

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

ELISABETH LUDEMAN DEVELOPMENTAL 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
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

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CENTER OFFICIALS

Director	Mr. David Decker
Assistant Director (5/3/04 to present)	Ms. Tracy L. Bradley
Assistant Director (7/1/03 to 10/15/03)	Ms. Kimberlee Brewerton
Fiscal Services Director (11/24/03 to present)	Mr. Curtis A. Hastings
Fiscal Services Director (7/1/03 to 11/23/03)	Vacant

The Center is located at:

114 North Orchard Drive
Park Forest, IL 60466



Rod R. Blagojevich, Governor

Illinois Department of Human Services

Carol L. Adams, PhD., Secretary

Elisabeth Ludeman Center
114 North Orchard Drive
Park Forest, Illinois 60466-1297

De Raimo Hillger & Ripp.
Certified Public Accountants
655 N. La Grange Road Suite – 102
Frankfort, IL 60423

November 7, 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 Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2004 and June 30, 2005, the Agency has materially complied with the assertions below.

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

Yours very truly,

Elisabeth Ludeman Center

David I. Decker, Center Director

Curtis A. Hastings, Fiscal Services Director

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ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation 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 Report</u>	<u>Prior Report</u>
Findings	1	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	0

Details of 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>
		CURRENT FINDINGS
05-1	9	Untimely performance evaluations
		PRIOR FINDINGS NOT REPEATED
		None

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Center personnel at an exit conference on November 16, 2005. Attending were:

Elisabeth Ludeman Developmental Center

Mr. David Decker, Director

Mr. Curtis Hastings, Fiscal Services Director

Office of the Auditor General

Mr. Kevin Carhill, OAG Manager (via conference call)

Special Assistant Auditor

Ms. Ferne M. Hillger, Partner, De Raimo Hillger & Ripp

Responses to the recommendations were provided by Carol L. Adams, PhD., Secretary of the Illinois Department of Human Services, in a letter dated December 12, 2005.

DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-1347 • Telephone: (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO
FERNE M. HILLGER
ROBERT J. RIPP

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 – Elisabeth Ludeman Developmental Center’s (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation 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 – Elisabeth Ludeman Developmental Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center’s compliance based on our examination.

- A. The State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center 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 – Elisabeth Ludeman Developmental Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the of the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center on

behalf of the State or held in trust by the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

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

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

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 – Elisabeth Ludeman Developmental 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 – Elisabeth Ludeman Developmental Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental 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 05-1.

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

Internal Control

The management of the State of Illinois Department of Human Services – Elisabeth Ludeman Developmental 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 – Elisabeth Ludeman Developmental 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 05-1.

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

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, 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.

De Raimo Hillger & Ripp

October 7, 2005

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2005

Current Findings

05-1. **FINDING** (Untimely Performance Evaluations)

Elisabeth Ludeman Developmental Center (Center) did not conduct employee performance evaluations in accordance with administrative and Center policies.

Nine of the fifty (18%) personnel files tested did not contain performance evaluations that were completed in a timely manner. The evaluations were signed from 30 to 206 days after the employee's anniversary date.

Section 302.270 of the Merit and Fitness Code (80 Ill. Adm. Code 302.270) states that each agency shall prepare an evaluation for employees not less often than annually. In addition, Center Standard Operating Policy and Procedure 705 requires that all employees receive annual written performance evaluations.

Center management stated that there were numerous staff vacancies due to early retirement and budget driven reductions and employee evaluations were not all completed before the employees' annual service date.

Annual performance evaluations are important to ensure all employees understand the duties and responsibilities assigned to them and that they are performing the duties for which they are being compensated. (Finding Code No. 05-1).

RECOMMENDATION

We recommend the Center comply with existing policies by performing annual performance evaluations in a timely manner.

