Further, the Department of Human Services (DHS) policies (01.02.02.170) state that it is the policy of DHS to maintain accurate and current records of employee time and attendance.

Appropriations made by the General Assembly specify the purposes for which the public funds of the State may be expended. Expending money for costs other than those designated by the Appropriation Act is a violation of the appropriation process and limits legislative control. Inadequate controls over time records increases the risk that daily attendance will be incorrectly recorded and that employees will be paid for time not worked. (Finding Code No. 07-3)

RECOMMENDATION

We recommend the Department limit expenditures from appropriated line items to the purpose for which they are appropriated and timely prepare, process and maintain support for transactions.

STATE OF ILLINOIS
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JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

CENTER RESPONSE

Agreed. The Center will require, upon separation of an employee from the Center to another State facility that the employee be removed from the Center payroll expenditures and their personnel files be transferred. Specific written direction will be requested from the DHS Human Resources and Budget Offices if any similar situations occur.

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated

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

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LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2007

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Fiscal Schedules and Analysis:

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

Analysis of Operations:

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

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

STATE OF ILLINOIS
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SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2007

P.A. 94-0798 FISCAL YEAR 2007	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
General Revenue Fund - 001					
Personal Services	\$ 20,812,300	\$ 19,882,873	\$ 929,004	\$ 20,811,877	\$ 423
Employee Retirement					
Contributions Paid by Employer	-	-	-	-	-
State Contributions to State					
Employees' Retirement System	2,395,000	2,285,539	106,801	2,392,340	2,660
State Contributions to Social Security	1,521,500	1,452,737	68,700	1,521,437	63
Contractual Services	1,500,000	1,261,399	232,182	1,493,581	6,419
Travel	17,100	16,315	494	16,809	291
Commodities	1,592,800	1,510,699	73,676	1,584,375	8,425
Printing	17,400	15,756	973	16,729	671
Equipment	88,900	44,809	27,128	71,937	16,963
Telecommunications Services	110,200	93,401	15,399	108,800	1,400
Operation of Automotive Equipment	68,700	57,885	9,551	67,436	1,264
Living Skills Program	16,200	16,200	-	16,200	-
Total General Revenue Fund 2007	\$ 28,140,100	\$ 26,637,613	\$ 1,463,908	\$ 28,101,521	\$ 38,579

Note: Appropriation, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

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SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2006

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
General Revenue Fund - 001						
Personal Services	\$ 20,753,600	\$ 19,780,928	\$ 972,578	\$ 20,753,506	\$ 94	
Employee Retirement						
Contributions Paid by Employer	178,800	178,441	-	178,441	359	
State Contributions to State						
Employees' Retirement System	1,613,000	1,537,353	75,609	1,612,962	38	
State Contributions to Social Security	1,516,700	1,444,864	71,789	1,516,653	47	
Contractual Services	1,574,400	1,357,931	203,557	1,561,488	12,912	
Travel	6,600	6,436	31	6,467	133	
Commodities	1,507,700	1,445,229	59,981	1,505,210	2,490	
Printing	12,400	12,368	-	12,368	32	
Equipment	96,700	23,200	73,400	96,600	100	
Telecommunications Services	102,600	94,158	8,414	102,572	28	
Operation of Automotive Equipment	68,200	64,915	3,237	68,152	48	
Living Skills Program	16,200	16,200	-	16,200	-	
Total General Revenue Fund 2006	\$ 27,446,900	\$ 25,962,023	\$ 1,468,596	\$ 27,430,619	\$ 16,281	

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2007	2006	2005
General Revenue Fund - 001	P.A. 94-0798	P.A. 94-0015 & 94-0798	P.A. 93-0842 & 94-0015
Appropriations (Net of Transfers)	<u>\$ 28,140,100</u>	<u>\$ 27,446,900</u>	<u>\$ 29,962,026</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 20,811,877	\$ 20,753,506	\$ 21,435,558
Employee Retirement			
Contributions Paid by Employer	-	178,441	-
State Contribution to State			
Employees' Retirement System	2,392,340	1,612,962	3,349,467
State Contributions to Social Security	1,521,437	1,516,653	1,522,988
Contractual Services	1,493,581	1,561,488	1,475,137
Travel	16,809	6,467	13,855
Commodities	1,584,375	1,505,210	1,517,700
Printing	16,729	12,368	12,758
Equipment	71,937	96,600	86,873
Telecommunications Services	108,800	102,572	108,248
Operation of Automotive Equipment	67,436	68,152	57,431
Living Skills Program	<u>16,200</u>	<u>16,200</u>	<u>16,200</u>
Total Expenditures	<u>\$ 28,101,521</u>	<u>\$ 27,430,619</u>	<u>\$ 29,596,215</u>
LAPSED BALANCES	<u>\$ 38,579</u>	<u>\$ 16,281</u>	<u>\$ 365,811</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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 consist of the DHS Other Special Trust Fund and the DHS Rehabilitation Fund. These funds are used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for specific purposes.

