

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009
Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009

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FACILITY OFFICIALS

Facility Director (10/16/07 - current)	Mr. Larry Phillips
Acting Facility Director (until 10/15/07)	Mr. Brian Thomas
Director of Administration and Assistant Program Director	Mr. Brian Thomas
Fiscal Services Officer	Ms. Susie Pennell

The Facility is located at:

R.R. 1, Box 6A
Rushville, Illinois 62681



Pat Quinn, Governor

Michelle R. B. Saddler, Secretary

TDF Shared Services – McFarland
901 Southwind Rd., Springfield, IL 62703

December 17, 2009

Doehring, Winders & Co., LLP
Certified Public Accountants
1601 Lafayette Avenue
Mattoon, IL 61938

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 Illinois Department of Human Services – Rushville Treatment and Detention Facility (Facility). 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 Facility'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 Facility has materially complied with the assertions below.

- A. The Facility 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 Facility 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 Facility has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Facility 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 Facility on behalf of the State or held in trust by the Facility have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Rushville Treatment and Detention Facility


Larry Phillips, Facility Director


Susie Pennell, Fiscal Services Officer

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
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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 Engagements 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	3	7
Repeated findings	3	2
Prior recommendations implemented or not repeated	4	4

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

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
09-1	8	Weaknesses in Controls Over Locally Held Funds	Significant Deficiency - Noncompliance
09-2	10	Charges for Services Policy and Rate Structure Not Established	Significant Deficiency - Noncompliance
09-3	11	Hiring Policies for Security Therapy Aides	Significant Deficiency - Noncompliance

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SCHEDULE OF FINDINGS (Continued)

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	13	Inadequate Internal Controls Over Property Records
B	13	Inadequate Internal Controls Over Commodities Inventory
C	13	Inadequate Internal Controls Over Resident Commissary Operations
D	13	Lack of Proper Document Retention

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Facility personnel at an exit conference on November 16, 2009. Attending were:

Department of Human Services

Jamie Nardulli	DHS Audit Liaison
Cheri Wehmhoff	Mental Health Budget Analyst
Craig Williams	Mental Health Bureau Chief of Fiscal Policy

Rushville Treatment and Detention Facility

Larry Phillips	Facility Director
Brian Thomas	Director of Administration
Susie Pennell	Fiscal Services Officer

Office of the Auditor General

Lisa Warden	Audit Manager
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Doehring, Winders & Co. LLP

Robert Arnholt	Partner
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Responses to the recommendations were provided by Jamie Nardulli in a letter dated November 30, 2009.

DOEHRING, WINDERS & CO. LLP

Certified Public Accountants

& Business Advisers

1601 LAFAYETTE AVENUE

MATTOON, ILLINOIS 61938

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

- A. The State of Illinois Department of Human Services – Rushville Treatment and Detention Facility 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 – Rushville Treatment and Detention Facility 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 – Rushville Treatment and Detention Facility 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 – Rushville Treatment and Detention Facility 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 – Rushville Treatment And Detention Facility on behalf of the State or held in trust by the State of Illinois Department of Human Services – Rushville Treatment And Detention Facility have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Compliance (continued)

Our limited scope compliance examination of the Facility 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 Facility have had procedures performed on a Department-wide basis through the compliance examination of the Department of Human Services Central Office, and accordingly, any findings from the results of those procedures have been included in the Department of Human Services – Central Office compliance report.

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 - Rushville Treatment and Detention Facility'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 – Rushville Treatment and Detention Facility's compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services - Rushville Treatment and Detention Facility 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, 09-2, and 09-3.

Internal Control

The management of the Facility 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 Facility'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 Facility's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Facility'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.

Internal Control (continued)

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 findings 09-1, 09-2, and 09-3 in the accompanying Schedule of Findings to be significant deficiencies.

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

The Facility's responses to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the Facility'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 2008 Supplementary Information for State Compliance Purposes, except for the Schedule of Changes in State Property and information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Facility Utilization, Annual Cost 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, Facility and Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.

Doehring, Winders & Co. LLP

December 17, 2009

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
CURRENT FINDINGS – STATE
Two Years Ended June 30, 2009

09-1 WEAKNESSES IN CONTROLS OVER LOCALLY HELD FUNDS

The Treatment and Detention Facility (Facility) had inadequate controls over its locally held funds.