CENTER RESPONSE

Agree. Ludeman Center's administrative staff will be re-trained by the Center's Human Resources Director on DHS Administrative Directive 01.02.04.020 Employee Performance Evaluations (Merit and Fitness Code – 80 Ill Adm. Code 302.270) by January 15, 2006 to ensure compliance with existing policies by performing annual performance evaluations in a timely manner.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2005

Prior Audit Findings Not Repeated

The finding noted during the Limited Scope Compliance Examination for the two years ended June 30, 2003 has not been repeated as it has been presented as an immaterial finding and been reported in a separate letter.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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
- 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, 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.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 28,404,600	\$ 27,059,153	\$ 1,203,615	\$ 28,262,768	\$ 141,832
Employee retirement contributions paid by employer	40,131	40,130	-	40,130	1
State contributions to state employees' retirement system	4,490,800	4,227,261	189,640	4,416,901	73,899
State contributions to Social Security	2,048,100	1,934,160	87,556	2,021,716	26,384
Contractual Services	2,693,000	2,228,923	430,657	2,659,580	33,420
Travel	3,500	367	1,106	1,473	2,027
Commodities	603,900	535,814	36,881	572,695	31,205
Printing	10,200	8,427	1,120	9,547	653
Equipment	90,900	10,891	77,528	88,419	2,481
Telecommunications services	123,100	106,742	12,514	119,256	3,844
Operation of auto equipment	44,800	35,601	8,955	44,556	244
Expenses related to living skills program	24,700	24,700	-	24,700	-
Total	\$ 38,577,731	\$ 36,212,169	\$ 2,049,572	\$ 38,261,741	\$ 315,990

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
ELISABETH LUDEMAN DEVELOPMENTAL 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 ENDED AUGUST 31, 2004	BALANCES LAPSED AUGUST 31, 2004
PUBLIC ACT 93-0092					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 26,311,800	\$ 25,151,883	\$ 1,146,028	\$ 26,297,911	\$ 13,889
Employee retirement contributions paid by employer	1,002,500	903,698	40,736	944,434	58,066
State contributions to state employees' retirement system	3,499,500	2,383,020	30	2,383,050	1,116,450
State contributions to Social Security	1,938,200	1,846,141	84,783	1,930,924	7,276
Contractual Services	2,675,200	2,280,278	390,047	2,670,325	4,875
Travel	3,600	1,619	1,461	3,080	520
Commodities	628,100	542,650	32,417	575,067	53,033
Printing	9,500	3,943	-	3,943	5,557
Equipment	84,300	32,443	49,468	81,911	2,389
Telecommunications services	154,000	116,630	9,187	125,817	28,183
Operation of auto equipment	53,700	45,177	7,510	52,687	1,013
Expenses related to living skills program	25,000	25,088	-	25,088	512
Total	\$ 36,386,000	\$ 33,332,570	\$ 1,761,667	\$ 35,094,237	\$ 1,291,763

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
ELISABETH LUDEMAN DEVELOPMENTAL 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)	<u>\$ 38,577,731</u>	<u>\$ 36,386,000</u>	<u>\$ 34,264,600</u>
EXPENDITURES			
Personal services	28,262,768	26,297,911	25,001,432
Employee retirement contributions paid by employer	40,130	944,434	948,666
State contributions to state employees' retirement system	4,416,901	2,383,050	2,566,083
State contributions to Social Security	2,021,716	1,930,924	1,827,142
Contractual services	2,659,580	2,670,325	2,734,237
Travel	1,473	3,080	2,812
Commodities	572,695	575,067	597,347
Printing	9,547	3,943	8,130
Equipment	88,419	81,911	381
Telecommunications services	119,256	125,817	115,660
Operations of auto equipment	44,556	52,687	55,497
Expenses related to living skills program	24,700	25,088	25,600
Total Expenditures	<u>38,261,741</u>	<u>35,094,237</u>	<u>33,882,987</u>
LAPSED BALANCES	<u>\$ 315,990</u>	<u>\$ 1,291,763</u>	<u>\$ 381,613</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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, which is an appropriated fund. 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 and Petty Cash account. This fund and account are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

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

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

Special Revenue Fund

The Special Revenue Fund consists of the DHS Other Special Trusts Fund. This fund is used to account for the proceeds of a specific revenue source that is legally restricted to expenditures for specific purposes.

