

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

SHAPIRO DEVELOPMENTAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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CENTER OFFICIALS

Director	Mr. Ira Collins
Assistant Director	Ms. Lynne Gund
Business Office Coordinator	Ms. Kathy Sage
Business Office Administrator (07/02/07 to 07/15/08)	Ms. Shirley Pangle

The Center is located at:

100 East. Jeffrey Street
Kankakee, IL 60901



Illinois Department of Human Services

Pat Quinn, Governor

Shapiro Center
100 East Jeffery Street
Kankakee, Illinois 60901

Michelle R. B. Saddler, Secretary

April 26, 2010

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

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Shapiro Developmental Center (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, 2009. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2008, the Center has materially complied with the assertions below.

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

Shapiro Developmental Center



Ira Collins
Facility Director



Clinton Yale
Business Office Administrator

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
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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 (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having compliance testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	1	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	2

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
09-1	10	Inadequate controls over State property	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	12	Inadequate locally held fund reporting

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Center personnel at an exit conference on April 15, 2010. Attending were:

Department of Human Services

Albert Okwuegbunam, Audit Liaison

Anna Moore, Audit Liaison

Shapiro Developmental Center

Ira Collins, Facility Director

Kathy Sage, Administrative Assistant I

Clint Yale, Business Administrator

Office of the Auditor General

Jane Clark, Audit Manager

Jose Roa, Audit Supervisor

Responses to the recommendations were provided by the Secretary of the Department of Human Services in a letter dated April 26, 2010.



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 have performed a limited scope compliance examination of the State of Illinois Department of Human Services – Shapiro Developmental Center’s compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2009. The management of the State of Illinois Department of Human Services - Shapiro Developmental Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services - Shapiro Developmental Center’s compliance based on our examination.

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

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

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

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

We conducted our examination 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 - Shapiro Developmental Center's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Human Services - Shapiro Developmental Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services - Shapiro Developmental Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance, 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 as Finding Code No. 09-1.

Internal Control

The management of the State of Illinois Department of Human Services - Shapiro Developmental Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services - Shapiro Developmental Center's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing 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 - Shapiro Developmental Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Human Services - Shapiro Developmental Center's internal control over compliance.

A *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 and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as described in the accompanying Schedule of Findings we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in finding 09-1 in the accompanying Schedule of Findings to be a significant deficiency.

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

The State of Illinois Department of Human Services - Shapiro Developmental Center's responses to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Human Services - Shapiro Developmental 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 2009 and the 2008 Supplementary Information for State Compliance Purposes, except for information on 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 2007 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.

A handwritten signature in black ink that reads "Bruce L. Bullard". The signature is written in a cursive style with a horizontal line underneath the name.

Bruce L. Bullard, CPA

Director of Financial and Compliance Audits

April 26, 2010

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

09-1. **FINDING** (Inadequate controls over State property)

The Shapiro Developmental Center (Center) did not maintain sufficient controls over the recording of State property. We noted the following:

- The Center transferred in 11 vehicles, totaling \$228,931, in March and April of 2009 but coded these transfers as new purchases. In addition, the Center could not provide adequate approval notices for these vehicles.
- The Center was unable to provide equipment transfer request forms for 11 of 50 items either transferred in or transferred out of the Center. There were six additions, totaling \$18,480, and five deletions, totaling \$5,672.
- The Center did not record one item at the proper cost. The item was recorded at \$440 but supporting documentation indicated a cost of \$455.
- Two items tested were not included on the property records as of 5/31/09, resulting in an understatement of \$596. The items were purchased or transferred in as early as 03/01/89 but not recorded on the property's records until 07/24/09 once brought to the Center's attention by the auditors.
- The Center included two items totaling \$865 on the property control records. However, these items were observed to be obsolete by the auditor. The Center has repaired one item and deleted the other item since the date of our observation.