We noted the following issues with the Facility's locally held funds:

- In the Car Wash Special Trust Fund, 25 of 25 (100%) receipts selected for testing in the fund could not be traced back to the bank deposit individually or in total. Instead the deposits were recorded in total without a reconciliation as to which receipts comprised the deposit. Further, monthly reconciliations of receipts and cash records were not performed.
- The Facility did not originally record Car Wash Fund activity on the C-17 Receipt/Disbursement Reports (C-17). The reports were amended to include the activity subsequent to our testing.
- A staff activity account, opened in the facility's name, totaling \$760 at June 30, 2009 was neither statutorily authorized nor reported on the C-17. The employee funded account was used for employee activities independent of the operations of the facility and was not the fiduciary responsibility of the facility. According to management, this account should not have been opened in the facility's name and has since been changed.
- Two of 50 (4.0%) cash receipts selected for testing did not properly document the date on which the cash was received.

The State Officers and Employees Money Disposition Act prohibits establishment or maintenance of any locally held fund, except as provided by law (30 ILCS 230/2a.2). The Fiscal Control and Internal Auditing Act requires State agencies to maintain internal fiscal and administrative controls to ensure that funds are safeguarded against unauthorized use and "funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist" (30 ILCS 10/3001). In addition, the State Records Act requires records of the obligation, receipt, and use of public funds to be maintained at the agency and prohibits the unauthorized destruction, removal, or disposal of State records (5 ILCS 160/3). Also, this Act requires every agency to preserve records containing adequate and proper documentation of transactions of the agency (5 ILCS 160/8).

Facility officials cited oversight and miscommunication between Rushville and Springfield offices as a reason for the exceptions noted.

The total activity of the Car Wash program was approximately \$1,900 of receipts and approximately \$1,500 of disbursements for the two years ended June 30, 2009. The staff activity account had receipts of approximately \$2,200 and disbursements of approximately \$1,400. Failure to maintain adequate supporting documentation results in less reliable records and results in noncompliance with the applicable laws and statutes. Further, inadequate internal controls increases the risk that errors and fraud could occur and not be detected. (Finding Code No. 09-1, 07-4)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
CURRENT FINDINGS – STATE (Continued)
Two Years Ended June 30, 2009

09-1 WEAKNESSES IN CONTROLS OVER LOCALLY HELD FUNDS (Continued)

RECOMMENDATION

We recommend that the Rushville Treatment & Detention Facility comply with applicable laws and statutes by implementing adequate controls over Locally Held Funds, properly authorizing Locally Held Funds, and accurately recording receipts, including the dates received, and disbursements on C-17 reports. Further, we recommend timely communication between the Rushville and Springfield offices regarding locally held fund activity and the performance of the monthly reconciliations for the Car Wash Fund.

AGENCY RESPONSE

Agree. The Rushville Treatment and Detention Facility (TDF) has documented the transactions and recorded them on the quarterly reports. The Report of Receipts and Disbursements for Locally Held Funds (C-17 Report) for June 30, 2009 was revised and sent in on July 30, 2009. TDF will adequately control all Locally Held Funds in the future.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
CURRENT FINDINGS – STATE (Continued)
Two Years Ended June 30, 2009

09-2 CHARGES FOR SERVICES POLICY AND RATE STRUCTURE NOT ESTABLISHED

The Treatment and Detention Facility (Facility) did not have a policy and rate structure in place for charging services to residents.

The Facility had not formally documented a policy on charging residents for services and a corresponding rate structure. Under the existing conditions, a resident may have access to assets to pay for services the Facility provides, but the resident would not be required to pay without a documented policy in place. At the end of fiscal year 2009, the Facility had approximately 360 residents. The Facility's expenditures for fiscal year 2009 and 2008 totaled \$27,343,092 and \$26,421,294, respectively.

Under the Sexually Violent Persons Commitment Act (725 ILCS 207/90), "Each person committed or detained under this Act who receives services provided directly or funded by the Department and the estate of that person is liable for the payment of sums representing charges for services to the person at a rate to be determined by the Department."

Facility officials stated that they have contacted the Department of Human Services (DHS) Central Office to begin formulating a rate structure for charging residents for services.

By not having this policy and a determined rate structure in place, the Facility was not in compliance with the Sexually Violent Persons Commitment Act and has not recouped any costs of services provided. (Finding Code No. 09-2, 07-6)

RECOMMENDATION

We recommend the Facility continue working with the DHS Central Office and formally document a policy on charging residents for services and a corresponding rate structure to comply with the Sexually Violent Persons Commitment Act.