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

STATE OF ILLINOIS
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 ELISABETH LUDEMAN DEVELOPMENTAL 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 in residence at the Center. The fund also is used to receive Social Security monies obtained to pay for resident billings. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Center or when discharged as well as payments to the Department of Human Services Central Office for care and treatment charges billed to the recipient.

Investments and Account Locations

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

Investments

<u>Description</u>	<u>Interest Rate</u>	<u>Carrying Amount</u>
DHS Resident's Trust Fund		
Certificates of Deposit:		
US Bank, Park Forest, IL	1.00%	\$100,000
US Bank, Park Forest, IL	.75%	<u>50,000</u>
Total Investments		<u>\$ 150,000</u>

The above certificates of deposit are covered by Federal Deposit Insurance Corporation insurance. The carrying amounts approximate their fair value.

STATE OF ILLINOIS
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ELISABETH LUDEMAN DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2005

Location of bank accounts:

Living Skills Fund

Premium Business Checking
US Bank, Park Forest, IL
Non-Interest bearing

Petty Cash Account

Checking Account
US Bank, Park Forest, IL
Non-Interest bearing

DHS Other Special Trust Fund

Community Checking with Interest
US Bank, Park Forest, IL
Bearing interest at .10%

DHS Resident's Trust Fund

Premium Business Checking
US Bank, Park Forest, IL
Non-Interest bearing

Business Premium Smart Money
US Bank, Park Forest, IL
Bearing interest at .35%

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
JUNE 30, 2005

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	Petty Cash Account
Balance - July 1, 2004	\$ 7,152	\$ 303,868	\$ 5,020	\$ 1,000
Receipts				
Income from Sales	-	-	-	-
Investment Income	5	1,439	-	-
Resident deposits	-	2,061,495	-	-
Donations	6,345	-	-	-
Appropriations	-	-	24,700	-
Vending machine commissions	4,552	-	-	-
Unclaimed funds	-	-	-	-
Reimbursements	-	-	-	2,668
Other	-	-	-	-
Total Receipts	<u>\$ 10,902</u>	<u>\$ 2,062,934</u>	<u>\$ 24,700</u>	<u>\$ 2,668</u>
Disbursements				
Disbursements	-	-	-	-
Cost of sales	-	-	-	-
Operating expenses	-	-	-	-
Contractual services	-	-	-	2,668
Travel	-	-	-	-
Resident activities	6,315	-	-	-
Equipment	-	-	-	-
Resident withdrawals	-	2,080,069	-	-
Appropriations returned	-	-	-	-
Living skills program	-	-	29,513	-
Other	-	-	-	-
Total Disbursements	<u>\$ 6,315</u>	<u>\$ 2,080,069</u>	<u>\$ 29,513</u>	<u>2,668</u>
Balance - June 30, 2005	<u>\$ 11,739</u>	<u>\$ 286,733</u>	<u>\$ 207</u>	<u>\$ 1,000</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
JUNE 30, 2004

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	Petty Cash Account
Balance - July 1, 2003	\$ 16,713	\$ 274,224	\$ 8,083	\$ 1,000
Receipts				
Income from Sales	-	-	-	-
Investment Income	8	2,137	-	-
Resident deposits	-	2,018,165	-	-
Donations	1,600	-	-	-
Appropriations	-	-	25,088	-
Vending machine commissions	5,131	-	-	-
Unclaimed funds	-	-	-	-
Reimbursements	-	-	-	3,805
Other	-	-	-	-
Total Receipts	<u>\$ 6,739</u>	<u>\$ 2,020,302</u>	<u>\$ 25,088</u>	<u>\$ 3,805</u>
Disbursements				
Cost of sales	-	-	-	-
Operating expenses	-	-	-	-
Contractual services	-	-	-	3,805
Travel	-	-	-	-
Resident activities	16,300	-	-	-
Equipment	-	-	-	-
Resident withdrawals	-	1,990,658	-	-
Appropriations returned	-	-	-	-
Living skills program	-	-	28,151	-
Other	-	-	-	-
Total Disbursements	<u>\$ 16,300</u>	<u>\$ 1,990,658</u>	<u>\$ 28,151</u>	<u>\$ 3,805</u>
Balance - June 30, 2004	<u>\$ 7,152</u>	<u>\$ 303,868</u>	<u>\$ 5,020</u>	<u>\$ 1,000</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
YEARS ENDED JUNE 30, 2004 & 2005