The Center's Standard Operating Policy & Procedure #4/3 requires an equipment transfer request be completed for all transfers of equipment between locations or sub-units of the Center. The Department of Human Services (DHS) Administrative Directive (01.05.06.010) requires a request for deletion from inventory be completed by the Center and approved by the DHS Central Office, the Property Control Unit, and the Department of Central Management Services. In addition, the Statewide Accounting Management System (SAMS) (Procedures 29.10.10) requires State agencies maintain a detailed record of State property including accurate cost, location, and tag number and the State Property Control Act (30 ILCS 605/4) requires every agency to be accountable for the supervision, control, and inventory of all property under its jurisdiction.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings - Continued

Center personnel stated the missing documentation was a result of not completing all applicable forms due to verbal communication or oversight. Other exceptions noted were due to oversight. Center personnel also stated the Center has a process for maintaining sufficient controls over the recording of State property, however, sufficient controls were not maintained.

Failure to exercise adequate control over property and maintain accurate property control records increases the potential for loss or theft of State property and reduces the reliability of fixed asset information. (Finding Code No. 09-1).

RECOMMENDATION

We recommend the Center strengthen controls over the recording and reporting of State property by ensuring all property is recorded accurately on the property control records and applicable supporting documentation is completed and maintained for all property transactions.

CENTER RESPONSE

Agree. The Center will strengthen its property control process for recording and reporting of State property. The Center has also developed a process to ensure that all property is recorded accurately on the property control records and that any applicable supporting documentation is recorded accurately and maintained for all property transactions. Periodic review of the Center's property transactions will be conducted by the new Business Administrator.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Prior Findings Not Repeated

A. **FINDING** (Inadequate locally held fund reporting)

During the prior examination period, the Shapiro Developmental Center (Center) prepared and submitted inaccurate Locally Held Fund Reports (C-17s) to the Department of Human Services Central Office for all eight quarters during the examination period for the Rehabilitation Trust Fund.

During the current examination period, the Center strengthened controls over its locally held fund reporting. We reviewed all C-17s for the Rehabilitation Trust Fund filed and noted they were accurately prepared and submitted with the Department of Human Services Central Office. (Finding Code No. 07-1)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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)
- 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, 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
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2009

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2009	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2009	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2009	BALANCES LAPSED AUGUST 31, 2009
PUBLIC ACTS 95-0734					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 54,783,600	\$ 51,249,353	\$ 2,274,329	\$ 53,523,682	\$ 1,259,918
Retirement contributions	11,024,900	10,521,520	467,097	10,988,617	36,283
State contributions to Social Security	3,836,500	3,669,834	164,376	3,834,210	2,290
Contractual services	4,696,300	3,620,870	723,569	4,344,439	351,861
Travel	3,100	3,074	-	3,074	26
14 Commodities	2,940,200	2,705,269	167,572	2,872,841	67,359
Printing	31,500	29,950	1,524	31,474	26
Equipment	169,600	123,872	45,613	169,485	115
Telecommunications services	155,900	135,453	20,376	155,829	71
Operation of auto equipment	173,800	142,364	20,270	162,634	11,166
Total	<u>\$ 77,815,400</u>	<u>\$ 72,201,559</u>	<u>\$ 3,884,726</u>	<u>\$ 76,086,285</u>	<u>\$ 1,729,115</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2008

	<u>APPROPRIATIONS NET OF TRANSFERS</u>	<u>EXPENDITURES THROUGH JUNE 30, 2008</u>	<u>LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2008</u>	<u>TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008</u>	<u>BALANCES LAPSED AUGUST 31, 2008</u>
PUBLIC ACT 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 53,463,200	\$ 51,159,922	\$ 2,302,610	\$ 53,462,532	\$ 668
Retirement contributions	8,860,100	8,272,596	372,293	8,644,889	215,211
State contributions to Social Security	3,831,500	3,664,589	166,503	3,831,092	408
Contractual services	4,640,100	2,978,209	1,426,457	4,404,666	235,434
Travel	6,800	4,853	98	4,951	1,849
Commodities	3,050,200	2,805,781	238,766	3,044,547	5,653
Printing	32,300	32,036	189	32,225	75
Equipment	173,100	134,315	38,011	172,326	774
Telecommunications services	162,100	107,799	53,269	161,068	1,032
Operation of auto equipment	197,400	167,103	24,046	191,149	6,251
Total	<u>\$ 74,416,800</u>	<u>\$ 69,327,203</u>	<u>\$ 4,622,242</u>	<u>\$ 73,949,445</u>	<u>\$ 467,355</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Years Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A. 94-0798
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 77,815,400</u>	<u>\$ 74,416,800</u>	<u>\$68,309,000</u>
EXPENDITURES			
Personal services	53,523,682	53,462,532	50,920,581
Retirement contributions	10,988,617	8,644,889	5,730,463
State contributions to Social Security	3,834,210	3,831,092	3,638,583
Contractual services	4,344,439	4,404,666	4,057,434
Travel	3,074	4,951	4,533
Commodities	2,872,841	3,044,547	2,952,960
Printing	31,474	32,225	31,891
Equipment	169,485	172,326	143,233
Telecommunications services	155,829	161,068	138,091
Operations of auto equipment	162,634	191,149	174,934
Total Expenditures	<u>76,086,285</u>	<u>73,949,445</u>	<u>67,792,703</u>
LAPSED BALANCES	<u>\$ 1,729,115</u>	<u>\$ 467,355</u>	<u>\$ 516,297</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2009