AGENCY RESPONSE

Agree. The Rushville Treatment and Detention Facility (TDF) will continue to work with the Department of Human Services and the Division of Mental Health to create a rate structure to comply with the Sexually Violent Persons Commitment Act.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
CURRENT FINDINGS – STATE (Continued)
Two Years Ended June 30, 2009

09-3 HIRING POLICIES FOR SECURITY THERAPY AIDES

No minimum education and experience requirements exist for Security Therapy Aides (STA) hired by the Treatment and Detention Facility (Facility).

The Facility is responsible for the treatment and detention of sexually violent persons released from the Department of Corrections who are still considered a danger to society. The basic line personnel that deal with committed persons at the Facility on a daily basis are the STAs. The position specification for the STA does not set a minimum education and experience requirement for applicants to ensure that newly hired employees have adequate core knowledge and experience, which may help to perform their job. The Department of Central Management Services (CMS) Class Specification requirements to become an STA Trainee "Requires ability to participate in and successfully complete the Security Therapy Aide training program." There are no educational or experience requirements such as a high school degree or GED. According to the job requirements, the position "Requires the capability to adjust to mentally ill individuals under conditions of maximum security." As of June 30, 2009, the Facility employed approximately 170 STAs.

Other CMS job specifications for positions that require interaction with committed persons require the applicant to have the knowledge, skill, and mental development equivalent to completion of four years of high school as well as successful completion of an approved training program. Due to the nature of the job requirements, STAs should be required to possess, at a minimum, the knowledge, skill, and mental development equivalent to completion of four years of high school and should also successfully complete an approved training program.

Facility officials responded that they have requested changes to the STA job specification and will continue to work with CMS and the Division of Mental Health to formulate appropriate educational and experience requirements for STAs.

In recognition of the security risks inherent to the Facility, establishing employee qualifications consistent with those of other positions in the State that require interaction with committed persons would reinforce security and safety for persons at the Facility. (Finding Code No. 09-3, 07-7, Previously reported as Finding Code No. 05-28, 03-30 in the Department of Human Services Financial Audit and Compliance Examination Reports)

RECOMMENDATION

We recommend the Facility continue working with the appropriate agencies to revise the educational and experience requirements for the CMS Class Specifications for STA Trainees and STAs.

AGENCY RESPONSE

Agree. The facility will continue to work with the Department of Human Services central staff and Central Management Services to set minimum education requirements for Security Therapy Aides.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009

PRIOR FINDINGS NOT REPEATED - STATE

A INADEQUATE INTERNAL CONTROLS OVER PROPERTY RECORDS

In the prior examination, the Treatment and Detention Facility (Facility) had inadequate internal controls over property records. The Facility was not properly recording property in the year it was received and at the appropriate cost. In addition, the Facility could not locate the detailed documentation for some of the property additions and deletions that were tested. Lastly, the Facility could not locate some of the property items on their property records and some property items were not recorded on their property records. The auditors were unable to test the beginning balance of property due to the lack of documentation reported in prior Finding 07-1. However, we noted no significant problems or deficiencies with transactions tested during the current examination, therefore this finding was not repeated. (Finding Code No. 07-1)

B INADEQUATE INTERNAL CONTROLS OVER COMMODITIES INVENTORY

In the prior examination, the Facility had inadequate internal controls over commodities inventory. The Facility was not properly tracking and accounting for requisitions. Some of the requisitions tested were not properly approved prior to filling the order. In addition, cutoff issues were noted while testing commodity items, which resulted in some items being recorded in the incorrect fiscal year. We noted no significant problems or deficiencies during the current examination, therefore this finding was not repeated. (Finding Code No. 07-2)

C INADEQUATE INTERNAL CONTROLS OVER RESIDENT COMMISSARY OPERATIONS

In the prior examination, the Facility had inadequate internal controls over resident commissary operations. The Facility was not properly tracking and accounting for resident commissary inventory and did not have a proper data backup plan in place for the commissary tracking spreadsheet. The Facility also lacked proper segregation of duties over the commissary operations, as well as formally documented policies and procedures. In addition, the facility did not properly investigate and address questionable negative balances noted in the residents' points program. We noted no significant problems or deficiencies during the current examination, therefore this finding was not repeated. (Finding Code No. 07-3, previously reported as Finding Code 05-33 and 03-35 in the Department of Human Services Financial Audit and Compliance Examination Reports)

D LACK OF PROPER DOCUMENT RETENTION

In the prior examination, the Facility did not maintain proper documentation for some of its transactions related to payroll items and invoice vouchers. Significant improvements were noted during the current examination. (Finding Code No. 07-5)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
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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 (not examined)
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories

Analysis of Operations:

- Facility Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Contractual Payroll Employees (not examined)
- Shared Resources (not examined)
- Facility Utilization (not examined)
- Annual Cost Statistics
 - Costs 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 the Schedule of Changes in State Property and information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Facility Utilization, Annual Cost 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
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2009

	APPROPRIATIONS (NET OF TRANSFERS)	EXPENDITURES THROUGH JUNE 30, 2009	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2009	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2009	BALANCES LAPSED AUGUST 31, 2009
PUBLIC ACT 95-0734					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 12,271,200	\$ 10,799,135	\$ 540,896	\$ 11,340,031	\$ 931,169
Retirement contributions	2,300,500	2,273,235	27,265	2,300,500	-
State contributions to state employees' retirement system	87,500	-	86,636	86,636	864
State contributions to Social Security	837,500	795,933	40,135	836,068	1,432
Contractual services	10,506,400	9,268,298	1,226,006	10,494,304	12,096
Travel	20,200	19,519	395	19,914	286
Commodities	490,500	434,457	39,835	474,292	16,208
Printing	11,800	11,330	231	11,561	239
Equipment	7,200	4,433	1,199	5,632	1,568
Telecommunications services	86,600	71,555	7,475	79,030	7,570
Operation of auto equipment	86,100	63,546	3,868	67,414	18,686
Expenses related to Sexually violent persons program	<u>1,660,000</u>	<u>1,461,311</u>	<u>166,399</u>	<u>1,627,710</u>	<u>32,290</u>
Total - Fiscal Year 2009	<u>\$ 28,365,500</u>	<u>\$ 25,202,752</u>	<u>\$ 2,140,340</u>	<u>\$ 27,343,092</u>	<u>\$ 1,022,408</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2008

	APPROPRIATIONS (NET OF TRANSFERS)	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2009
PUBLIC ACT 95-0348					
GENERAL REVENUE FUND - 001					
Sexually violent persons program	\$ 29,222,100	\$ 23,286,630	\$ 3,134,664	\$ 26,421,294	\$ 2,800,806
Total - Fiscal Year 2008	<u>\$ 29,222,100</u>	<u>\$ 23,286,630</u>	<u>\$ 3,134,664</u>	<u>\$ 26,421,294</u>	<u>\$ 2,800,806</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30,

	FISCAL YEAR		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
	P.A. 95-0734	P.A. 95-0348	P.A. 94-0798
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 28,365,500</u>	<u>\$ 29,222,100</u>	<u>\$ 25,886,400</u>
EXPENDITURES			
Personal services	11,340,031	-	-
Retirement contributions	2,300,500	-	-
State contributions to state employees' retirement system	86,636	-	-
State contributions to Social Security	836,068	-	-
Contractual services	10,494,304	-	-
Travel	19,914	-	-
Commodities	474,292	-	-
Printing	11,561	-	-
Equipment	5,632	-	-
Telecommunications services	79,030	-	-
Operations of auto equipment	67,414	-	-
Expenses related to Sexually violent persons program	<u>1,627,710</u>	<u>26,421,294</u>	<u>22,009,778</u>
Total Expenditures	<u>27,343,092</u>	<u>26,421,294</u>	<u>22,009,778</u>
LAPSED BALANCES	<u>\$ 1,022,408</u>	<u>\$ 2,800,806</u>	<u>\$ 3,876,622</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For The Two Years Ended June 30, 2009

The locally held funds of the Facility 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 the Petty Cash account. This fund and account are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

The Patient Travel Trust Fund (SAMS fund number 1247) was established to provide transportation of residents without funds. The source of revenue is the State appropriation. Expenditures are for travel or transfer costs incurred to transport residents to another facility or to their home upon release.

The Petty Cash account is maintained for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures that cannot be administered economically and efficiently through the customary vouchering system. Reimbursements to the account are from State General Revenue Fund appropriations for contractual services.

Special Revenue Funds

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

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

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

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 Facility. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Facility or when released.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For The Year Ended June 30, 2009

	1247 Patient Travel Trust Fund	1139 DHS Other Special Trusts Fund	1144 DHS Rehabilitation Fund	1143 DHS Resident's Trust Fund	Petty Cash Account
Balance - July 1, 2008	\$ 1,438	\$ -	\$ 23	\$ 35,811	\$ 375
Receipts					
Resident deposits	-	-	-	83,740	-
Investment Income	-	-	-	143	-
Income from Sales	-	1,095	-	-	-
Unclaimed funds	-	69	-	-	-
Appropriations from General Revenue Fund	11,500	-	-	-	3,543
Total Receipts	11,500	1,164	-	83,883	3,543
Disbursements					
Resident withdrawals	-	-	-	89,659	-
Cost of Sales	-	611	-	-	-
Fund Transfers	-	-	23	-	-
Travel	12,724	-	-	-	-
Contractual services	-	-	-	-	3,805
Total Disbursements	12,724	611	23	89,659	3,805
Balance - June 30, 2009	\$ 214	\$ 553	\$ -	\$ 30,035	\$ 113