	Land and land improvements	Buildings and building improvements	Site improvements	Capital lease equipment	Equipment	Total
Balance June 30, 2003	\$ 366,494	\$ 20,170,198	\$ 3,814,561	\$ -	\$ 2,836,654	\$ 27,187,907
Additions:						
Purchases	-	-	-	-	84,635	84,635
Transfers-in:						
Intra-agency	-	-	-	-	146,560	146,560
Inter-agency	-	-	-	-	60,310	60,310
Capital Development Board	-	400,849	-	-	-	400,849
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	22,755	22,755
Total Additions	\$ -	\$ 400,849	\$ -	\$ -	\$ 314,260	\$ 715,109
Deductions:						
Transfers-out:						
Intra-agency	-	-	-	-	139,433	139,433
Inter-agency	-	-	-	-	41,209	41,209
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	70,594	70,594
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	\$0	-
Adjustment	-	-	-	-	26,276	26,276
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 277,512	\$ 277,512
Balance June 30, 2004	\$ 366,494	\$ 20,571,047	\$ 3,814,561	\$ -	\$ 2,873,402	\$ 27,625,504
Additions:						
Purchases	-	-	-	-	129,983	129,983
Transfers-in:						
Intra-agency	-	-	-	-	281,956	281,956
Inter-agency	-	-	-	-	22,889	22,889
Capital Development Board	-	2,110,156	23,987	-	-	2,134,143
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	5,158	5,158
Total Additions	\$ -	\$ 2,110,156	\$ 23,987	\$ -	\$ 439,986	\$ 2,574,129
Deductions:						
Transfers-out:						
Intra-agency	-	-	-	-	360,837	360,837
Inter-agency	-	-	-	-	29,947	29,947
Surplus property	-	-	-	-	190	190
Scrap property	-	-	-	-	72,631	72,631
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
Adjustment	-	-	-	-	5,621	5,621
Total Deductions	\$ -	\$ -	\$ -	\$ -	\$ 469,226	\$ 469,226
Balance June 30, 2005	\$ 366,494	\$ 22,681,203	\$ 3,838,548	\$ -	\$ 2,844,162	\$ 29,730,407

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
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
YEARS ENDED JUNE 30,

	FISCAL YEARS		
	2005	2004	2003
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 626	\$ 504	\$ 555
Telephone reimbursements	-	11	-
Miscellaneous other	137	-	165
TOTAL RECEIPTS	<u>\$ 763</u>	<u>\$ 515</u>	<u>\$ 720</u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 763	\$ 515	\$ 720
Add: Deposits in transit - Beginning of year	86	34	204
Deduct: Deposits in transit - End of year	5	86	34
DEPOSITS RECORDED BY COMPTROLLER	<u>\$ 844</u>	<u>\$ 463</u>	<u>\$ 890</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS 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% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

	FISCAL YEAR ENDED		INCREASE (DECREASE)	
	<u>2005</u>	<u>JUNE 30</u> <u>2004</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions Paid by Employer	\$ 40,130	\$ 944,434	\$ (904,304)	(96)%
State Contributions to State Employees' Retirement System	4,416,901	2,383,050	2,033,851	85%
Travel	1,473	3,080	(1,607)	(52)%
Printing	9,547	3,943	5,604	142%

Employee Retirement Contributions Paid by Employer

Retirement contributions paid by the State of Illinois decreased \$(904,304), as effective July 1, 2004, certain employee positions at the Center were required to contribute to their own retirement.

State Contributions to State Employees' Retirement System

Retirement contributions paid to the State retirement system increased \$2,033,850 as no contributions were made during the last quarter of fiscal year 2004 and then a larger contribution was made during fiscal year 2005. In addition, there was a 16% increase in monies contributed to the State retirement system during fiscal year 2005.

Travel

Travel expenditures decreased \$(1,607) as only critical travel expenses were authorized during FY 05. Only a limited number of workshops and training events were approved for staff, due to budget constraints.