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 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 Patient Travel Trust Fund (SAMS fund number 1247) was established to provide for transportation of residents without funds. The source of revenue is the 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 Trust Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary sources of revenue for the fund is a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the recipients' needs in these areas.

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
SHAPIRO DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2009

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
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2009

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2008	\$10,797	\$101,622	\$308,342	\$928	\$383
Receipts					
Income from Sales					
Investment Income	25	79			
Resident deposits			4,597,313		
Donations					
Appropriations					
Vending machine commissions	24,245				
Unclaimed funds					
Reimbursements					1,661
Private Orgs. or Individuals	7,205	59,541			
Fund Transfers-in				2,317	
Miscellaneous					
Other					
Total Receipts	<u>\$31,475</u>	<u>\$59,620</u>	<u>\$4,597,313</u>	<u>\$2,317</u>	<u>\$1,661</u>
Disbursements					
Personal services	38,384				
Cost of sales					
Operating expenses					1,519
Contractual services	946				
Commodities	543	107,629			
Travel				1,521	
Resident activities					
Equipment					
Resident withdrawals			4,566,586		
Appropriations returned					
Fund Transfers-out					
Awards of Grants					
Workshop					
Miscellaneous					
Other					
Total Disbursements	<u>\$39,873</u>	<u>\$107,629</u>	<u>\$4,566,586</u>	<u>\$1,521</u>	<u>\$1,519</u>
Balance - June 30, 2009	<u><u>\$2,399</u></u>	<u><u>\$53,613</u></u>	<u><u>\$339,069</u></u>	<u><u>\$1,724</u></u>	<u><u>\$525</u></u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2008

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2007	\$7,584	\$146,963	\$ 381,059	\$ 1,198	\$ 234
Receipts					
Income from Sales					
Investment Income	76	380			
Resident deposits			4,445,730		
Donations					
Appropriations					
Vending machine commissions	46,360				
Unclaimed funds					
Reimbursements					4,632
Private Orgs. or Individuals	8,445	102,817			
Fund Transfers-in				2,307	
Miscellaneous					
Other					
Total Receipts	<u>\$54,881</u>	<u>\$103,197</u>	<u>\$4,445,730</u>	<u>\$2,307</u>	<u>\$4,632</u>
Disbursements					
Personal services	45,441				
Cost of sales					
Operating expenses					4,483
Contractual services	1,374				
Commodities	4,853	148,538			
Travel				2,577	
Resident activities					
Equipment					
Resident withdrawals			4,518,447		
Appropriations returned					
Fund Transfers-out					
Awards of Grants					
Workshop					
Miscellaneous					
Other					
Total Disbursements	<u>\$51,668</u>	<u>\$148,538</u>	<u>\$4,518,447</u>	<u>\$2,577</u>	<u>\$4,483</u>
Balance - June 30, 2008	<u>\$10,797</u>	<u>\$101,622</u>	<u>\$308,342</u>	<u>\$928</u>	<u>\$383</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2009

