



**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY 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  
JACK MABLEY DEVELOPMENTAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2005**

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**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2005**

**CENTER OFFICIALS**

Director

Ms. Sharon DeBerry

Assistant Director

Ms. Cynthia Bishop

Business Office Administrator

Ms. Donna Olsen

The Center is located at:

1120 Washington Avenue  
Dixon, Illinois 61021



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Rod R. Blagojevich, *Governor*

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Carol L. Adams, Ph.D., *Secretary*  
Sharon DeBerry, *Facility Director*

Jack Mabley Developmental Center • 1120 Washington Avenue • Dixon, Illinois 61021-1200

October 25, 2005

Clifton Gunderson LLP  
Certified Public Accountants  
127 Main Street  
Savanna, IL 61074

Ladies and Gentlemen:

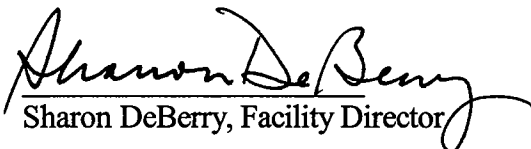
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance 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 year(s) ended June 30, 2004 and June 30, 2005, the Agency has materially complied with the assertions below.


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

Jack Mabley Developmental Center

  
Sharon DeBerry, Facility Director

  
Donna Olsen, Business Administrator

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2005**

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT'S REPORT**

The Independent Accountant's 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**

<b><u>Number of</u></b>	<b><u>This Report</u></b>	<b><u>Prior Report</u></b>
Findings	3	1
Repeated findings	1	1
Prior recommendations implemented or not repeated	0	0

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

**SCHEDULE OF FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>
CURRENT FINDINGS		
05-1	9	Failure to perform annual performance evaluations
05-2	10-11	Inadequate control over processing of vouchers
05-3	12	Inadequate control over locally held funds

PRIOR FINDINGS NOT REPEATED

None

## **EXIT CONFERENCE**

Center management waived having an exit conference. Responses to the recommendations were provided by Carol L. Adams, PhD., Secretary of the Illinois Department of Human Services, in a letter dated January 4, 2006.

**INDEPENDENT ACCOUNTANT'S 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 - Jack Mabley 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 - Jack Mabley 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 - Jack Mabley Developmental Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services - Jack Mabley Developmental Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Human Services - Jack Mabley 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 - Jack Mabley Developmental Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Department of Human Services - Jack Mabley 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 - Jack Mabley Developmental Center on behalf of the State or held in trust by the State of Illinois Department of Human Services - Jack Mabley 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 - Jack Mabley 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 - Jack Mabley Developmental Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services - Jack Mabley 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 findings 05-1, 05-2, and 05-3.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Internal Control**

The management of the State of Illinois Department of Human Services - Jack Mabley 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 - Jack Mabley 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 findings 05-1, 05-2, and 05-3.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide, as adopted by the Auditor General, to the 2005 and the 2004 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics, Schedule of Changes in State Property, Schedule of Changes in Inventories, 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, the 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.

*Clifton Henderson LLP*

Savanna, Illinois  
October 25, 2005

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

**Current Findings**

**FINDING** 05-1 (Failure to perform annual performance evaluations)

The Center did not complete employee performance evaluations or did not complete evaluations in a timely manner.

Twenty-three personnel files out of fifty (46%) files tested did not include annual performance evaluations based on the employee's anniversary date.

- 3 of 50 (6%) personnel files had no evaluations
- 12 of 50 (24%) evaluations were between 1 to 2 years late
- 3 of 50 (6%) evaluations were between 2 to 3 years late
- 5 of 50 (10%) evaluations were between 3 to 4 years late

The Illinois Administrative Code (80 IL Adm. Code 302.270) requires an agency to prepare an evaluation during each employee's probationary period but not less often than annually. The Illinois Department of Human Services (DHS) Administrative Directive 01.02.040.020 requires supervisors to conduct periodic reviews of employee performance and document those reviews via annual written performance evaluations.

Center officials stated that due to the Employee Retirement Incentive (ERI), and the inability to fill positions or find candidates to fill the positions, performance evaluations were not completed in a timely manner.

Performance evaluations are designed to determine whether employees are fulfilling their job descriptions and also to document their progress towards specific objectives. Evaluations can also be a determining factor in pay increases. Untimely performance evaluations hamper these efforts. (Finding Code 05-1).