Printing

Printing expenditures increased \$5,604 due to higher usage of printing materials during FY 03 and FY 05. Due to budgetary constraints ordering of supplies was kept to a minimum during FY 04.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS 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% 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>
Printing	\$ 3,943	\$ 8,130	\$ (4,187)	(52)%
Equipment	81,911	381	81,530	21399%

Printing

Printing expenditures decreased \$(4,187) due to higher usage of printing materials during FY 03. Due to budgetary constraints ordering of supplies was kept to a minimum during FY 04.

Equipment

Equipment expenditures increased \$81,530 due to purchases to meet critical needs for residential housing and medical equipment. Damaged couches, beds and dressers were replaced in addition to the purchase of automated defibrillators and portable suction machines.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$ 1,473	\$ 1,106	75%
Equipment	88,419	77,528	88%
Operation of Auto Equipment	44,556	8,955	20%

Travel

The significant lapse period expenditures for travel was due to staff not submitting travel vouchers for expenses during the fiscal year until May and June.

Equipment

The significant lapse period expenditures for equipment were due to the late deliveries of items that had been ordered earlier in the year. Items ordered as early as April and May of 2005 were not delivered until June of 2005. These items consisted of chairs, wardrobes, beds, dressers and other items needed to replace broken and damaged furniture in the resident homes.

Operation of Auto Equipment

The significant auto equipment lapse period expenditures were due to necessary repairs made to Center vehicles during the month of June. The Center did not have sufficient funds to cover these expenses. The vouchers were processed during the lapse period after an appropriation transfer was completed.

STATE OF ILLINOIS
 DEPARTMENT OF HUMAN SERVICES
 ELISABETH LUDEMAN DEVELOPMENTAL CENTER
 ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
 FOR THE TWO YEARS ENDED JUNE 30, 2005

A schedule of significant lapse period spending for the fiscal year ended June 30, 2004 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2004</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$ 3,080	\$ 1,461	47%
Equipment	81,911	49,468	60%

Travel

The significant lapse period expenditures for travel was due to staff not submitting travel vouchers for expenses during the fiscal year until May and June.

Equipment

The significant equipment lapse period expenditures were due to orders placed in April and May and not received until June 2004. Equipment purchases were necessary to meet critical needs for residential housing and medical equipment. Damaged couches, beds and dressers were replaced in addition to the purchase of automated defibrillators and portable suction machines.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
FOR THE TWO YEARS ENDED JUNE 30, 2005

	<u>Balance July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2005</u>
General Stores:				
Household and laundry	\$ 60,819	\$ 273,702	\$ 265,159	\$ 69,362
Medical lab	\$ 8,754	\$ 92,602	\$ 84,690	\$ 16,666
Other general stores	11,441	43,451	47,314	7,578
	<u>\$ 81,014</u>	<u>\$ 409,755</u>	<u>\$ 397,163</u>	<u>\$ 93,606</u>

	<u>Balance July 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2004</u>
General Stores:				
Household and laundry	\$ 60,277	\$ 262,486	\$ 261,944	\$ 60,819
Medical lab	12,336	79,478	83,060	\$ 8,754
Other general stores	17,370	48,996	54,925	11,441
	<u>\$ 89,983</u>	<u>\$ 390,960</u>	<u>\$ 399,929</u>	<u>\$ 81,014</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
FOR THE TWO YEARS ENDED JUNE 30, 2005

The Department has accounts receivable of \$ 212,935, arising from operations of Elisabeth Ludeman Developmental Center at June 30, 2005. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Elisabeth Ludeman Developmental Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

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

	<u>June 30,</u>		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Current (0-3 months)	\$ 182,658	\$ 197,585	\$ 196,223
Past due (4-6 months)	2,606	5,297	8,250
Past due (7-12 months)	5,475	8,527	7,920
Past due (over 12 months)	<u>22,196</u>	<u>42,742</u>	<u>36,786</u>
Subtotal	\$ 212,935	\$ 254,151	\$ 249,179
Court Cases	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>212,935</u>	\$ <u>254,151</u>	\$ <u>249,179</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

CENTER FUNCTIONS AND PLANNING PROGRAM

Functions

The Elisabeth Ludeman Developmental Center (Center) is a state-operated intermediate care facility, serving people with developmental disabilities. In designing the Center, an effort was made to create an environment that closely approximated the norms and patterns of society. The Center consists of individual ranch style homes with approximately ten people in each home. Groups of ten homes, along with a central neighborhood house for professional and administrative staff, comprise a "unit". This central house also serves the purpose of providing rooms for developmental training classes and group activities. The Center has four residential units and a central area of buildings which includes a vocational center, swimming pool, gymnasium, snack shop, barber shop, beauty shop, dental office and occupational and physical therapy services.