	Land and land improvements	Buildings and building improvements	Site improvements	Equipment	Total
Balance June 30, 2007	\$ 97,106	\$ 57,715,523	\$ 19,834,875	\$ 5,805,235	\$ 83,452,739
Additions:					
Purchases				225,696	225,696
Transfers-in:					
Intra-agency				504,657	504,657
Capital Development Board		142,946			142,946
Surplus Property					-
DAVTE Fund					-
Donations					-
Used Equip Addition				261	261
Adjustments				1,620	1,620
Total Additions	\$ -	\$ 142,946	\$ -	\$ 732,234	\$ 875,180
Deductions:					
Transfers-out:					
Intra-agency (within DHS)				487,972	487,972
Inter-agency (outside DHS)					-
Surplus property					-
Scrap property				71,128	71,128
Condemned/lost property					-
Retirements					-
Clerical error				51,174	51,174
Other				76,447	76,447
Adjustment				2,242	2,242
Total Deductions	\$ -	\$ -	\$ -	\$ 688,963	\$ 688,963
Balance June 30, 2008	\$ 97,106	\$ 57,858,469	\$ 19,834,875	\$ 5,848,506	\$ 83,638,956
Additions:					
Purchases				475,969	475,969
Transfers-in:					
Intra-agency				177,377	177,377
Capital Development Board		9,800			9,800
Surplus Property					-
DAVTE Fund					-
Donations					-
Used Equip Addition				21,015	21,015
Adjustments				769	769
Total Additions	\$ -	\$ 9,800	\$ -	\$ 675,130	\$ 684,930
Deductions:					
Transfers-out:					
Intra-agency (within DHS)				220,191	220,191
Inter-agency (outside DHS)				4,798	4,798
Surplus property					-
Scrap property				151,488	151,488
Condemned/lost property					-
Retirements					-
Clerical error				37,056	37,056
Other					-
Adjustment				1,228	1,228
Total Deductions	\$ -	\$ -	\$ -	\$ 414,761	\$ 414,761
Balance June 30, 2009	\$ 97,106	\$ 57,868,269	\$ 19,834,875	\$ 6,108,875	\$ 83,909,125

Note: The property balances at June 30, 2008 and 2009 have been reconciled to the property reports submitted to the Office of the Comptroller.

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

	FISCAL YEARS		
	2009	2008	2007
<u>General Revenue Fund</u>			
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 1,760	\$ 2,120	\$ 2,653
Copy charges	85	40	43
Telephone reimbursements	3	65	75
Miscellaneous other	94	-	15
Prior Year Unexpended Travel Trust Funds	928	1,198	658
TOTAL RECEIPTS	\$ 2,870	\$ 3,423	\$ 3,444
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 2,870	\$ 3,423	\$ 3,444
Add: Deposits in transit - Beginning of year	183	319	160
Deduct: Deposits in transit - End of year	-	183	319
Posted to wrong Center (McFarland)	358	-	-
DEPOSITS RECORDED BY COMPTROLLER	\$ 2,695	\$ 3,559	\$ 3,285

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2009

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2009 and June 30, 2008 are shown below:

	<u>FISCAL YEAR ENDED</u> <u>JUNE 30</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2009</u>	<u>2008</u>	<u>AMOUNT</u>	<u>%</u>
Retirement Contributions	\$10,988,617	\$8,644,889	\$2,343,728	27%
Travel	\$3,074	\$4,951	(\$1,877)	(38%)

Center management provided the following explanations for the significant variations identified above.

Retirement Contribution

Retirement contribution expenditures increased in FY09 due to an increase in the overall State employee retirement rate in FY09. The overall State employee retirement rate increased from 16.561% in FY08 to 20.049% in FY09.

Travel

Travel expenditures decreased in FY09 due to the utilization of teleconferencing for mandatory meetings.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2008 and June 30, 2007 are shown below:

	<u>FISCAL YEAR ENDED</u> <u>JUNE 30</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
Retirement Contributions	\$8,644,889	\$5,730,463	\$2,914,426	51%
Equipment	\$172,326	\$143,233	\$29,093	20%

Center management provided the following explanations for the significant variations identified above.

Retirement Contribution

Retirement Contribution expenditures increased in FY08 due to an increase in the overall State employee retirement rate in FY08. The overall State employee retirement rate increased from 11.525% in FY07 to 16.561% in FY08.