**RECOMMENDATION**

We recommend the Center comply with the Illinois Administrative Code and perform timely employee evaluations.

**AGENCY RESPONSE**

Agree. The Center will ensure that performance evaluations are completed and current by March 1, 2006. The Center Director will ensure an objective for completing evaluations and each department will set up a tracking system to flag thirty days before the due date to ensure compliance.

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

**FINDING** 05-2 (Inadequate control over processing of vouchers)

The Center was not in compliance with voucher processing procedures.

Based on our examination of fifty vouchers for the two-year period ended June 30, 2005, we noted the following instances of noncompliance:

- 2 of 50 vouchers tested (4%) were not approved or disapproved within 30 days after receipt of the vendor invoice as required by the Illinois Administrative Code. Also, the vouchers were not paid within 60 days of receipt by the Comptroller's office. One voucher for medical supplies totaling \$1,479 was approved 69 days after receipt of the vendor invoice (39 days late). Accrued interest of less than \$50 was due, for which the vendor did not request to be paid. One voucher for nursing services totaling \$8,278 was approved 271 days after receipt of the vendor invoice (241 days late). Accrued interest of \$614.64 was paid by the Center.
- 2 of 50 vouchers tested (4%) lacked supporting documentation. Twenty-five of the fifty vouchers tested were associated with contractual agreements and did not require bids and/or quotes. Twenty-five vouchers were not associated with contractual agreements and Center practice is to obtain three bids or quotes from prospective vendors for these types of purchases. Twenty-three vouchers had the appropriate supporting documentation and two did not. One voucher totaling \$2,516 was for personal hygiene products. One voucher totaling \$1,479 was for medical supplies.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires state agencies to review vendor invoices and approve or deny payment within 30 days of receipt of bill. The State Prompt Payment Act (30 ILCS 540/3-2(2)) requires that if payment is not issued to the payee within 60 days of receipt of a proper bill, an interest penalty shall be paid to the vendor. Each agency is responsible for determining whether an interest penalty is owed and paying the interest to the vendor. The agency shall automatically pay interest penalties of \$50 or more (74 Ill. Adm. Code 900.90). For interest of at least \$5 but less than \$50, the vendor must initiate written request for the interest payment. Interest of less than \$5 need not be paid. Center procedures and good business practice require purchases to be bid unless it is clearly not warranted to do so.

Center officials stated that due to the Employee Retirement Incentive (ERI) and the inability to fill the vouchering position in a timely manner, payments to vendors were not completed in compliance with the Illinois Administrative Code, State Prompt Payment Act and Center's procedures.

Failure to properly document the approval of the invoice and payments not processed in accordance with the State Prompt Payment Act result in the assessment of interest charges to the State. Furthermore, failure to obtain required bids is noncompliance with the Center's procedures and is not good business practice. (Finding Code 05-2).

**RECOMMENDATION**

We recommend that the Center comply with the Illinois Administrative Code, State Prompt Payment Act, and Center procedures by implementing controls to ensure that invoices are properly bid, approved, and paid within the required time frame.

**AGENCY RESPONSE**

Agree. The Center will take the necessary steps to ensure it complies with the Illinois Administrative Code, Prompt Payment Act, and good business practice.

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

**FINDING** 05-3 (Inadequate control over locally held funds)

The Center did not have adequate controls over its locally-held Recipient's, Rehabilitation, and Special Trusts Fund.

Of the seventy-seven receipts tested in the Center's locally-held Recipient's, Rehabilitation, and Special Trusts Fund, three (4%) were not deposited timely. One Special Trusts Fund receipt for \$19.50 was deposited twenty-two days after the date of receipt (seven days late). For the Rehabilitation Trust Fund, one receipt for \$1,453.90 was deposited four days after receipt (two days late). In addition, one receipt for \$1,279.20 was deposited three days after receipt (one day late).

The State Officers and Employees Money Disposition Act (30 ILCS 230/2) and the Center procedures require a single item of receipt exceeding \$10,000 to be deposited on the same day of receipt. Accumulated amounts exceeding \$10,000 are to be deposited within 24 hours of receipt. Amounts from \$500 to \$10,000 are to be deposited within 48 hours of receipt. Amounts of \$500 or less can be held until the 1st or 15th day of the month before deposit. This finding is repeated from the previous examination.

Center officials stated that they were not aware that they were not in compliance with the State Officers and Employees Money Disposition Act. The Center has since reviewed its procedures and will ensure that receipts be deposited timely.

