

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2005

Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	1
Management Assertion Letter	2
Compliance Report	
Summary	3
Accountants' Report	
Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	5
Schedule of Findings, Recommendations and Center Responses	
Current Findings	9
Prior Findings Not Repeated	11
Supplementary Information for State Compliance Purposes	
Summary	12
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	13
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	15
Description of Locally Held Funds	16
Schedule of Locally Held Funds – Cash Basis	18
Schedule of Changes in State Property	20
Comparative Schedule of Cash Receipts and Deposits	21
Analysis of Significant Variations in Expenditures	22
Analysis of Significant Lapse Period Spending	24
Schedule of Changes in Inventories	26
Analysis of Accounts Receivable	27
Analysis of Operations	
Center Functions and Planning Program	28
Average Number of Employees	30
Employee Overtime (not examined)	31
Contractual Payroll Employees (not examined)	31
Shared Resources (not examined)	32
Center Utilization (not examined)	34
Annual Center Statistics	
Cost Per Year/Day Per Resident (not examined)	35
Ratio of Employee's to Residents (not examined)	35
Reported Employee Job Injuries (not examined)	35
Food Services (not examined)	36
Service Efforts and Accomplishments (not examined)	37

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

CENTER OFFICIALS

Director	Ms. Brenda Hampton
Hospital Administrator	Ms. Janice Thomas
Medical Director	Dr. Lambros Chrones
Business Administrator	Ms. Ruth Doyle

The Center is located at:

7400 West 183rd Street
Tinley Park, IL 60477



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

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

Metro-South Network
Tinley Park Mental Health Center

7400 West 183rd Street • Tinley Park Illinois 60477-3695 • 708-614-4000 VOICE • 708-614-4408 TTY

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

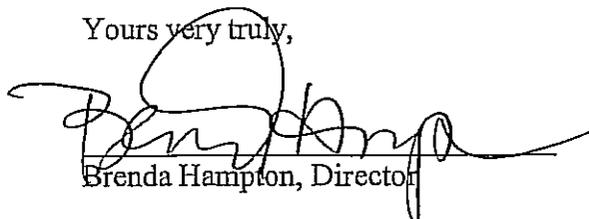
November 10, 2005

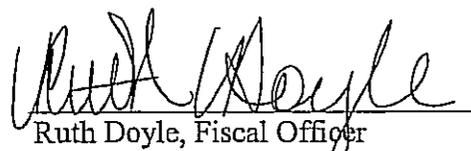
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Tinley Park Mental Health Center. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two year period ended June 30, 2005. Based on this evaluation, we assert that during the year(s) ended June 30, 2005 and June 30, 2004, the Center materially complied with the assertions below.

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

Yours very truly,


Brenda Hampton, Director


Ruth Doyle, Fiscal Officer

INSERT YELLOW COMPLIANCE REPORT TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

SUMMARY OF FINDINGS

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

Details of audit findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Prior Finding Code</u>
CURRENT FINDINGS			
05-1	9	Untimely Filing of Performance Evaluations	
05-2	10	Inadequate Maintenance of Patient Files	
PRIOR FINDINGS NOT REPEATED			
05-3	11	Inadequate Control over Medication Returned to the Pharmacy	03-1

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Center personnel. The Center waived their right to exit conference in a letter dated February 6, 2006.

Responses to the recommendations were provided by the Ms. Carol L. Adams Ph.D. from DHS Central Office in a letter dated February 16, 2006.

INSERT YELLOW AUDITORS' REPORT TAB HERE

Duffner & Company, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
STANDARD BANK BUILDING
2400 WEST 95th STREET
EVERGREEN PARK, ILLINOIS 60805
(708) 424-7266
FAX (708) 424-8192

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Human Services – Tinley Park Mental Health Center's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2005. The management of the State of Illinois Department of Human Services – Tinley Park Mental Health Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services – Tinley Park Mental Health Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services – Tinley Park Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Human Services – Tinley Park Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Human Services – Tinley Park Mental Health Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the of the State of Illinois Department of Human Services – Tinley Park Mental Health Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Human Services – Tinley Park Mental Health Center on behalf of the State or held in trust by the State of Illinois Department of Human Services – Tinley Park Mental Health Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

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

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Human Services – Tinley Park Mental Health Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Human Services – Tinley Park Mental Health Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services – Tinley Park Mental Health Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005. 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, Recommendations and Center Responses as finding (Finding Code No. 05-1 and 05-2).