Equipment

Equipment expenditures increased in FY08 due to the rising cost of regular equipment purchases such as beds.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2009

We have reviewed lapse period spending for fiscal years ended June 30, 2009 and 2008 and have identified significant lapse period spending (20% or more). A schedule of significant lapse period spending for fiscal year 2009 is shown below:

Fiscal Year Ended June 30, 2009

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$169,485	\$45,613	27%

Center management provided the following explanation for the significant lapse period expenditure identified above.

Equipment

Equipment expenditures incurred prior to June 30 totaling \$45,613 were paid during lapse period due to receiving invoices for furniture and training equipment in late June.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2009

A schedule of significant lapse period spending for the fiscal year ended June 30, 2008 is shown below:

Fiscal Year Ended June 30, 2008

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Contractual Services	\$ 4,404,666	\$ 1,426,457	32%
Equipment	\$ 172,326	\$ 38,011	22%
Telecommunications	\$ 161,068	\$ 53,269	33%

Center management provided the following explanations for the significant lapse period expenditures identified above.

Contractual Services

Contractual Services expenditures incurred prior to June 30 totaling \$1,426,457 were paid during lapse period due to being instructed by DHS – Central Office to hold all payments for electricity and gas. In addition, June services for medical services and copier rental were not received until the lapse period.

Equipment

Equipment expenditures incurred prior to June 30 totaling \$38,011 were paid during lapse period due to not receiving invoices for purchases until lapse period.

Telecommunications

Telecommunications expenditures incurred prior to June 30 totaling \$53,269 were paid during the lapse period due to payments for phone charges and maintenance fees for the months of May and June not being processed until July.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
General Stores:				
Medical lab	\$ 16,971	\$ 138,613	\$ 130,646	\$ 24,938
Food supplies	297,640	1,692,729	1,791,755	198,614
Household and laundry	300,648	906,297	937,579	269,366
Other general stores	74,479	270,205	285,265	59,419
Mechanical Stores:				
Repair and Maintenance	2,799	381,326	384,124	1
Other mechanical stores	392	44,605	44,496	501
Pharmacy	284,349	2,466,865	2,606,254	144,960
	<u>\$ 977,278</u>	<u>\$ 5,900,640</u>	<u>\$ 6,180,119</u>	<u>\$ 697,799</u>
	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
General Stores:				
Medical lab	\$ 22,666	\$ 115,912	\$ 121,607	\$ 16,971
Food supplies	235,949	1,754,686	1,692,995	297,640
Household and laundry	223,294	1,108,803	1,031,449	300,648
Other general stores	89,300	344,306	359,127	74,479
Mechanical Stores:				
Repair and Maintenance	3,256	507,143	507,600	2,799
Other mechanical stores	523	45,758	45,889	392
Pharmacy	314,052	3,005,425	3,035,128	284,349
	<u>\$ 889,040</u>	<u>\$ 6,882,033</u>	<u>\$ 6,793,795</u>	<u>\$ 977,278</u>

Note: The information noted in the above schedule was obtained from Center records and is valued at weighted average cost. The Department of Human Services (Department) commodity control system encountered data processing difficulties in June and July 2009 resulting in a need to retake the annual inventory in August 2009 for the entire Department, including the Centers. The June 30, 2009 ending inventory information in the schedule for the General and Mechanical Stores inventories may vary from the corrected ending inventories; however, all significant variations were reconciled. The information presented in the above schedule for the General Store inventories is \$14,789 less than the corrected June 30, 2009 inventory balance for those areas. The information presented in the above schedule for the Mechanical Store inventories is \$240 less than the corrected June 30, 2009 inventory balance for those areas.

Because of the above noted data processing difficulties the Department could only reconcile the June 30, 2009 ending inventory information for the pharmaceutical inventory through June 28, 2009. Any differences between the Center provided information for the June 30, 2009 pharmaceutical inventory in the Schedule above and the corrected ending balance could not be determined.