Delays in the deposit of receipts increases the likelihood that receipts could be lost, destroyed, or damaged. Additionally, less interest is earned on funds not timely deposited. (Finding Code 05-3, 03-1, 01-1 and 99-3).

**RECOMMENDATION**

We recommend that the Center ensure that all receipts are deposited on a timely basis.

**AGENCY RESPONSE**

Agree. The Center will ensure that all receipts are deposited on a timely basis. The Center currently has an employee who is assigned trust fund and timekeeping functions on a full time basis and a back-up staff has been trained. The Center is currently in the process of training one more employee to post trust fund transactions so that in the advent of vacation, illness or payroll closeout the Center can continue to meet due dates.

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

**Prior Audit Findings**

The finding noted during the Limited Scope Compliance Examination for the two years ended June 30, 2003 has been repeated and is presented in the Schedule of Findings, Recommendations and Center Responses section of this report.

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

Analysis of Operations:

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

The Accountant's Report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide, as adopted by the Auditor General, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics, Schedule of Changes in State Property, Schedule of Changes in Inventories 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  
JACK MABLEY DEVELOPMENTAL CENTER  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Year Ended June 30, 2005

	<u>Appropriations Net of Transfers</u>	<u>Expenditures Through June 30, 2005</u>	<u>Lapse Period Expenditures July 1st to August 31, 2005</u>	<u>Total Expenditures 14 Months Ended August 31, 2005</u>	<u>Balances Lapsed August 31, 2005</u>
<b>PUBLIC ACTS 93-0842</b>					
<b><u>GENERAL REVENUE FUND - 001</u></b>					
Personal services	\$ 7,319,600	\$ 6,965,429	\$ 333,449	\$ 7,298,878	\$ 20,722
Employee retirement contributions paid by employer	9,911	9,911	-	9,911	-
State contributions to state employees' retirement system	1,152,200	1,082,658	52,337	1,134,995	17,205
State contributions to Social Security	526,000	496,014	23,812	519,826	6,174
Contractual Services	1,237,900	1,061,657	152,725	1,214,382	23,518
Travel	3,900	3,265	466	3,731	169
Commodities	439,200	399,873	39,147	439,020	180
Printing	4,800	4,306	244	4,550	250
Equipment	26,300	2,324	21,513	23,837	2,463
Telecommunications services	44,200	37,440	6,719	44,159	41
Operation of auto equipment	23,400	18,495	1,748	20,243	3,157
<b>TOTAL</b>	<b><u>\$ 10,787,411</u></b>	<b><u>\$ 10,081,372</u></b>	<b><u>\$ 632,160</u></b>	<b><u>\$ 10,713,532</u></b>	<b><u>\$ 73,879</u></b>

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  
JACK MABLEY DEVELOPMENTAL CENTER  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Year Ended June 30, 2004

	<u>Appropriations Net of Transfers</u>	<u>Expenditures Through June 30, 2004</u>	<u>Lapse Period Expenditures July 1st to August 31, 2004</u>	<u>Total Expenditures 14 Months Ended August 31, 2004</u>	<u>Balances Lapsed August 31, 2004</u>
<b>PUBLIC ACT 93-0092</b>					
<b><u>GENERAL REVENUE FUND - 001</u></b>					
Personal services	\$ 6,989,700	\$ 6,650,951	\$ 306,485	\$ 6,957,436	\$ 32,264
Employee retirement contributions paid by employer	262,600	223,257	10,478	233,735	28,865
State contributions to state employees' retirement system	924,900	608,253	21	608,274	316,626
State contributions to Social Security	509,100	485,787	22,323	508,110	990
Contractual Services	1,291,100	1,113,243	169,066	1,282,309	8,791
Travel	6,000	3,533	2,235	5,768	232
Commodities	438,500	396,563	41,436	437,999	501
Printing	3,800	3,789	-	3,789	11
Equipment	28,500	22,885	5,482	28,367	133
Telecommunications services	52,700	49,328	3,370	52,698	2
Operation of auto equipment	26,200	19,135	1,392	20,527	5,673
<b>TOTAL</b>	<b>\$ 10,533,100</b>	<b>\$ 9,576,724</b>	<b>\$ 562,288</b>	<b>\$ 10,139,012</b>	<b>\$ 394,088</b>

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  
JACK MABLEY DEVELOPMENTAL CENTER  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES AND LAPSED BALANCES  
Year Ended June 30,**