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For The Year Ended June 30, 2008

	1247 Patient Travel <u>Trust Fund</u>	1139 DHS Other Special <u>Trusts Fund</u>	1144 DHS Rehabilitation <u>Fund</u>	1143 DHS Resident's <u>Trust Fund</u>	Petty Cash <u>Account</u>
Balance - July 1, 2007	\$ 5,740	\$ -	\$ 23	\$ 21,872	\$ 358
Receipts					
Resident deposits	-	-	-	105,253	-
Appropriations from General Revenue Fund	<u>10,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,703</u>
Total Receipts	<u>10,071</u>	<u>-</u>	<u>-</u>	<u>105,253</u>	<u>3,703</u>
Disbursements					
Resident withdrawals	-	-	-	91,314	-
Travel	14,373	-	-	-	-
Contractual services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,686</u>
Total Disbursements	<u>14,373</u>	<u>-</u>	<u>-</u>	<u>91,314</u>	<u>3,686</u>
Balance - June 30, 2008	<u>\$ 1,438</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 35,811</u>	<u>\$ 375</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For The Two Years Ended June 30, 2009
(not examined)

	Buildings and building improvements	Site improvements	Equipment	Total
Balance June 30, 2007	\$ -	\$ -	\$ 2,627,289	\$ 2,627,289
Additions:				
Purchases	-	-	490,570	490,570
Transfers-in:				
Intra-agency	-	-	330,977	330,977
Donated equipment	-	-	15,217	15,217
Adjustments	-	-	5,296	5,296
Total additions	-	-	842,060	842,060
Deductions:				
Transfers-out:				
Intra-agency	-	-	386,893	386,893
Inter-agency	-	-	20,945	20,945
Scrap property	-	-	19,726	19,726
Clerical error	-	-	15,525	15,525
Other	-	-	24,684	24,684
Adjustments	-	-	31,374	31,374
Total deductions	-	-	499,147	499,147
Balance June 30, 2008	-	-	2,970,202	2,970,202
Additions:				
Purchases	-	-	196,642	196,642
Transfers-in:				
Intra-agency	-	-	381,703	381,703
Inter-agency	-	-	12,414	12,414
Capital Development Board	2,694	29,716	-	32,410
Donated equipment	-	-	12,768	12,768
Adjustments	-	-	5,321	5,321
Total additions	2,694	29,716	608,848	641,258
Deductions:				
Transfers-out:				
Intra-agency	-	-	465,259	465,259
Inter-agency	-	-	19,532	19,532
Surplus property	-	-	-	-
Scrap property	-	-	33,213	33,213
Clerical error	-	-	6,970	6,970
Other	-	-	2,290	2,290
Adjustment	-	-	2,655	2,655
Total deductions	-	-	529,919	529,919
Balance June 30, 2009	\$ 2,694	\$ 29,716	\$ 3,049,131	\$ 3,081,541

Note: The property balances at June 30, 2008 and 2009 have been reconciled to the property reports submitted to the Central Office of the Department of Human Services. Also, see prior finding not repeated A on page 12 of this report for additional information.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
For The Year Ended June 30,

	FISCAL YEAR		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
RECEIPTS			
Miscellaneous receipts	<u>\$ 2,793</u>	<u>\$ 4,311</u>	<u>\$ 524</u>
TOTAL RECEIPTS	<u><u>\$ 2,793</u></u>	<u><u>\$ 4,311</u></u>	<u><u>\$ 524</u></u>
DEPOSITS			
Receipts recorded by Facility	\$ 2,793	\$ 4,311	\$ 524
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	<u>-</u>	<u>-</u>	<u>-</u>
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u><u>\$ 2,793</u></u>	<u><u>\$ 4,311</u></u>	<u><u>\$ 524</u></u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For The Two Years Ended June 30, 2009