The data processing difficulties noted above are being reported in the Department's Central Office compliance report.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
FOR THE TWO YEARS ENDED JUNE 30, 2009

The Center has accounts receivable of \$417,624 at June 30, 2009. This represents amounts due from private assets, private insurance, Social Security Administration, etc. for resident care provided at the 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, 2009, 2008 and 2007 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	<u>2009</u>	June 30, <u>2008</u>	<u>2007</u>
Current (0-3 months)	\$386,300	\$381,376	\$410,750
Past due (4-6 months)	3,141	1,534	6,629
Past due (7-12 months)	5,694	14,980	8,415
Past due (over 12 months)	<u>22,489</u>	<u>23,469</u>	<u>34,995</u>
Subtotal	\$417,624	\$421,359	\$460,789
Court Cases	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$417,624</u>	<u>\$421,359</u>	<u>\$460,789</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

CENTER FUNCTIONS AND PLANNING PROGRAM

Functions

The Shapiro Developmental Center (Center) has served individuals with developmental disabilities since May 10, 1974. The Center's primary mission is to provide appropriate, effective and quality residential services and training opportunities that focus on developing skills that will enable individuals to function with more autonomy and independence with the ultimate objective of preparing individuals for return to the community.

As a part of the State residential service delivery system for individuals with developmental disabilities, Shapiro provides services and training for individuals 18 years of age and older. Individuals are appropriate for admission to the Center only when circumstances clearly indicate that the individual cannot function at home, in a Community alternative, or another State-operated setting.

The Center utilizes the inter-disciplinary team approach involving professionals, service providers, the individual and his/her family/guardian advocate (as appropriate) in assessment, habilitation, planning and implementation. This process is designed to promote the individual's ability to develop autonomy, independence and self-worth, make choices and exercise his/her rights, and achieve his/her own goals.

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.

The Center's Director is responsible for designing goals, objectives, and performance measures that relate specifically to the Center. The Center's Director achieves the objectives by holding regular meetings with the department heads to address specific Center needs and goals. Internal audit functions are performed by the Department of Human Services. Internal auditors conduct annual performance audits of the Center's operational programmatic activities. These audits provide a system for monitoring the quality of the Center's operations.

The goal of the Center is to provide quality care and services to the individuals and to provide them the opportunities to gain the skills necessary to become as independent as possible. The Center's staff is committed to improving the quality of life for individuals enhancing their ability to return to their homes or to a community agency setting.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

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>2009</u>	<u>2008</u>	<u>2007</u>
Mental health technicians and supervisors	672	709	741
Support service workers and supervisors	106	114	117
Medical, dental and pharmacy	149	159	164
Office and clerical	25	24	26
Administrative	35	36	35
Education	20	20	20
Security	5	6	5
Other	<u>48</u>	<u>51</u>	<u>56</u>
Total Employees	<u>1,060</u>	<u>1,119</u>	<u>1,164</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

EMPLOYEE OVERTIME (not examined)

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

The following table, prepared from Department records, presents the paid overtime and earned compensatory time incurred during fiscal year 2009, 2008 and 2007.

	<u>Fiscal Year</u>		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Paid overtime hours worked during fiscal year	216,506	202,909	141,554
Value of overtime hours worked during fiscal year	<u>\$5,538,902</u>	<u>\$5,021,543</u>	<u>\$3,358,119</u>
Compensatory hours earned during fiscal year	527	648	1,773
Value of compensatory hours earned during fiscal year	<u>\$18,283</u>	<u>\$17,775</u>	<u>\$32,035</u>
Total paid overtime hours and earned compensatory hours during fiscal year	217,033	203,557	143,327
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$5,557,185</u>	<u>\$5,039,318</u>	<u>\$3,390,154</u>

SHARED RESOURCES (not examined)

During fiscal year 2008 and 2009, the Office of Clinical, Administrative and Program Support (OCAPS), a division of the Department of Human Services, provided the pharmaceutical operations for the Center out of the pharmacy building.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

CENTER UTILIZATION (not examined)

Shapiro Developmental Center is situated on 270 acres in Kankakee, IL. The Center has 50 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.