	<b>Fiscal Years</b>		
	<b>2005</b>	<b>2004</b>	<b>2003</b>
	<b>P.A. 93-0842</b>	<b>P.A. 93-0092</b>	<b>P.A. 92-0538</b>
<b>GENERAL REVENUE FUND - 001</b>			
Appropriations (net of transfers)	\$ 10,787,411	\$ 10,533,100	\$ 10,134,600
<b>EXPENDITURES</b>			
Personal services	7,298,878	6,957,436	6,757,100
Employee retirement contributions paid by employer	9,911	233,736	230,382
State contributions to state employees' retirement system	1,134,995	608,274	691,895
State contributions to Social Security	519,826	508,110	496,752
Contractual services	1,214,382	1,282,309	1,369,014
Travel	3,731	5,767	3,694
Commodities	439,020	437,999	417,824
Printing	4,550	3,789	3,862
Equipment	23,837	28,367	27,130
Telecommunications services	44,159	52,698	48,694
Operations of auto equipment	20,243	20,527	25,861
Total expenditures	10,713,532	10,139,012	10,072,208
<b>LAPSED BALANCES</b>	<b>\$ 73,879</b>	<b>\$ 394,088</b>	<b>\$ 62,392</b>

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY 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. 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 Petty Cash account. This account is used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

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 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 are a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the recipients' needs in these areas.

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

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY 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:

<u>Description</u>	<u>Interest Rate</u>	<u>Carrying Amount</u>
Recipient's Trust Fund		
Certificates of Deposit:		
The First National Bank, Amboy, IL	2.59%	\$ 5,000
The First National Bank, Amboy, IL	2.33%	15,000
Other Special Trusts Fund		
Certificates of Deposit:		
The First National Bank, Amboy, IL	2.33%	10,000
The First National Bank, Amboy, IL	2.59%	<u>10,000</u>
<b>Total investments</b>		<u><u>\$ 40,000</u></u>

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

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
DESCRIPTION OF LOCALLY HELD FUNDS  
For the Two Years Ended June 30, 2005**

Location of bank accounts:

Petty Cash Account

Checking Account  
The First National Bank, Amboy, IL  
Non-interest bearing

DHS Other Special Trusts Fund

NOW Account  
Fifth Third Bank, Elmhurst, IL  
Bearing Interest at .15%

DHS Rehabilitation Fund

NOW Account  
Fifth Third Bank, Elmhurst, IL  
Bearing Interest at .15%

DHS Recipient's Trust Fund

NOW Account  
Fifth Third Bank, Elmhurst, IL  
Bearing Interest at .25%

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
June 30, 2005

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	N/A Petty Cash Account
<b>Balance - July 1, 2004</b>	\$ 5,896	\$ 39,347	\$ 106,912	\$ 736
Receipts				
Income from sales	38,996	-	-	-
Investment income	11	385	-	-
Resident deposits	-	-	627,546	-
Donations	-	2,733	-	-
Appropriations	-	-	-	3,704
Vending machine commissions	-	271	-	-
Unclaimed funds	-	-	-	-
Reimbursements	-	-	-	-
Other	-	984	-	-
<b>Total Receipts</b>	<b>39,007</b>	<b>4,373</b>	<b>627,546</b>	<b>3,704</b>
Disbursements				
Cost of sales	38,321	-	-	-
Operating expenses	-	-	-	-
Contractual Services	-	7,062	-	4,259
Travel	-	-	-	-
Resident activities	-	7,998	-	-
Equipment	5,233	853	-	-
Resident withdrawals	-	-	632,265	-
Appropriations returned	-	-	-	-
Living skills program	-	-	-	-
Other	-	-	-	-
<b>Total Disbursements</b>	<b>43,554</b>	<b>15,913</b>	<b>632,265</b>	<b>4,259</b>
<b>Balance - June 30, 2005</b>	<b>\$ 1,349</b>	<b>\$ 27,807</b>	<b>\$ 102,193</b>	<b>\$ 181</b>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
June 30, 2004