Fiscal Year 2009

A comparative schedule of the significant variation in expenditures (15% or more) for the fiscal years ended June 30, 2009 and June 30, 2008 is shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2009</u>	<u>2008</u>	<u>AMOUNT</u>	<u>%</u>
<u>GENERAL REVENUE FUND - 001</u>				
Personal Services	\$ 11,340,031	\$ -	\$ *	*%
Retirement contributions	2,300,500	-	*	*
State contributions to state employees' retirement system	86,636	-	*	*
State contributions to Social Security	836,068	-	*	*
Contractual services	10,494,304	-	*	*
Travel	19,914	-	*	*
Commodities	474,292	-	*	*
Printing	11,561	-	*	*
Equipment	5,632	-	*	*
Telecommunications services	79,030	-	*	*
Operation of auto equipment	67,414	-	*	*
Expenses related to Sexually violent persons program	<u>1,627,710</u>	<u>26,421,294</u>	<u>*</u>	<u>*</u>
Total	<u>\$ 27,343,092</u>	<u>\$ 26,421,294</u>	<u>\$ 921,798</u>	<u>3.49%</u>

* The amount of dollar change and percentage change for the fiscal years ended June 30, 2009 and June 30, 2008 does not show as the Facility changed from lump sum appropriations to itemized appropriations. In total, there was no significant variation in expenditures (15% or more) for the fiscal years ended June 30, 2009 and June 30, 2008.

Fiscal Year 2008

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
Sexually violent persons program	<u>\$ 26,421,294</u>	<u>\$ 22,009,778</u>	<u>\$ 4,411,516</u>	<u>20.04%</u>

Sexually Violent Persons Program

Facility management provided the following explanation for the significant variation identified above:

The increase in the expenditures for the Sexually Violent Persons Program for the fiscal year ended June 30, 2008 was due to fiscal year 2008 being the first full year of operations at the Rushville facility which included the final phase of building modification costs in fiscal year 2008. Also, the resident population increased from fiscal year 2007 to fiscal year 2008.

STATE OF ILLINOIS
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RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
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 2009 is shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED</u> <u>JUNE 30, 2009</u>		<u>PERCENTAGE</u>	
	<u>TOTAL</u> <u>EXPENDITURES</u>	<u>LAPSE PERIOD</u> <u>EXPENDITURES</u>		
<u>GENERAL REVENUE FUND - 001</u>				
State contributions to state				
employees' retirement system	\$ 86,636	\$ 86,636	100.00%	(1)
Equipment	\$ 5,632	\$ 1,199	21.29%	(2)

Facility management provided the following explanations for the significant variations identified above:

- (1) A separate retirement fund was set up late in the fiscal year and all expenditures for the fund occurred during the lapse period.
- (2) During the lapse period, the Facility spent \$849 for a device to test equipment for the closed-circuit television system. The Facility also spent \$350 for shelving units during the lapse period. Both items were ordered prior to the lapse period and received and paid during the lapse period.

There were no significant lapse period expenditures for the fiscal year ended June 30, 2008.

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DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
For The Two Years Ended June 30, 2009

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2009</u>
GENERAL REVENUE FUND Warehouse	<u>\$ 173,367</u>	<u>\$ 598,423</u>	<u>\$ 627,574</u>	<u>\$ 144,216</u>

	<u>Balance July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2008</u>
GENERAL REVENUE FUND Warehouse	<u>\$ 105,972</u>	<u>\$ 929,781</u>	<u>\$ 862,386</u>	<u>\$ 173,367</u>

Note: The inventory consists of commodities and are valued at weighted average cost.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For The Two Years Ended June 30, 2009

FACILITY FUNCTIONS AND PLANNING PROGRAM

Introduction

The Rushville Treatment And Detention Facility (Facility) was established pursuant to the Sexually Violent Persons Commitment Act, 725 ILCS 207. The Facility receives General Revenue Fund appropriations for the ordinary and necessary expenditures of the Facility.

Facility Functions

The Facility is located in Rushville, Illinois. The Facility opened its doors on January 1, 1998 at the Sheridan, Illinois location and accepted its first resident. The required capacity of the Facility outgrew the Sheridan location, so it was moved to Joliet, Illinois. During 2006, the Joliet location reached its maximum capacity, and subsequently, the Facility moved to its current location in Rushville. The Rushville facility is designed to house approximately 500 residents.

The mission of the Facility is to provide state-of-the-art, sex offender-specific treatment in a safe, structured residential environment, focusing on the individualized needs of the residents, treating each resident respectfully, professionally, and with dignity. The Facility strives to reduce risk to society by facilitating life-long behavioral change in residents. The vision of the Facility is that residents be released and successfully reintegrated back into their communities.

The current facility director is Larry Phillips (effective October 16, 2007).

The Facility's address is Rushville Treatment And Detention Facility, R.R.1, Box 6a, Rushville, Illinois 62681.