There were no immaterial findings related to instances of non compliance that have been excluded from this report.

Internal Control

The management of the State of Illinois Department of Human Services – Tinley Park Mental Health Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services – Tinley Park Mental Health Center’s internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control 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, Recommendations and Center Responses as finding(s) (Finding Code No. 05-1 and 05-2).

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide, as adopted by the Auditor General, to the 2005 and the 2004 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2003 Supplementary Information for State Compliance Purposes, and accordingly we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Center and Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.

Duffner & Company P.C.

November 10, 2005

INSERT YELLOW FINDINGS AND RECOMMENDATIONS TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2005

Current Findings

05-1 Finding: Untimely Filing of Performance Evaluations

Written performance evaluations were not prepared and submitted on an annual basis.

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

Section 302.270 of the "Merit and Fitness Code" (80 Ill Adm. Code 302) requires performance evaluations be performed not less than annually. The Illinois Department of Human Services (DHS) Administrative Directive 01.02.040.020 requires supervisors to conduct periodic reviews of employee performance and document those reviews via annual written performance evaluation.

Changes in supervisors during the reporting periods contribute to lateness in evaluations. This has been a specific issue with supervisors of the direct care staff where there has been retirements, resignations, etc., and when new supervisors are appointed, there are delays in completing the evaluations. There were also some changes in Personnel staff during this period as well due to the DHS plan to standardize the FTE's assigned to Personnel. A number of the personnel duties are split among 5 staff (3 are outside of the Personnel office) and there are areas where responsibility has not been clearly defined.

Performance evaluations are designed to determine whether employees are fulfilling their job descriptions and also to document their progress towards specific objectives. Evaluations are also a determining factor in pay increases. Untimely performance evaluations can hamper these efforts. (Finding Code No. 05-1)

Recommendation:

We recommend the Center prepare and submit performance evaluations in accordance with DHS Administrative Directives and the Illinois Administrative Code.

Department Response:

Agreed. The Center will prepare and submit performance evaluations in accordance with DHS Administrative Directives and the Illinois Administrative Code.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2005

Current Findings (Continued)

05-2 Finding: Inadequate Maintenance of Patient Files

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

Of the 20 patient files tested:

- 8 of the 20 (40%) patient files did not contain either a notice of discharge form as required by the Mental Health Developmental Disabilities Act (405 ILCS 5/3-903) or a signed patient voluntary discharge form.
- 2 of the 12 (17%) patient files for female residents of child bearing age did not contain proof that a pregnancy test had been performed or the patient had signed a test refusal form as required by the Mental Health and Developmental Disabilities Act (20 ILCS 1705/10.1).

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

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

The failure to comply with the State statutes related to documentation of patient files could jeopardize the health of the patient and expose the Center to unnecessary risks. (Finding Code NO. 05-2)

Recommendation

We recommend that the Center ensure the timely filing of patient documents.

Department Response:

Agreed. The Center will ensure the timely filing of patient documents.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2005

Prior Audit Findings Not Repeated

05-3 Finding: Inadequate Control over Medication Returned to the Pharmacy

The Center's pharmacy did not restock or adjust the perpetual inventory system for medication issued then returned to the pharmacy unused. (Finding Code No. 03-1)

Status: Implemented

The Center pharmacy was fully staffed during the current examination. Our testing did not identify any accumulation of medication returns in the pharmacy or unusual physical inventory adjustments.

INSERT BLUE SUPPLEMENTARY INFORMATION TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories
- Analysis of Accounts Receivable