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

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2007

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trust Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	#1 Petty Cash Fund	#2 Petty Cash Fund
Cash Balance at July 1, 2006	\$ 6,255	\$ 4,060	\$ 194,655	\$ 0	\$ 544	\$ 291
Adjustment:	50					
Receipts:						
Income from Sales	17,586					
Investment Income		51	6,765			
Resident Deposits			1,438,077			
Donations		1,419				
Appropriations				16,200	7,328	6,493
Vending Machine Commissions		10,903				
Total Receipts	<u>17,586</u>	<u>12,373</u>	<u>1,444,842</u>	<u>16,200</u>	<u>7,328</u>	<u>6,493</u>
Disbursements:						
Cost of Sales	15,755	10,347		16,200		
Operating Expenses	3,814					
Contractual Services		128			7,368	5,819
Resident Activities						
Equipment						
Resident Withdrawals			1,510,784			
Living Skills Program						
Total Disbursements	<u>19,569</u>	<u>10,475</u>	<u>1,510,784</u>	<u>16,200</u>	<u>7,368</u>	<u>5,819</u>
Cash Balance at June 30, 2007	<u>\$ 4,322</u>	<u>\$ 5,958</u>	<u>\$ 128,713</u>	<u>\$ 0</u>	<u>\$ 504</u>	<u>\$ 965</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2006

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trust Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	#1 Petty Cash Fund	#2 Petty Cash Fund
Cash Balance at July 1, 2005	\$ 13,697	\$ 12,925	\$ 154,192	\$ 0	\$ 15	\$ 29
Adjustments:		(50)				29
Receipts:						
Income from Sales	10,045					
Investment Income		99	6,431			
Resident Deposits			1,552,622			
Donations		4,211				
Appropriations				16,200	8,779	7,504
Vending Machine Commissions		11,178				
Total Receipts	<u>10,045</u>	<u>15,488</u>	<u>1,559,053</u>	<u>16,200</u>	<u>8,779</u>	<u>7,504</u>
Disbursements:						
Cost of Sales	14,883	23,216		16,200		
Operating Expenses	2,554					
Contractual Services		1,137			8,250	7,271
Resident Activities						
Equipment						
Resident Withdrawals			1,518,590			
Living Skills Program						
Total Disbursements	<u>17,437</u>	<u>24,353</u>	<u>1,518,590</u>	<u>16,200</u>	<u>8,250</u>	<u>7,271</u>
Cash Balance at June 30, 2006	<u>\$ 6,255</u>	<u>\$ 4,060</u>	<u>\$ 194,655</u>	<u>\$ 0</u>	<u>\$ 544</u>	<u>\$ 291</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2007
(not examined)

	Land and land improvements	Buildings and building improvements	Site improvements	Equipment
<u>Balance June 30, 2005</u>	<u>\$ 59,525</u>	<u>\$ 31,386,398</u>	<u>\$ 4,521,732</u>	<u>\$ 4,392,787</u>
Additions:				
Purchases				119,940
Transfers-in:				
Intra-agency				277,434
Inter-agency				15,639
Capital Development Board			64,249	
Adjustments				8,868
Total Additions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,249</u>	<u>\$ 421,881</u>
Deductions:				
Transfers-out:				
Intra-agency				302,910
Inter-agency				14,268
Scrap property				68,887
Adjustment				25,919
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411,984</u>
<u>Balance June 30, 2006</u>	<u>\$ 59,525</u>	<u>\$ 31,386,398</u>	<u>\$ 4,585,981</u>	<u>\$ 4,402,684</u>
Additions:				
Purchases				141,198
Transfers-in:				
Intra-agency				168,047
Inter-agency				
Capital Development Board		1,210,932		
Adjustments				3,069
Total Additions	<u>\$ -</u>	<u>\$ 1,210,932</u>	<u>\$ -</u>	<u>\$ 312,314</u>
Deductions:				
Transfers-out:				
Intra-agency				172,606
Inter-agency				51,778
Scrap property				27,354
Adjustment				39,419
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 291,157</u>
<u>Balance June 30, 2007</u>	<u>\$ 59,525</u>	<u>\$ 32,597,330</u>	<u>\$ 4,585,981</u>	<u>\$ 4,423,841</u>

Note: Center management indicated the balances at June 30, 2007 and 2006 have been reconciled to the proper reports submitted to the Office of the Comptroller.