Facility Planning Program

The Facility has focused its planning program on completing the transition of the program into a new physical location and establishment of a consistent leadership team. Long-term planning is accomplished through the development and review of the Facility strategic plan and through discussions with the Department of Human Services regarding policies and programs. Short-term planning is accomplished by identifying various programs and issues to be addressed during the next fiscal year and the review of routine Facility operations.

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For The Two Years Ended June 30, 2009

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Facility records, presents the average number of full-time equivalent employees, by function, for the past three years.

	<u>2009</u>	<u>Fiscal Year</u> <u>2008</u>	<u>2007</u>
Education and therapy aides	179	173	159
Administrative	28	28	23
Support and other	13	13	13
Total	<u>220</u>	<u>214</u>	<u>195</u>

EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a day exceed the employees' 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>2009</u>	<u>Fiscal Year</u> <u>2008</u>	<u>2007</u>
Paid overtime hours worked during fiscal year	23,762	18,424	19,541
Value of overtime hours worked during fiscal year	<u>\$ 630,124</u>	<u>\$ 485,178</u>	<u>\$ 507,189</u>
Compensatory hours earned during fiscal year	12,848	9,211	6,070
Value of compensatory hours earned during fiscal year	<u>\$ 266,821</u>	<u>\$ 191,289</u>	<u>\$ 120,832</u>
Total paid overtime hours and earned compensatory hours during fiscal year	36,610	27,635	25,611
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 896,945</u>	<u>\$ 676,467</u>	<u>\$ 628,021</u>

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ANALYSIS OF OPERATIONS
For The Two Years Ended June 30, 2009

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

The Facility hires some individuals to perform personal services pursuant to a contract where the individual is deemed an "employee" under IRS regulations. The services provided by the contractual payroll employees were in the area of evaluation of the residents.

The following table prepared from Facility records presents the number of contractual payroll employees and amount expended for contractual payroll employees during fiscal year 2009, 2008 and 2007.

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractual payroll employees paid during the fiscal year	<u>7</u>	<u>6</u>	<u>6</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$ 970,951</u>	<u>\$ 929,663</u>	<u>\$ 586,620</u>

SHARED RESOURCES (not examined)

The Facility shares pharmaceutical services through McFarland Mental Health Center.

FACILITY UTILIZATION (not examined)

The Facility is situated on 60 acres in Rushville, IL and has five buildings on its grounds. Facility management has provided the information below outlining its occupancy and utilization of the buildings on the grounds of the Facility as of June 30, 2009.

Building	Type/Use	Square Feet	Status	%
Building A, Area A & B	Administration, Kitchen, Laundry, Mechanical Room, Visitor Area	36,544	Occupied	90%
Building A, Area C	Health Care, Special Control, Fox 1 & 2 Housing	28,941	Occupied	90%
Building H, Area A & B	Housing Units, Gym	41,125	Occupied	100%
Building H, Area C & D	Housing Units, Gym	41,125	Occupied	100%
Building H, Area E	Housing Unit	19,528	Occupied	33%
Building M	Maintenance, Warehouse	13,903	Occupied	100%
Building F1	Security Offices, Visitor Area, Entry Control, Roll Call	7,277	Occupied	100%
Building F2	Sally Port Security	260	Occupied	100%
Building B1	Bar Screen	613	Occupied	100%
Building B2	Generator	613	Occupied	100%

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LIMITED SCOPE COMPLIANCE EXAMINATION
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For The Two Years Ended June 30, 2009

COSTS PER YEAR/DAY PER RESIDENT (not examined)

Comparative costs of resident care for the fiscal year ended June 30 are shown below:

	<u>2009</u>	<u>Fiscal Year 2008</u>	<u>2007</u>
Average number of residents	<u>352</u>	<u>325</u>	<u>292</u>
Expenditures from appropriations	\$27,343,092	\$26,421,294	\$22,009,778
Less: equipment and capital improvements	<u>196,642</u>	<u>490,570</u>	<u>258,471</u>
Net expenditures	<u>\$27,146,450</u>	<u>\$25,930,724</u>	<u>\$21,751,307</u>
Net resident cost per year	<u>\$77,121</u>	<u>\$79,787</u>	<u>\$74,491</u>
Net resident cost per day	<u>\$211</u>	<u>\$219</u>	<u>\$204</u>

Net expenditures for computing net resident cost per year represent total expenditures from appropriations, less equipment expenditures, divided by average number of residents.

The resident and cost figures noted above were prepared from Facility records.