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	N/A Petty Cash Account
<b>Balance - July 1, 2003</b>	\$ 1,819	\$ 45,838	\$ 101,324	\$ 643
Receipts				
Income from sales	34,959	-	-	-
Investment income	4	360	-	-
Resident deposits	-	-	657,722	-
Donations	-	10,624	-	-
Appropriations	-	-	-	3,594
Vending machine commissions	-	218	-	-
Unclaimed funds	-	-	-	-
Reimbursements	-	-	-	-
Other	-	1,446	-	-
<b>Total Receipts</b>	<b>34,963</b>	<b>12,648</b>	<b>657,722</b>	<b>3,594</b>
Disbursements				
Cost of sales	30,886	-	-	-
Operating expenses	-	-	-	-
Contractual Services	-	6,077	-	3,501
Travel	-	-	-	-
Resident activities	-	8,157	-	-
Equipment	-	4,905	-	-
Resident withdrawals	-	-	652,134	-
Appropriations returned	-	-	-	-
Living skills program	-	-	-	-
Other	-	-	-	-
<b>Total Disbursements</b>	<b>30,886</b>	<b>19,139</b>	<b>652,134</b>	<b>3,501</b>
<b>Balance - June 30, 2004</b>	<b>\$ 5,896</b>	<b>\$ 39,347</b>	<b>\$ 106,912</b>	<b>\$ 736</b>



STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
SCHEDULE OF CHANGES IN STATE PROPERTY  
Years Ended June 30, 2004 and 2005  
(not examined)

	<u>Land and Land Improvements</u>	<u>Buildings and Building Improvements</u>	<u>Site Improvements</u>	<u>Capital Lease Equipment</u>	<u>Equipment</u>	<u>Total</u>
<b>Balance June 30, 2003</b>	\$ 2,405	\$ 7,965,215	\$ 186,293	\$ -	\$ 1,055,804	\$ 9,209,717
Additions:						
Purchases	-	-	-	-	32,500	32,500
Transfers-in:						
Intra-agency	-	-	-	-	37,823	37,823
Capital Development Board	-	45,000	-	-	-	45,000
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	75	75
Total Additions	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>70,398</u>	<u>115,398</u>
Deductions:						
Transfers-out:						
Intra-agency	-	-	-	-	80,749	80,749
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	63,892	63,892
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	36,042	36,042
Adjustment	-	-	-	-	5,280	5,280
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,963</u>	<u>185,963</u>
<b>Balance June 30, 2004</b>	<u>2,405</u>	<u>8,010,215</u>	<u>186,293</u>	<u>-</u>	<u>940,239</u>	<u>9,139,152</u>
Additions:						
Purchases	-	-	-	-	25,008	25,008
Transfers-in:						
Intra-agency	-	-	-	-	92,370	92,370
Capital Development Board	-	1,216,164	23,986	-	-	1,240,150
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	2,761	2,761
Total Additions	<u>-</u>	<u>1,216,164</u>	<u>23,986</u>	<u>-</u>	<u>120,139</u>	<u>1,360,289</u>
Deductions:						
Transfers-out:						
Intra-agency	-	-	-	-	88,850	88,850
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	18,067	18,067
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	4,200	4,200
Adjustment	-	-	-	-	16,159	16,159
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,276</u>	<u>127,276</u>
<b>Balance June 30, 2005</b>	<u>\$ 2,405</u>	<u>\$ 9,226,379</u>	<u>\$ 210,279</u>	<u>\$ -</u>	<u>\$ 933,102</u>	<u>\$ 10,372,165</u>

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

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS  
Years Ended June 30,**

	<b>Fiscal Years</b>		
	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b><u>RECEIPTS</u></b>			
Jury duty, witness fees, military duty	\$ 63	\$ 17	\$ 77
Refunds/rebates	103	1,649	48
Telephone reimbursements	15	-	11
Miscellaneous other	-	88	42
<b>TOTAL RECEIPTS</b>	<b><u>\$ 181</u></b>	<b><u>\$ 1,754</u></b>	<b><u>\$ 178</u></b>
<b><u>DEPOSITS</u></b>			
Receipts recorded by Agency	\$ 181	\$ 1,754	\$ 178
Add: Deposits in transit - Beginning of year	-	16	-
Deduct: Deposits in transit - End of year	-	-	(16)
<b>DEPOSITS RECORDED BY COMPTROLLER</b>	<b><u>\$ 181</u></b>	<b><u>\$ 1,770</u></b>	<b><u>\$ 162</u></b>

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY 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:

	<b>Fiscal Year Ended</b>		<b>Increase (Decrease)</b>	<b>%</b>
	<b><u>2005</u></b>	<b><u>June 30</u> <u>2004</u></b>		
Employee retirement contributions paid by employer	\$ 9,911	\$ 233,735	\$ (223,825)	(96)%
State contributions to state employees' retirement system	1,134,995	608,274	526,721	87%
Travel	3,731	5,768	(2,036)	(35)%
Printing	4,550	3,789	761	20%

**Employee retirement contributions paid by employer**

Decrease of 96% was due to only one month of this expenditure being paid from this line item in fiscal year 2005, while the rest was recorded as an expenditure in the personal services line item due to a Legislative Action from the Governor's Office.