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

<u>Receipts</u>	FISCAL YEAR		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Rentals of Real Property	\$ 1,210	\$ 1,210	\$ 1,210
Jury Duty	436	283	107
Miscellaneous	416	1,891	927
Total Receipts	<u>\$ 2,062</u>	<u>\$ 3,384</u>	<u>\$ 2,244</u>
 <u>Deposits</u>			
Receipts recorded per Center Records	\$ 2,062	\$ 3,384	\$ 2,244
Add: Deposits in transit, Beginning of year	195	78	77
Less: Deposits in transit, End of year	<u>186</u>	<u>195</u>	<u>78</u>
Deposits Recorded by Comptroller	<u>\$ 2,071</u>	<u>\$ 3,267</u>	<u>\$ 2,243</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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	\$178,441	\$(178,441)	(100%)
State Contribution to State				
Employees' Retirement Systems	\$2,392,340	\$1,612,962	\$779,378	48.32%
Travel	\$16,809	\$6,467	\$10,342	159.92%
Printing	\$16,729	\$12,368	\$4,361	35.26%
Equipment	\$71,937	\$96,600	\$(24,663)	(25.53%)

EMPLOYEE RETIREMENT CONTRIBUTIONS PAID BY EMPLOYER

The decrease in employee retirement contributions paid by employer expenditures in FY07 was due to employee retirement contributions no longer being paid by the employer for FY07 as a result of negotiated labor agreements.

STATE CONTRIBUTION TO STATE EMPLOYEES' RETIREMENT SYSTEMS

The increase in State contribution to State employees' retirement systems expenditures in FY07 was due to an increase in the employer contribution rate from 7.792% in FY06 to 11.525% in FY07.

TRAVEL

The increase in travel expenditures in FY07 was due to Center personnel traveling to Kiley Developmental Center for Illinois Department of Public Health Surveys in January, February and April 2007. The total for lodging and staff reimbursement due to this additional travel totaled \$10,698.

PRINTING

The increase in printing expenditures in FY07 was due to the Center incorrectly charging printing expenditures in FY06 to object code 1304 (office and library supplies). The Center corrected this error in FY07 and charged printing expenditures to object code 1302 (printing).

EQUIPMENT

The decrease in equipment expenditures in FY07 was due to the Center purchasing a van in FY06.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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>2006</u>	<u>2005</u>	<u>(DECREASE)</u>	<u>%</u>
Employee Retirement Contributions Paid by Employer	\$178,441	\$0	\$178,441	100%
State Contribution to State Employees' Retirement Systems	\$1,612,962	\$3,349,467	\$(1,736,505)	(51.84%)
Travel	\$6,467	\$13,855	\$(7,388)	(53.32%)

EMPLOYEE RETIREMENT CONTRIBUTIONS PAID BY EMPLOYER

The increase in employee retirement contributions paid by employer expenditures in FY06 was due to these expenditures being paid from the personal services line item during most of FY05. During FY06 this expenditure resumed being paid from this line item.

STATE CONTRIBUTION TO STATE EMPLOYEES' RETIREMENT SYSTEMS

The decrease in State contribution to State employees' retirement systems expenditures in FY06 was due to the employer contribution rate decreasing from 16.107% in FY05 to 7.792% in FY06.

TRAVEL

The decrease in travel expenditures in FY06 was due to less travel by Center employees to other facilities to provide peer reviews and surveys as compared to FY05.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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>
Equipment	\$71,937	\$27,128	37.71%

EQUIPMENT

Equipment expenditures totaling \$27,128 during the lapse period were for a number of items ordered prior to June 30, including a lawn mower, snow plow, and an electrotherapy cart. The related invoices were not received and processed until the lapse period.

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>
Equipment	\$96,600	\$73,400	75.98%

EQUIPMENT

Equipment expenditures totaling \$73,400 during the lapse period were for the purchase of a food truck and a caravan late in the fiscal year. The related invoices were not received and processed until the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES

For the Two Years Ended June 30, 2007

(not examined)