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Certified Capacity of Facility	<u>500</u>	<u>500</u>	<u>500</u>
Average number of residents	<u>352</u>	<u>325</u>	<u>292</u>
Average number of employees	<u>220</u>	<u>214</u>	<u>195</u>
Ratio of employees to residents	<u>0.63 to 1</u>	<u>0.66 to 1</u>	<u>0.67 to 1</u>

The Facility has contracted with vendors to provide food services and medical services. If these services were not provided by outside contractors, the Facility would need to hire additional employees. By taking into account these outsourced positions, the average number of employees and outsourced staff would be 287, 288, and 226 for fiscal years 2009, 2008, and 2007. With the outsourced staff included in the Facility's average number of employees, the ratio increases to 0.82 to 1, 0.89 to 1, and 0.77 to 1 for fiscal years 2009, 2008, and 2007, respectively.

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ANALYSIS OF OPERATIONS
For The Two Years Ended June 30, 2009

REPORTED EMPLOYEE JOB INJURIES (not examined)

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Number of reported employee injuries	<u>21</u>	<u>22</u>	<u>11</u>

FOOD SERVICES (not examined)

The following table, prepared from the Facility records, summarizes the number of meals served and the average cost per meal.

	<u>2009</u>	<u>Fiscal Year 2008</u>	<u>2007</u>
Meals served	<u>429,982</u>	<u>400,634</u>	<u>354,372</u>
Total food costs	*	*	*
Total labor costs	*	*	*
Total costs	<u>\$ 599,728</u>	<u>\$ 587,657</u>	<u>\$ 810,450</u>
Average food costs / meal	*	*	*
Average labor costs / meal	*	*	*
Total average cost / meal	<u>\$ 1.39</u>	<u>\$ 1.47</u>	<u>\$ 2.29</u>

* Food services are contracted out; vendor does not provide a breakdown between labor and food costs.

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DEPARTMENT OF HUMAN SERVICES
RUSHVILLE TREATMENT AND DETENTION FACILITY
LIMITED SCOPE COMPLIANCE EXAMINATION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For The Two Years Ended June 30, 2009
(not examined)

MANAGEMENT ACCOMPLISHMENTS AT THE FACILITY

During fiscal years 2009 and 2008, Facility management completed the transition of the program to the new Rushville location. The transition was fully completed by making modifications to the physical plant to address security and treatment needs of the program, fully staffing the Facility and providing ongoing training to staff.

STAFF DEVELOPMENT PROGRAMS AND PROGRAMS TO REDUCE STAFF AND RESIDENT INJURIES

TREATMENT AND DETENTION TRAINING PROGRAM

The Training Program consists of 200 hours of didactic training for all new Security Therapy aides. There is an annual cycle training program for security therapy aides that consists of four modules presented throughout the fiscal year. Additionally, all Department of Human Service Mental Health employees are required to participate in a computer-based learning program annually that is offered online. These training sessions, included human resource development, medical resource training, operations, legal aspects, emergency operations, physical skills, and practical skills training.

EDUCATIONAL PROGRAM STATISTICS

Basic Education classes were offered at the Rushville Treatment and Detention Facility until September 2008. At that time, the Facility's only Educator accepted another position leaving the Facility unable to provide basic education instruction. Currently, mathematics, literacy, and computer classes are suspended until this vacancy can be filled.

General Education Degree classes are provided by Spoon River College. Residents receive approximately 4.5 hours per week of classroom instruction. General Education Degree classes are voluntary and residents must send a request to the Rehabilitation Director for consideration. TDF currently has a contract with the Regional Office of Education to provide General Education Degree testing at the Facility.

Spoon River College also provides instruction to obtain certifications in General Industry Safety and Health in addition to Food Safety and Sanitation.

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LIMITED SCOPE COMPLIANCE EXAMINATION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For The Two Years Ended June 30, 2009
(not examined)

RESIDENT STATISTICS: COMMITTED, DETAINED, AND CONDITIONALLY RELEASED

Below are the classifications used to describe the status of the residents and statistics on the classification of the residents during the last three fiscal years.

Committed: Residents whose legal case has been heard by the court, and the court determined the resident should be committed to the facility.

Detained: Residents who are held at the facility based on the court's preliminary judgment until their case is heard by the court. Once their case is decided by the court, the resident will either be committed to the facility or be released from the facility.

Conditionally released: The court has heard the case of a committed resident and determined that the resident should be under court supervision and be released from the facility.

	Year Ended June 30,		
	2009	2008	2007
Committed	221	200	182
Detained	140	142	125
Conditionally released	3	5	1