The Center is located in the southwestern Chicago suburb of Park Forest and generally serves those people whose parents, families, and/or guardians live in the greater Chicago metropolitan area.

As part of the State of Illinois, Department of Human Services residential service system, the ultimate objective of the Center is to assist people who are developmentally disabled to achieve their highest level of independent functioning and, if possible, to live in a less protected environment. To accomplish this objective, individual habilitation plans are designed for all people receiving services by a team of professional/nonprofessional staff having diverse backgrounds and expertise.

The Center encourages, to the extent possible, the involvement of the individual and his/her family or guardian in the development of the habilitation plan and in major decisions involving placement and movement.

The Center assumes responsibility for working with other community agencies such as sheltered workshops and developmental training sites in promoting improved methods of training and education for people who are developmentally disabled. Some of the sheltered workshops and developmental training sites include Atzlan, Blue Cap, Cornerstone, Easter Seals, New Hope, South Star Services, Grand Prairie, Sertoma, Services Exchange, Southwest Community Services, SPEED, and Trinity.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

CENTER FUNCTIONS AND PLANNING PROGRAM – (Continued)

Planning Program

The Center has established a formal planning program, which consists of short-term and long-term goals and strategies. Long-term goals are reviewed annually and incorporated into the Center's standard operating procedures. Plans and objectives are then developed by the Facility Director and the Facility Management Team. In addition, each program area at the Center develops goals consistent with the goals of the entire Center.

Some specific goals identified by the Center include:

1. To maintain and update systems for obtaining and using consumer satisfaction information in developing and/or clarifying Center practices, policies and procedures to ensure the service system is consumer driven from the perspective of people served and parents/guardians/advocates.
2. To ensure habilitation services provided to people living at the Center are effectively based on an assessment of habilitative outcomes and the increase integration of people in the community.
3. To ensure nursing and health care services provided to people who live at the Center are effectively based on an assessment of health service outcomes.
4. To enhance the quality of services provided at the Center by participating in surveys/evaluations by external standards compliance review organization and demonstrating quality services by maintaining certification and accreditation.
5. To enhance the living environments at the Center in order to continuously facilitate a more home-like quality in each home, to optimize utilization of space, reduce maintenance and ensure essential equipment needs are met.
6. To demonstrate fiscal responsibility and effective resource utilization in the operation of the Center.

Auditors' Assessment of the Center's Planning Program

The Center appears to be effectively using its planning program to improve its current management and has established adequate operating programs to meet its defined goals and objectives.

Center Head and Location

Mr. David I. Decker, Facility Director
Elisabeth Ludeman Developmental Center
114 North Orchard Drive
Park Forest, Illinois 60466

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

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>
Mental health technicians and supervisors	411	439	455
Support service workers and supervisors	17	14	16
Medical, dental and pharmacy	50	50	43
Office and clerical	28	29	30
Student workers	0	0	0
Resident treatment	48	42	44
Administrative	21	20	22
Education	2	2	2
Security	0	0	0
Other	<u>78</u>	<u>69</u>	<u>65</u>
Total Employees	<u>655</u>	<u>665</u>	<u>677</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

EMPLOYEE OVERTIME (not examined)

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

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

	<u>2005</u>	<u>2004</u>
Paid overtime hours worked during fiscal year	<u>164,475</u>	<u>130,157</u>
Value of overtime hours worked during fiscal year	<u>\$3,664,231</u>	<u>\$2,892,322</u>
Compensatory hours earned during fiscal year	<u>4,383</u>	<u>3,419</u>
Value of compensatory hours earned during fiscal year	<u>\$98,299</u>	<u>\$76,487</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>168,858</u>	<u>133,576</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$3,762,530</u>	<u>\$2,968,809</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 occupational therapy, beauty and barbershop services, and pharmacist services.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

CONTRACTUAL PAYROLL EMPLOYEES (not examined)(continued)

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.