	<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	\$ 1,751	\$ 68,150	\$ 65,202	\$ 4,699
Food supplies	154,910	532,944	572,408	115,446
Household and laundry	78,223	188,284	198,202	68,305
Other general stores	3,401	91,570	92,823	2,148
Mechanical Stores:				
Repair and Maintenance	31,453	144,772	140,711	35,514
Coal and coke	-	598,445	598,445	-
Other mechanical stores	-	133,461	133,461	-
Pharmacy	1	1,685,615	1,685,615	1
	<u>\$ 269,739</u>	<u>\$ 3,443,241</u>	<u>\$ 3,486,867</u>	<u>\$ 226,113</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	\$ 2,643	\$ 74,220	\$ 75,112	\$ 1,751
Food supplies	148,991	581,003	575,084	154,910
Household and laundry	71,930	233,005	226,712	78,223
Other general stores	2,120	74,431	73,150	3,401
Mechanical Stores:				
Repair and Maintenance	30,303	195,438	194,288	31,453
Coal and coke	-	494,464	494,464	-
Other mechanical stores	-	92,731	92,731	-
Pharmacy	405	1,299,031	1,299,435	1
	<u>\$ 256,392</u>	<u>\$ 3,044,323</u>	<u>\$ 3,030,976</u>	<u>\$ 269,739</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2007
(not examined)

The Department has accounts receivable of \$158,961, arising from operations of Jacksonville Developmental Center at June 30, 2007. This total represents amounts due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Jacksonville Developmental Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

An aging of accounts receivable as of June 30, 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)	\$153,835	\$123,808	\$117,599
Past due (4-6 months)	0	727	259
Past due (7-12 months)	0	33	1,134
Past due (over 12 months)	<u>5,126</u>	<u>3,178</u>	<u>5,184</u>
Total	<u>\$158,961</u>	<u>\$127,746</u>	<u>\$124,176</u>

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

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

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

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

Center Planning Program

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

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

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

In Fiscal Year 2006, the Center's Director, in consultation with administrative staff, established a revised strategic plan which would more clearly focus resources on achievement of certification and accreditation standards. In doing so, the descriptors for the eight areas of facility enhancement identified in prior years (transition planning, network involvement, staffing, living area/residential, staff development, treatment strategies, physical environment and quality enhancement) were deleted and replaced with current, fully-encompassing descriptors from federal certification and national accreditation standards. Thus, the Center emphasized its plan to maintain certification with federal standards as a measurement of quality services to people with disabilities and to recover Federal Financial Participation as a return of dollars to the State at the highest level. The Center's strategy was to continue national accreditation in order to further enhance service delivery and effectiveness and efficiency of Center operations.

The Center's Council and Executive Committee, chaired by the Center Director, oversee adherence to core and enhanced certification and accreditation standards, recommend adjustments in strategy and monitor the ongoing success of the efforts. All statements of deficiencies, plans of correction and internal action plans are reviewed, discussed, revised as indicated and implemented on an on-going basis.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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	243	255	256
Support service workers and supervisors	56	61	62
Medical, dental and pharmacy	38	40	39
Office and clerical	9	12	14
Resident treatment	31	34	38
Administrative	23	24	27
Education	8	8	9
Security	4	4	5
Other	28	30	29
Total Employees	<u>440</u>	<u>468</u>	<u>479</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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,</u> <u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>81,511</u>	<u>77,129</u>	<u>90,903</u>
Value of overtime hours worked during fiscal year	<u>\$2,219,407</u>	<u>\$2,050,580</u>	<u>\$2,240,008</u>
Compensatory hours earned during fiscal year	<u>98</u>	<u>119</u>	<u>8,531</u>
Value of compensatory hours earned during fiscal year	<u>\$2,800</u>	<u>\$3,555</u>	<u>\$149,614</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>81,609</u>	<u>77,248</u>	<u>99,434</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$2,222,207</u>	<u>\$2,054,135</u>	<u>\$2,389,621</u>

SHARED RESOURCES (not examined)

During fiscal years 2007 and 2006, the Jacksonville Developmental Center performed laundry services for the Illinois School for the Deaf and the Illinois School for the Visually Impaired. According to the Center, 2% of the laundry service expenditures are related to the two schools and 98% are related to the Jacksonville Developmental Center. The Jacksonville Developmental Center assumes 100% of the salary and payroll related costs. An estimate of the cost paid by the two schools for commodities related to the laundry services is approximately \$4,344 and \$3,210 during FY06 and FY07, respectively.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For The Two Years Ended June 30, 2007

CENTER UTILIZATION (not examined)

Jacksonville Developmental Center (Center) is situated on 100 acres in Jacksonville, IL. The Center has 21 buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center as of June 30, 2007.