Analysis of Operations

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

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

INSERT BLUE SUPPLEMENTARY SCHEDULES TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2005	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2005	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
PUBLIC ACT 93-0842					
GENERAL REVENUE FUND--001					
Personal Services	\$ 16,281,200	\$ 15,585,913	\$ 574,350	\$ 16,160,263	\$ 120,937
Employee retirement contributions paid by employer	23,934	23,933	-	23,933	1
State contributions to state employees' retirement system	2,622,100	2,433,235	90,583	2,523,818	98,282
State contributions to Social Security	1,110,600	1,065,880	39,206	1,105,086	5,514
Contractual Services	946,800	718,463	91,971	810,434	136,366
Travel	32,200	12,626	671	13,297	18,903
Commodities	2,699,200	2,183,547	249,318	2,432,865	266,335
Printing	11,300	309	44	353	10,947
Equipment	49,100	15,033	-	15,033	34,067
Telecommunications services	165,000	138,526	26,315	164,841	159
Operation of auto equipment	40,100	27,202	3,365	30,567	9,533
Expenses related to living skills program	20,700	15,750	-	15,750	4,950
Costs associated with behavioral health services	174,200	174,200	-	174,200	-
Total	\$ 24,176,434	\$ 22,394,617	\$ 1,075,823	\$ 23,470,440	\$ 705,994

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2004	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2004	TOTAL EXPENDITURES 14 MONTHS		BALANCES LAPSED AUGUST 31, 2004
				ENDED AUGUST 31, 2004	ENDED AUGUST 31, 2004	
	\$	\$	\$	\$	\$	\$
GENERAL REVENUE FUND - 001						
Personal Services	17,784,500	15,817,668	711,923	16,529,591	1,254,909	
Employee retirement contributions paid by employer	745,200	524,718	24,111	548,829	196,371	
State contributions to state employees' retirement system	2,438,300	1,480,172	15	1,480,187	958,113	
State contributions to Social Security	1,172,600	1,118,976	50,118	1,169,094	3,506	
Contractual Services	1,024,200	879,053	134,119	1,013,172	11,028	
Travel	33,400	11,154	1,756	12,910	20,490	
Commodities	2,476,800	2,196,390	225,320	2,421,710	55,090	
Printing	11,700	999	-	999	10,701	
Equipment	48,700	48,366	-	48,366	334	
Telecommunications services	211,900	179,695	32,202	211,897	3	
Operation of auto equipment	33,300	27,052	4,890	31,942	1,358	
Expenses related to living skills program	21,400	21,000		21,000	400	
Costs associated with behavioral health services	180,500	180,500		180,500	-	
Total	\$ 26,182,500	\$ 22,485,743	\$ 1,184,454	\$ 23,670,197	\$ 2,512,303	

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
YEARS ENDED JUNE 30,

	FISCAL YEARS		
	2005	2004	2003
	P.A. 93-0842	P.A. 93-0092	P.A. 92-0538
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 24,176,434	\$ 26,182,500	\$25,402,250
EXPENDITURES			
Personal services	16,160,263	16,529,591	17,210,178
Employee retirement contributions paid by employer	23,933	548,829	632,947
State contributions to state employees' retirement system	2,523,818	1,480,187	1,770,268
State contributions to Social Security	1,105,086	1,169,094	1,208,107
Contractual services	810,434	1,013,172	1,019,783
Travel	13,297	12,910	10,944
Commodities	2,432,865	2,421,710	2,626,755
Printing	353	999	3,322
Equipment	15,033	48,366	0
Telecommunications services	164,841	211,897	170,520
Operations of auto equipment	30,567	31,942	34,000
Expenses related to living skills program	15,750	21,000	17,500
Costs associated with behavioral health services	174,200	180,500	111,911
Total Expenditures	<u>23,470,440</u>	<u>23,670,197</u>	<u>24,816,235</u>
LAPSED BALANCES	<u>\$ 705,994</u>	<u>\$ 2,512,303</u>	<u>\$ 586,015</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2005

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

1. Governmental Funds

General Revenue Funds

The General Revenue Funds consist of the Living Skills Fund, Patient Travel Trust Fund and Petty Cash account. These funds and accounts are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

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

The 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 fund are from State general revenue appropriations for contractual services.

Special Revenue Funds

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

The DHS Other Special Trust Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary source 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 patient separated from the Center for two years is transferred to this fund with the provision that the patient is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the recipients' needs in these areas.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2005

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 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.