	<u>2005</u>	<u>2004</u>
Contractual payroll employees paid during the fiscal year	<u>2</u>	<u>3</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$62,061</u>	<u>\$97,190</u>

SHARED RESOURCES

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

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

Each center has funds included in its budget for its basic set of responsibilities. However, if expenditures must occur that were not planned for in the appropriate center's budget, each center will incur its share of the cost. During fiscal years 2005 and 2004, costs paid by the Elisabeth Ludeman Developmental Center to administer the Quality Enhancement and Improvement Program were approximately \$1,400 annually.

During fiscal years 2005 and 2004, Tinley Park Mental Health Center shared pharmaceutical operations with Elisabeth Ludeman Developmental Center under a central procurement program sponsored by Support Services. Support services purchases the pharmaceuticals and Tinley Park Mental Health Center assumes 100% of the salary, payroll related costs and commodity costs. An estimate of the cost paid by Support Services for pharmaceuticals and the cost paid by Tinley Park Mental Health Center for the pharmaceutical operations at Elisabeth Ludeman Developmental Center is shown in the table below.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

SHARED RESOURCES – (Continued)

	<u>2005</u>	<u>2004</u>
Pharmaceuticals/Pharmaceutical Operations	\$ 1,558,247	\$ 1,222,251

CENTER UTILIZATION (not examined)

Elisabeth Ludeman Developmental Center (Center) is situated on 64 acres in Park Forest, IL. The Center has 66 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</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>%</u>
Plants & Grounds	Engineering	8,155	Occupied	100%
Stores/Food Service	Commodity/food distribution	9,143	Occupied	100%
Neighborhood House	Unit administration	2,677	Occupied	100%
House	Property control	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Unoccupied	0%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Occupied	100%
Training House	Day training area	2,920	Occupied	100%
Training House	Day training area	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
Neighborhood House	Unit administration	2,677	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,920	Unoccupied	0%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

CENTER UTILIZATION (not examined)(continued)

<u>Building</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>%</u>
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,920	Occupied	100%
Neighborhood House	Day training area	2,677	Occupied	100%
Neighborhood House	Day training area	2,677	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
Training House	Day training area	2,970	Occupied	100%
Training House	Day training area	2,970	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
House	Residential	2,920	Unoccupied	0%
House	Residential	2,970	Occupied	100%
Neighborhood House	Unit Administration	2,677	Unoccupied	0%
House	Residential	2,920	Occupied	100%
House	Residential	2,920	Occupied	100%
House	Residential	2,970	Occupied	100%
Health Center	Medical services	2,970	Occupied	100%
Administration	Center administration	5,209	Occupied	100%
Fiscal services	Fiscal services/switchboard	4,787	Occupied	100%
Day Training	Resident training	2,854	Occupied	100%

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

CENTER UTILIZATION (not examined)(continued)

<u>Building</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>%</u>
Physical Training	Pool/dental/senior area	7,108	Occupied	100%
Social Training	Gym/audiology/day training	10,415	Occupied	100%
Staff Training	Staff training	3,881	Occupied	100%
Pavilion	Resident activities	1,352	Occupied	100%

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>\$119,816</u>	<u>\$113,344</u>
Cost per day per resident	*	<u>\$327</u>	<u>\$311</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>408</u>	<u>408</u>	<u>410</u>
Average number of residents	<u>429</u>	<u>435</u>	<u>438</u>
Average number of employees	<u>655</u>	<u>665</u>	<u>677</u>
Ratio of employees to residents	<u>1.53 to 1</u>	<u>1.53 to 1</u>	<u>1.55 to 1</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2005

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>227</u>	<u>186</u>	<u>207</u>

FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal. The labor costs include contractual costs for food delivery and storage and salaries and benefits paid to both Elisabeth Ludeman Developmental Center and Tinley Park Mental Health Center employees that prepare and serve food to the residents of Elisabeth Ludeman Developmental Center.