BUILDING NAME	BUILDING USE	SQUARE FT.	STATUS	% OF USE
Building 100	Living Area	39,891	Utilized	100
Building 103	Living Area	26,200	Utilized	100
Building 201	Living Area	26,200	Utilized	100
Building 202	Living Area	26,200	Utilized	100
Building 313	Living Area	28,993	Utilized	100
Building 318	Living Area	16,544	Utilized	100
Building 411	Living Area	11,300	Utilized	100
Building 415	Living Area	19,200	Utilized	100
Building 417	Living Area	19,000	Utilized	100
Building 502	Living Area	21,142	Utilized	100
Building 514	Living Area	41,116	Utilized	100
Building 603	Living Area	57,569	Utilized	100
Building 704	Living Area	54,524	Utilized	100
Building 805	Living Area	16,608	Utilized	100
Building 813	Living Area	21,260	Utilized	100
Cottage 1	Living Area	2,424	Utilized ^a	25
Cottage 2	Living Area	2,424	Utilized ^a	25
Cottage 3	Living Area	2,424	Utilized ^a	25
A North (Admin Wing)		33,677	Utilized ^b	35
A South (Admin Wing)		29,375	Utilized ^b	35
Admin. Bldg.	Admin Offices	26,438	Utilized	100
Ann Kiley Ctr.	Day Program Area	6,282	Utilized ^c	40
Campus Workshop	Grounds Workshop	4,427	Utilized	100
Cerva Central	Day Program Area	6,671	Utilized	100
Cerva North	Day Program Area	21,836	Utilized	100

^a Cottages are maintained, hold household equipment, and are utilized when need.

^b Administrative wings are maintained and used for offices and storage of files.

^c Building is maintained and used for training.

Cerva South	Day Program Area	19,988	Utilized	100
Chapel	Chapel & Day Programs	13,909	Utilized	100
Cottage 4	Residential	2,646	Utilized	100
Dietary	Kitchen/Storehouse	73,200	Utilized	100
Engineering	Engineering Office	15,000	Utilized	100
Garage	Auto Garage	1,976	Utilized	100
Security Office	Security Office	448	Utilized	100
Greenhouse	Day Program Area	2,900	Utilized	100
Laundry	Laundry	25,084	Utilized	100
Paint Shed	Storage	336	Vacant ^d	0
Pest Control	Storage	969	Vacant ^d	0
Pharmacy	Pharmacy	21,945	Utilized	100
Property	Storage	18,846	Utilized	100
Property	Storage	37,462	Utilized	100
Powerhouse	Powerhouse	25,714	Utilized	100
Transportation	Transportation	2,950	Utilized	100
Snack Shop	Vending Operation	4,548	Utilized	100
Staff Development	Staff Development	24,837	Utilized	100
Garage	Storage	23,344	Utilized	100
Garage	Garage	1,792	Utilized	100
Trades Building	Trades Workshop	19,944	Utilized	100
Tooper Ctr.	Day Program Area	32,039	Utilized	100
Vocational Ctr.	Day Program Area	17,800	Utilized	100

^d Buildings are maintained but are not needed at this time.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

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>2009</u>	<u>2008</u>	<u>2007</u>
Cost per year per resident	*	<u>\$175,844</u>	<u>\$155,576</u>
Cost per day per resident	*	<u>\$480</u>	<u>\$426</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>2009</u>	<u>2008</u>	<u>2007</u>
Certified Capacity of Center	<u>808</u>	<u>808</u>	<u>762</u>
Average number of residents	<u>539</u>	<u>587</u>	<u>604</u>
Average number of employees	<u>1,060</u>	<u>1,119</u>	<u>1,164</u>
Ratio of employees to residents	<u>1.97 to 1</u>	<u>1.91 to 1</u>	<u>1.93 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>2009</u>	<u>2008</u>	<u>2007</u>
Number of reported employee injuries	<u>355</u>	<u>332</u>	<u>359</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

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>2009</u>	<u>2008</u>	<u>2007</u>
Meals served	<u>905,470</u>	<u>1,028,205</u>	<u>661,380</u>
Total food costs	\$1,617,632	\$1,717,694	\$1,563,911
Total labor costs	<u>1,970,260</u>	<u>1,654,767</u>	<u>1,553,328</u>
Total costs	<u>\$3,587,892</u>	<u>\$3,372,461</u>	<u>\$3,117,239</u>
Average food costs / meal	\$ 1.79	\$ 1.67	\$ 2.36
Average labor costs / meal	<u>2.17</u>	<u>1.61</u>	<u>2.35</u>
Total average cost / meal	<u>\$ 3.96</u>	<u>\$ 3.28</u>	<u>\$ 4.71</u>