Investments and Account Locations

Following schedule lists the locations and amounts of investments and bank accounts of the locally held funds at June 30, 2005

The Center held no investment accounts at June 30, 2005

Location of bank accounts:

Living Skills Fund:

Checking account: First Midwest Bank
Tinley Park, IL, non-interest bearing

Patient Travel Trust Fund:

Checking Account: First Midwest Bank
Tinley Park, IL, non-interest bearing

Petty Cash Account

Checking Account: First Midwest Bank
Tinley Park, IL, non-interest bearing

DHS Other Special Trust Fund:

Checking Account: First Midwest Bank
Tinley Park, IL, non-interest bearing

DHS Resident's Trust Fund:

Checking Account: First Midwest Bank
Tinley Park, IL, non-interest bearing

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
JUNE 30, 2005
(Not Examined)

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	1247 Patient Travel Trust Fund	N/A Petty Cash Account
Balance - July 1, 2004	\$ 7,430	\$ 16,433	\$ 5,858	\$ 2,188	\$ 387
Receipts					
Income from Sales					
Investment Income	501				
Resident deposits		23,746			
Donations					
Appropriations			15,750	6,000	
Vending machine commisions	1,899				
Unclaimed funds					
Reimbursements					1,222
Other					
Total Receipts	<u>\$ 2,400</u>	<u>\$ 23,746</u>	<u>\$ 15,750</u>	<u>\$ 6,000</u>	<u>\$ 1,222</u>
Disbursements					
Cost of sales					
Operating expenses					
Contractual services				3,780	
Travel					
Resident activities	2,528				
Equipment					
Resident withdrawls		29,098			
Appropriations returned			5,857	2,188	
Living skills program			10,501		
Other					1,529
Total Disbursements	<u>\$ 2,528</u>	<u>\$ 29,098</u>	<u>\$ 16,358</u>	<u>\$ 5,968</u>	<u>\$ 1,529</u>
Balance - June 30, 2005	<u>\$ 7,302</u>	<u>\$ 11,081</u>	<u>\$ 5,250</u>	<u>\$ 2,220</u>	<u>\$ 80</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
JUNE 30, 2004
(Not Examined)

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2003	\$ 10,061	\$ 9,724	\$ 2,203	\$ 2,400	\$ 181
Receipts					
Income from Sales	487				
Investment Income					
Resident deposits		35,054			
Donations					
Appropriations			21,000	6,000	
Vending machine commisions	2,497				
Unclaimed funds					
Reimbursements					985
Other		8			
Total Receipts	<u>\$ 2,984</u>	<u>\$ 35,062</u>	<u>\$ 21,000</u>	<u>\$ 6,000</u>	<u>\$ 985</u>
Disbursements					
Cost of sales					
Operating expenses					
Contractual services					
Travel				3,812	
Resident activities	5,615				
Equipment					
Resident withdrawls		28,353			
Appropriations returned			2,202	2,400	
Living skills program			15,143		
Other					779
Total Disbursements	<u>\$ 5,615</u>	<u>\$ 28,353</u>	<u>\$ 17,345</u>	<u>\$ 6,212</u>	<u>\$ 779</u>
Balance - June 30, 2004	<u>\$ 7,430</u>	<u>\$ 16,433</u>	<u>\$ 5,858</u>	<u>\$ 2,188</u>	<u>\$ 387</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
YEARS ENDED JUNE 30, 2004 & 2005
(Not Examined)

	Land and land improvements	Buildings and building improvements	Site improvements	Capital lease equipment	Equipment	Total
<u>Balance June 30, 2003</u>	<u>\$ 80,975</u>	<u>\$ 39,278,776</u>	<u>\$ 10,620,998</u>	<u>\$ -</u>	<u>\$ 2,090,769</u>	<u>\$ 52,071,518</u>
Additions:						
Purchases					67,286	67,286
Transfers-in:						
Intra-agency					546,862	546,862
Capital Development Board		55,616				55,616
Surplus Property						-
DAVTE Fund						-
Donations						-
Adjustments					7,340	7,340
<u>Total Additions</u>	<u>\$ -</u>	<u>\$ 55,616</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 621,488</u>	<u>\$ 677,104</u>
Deductions:						
Transfers-out:						
Intra-agency					546,816	546,816
Surplus property					524	524
Scrap property						-
Condemned and lost property					54,583	54,583
Retirements						-
Adjustment						-
<u>Total Deductions</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 601,923</u>	<u>\$ 601,923</u>
<u>Balance June 30, 2004</u>	<u>\$ 80,975</u>	<u>\$ 39,334,392</u>	<u>\$ 10,620,998</u>	<u>\$ -</u>	<u>\$ 2,110,334</u>	<u>\$ 52,146,699</u>
Additions:						
Purchases					25,321	25,321
Transfers-in:						
Intra-agency					358,711	358,711
Capital Development Board		19,899	23,987			43,886
Surplus Property						-
DAVTE Fund						-
Donations						-
Adjustments					4,281	4,281
<u>Total Additions</u>	<u>\$ -</u>	<u>\$ 19,899</u>	<u>\$ 23,987</u>	<u>\$ -</u>	<u>\$ 388,313</u>	<u>\$ 432,199</u>
Deductions:						
Transfers-out:						
Intra-agency					445,483	445,483
Surplus property						-
Scrap property					37,365	37,365
Condemned and lost property						-
Retirements						-
Adjustment					50	50
<u>Total Deductions</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,898</u>	<u>\$ 482,898</u>
<u>Balance June 30, 2005</u>	<u>\$ 80,975</u>	<u>\$ 39,354,291</u>	<u>\$ 10,644,985</u>	<u>\$ -</u>	<u>\$ 2,015,749</u>	<u>\$ 52,096,000</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
YEARS ENDED JUNE 30,
(Not Examined)