**State contribution to state employees' retirement system**

Increase of 87% was due to a Legislative Action from the Governor's Office that allowed the proceeds from the sale of bonds to be used as contributions into the retirement system.

**Travel**

Decrease by 35% due to budgetary constraints that required travel to be approved only on a limited basis.

**Printing**

Increase by 20% due to some forms no longer being provided by the Department of Human Services, causing the facility to have to print more forms in house.

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY 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:

	<b>Fiscal Year Ended June 30</b>		<b>Increase (Decrease)</b>	
	<b><u>2004</u></b>	<b><u>2003</u></b>	<b><u>Amount</u></b>	<b><u>%</u></b>
Travel	\$ 5,768	\$ 3,694	\$ 2,073	56%
Operation of auto equipment	20,527	25,861	(5,334)	(21)%

**Travel**

Increase of 56% was due to a Governor's mandate requiring staff to be retrained in the process of interviewing, hiring selection and criteria.

**Operation of auto equipment**

Decreased by 21% due to less automotive repairs, which resulted from having one less vehicle than prior years.

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY 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:

**Fiscal Year Ended June 30, 2005**

<b><u>Expenditure Item</u></b>	<b><u>Total Expenditures</u></b>	<b><u>Lapse Period Expenditures</u></b>	<b><u>Percentage</u></b>
Equipment	\$ 23,837	\$ 21,513	90%

**Equipment**

Significant lapse period spending was due to equipment items being ordered in the last quarter of the fiscal year. The invoices were being received and paid during the lapse period. This equipment was for the group home remodeling which was not finished until the end of the fiscal year.

**STATE OF ILLINOIS**  
**DEPARTMENT OF HUMAN SERVICES**  
**JACK MABLEY 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:

<b><u>Fiscal Year Ended June 30, 2004</u></b>			
<b><u>Expenditure Item</u></b>	<b><u>Total Expenditures</u></b>	<b><u>Lapse Period Expenditures</u></b>	<b><u>Percentage</u></b>
Travel	\$ 5,768	\$ 2,235	39%

**Travel**

The significant lapse period spending was due to not getting the transfers and increases through the approval process until the lapse period.

**STATE OF ILLINOIS**  
**DEPARTMENT OF HUMAN SERVICES**  
**JACK MABLEY DEVELOPMENTAL CENTER**  
**SCHEDULE OF CHANGES IN INVENTORIES**  
**For the Two Years Ended June 30, 2005**  
**(not examined)**

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2005</u>
General Stores:				
Medical lab	\$ 81	\$ 26,045	\$ 26,111	\$ 15
Food supplies	8,333	290,998	281,636	17,695
Household and laundry	12,442	98,155	96,603	13,994
Other general stores	-	15,964	15,964	-
Mechanical Stores:				
Repair and Maintenance	-	4,141	4,141	-
Coal and coke	-	-	-	-
Other mechanical stores	-	3,967	3,967	-
Pharmacy	-	419,068	419,068	-
Clothing	-	416	416	-
	<u>\$ 20,856</u>	<u>\$ 858,754</u>	<u>\$ 847,906</u>	<u>\$ 31,704</u>

	<u>Balance</u> <u>July 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2004</u>
General Stores:				
Medical lab	\$ 131	\$ 37,366	\$ 37,416	\$ 81
Food supplies	16,024	276,899	284,590	8,333
Household and laundry	14,778	92,586	94,922	12,442
Other general stores	-	24,825	24,825	-
Mechanical Stores:				
Repair and Maintenance	-	4,469	4,469	-
Coal and coke	-	-	-	-
Other mechanical stores	-	7,239	7,239	-
Pharmacy	-	328,584	328,584	-
Clothing	-	150	150	-
	<u>\$ 30,933</u>	<u>\$ 772,118</u>	<u>\$ 782,195</u>	<u>\$ 20,856</u>