<u>Building</u>	<u>Type/Use</u>	<u>Square feet</u>	<u>Status</u>	<u>%</u>
Tunnel System	Utility	45,000	Occupied	N/A
Butler	General Store	4,042	Occupied	100%
Administration	Office	21,023	Occupied	100%
Bushnell	Residential/Rehabilitation^	37,525	Occupied	90%
Power Plant	Steam & Electric Generation	35,978	Occupied	100%
Chiller	Air Conditioning	4,900	Occupied	100%
Bowen	Day Program/Staff Development^	47,258	Occupied	40%
Winslow	Classrooms/Library (Pathway)	7,490	Occupied*	100%
Jones	Residential	8,296	Occupied	100%
Hill	Residential	7,871	Occupied	100%
VETS Kitchen	Storage (Theatre Guild)	9,309	Occupied**	100%
VETS 4	Vacant^	7,543	Unoccupied	0%
Dix	Residential	27,392	Occupied	100%
Gillespie	Residential	96,404	Occupied	100%
VETS OT	Vacant^	16,907	Unoccupied	0%
Central Laundry	Laundry	20,244	Occupied	100%
Drake	Recreation	11,078	Occupied	100%
Central Diet/Stores	Dietary/Warehouse	42,456	Occupied	100%
Engineering/Shops	Store/Crafts/Garage/DCMS Garage	23,759	Occupied	100%
Leschin	Day Program (Pathway/Theatre Guild)	30,751	Occupied*	100%
Storage	Garage/Warehouse	6,000	Occupied	100%

^ Building is being used for some storage and/or asbestos is present

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

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
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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>Fiscal Year</u>	
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Cost per year per resident	*	<u>\$144,367</u>	<u>\$155,858</u>
Cost per day per resident	*	<u>\$396</u>	<u>\$427</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>329</u>	<u>329</u>	<u>329</u>
Average number of residents	<u>243</u>	<u>261</u>	<u>258</u>
Average number of employees	<u>440</u>	<u>468</u>	<u>479</u>
Ratio of employees to residents	<u>1.81 to 1</u>	<u>1.79 to 1</u>	<u>1.86 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>159</u>	<u>252</u>	<u>167</u>

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FOOD SERVICES (not examined)

The following table, prepared from 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>328,500</u>	<u>328,500</u>	<u>347,553</u>
Total food costs*	\$ 532.1	\$ 565.3	\$ 587.9
Total labor costs*	<u>971.1</u>	<u>961.7</u>	<u>998.9</u>
Total costs	<u>\$1,503.2</u>	<u>\$1,527.0</u>	<u>\$1,586.8</u>
Average food costs / meal	\$1.62	\$1.72	\$1.69
Average labor costs / meal	<u>2.96</u>	<u>2.93</u>	<u>2.87</u>
Total average cost / meal	<u>\$4.58</u>	<u>\$4.65</u>	<u>\$4.56</u>

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

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Center Accreditation

During the examination period, the Center operated under a three-year accreditation through December 2009 by the Council on Accreditation of Rehabilitation Facilities, which reported these ten strengths:

- The Center is well organized and has developed administrative policies, procedures and systems that appropriately serve its mission and enhance the performance of services;
- The organization has done a good job of making services accessible to persons served through reasonable accommodations;
- Persons served are the focus of the Center, with involved entities noting that communication regarding persons served is the most positive strength;
- The organization has a history of involving many outside individuals and agencies in improving its services;
- The organization is committed to continuous quality improvement for gathering, analyzing, and utilizing performance improvement data;
- The organization prioritizes health and safety;
- The Center is commended for hiring dedicated and competent staff members;
- The organization has gone to great lengths within the structure of a state hospital and allow persons served to choose the decor of specific houses in an attempt to individualize the premises;
- The organization encourages residents to be involved in People First of Illinois, an organization that advocates for persons with disabilities; and
- The organization has a solid relationship in the community for both the volunteering and employment of persons served.

Treatment of Persons Served

	Fiscal Years		
	2007	2006	2005
Persons served transitioned to community homes	26	6	16

Center Achievements

A sample of 2006 accomplishments includes:

- Maintained certification providing for approximately twice the cost of services to be funded through Federal Financial Participation;

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- Maintained relatively low percentage of injuries to persons served for which the cause was not known;
- Maintained relatively low usage of physical and mechanical restraint to persons served,
- Increased number of emergency drills;
- Expanded family-style dining opportunities for persons living at the Center;
- Maintained the second or third lowest usage of overtime among the nine State operated developmental centers;
- Significantly expanded the use of video conferencing equipment as a resource for communication, health care delivery and training purposes with centers, health care providers, community agencies, etc. in Illinois, throughout the United States and in Cairo, Egypt; and
- Significantly increased access to computer-based training for employees allowing increased opportunity for training and decreased time away from the worksite.