	FISCAL YEARS		
	2005	2004	2003
RECEIPTS			
Rental of real property	\$ 1	\$ 1	\$ -
Jury duty, witness fees, military duty	431	375	539
Copy charges	326	402	925
Survey fees			
Sale of training material			
Sale of pallets			
Insurance reimbursements			
Telephone reimbursements		45	82
Miscellaneous other	15	4,608	2,656
TOTAL RECEIPTS	\$ 773	\$ 5,431	\$ 4,202
DEPOSITS			
Receipts recorded by Agency	\$ 773	\$ 5,431	\$ 4,202
SVP Program receipts (a)	-	460	
Add: Deposits in transit - Beginning of year	72	88	
Deduct: Deposits in transit - End of year	(32)	(72)	
DEPOSITS RECORDED BY COMPTROLLER	\$ 813	\$ 5,907	\$ 4,202

(a) Sexually Violent Persons (SVP) Program receipts were incorrectly credited to the Tinley Park Mental Health Center by the Comptroller's Office.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2005

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% and \$10,000 or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>Amount</u>	<u>%</u>
Employee Retirement Contributions	\$23,933	\$548,829	(\$524,896)	(95.64%)
State Retirement Contributions	\$2,523,818	\$1,480,187	\$1,043,631	70.51%
Contractual Services	\$810,434	\$1,013,172	(\$202,738)	(20.01%)
Equipment	\$15,033	\$48,366	(\$33,333)	(68.92%)
Telecommunications	\$164,841	\$211,897	(\$47,056)	(22.21%)

Employee Retirement Contributions

The variance is due to the changes in the State's Pension Code, which were effective in March 2004.

State Retirement Contributions

The variance is due to the changes in the State's Pension Code, which were effective in March 2004.

Contractual Services

The reduction in 2004 contractual services expenditures is due to the elimination of a contractual psychologist expenditure of approximately \$80,000 and an approximate \$120,000 reduction in medical expenditures due to a lower patient census.

Equipment

The reduction in equipment expenditures is due to a lower patient census.

Telecommunications

The reduction in telecommunications expenditures is due to no requirement for an efficiency savings payment during 2005, as well as a reduction in staff.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINELY PARK MENTAL HEALTH CENTER
EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2005

Fiscal Year 2004

A comparative schedule of significant variations in expenditures (20% and \$10,000 or more) for the fiscal years ended June 30, 2004 and June 30, 2003 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2004</u>	<u>2003</u>	<u>Amount</u>	<u>%</u>
Equipment	\$48,366	\$0	\$48,366	N/A
Telecommunications	\$211,897	\$170,520	\$41,377	24.27%
Behavioral health services	\$180,500	\$111,911	\$68,589	61.29%

Equipment

There were no equipment purchases made during 2003.

Telecommunications

During 2004, the Center made two significant equipment purchases including hand held radio equipment for approximately \$9,400 and a procurement efficiency savings incentive payment of approximately \$32,000.