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

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
ANALYSIS OF ACCOUNTS RECEIVABLE  
For the Years Ended June 30,**

The Department has accounts receivable of \$47,920, arising from operations of Jack Mabley 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 Jack Mabley 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)	\$ 47,234	\$ 55,545	\$ 52,591
Past due (4-6 months)	-	627	-
Past due (7-12 months)	-	686	1,600
Past due (over 12 months)	<u>686</u>	<u>369</u>	<u>5,289</u>
Subtotal	47,920	57,227	59,480
Court cases	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 47,920</u>	<u>\$ 57,227</u>	<u>\$ 59,480</u>



**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005**

**CENTER FUNCTIONS AND PLANNING PROGRAM**

The Jack Mabley Developmental Center is located in Dixon, Illinois. The Facility emphasizes community-type living with its seven independent residence homes and one building for clinic and classroom activities. The capacity of the Center is 119 residents.

The Mental Health and Developmental Disabilities Code (405 ILCS 5/1-100-128, P.A.80-1414) mandates the Department "to receive and provide the highest possible quality of humane and habilitative care and treatment to all persons admitted to it." The Center's emphasis is to enable individuals who are impaired or dysfunctional due to mental illness and developmental disabilities to achieve and maintain maximum personal, social, and community involvement through the least disruptive and most cost effective intervention methods.

The Jack Mabley Developmental Center provides services to approximately 105 developmentally disabled residents. These services include habilitation day care services, special education services in the community, as well as adult day care, self-help skills, maladaptive behavior reduction, orientation and mobility skills, communication skills, gross and fine motor skills, socialization skills, and independent living skills which are provided both on-campus and off-campus.

In addition, programs at Jack Mabley Developmental Center service 39 residents who are blind, deaf, or both. Some residents attend off-campus services provided by Krieder Services. When the Center has residents under the age of 21 they may attend off-campus services provided by Lee County Special Education Association.

The Center is certified by the Department of Public Health as an intermediate care facility for the developmentally disabled.

**Agency Planning Program**

The Center's Administrative Staff is responsible for developing goals and functional objectives for the facility. These goals and objectives are written, as are procedures for the implementation of such.

The Center divides goals and objectives into functional areas as follows:

- Identity
  - Transition planning: network involvement
- Autonomy
- Affiliation
- Attainment
- Safeguards
  - Physical environment
  - Safe environment
- Rights
- Health and Wellness
  - Treatment strategies

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005**

Specific staff members are identified as being responsible for submitting status reports for each operational objective, including obtaining financial resources, to satisfy the functional objectives and goals of the facility.

Progress towards achieving objectives is evaluated quarterly. The Quality Manager compiles these progress reports, evaluates the status of each objective at year-end, and prepares a comprehensive annual report. The report is reviewed and approved by the Administrative Staff. Any objectives or goals not met are incorporated into the next fiscal year's plan.

**Auditor's assessment of the Center's Planning Program**

The Center has established formal written long-term and short-term goals and objectives, which appear to be consistent with the Agency's statutory mandate and authority. An adequate program is in place to monitor and adjust these goals as necessary.

**STATE OF ILLINOIS**  
**DEPARTMENT OF HUMAN SERVICES**  
**JACK MABLEY 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	131	130	122
Support service workers and supervisors	4	4	3
Medical, dental and pharmacy	7	7	6
Office and clerical	1	2	2
Resident treatment	20	20	19
Administrative	7	6	6
Other	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total employees</b>	<u><u>171</u></u>	<u><u>170</u></u>	<u><u>159</u></u>

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY 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 years 2005 and 2004.

	<u>2005</u>	<u>2004</u>
Paid overtime hours worked during fiscal year	<u>49,702</u>	<u>48,926</u>
Value of overtime hours worked during fiscal year	<u>\$1,119,494</u>	<u>\$1,045,762</u>
Compensatory hours earned during fiscal year	<u>2,868</u>	<u>3,596</u>
Value of compensatory hours earned during fiscal year	<u>\$ 62,844</u>	<u>\$ 72,710</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>52,570</u>	<u>52,522</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,182,338</u>	<u>\$1,118,472</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 seamstress and hairdresser.