Note - Residents are served three meals per day and three snacks per day (8 snack servings equate to one meal for determining total meals served). In addition, certain residents are given double servings as prescribed by physician orders.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2009
(not examined)

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The Shapiro Developmental Center (Center) is dedicated to providing a client choice outcome driven service delivery system that affords the highest quality of care and services to the persons who reside at the Center in order to enhance each person's independence, self sufficiency, self esteem, and quality of life through achievement of desired life outcomes. To accomplish this goal, the Center has established an integrated, comprehensive evaluation system designed to assess all aspects of the Center's operations including measures of effectiveness, efficiency, and consumer satisfaction. The Center's Executive Council has primary responsibility for continuously improving the quality of services provided at the Center in conjunction with administrative and professional staff, direct service and support staff, based on input from the persons served, their families and guardians regarding all aspects of the operation of the Center.

During the examination period, the Center established the following objectives with the accompanying results:

1. Ensure that 80% of the individuals who reside at the Center will graduate with at least six skill training objectives.

In FY08, 86% of individuals served graduated with at least six training objectives. In FY09, 90% of individuals served graduated with at least six training objectives.

2. Maintain or increase the independence level of 85% of the individuals served at the Center as measured by their broad independence level scores on the Center's Inventory for Client and Agency Planning.

In FY08 and FY09, 92% of individuals served maintained or increased their broad independence level scores.

3. Ensure that at least 85% of individuals enrolled in a behavior intervention program make progress in that program.

In FY08, 97% of individuals served who were enrolled in a behavior intervention program made progress in their behavior intervention program. In FY09, 96% of individuals served who were enrolled in a behavior intervention program made progress in their behavior intervention program.

4. Ensure that at least 95% of the individuals served are free from restraint.

In FY08 and FY09, 95% of individuals served were free from restraint.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2009
(not examined)

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) – continued

5. Ensure that at least 95% of individuals placed in the community are successful and do not require re-admission to the Center.

In FY08, 97% of individuals discharged from the Center into a community placement setting accomplished successful placement. In FY09, 98% of individuals discharged from the Center into a community placement setting accomplished successful placement

6. Ensure that 75% of individuals served remain free from illnesses requiring hospitalization.

In FY08, 74% of individuals served did not require hospitalization. In FY09, 78% of individuals served did not require hospitalization.

7. Ensure that individuals reside in a safe environment by maintaining a monthly rate of injuries to individuals served at the Center at or below 0.5%.

In FY08, the average monthly rate of injuries to individuals served was 0.29%. In FY09, the average monthly rate of injuries to individuals served was 0.31%

8. Ensure that guardians are satisfied with the services provided by the Center by maintaining positive scores on at least 85% of the items scored on the returned guardian satisfaction questionnaires.

In FY08 and FY09, 99% of the items scored on the returned guardian satisfaction survey were scored positively.

9. Ensure that individuals are satisfied with the services they receive from the Center by maintaining positive scores on at least 85% of the items scored on the returned individual satisfaction questionnaires.

In FY08, 98% of the items scored on the individual satisfaction questionnaire were scored positively. In FY09, 99% of the items scored on the individual satisfaction questionnaire were scored positively.

10. Maintain certification and accreditation while operating efficiently below the national average per diem for state operated developmental centers.

In FY08 and FY09, the Center's per diem rate was below the national average, and the Center has maintained compliance with standards as evidenced by its continued certification and accreditation.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2009
(not examined)

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) – continued

11. Ensure operation of the Center within the allocated budget.

During FY08 and FY09, the Center maintained expenditures within its allocated budget for each fiscal year.

12. Ensure that employees work in a safe environment, minimizing the cost to the facility due to employee injuries, by maintaining employee's lost time as a result of work related injuries at or below 0.75%.

In FY08, the rate of Center employees requiring lost time as a result of work related injuries was 0.57%. In FY09, the rate of Center employees requiring lost time as a result of work related injuries was 0.53%.

13. Contain costs to the facility by maintaining a staff attrition rate at or below 1.0%.

In FY08, the Center's staff attrition rate was 0.93%. In FY09, the Center's staff attrition rate was 0.91%.