Behavioral Health Services

During 2003, the Center's allocation to the cost of operating the program was partially replaced by a grant received directly by the behavioral health sciences operation. As a result, the expenditures were lower during 2003.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2005

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

Fiscal Year Ended June 30, 2005

There were no significant lapse period expenditures during fiscal year 2005.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2005

A schedule of significant lapse period spending for fiscal year 2004 is shown below:

Fiscal Year Ended June 30, 2004

There were no significant lapse period expenditures during fiscal year 2004.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF CHANGES IN INVENTORIES
FOR THE TWO YEARS ENDED JUNE 30, 2005
(Not Examined)

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2005</u>
General Stores:				
Medical lab	\$ 567	\$ 31,432	\$ 31,771	\$ 228
Food supplies	343,738	2,059,707	2,062,102	341,343
Household and laundry	92,073	193,006	224,891	60,188
Other general stores	41,706	129,755	120,049	51,412
Mechanical Stores:				
Repair and Maintenance	-			0
Coal and coke	-			0
Other mechanical stores	-			0
Pharmacy	295,161	746,521	704,513	337,169
	<u>\$ 773,245</u>	<u>\$ 3,160,421</u>	<u>\$3,143,326</u>	<u>\$ 790,340</u>

	<u>Balance</u> <u>July 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2004</u>
General Stores:				
Medical lab	\$ 108	\$ 29,260	\$ 28,801	\$ 567
Food supplies	368,473	2,017,519	2,042,254	343,738
Household and laundry	109,535	210,718	228,180	92,073
Other general stores	44,694	105,959	108,947	41,706
Mechanical Stores:				
Repair and Maintenance	-			0
Coal and coke	-			0
Other mechanical stores	-			0
Pharmacy	296,100	608,709	609,648	295,161
	<u>\$ 818,910</u>	<u>\$ 2,972,165</u>	<u>\$3,017,830</u>	<u>\$ 773,245</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
FOR THE YEARS ENDED JUNE 30,

The Department has accounts receivable of \$1,929,287 arising from operations of Tinley Park Mental Health Center at June 30, 2005. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Tinley Park Mental Health Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

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

	June 30,		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Current (0-3 months)	\$ 363,406	\$ 217,181	\$ 113,200
Past due (4-6 months)	104,894	59,716	95,601
Past due (7-9 months)	159,901	44,767	225,556
Past due (10-12 months)	41,650	45,239	87,204
Past due (over 12 months)	<u>929,812</u>	<u>1,578,823</u>	<u>1,366,057</u>
Subtotal	\$1,599,663	\$1,945,726	\$1,887,618
Court Cases	<u>329,624</u>	<u>469,178</u>	<u>95,092</u>
Total	<u>\$1,929,287</u>	<u>\$2,214,904</u>	<u>\$1,982,710</u>

INSERT BLUE ANALYSIS OF OPERATIONS TAB HERE

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

General Functions

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

The Central Admissions unit operates on a 24 hour a day basis to evaluate all incoming patients before admissions. At the time of admission an appropriate form of treatment is determined; the patient is assigned to one of the inpatient treatment units, and further evaluated by the professional staff. In most cases, the patient's problems are resolved within 30 days.

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

The inpatient units coordinate care with the Comprehensive Community Service Network (CCSN) to ensure continuity of care and proper linkage after discharge. The Center's aim is to help the patient return to his/her community with their highest attainable level of functioning. The resident population at June 30, 2005 was 95 as follows:

<u>Age Range</u>	<u>Residents</u>	<u>Sex</u>	<u>Residents</u>
18-64	91	Male	50
65 and over	<u>4</u>	Female	<u>45</u>
	<u>95</u>		<u>95</u>

Agency Planning

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

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

Agency Planning

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

Auditors Assessment

The Tinley Park Mental Health Center's planning program and goals are prioritized, monitored and directed toward obtaining the goals identified in accordance with the acts it administer.

We believe that this planning is adequate to meet the functions of the Center.