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Meals served	<u>459,900</u>	<u>476,325</u>	<u>481,800</u>
Total food costs	\$953,691	\$947,053	\$973,073
Total labor costs	<u>746,445</u>	<u>778,695</u>	<u>758,453</u>
Total costs	<u>\$1,700,136</u>	<u>\$1,725,748</u>	<u>\$1,731,526</u>
Average food costs / meal	\$2.08	\$1.99	\$2.02
Average labor costs / meal	<u>1.62</u>	<u>1.63</u>	<u>1.57</u>
Total average cost / meal	<u>\$3.70</u>	<u>\$3.62</u>	<u>\$3.59</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2005
(not examined)

The mission of Elisabeth Ludeman Developmental Center is as follows:

Person-centered services and supports shall be provided to all people who reside at the Elisabeth Ludeman Center which will assist and enable them to achieve their goals and objectives.

The Center opened in October 1972, serving 96 children and adolescents ranging in age from 7 to 13. Today 36% of the people served are between the ages of 22 and 39, while 54% of the people served are between the ages of 40 and 54. The youngest person living at the Center is 16 years old and the oldest is 86. Approximately 56% of the people residing at the Center are considered profoundly impaired. The population demographics on the last page of this report illustrates how the Center's population has changed over the years.

The Ludeman Center provides intensive training programs and activities for people whose disability limits self-reliance or requires support from others. Consideration for habilitation is given to any person with a developmental disability whose self-help skills, motor skills, and/or communication skills are severely deficient and interfere with self-reliant activities, or who engage in maladaptive behavior which significantly interferes with the learning of necessary self-help and social skills. An array of other services are provided to people residing at the Center including physical therapy, occupational therapy, speech and language services, audiology services and aquatic therapy in addition to the medical, nursing and dental care provided.

During fiscal year 2005, the Center again maintained certification in the Federal Medicaid program, through its annual certification survey by the Illinois Department of Public Health. In November of 2003, the Center was re-accredited by CARF. This achievement extending through August 2006, is an indicator of the Center's dedication and commitment to improving the quality of lives of people residing at the Ludeman Center.

Ludeman Center believes that people with Developmental Disabilities:

- Are valued members of our community
- Must be assisted to exercise their full human rights as citizens of the State of Illinois and as citizens of the United States
- Must be assisted to make choices for themselves
- Must be afforded personal security and assisted to be self-sufficient
- Must have a voice in decisions made concerning the future direction and priorities of services and supports provided to them.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2005
(not examined)

POPULATION DEMOGRAPHICS 1972-2003

<u>Year</u>	<u>Number of Residents</u>	<u>Age Range</u>	<u>Average Age</u>	<u>Admissions</u>	<u>Discharges</u>
10/72	96	13	12.1	80% of children transferred	50% were transferred to
10/77	376	6-20	14.6	In from Tinley Park, Dixon, and Lincoln facilities, 20% of the children came from home or community placement	Howe and Kiley facilities when they opened' 30% went home, 20% went to community placement
10/82	371	9-60+	20.8	12/79 North Aurora Center closed sending Ludeman 97 individuals, Dixon began reducing its population in 1982; 10% of admissions came from community placements	70% went to community placement
10/87	503	11-65+	28.4	50% of admissions came from Dixon, 35% were transfers from other State operated facilities; 15% from the community	61% went to community placement
10/92	501	11-65+	32.7	67% of admissions were from the community	60% went to community placement
10/97	428	14-78	36.3	80% of admissions were from the community	82% went to community placement
06/01	408	15-82	39.1	93% of admissions were from community placement	63% went to community placement
06/02	428	13-83	39.9	83% transferred in from Lincoln; 17% from the community	63% went to community placement
06/03	436	17-84	40.7	80% transferred in from Lincoln; 20% from the community	71% went to community placement
06/04	434	18-85	41.2	89% of admissions were from the community	55% went to community placement
06/05	420	16-86	41.8	100% of admissions were from the community	82% went to community placement