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ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005**

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

	<u>2005</u>	<u>2004</u>
Contractual payroll employees paid during the fiscal year	<u>2</u>	<u>2</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$ 15,612</u>	<u>\$ 15,919</u>

**SHARED RESOURCES (not examined)**

During fiscal years 2005 and 2004, Jack Mabley Developmental Center shared pharmaceutical operations with Tinley Park Mental Health Center. Approximately 7% of the pharmaceutical operations are related to Jack Mabley Developmental Center and the remaining 93% are related to Tinley Park Mental Health Center. Tinley Park Mental Health Center assumes 100% of the salary, payroll related costs, and commodity costs. An estimate of the cost paid by Tinley Park Mental Health Center for the pharmaceutical operations at Jack Mabley Developmental Center is approximately \$79,000 for fiscal year ending June 30, 2005 and approximately \$82,000 for the fiscal year ending June 30, 2004.

**STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
JACK MABLEY DEVELOPMENTAL CENTER  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005**

**CENTER UTILIZATION (not examined)**

Jack Mabley Developmental Center (Center) is situated on 16 acres in Dixon, IL. The Center has 27 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>
Pearson	Admin/clinic	15,737	Occupied	100%
Keller	Residential	6,939	Occupied	100%
Thurber	Residential	6,939	Occupied	100%
Edison	Residential	6,939	Occupied	100%
Springbrook	Residential	6,939	Remodeling	0%
Stonebridge	Residential	6,939	Occupied	100%
Browning	Residential	6,939	Occupied	100%
Johnson	Residential	6,939	Occupied	100%
Training/garage	Training/storage	1,440	Occupied	100%
Maintenance	Maintenance office	1,440	Occupied	100%
Garage	Storage	600	Occupied	100%
Support Services	Dietary/business office/stores	8,523	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Residents storage	80	Occupied	100%
Storage shed	Greenhouse storage	80	Occupied	100%
Storage shed	Activities storage	80	Occupied	100%
Greenhouse	Greenhouse	400	Occupied	100%
Recycling	Recycling	2,400	Occupied	100%

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**COST PER YEAR/DAY PER RESIDENT (not examined)**

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

	<u>2005</u>	<u>Fiscal Year</u> <u>2004</u>	<u>2003</u>
Cost per year per resident	*	\$ <u>129,694</u>	\$ <u>117,488</u>
Cost per day per resident	*	\$ <u>354</u>	\$ <u>322</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>119</u>	<u>119</u>	<u>119</u>
Average number of residents	<u>105</u>	<u>110</u>	<u>112</u>
Average number of employees	<u>171</u>	<u>170</u>	<u>159</u>
Ratio of employees to residents	<u>1.63 to 1</u>	<u>1.55 to 1</u>	<u>1.42 to 1</u>

**REPORTED EMPLOYEE JOB INJURIES (not examined)**

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Number of reported employee injuries	<u>180</u>	<u>151</u>	<u>131</u>

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**FOOD SERVICES (not examined)**

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

	<b>Fiscal Year</b>		
	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
Meals served	<u>105,508</u>	<u>110,584</u>	<u>112,998</u>
Total food costs	\$ 293,589	\$ 278,003	\$ 258,288
Total labor costs	<u>37,380</u>	<u>36,230</u>	<u>35,847</u>
<b>Total costs</b>	<b><u>\$ 330,969</u></b>	<b><u>\$ 314,233</u></b>	<b><u>\$ 294,135</u></b>
Average food costs/meal	\$ 2.78	\$ 2.51	\$ 2.29
Average labor costs/meal	<u>.35</u>	<u>.33</u>	<u>.32</u>
<b>Total average cost/meal</b>	<b><u>\$ 3.13</u></b>	<b><u>\$ 2.84</u></b>	<b><u>\$ 2.61</u></b>



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SERVICE EFFORTS AND ACCOMPLISHMENTS  
For the Two Years Ended June 30, 2005  
(not examined)**

The mission of the Illinois Department of Human Services - Jack Mabley Developmental Center is to promote and enhance the habilitation of all persons served to their optimal level of functioning in a healthy and safe setting; so they may be reintegrated into their natural environment; assuring these opportunities through varying levels of outcome-based support and services; provided in a manner which protects the persons dignity and enhances the persons capacity for self-determination.

The Center has accommodated an average of 105 residents during the examination period. It has provided care for fiscal year 2003 at an average cost of \$117,488, for fiscal year 2004 at an average annual cost of \$129,694, and for fiscal year 2005 the Department had not calculated these statistics by the close of our fieldwork. The Center has continued to maintain the endorsement of the Rehabilitation Accreditation Commission and certification from the Department of Health Care and Human Services.