Agency Heads and Location

Ms. Brenda Hampton Facility Director
Department of Human Services
Tinley Park Mental Health Center
7400 West 183rd Street
Tinley Park, IL 60477

Ms. Ruth Doyle, Business Office Manager
Department of Human Services
Tinley Park Mental Heath Center
7400 West 183rd Street
Tinley Park, IL 60477

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

AVERAGE NUMBER OF EMPLOYEES

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

	<u>Fiscal Year</u>		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Rehabilitation services	3	4	4
Adult inpatient services	109	163	164
Central admissions	12	15	15
Medical, surgical and clinical services	24	28	28
Staff development	2	5	5
Superintendent's office	5	5	5
Administrative services	21	22	22
Engineering	4	4	4
Business management	8	10	10
Other support services	30	38	39
Dietary	<u>1</u>	<u>1</u>	<u>1</u>
Total Employees	<u>219</u>	<u>295</u>	<u>297</u>

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.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

EMPLOYEE OVERTIME (not examined), continued:

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred during fiscal year 2005 and 2004.

	<u>2005</u>	<u>2004</u>
Paid overtime hours worked during fiscal year	35,429	36,296
Value of overtime hours worked during fiscal year	<u>\$1,335,918</u>	<u>\$1,216,552</u>
Compensatory hours earned during fiscal year	3,799	3,877
Value of compensatory hours earned during fiscal year	<u>\$ 129,897</u>	<u>\$ 127,016</u>
Total paid overtime hours and earned compensatory hours during fiscal year	39,228	40,173
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,465,815</u>	<u>\$1,343,568</u>

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

The Center hires some individuals to perform personal services pursuant to a contract where the individual is deemed an "employee" under IRS regulations. Some of the services provided by the contractual payroll employees were in the areas of consumer specialist and chief psychologist.

STATE OF ILLINOIS
 DEPARTMENT OF HUMAN SERVICES
 TINLEY PARK MENTAL HEALTH CENTER
 ANALYSIS OF OPERATIONS
 FOR THE TWO YEARS ENDED JUNE 30, 2005

The following table prepared from Department records presents the number of contractual payroll employees and amount expended for contractual payroll employees during fiscal year 2005 and 2004.

CONTRACTUAL PAYROLL EMPLOYEES (not examined), continued:

	<u>2005</u>	<u>2004</u>
Contractual payroll employees paid during the fiscal year	2	2
Total amount expended for contractual payroll employees during the fiscal year	<u>\$43,394</u>	<u>\$124,335</u>

SHARED RESOURCES (not examined)

Maintenance Supplies

During fiscal years 2005 and 2004 the Tinley Park Mental Health Center (Tinley Center) participated in an interfacility maintenance supplies inventory program with the William A. Howe Developmental Center (Howe Center). Under the arrangement certain repair parts and equipment component parts were purchased by the Howe Center and inventoried under that center's control. The maintenance department at the Tinley Center was authorized to withdraw parts from that inventory. The cost of parts withdrawn by the Tinley Center maintenance department was not monitored by either facility.

Dietary Operations:

During fiscal years 2005 and 2004, the Tinley Park Mental Health Center participated in an Interfacility Dietary Agreement with the Elisabeth Ludeman Developmental Center and the William A. Howe Developmental Center.

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

SHARED RESOURCES (not examined) (continued)

Each center had funds included in its budget for its basic set of responsibilities. However, if expenditures occurred that were not planned for in the appropriate center's budget, each center was required to incur its share of the cost. During fiscal years 2005 and 2004, costs paid by the Tinley Park Mental Health Center in the form of commodity purchases and warehousing for the two fiscal years was as follows:

	<u>FISCAL YEAR 2005</u>	<u>FISCAL YEAR 2004</u>
Wages/Benefits	\$ 293,690	\$ 332,768
Contract Services	106,860	103,527
Commodity Costs	2,223,057	2,207,582
Non-food Costs	<u>160,955</u>	<u>165,328</u>
Total	<u>\$2,784,562</u>	<u>\$2,809,205</u>

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

<u>Dietary Services Received from the William A. Howe Center</u>	<u>FISCAL YEAR 2005</u>	<u>FISCAL YEAR 2004</u>
Salaries/Benefits	<u>\$341,271</u>	<u>\$446,569</u>

Pharmacy Operation:

During fiscal years 2005 and 2004, the Tinley Park Mental Health Center provided pharmaceutical operations for five Centers under a central procurement program sponsored by the Department of Human Services Support Services Section. Support Services purchased the pharmaceuticals and the Tinley Park Mental Health Center provided the salary, payroll related costs and commodity costs. An estimate of the costs paid by Support Services for pharmaceuticals and the costs paid by the Tinley Park Mental Health Center for pharmaceutical services allocated to the Center's own operation is shown in the following table:

	<u>FY 2005</u>	<u>FY 2004</u>
Pharmaceuticals	\$693,215	\$659,979
Pharmaceutical Operations	<u>\$166,208</u>	<u>\$197,670</u>
Total	<u>\$859,423</u>	<u>\$857,649</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

CENTER UTILIZATION (not examined)

Tinley Park Mental Health Center (Center) is situated on 213 acres in Tinley Park. The Center has 21 buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANNUAL CENTER STATISTICS
FOR THE YEARS ENDED JUNE 30, 2005

COST PER YEAR/DAY PER RESIDENT (not examined)

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

	<u>2005</u>	<u>Fiscal Year</u> <u>2004</u>	<u>2003</u>
Cost per year per resident	*	<u>\$225,154</u>	<u>\$208,592</u>
Cost per day per resident	*	<u>\$615</u>	<u>\$571</u>

* - The Department had not calculated this statistic by the close of fieldwork.

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Certified Capacity of Center	<u>140</u>	<u>150</u>	<u>150</u>
Average number of residents	<u>109</u>	<u>127</u>	<u>136</u>
Average number of employees	<u>219</u>	<u>295</u>	<u>297</u>
Ratio of employees to residents	<u>2.01 to 1</u>	<u>2.32 to 1</u>	<u>2.18 to 1</u>

REPORTED EMPLOYEE JOB INJURIES (not examined)

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Number of reported employee injuries	<u>39</u>	<u>61</u>	<u>92</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANNUAL CENTER STATISTICS
FOR THE YEARS ENDED JUNE 30, 2005

FOOD SERVICES (not examined)

The following table summarizes the number of meals served and the average cost per meal. ⁽¹⁾

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Meals served	<u>1,278,107</u>	<u>1,341,009</u>	<u>1,327,323</u>
Total food costs	\$2,784,562	\$2,809,205	\$2,735,689
Total labor costs	<u>3,345,791</u>	<u>3,403,723</u>	<u>3,946,479</u>
Total costs	<u>\$6,130,353</u>	<u>\$6,212,928</u>	<u>\$6,682,168</u>
Average food costs / meal	\$2.18	\$2.09	\$2.06
Average labor costs / meal	<u>2.62</u>	<u>2.54</u>	<u>2.97</u>
Total average cost / meal	<u>\$4.80</u>	<u>\$4.63</u>	<u>\$5.03</u>

Note: See page 34 for explanation of shared dietary services.

⁽¹⁾ This information was prepared from the records of those Centers involved in the shared resource dietary operation.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER SERVICE EFFORTS AND
ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2005
(Unaudited)

Management Accomplishments

The Tinley Park Mental Health Center, located in Tinley Park, Illinois is an adult inpatient psychiatric facility operated by the Office of Mental Health under the Department of Human Services. The Center functions as part of the Chicago Metropolitan Area Network of mental health services and works closely with community mental health care providers. The Center offers psychiatric care for adults. The Center is licensed for 100 beds. The Center consists of two units. The units are primarily for individuals requiring acute hospitalization, generally for stays of less than 30 days. The Center operates a 24 hour Central Admission Service which evaluates individuals for psychiatric hospitalization. During fiscal year 2005 there was an average of 175 presentations for admission per month. The Central Admissions Service works closely with designated community agencies to help ensure that individuals needing treatment receive services in the least restrictive cost-effective environment.

During fiscal years 2004 and 2005 the Center has achieved the following accomplishments:

During Fiscal Year 2004

- Continued expansion of the working relationships with sister facilities in the Metro area including monthly joint meetings to share policies and procedures with other operations.
- Continued implementation of the Utilization Review Program to be used by all Metro area facilities to allow for an enhanced understanding of patients length of stay.
- Maintained operations despite hiring freezes, staff reductions, and potential closure planning.
- Participated in the development of and implemented new treatment plan form which will be used in the Chicago area facilities.
- Developed and implemented a date base which tracks the usage of PRN (as needed) medication on a daily basis.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER SERVICE EFFORTS AND
ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2003
(Unaudited)

Management Accomplishments (continued)

During Fiscal Year 2005

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