

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
  
LIMITED SCOPE COMPLIANCE EXAMINATION  
  
For the Two Years Ended June 30, 2009

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2009

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**CENTER OFFICIALS**

Hospital Administrator (9/16/07 – Present)	Ms. Karen Schweighart
Hospital Administrator (1/16/04 – 9/15/07)	Mr. Gregory S. Viniard
Business Office Administrator (4/16/08 – Present)	Mr. Jeff Frey
Business Office Administrator (1/1/08 – 4/15/08)	Vacant
Business Office Administrator (6/1/03 – 12/31/07)	Ms. Beverly McCurley

The Center is located at:

901 Southwind Road  
Springfield, IL 62703



Pat Quinn, *Governor*

Michelle R.B. Saddler, *Secretary*

**Greater Illinois Regions 3 & 4 ● Jordan Litvak, Executive Director**  
**Andrew McFarland Mental Health Center ● Karen Schweighart, Hospital Administrator**

January 13, 2010

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


Dear Mr. Holland:

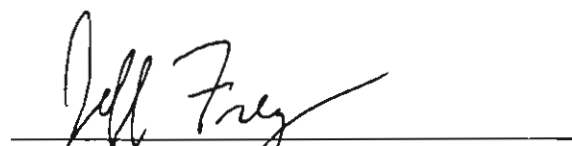
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls 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, 2009. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2008, 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. 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. 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.

Sincerely,

Andrew McFarland Mental Health Center

  
Karen Schweighart, Hospital Administrator

  
Jeff Frey, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
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**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANTS' REPORT**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having compliance testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	2	3
Repeated findings	1	0
Prior recommendations implemented or not repeated	2	2

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

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

<u>Item</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<u>No.</u>			
09-1	9	Improper completion of the notice regarding restricted rights	Significant Deficiency and Noncompliance
09-2	11	Inadequate controls over accounts receivable	Significant Deficiency and Noncompliance

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**PRIOR FINDINGS NOT REPEATED**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	13	Improper disposal of confidential information
B	13	Evaluations and notifications were not adequately documented

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department and Center personnel at an exit conference on December 15, 2009. Attending were:

Department of Human Services  
Jamie Nardulli, DHS Audit Liaison (via conference call)

Andrew McFarland Mental Health Center  
Karen Schweighart, Hospital Administrator  
Jeff Frey, Business Administrator  
Natalie Katuaski, Quality Manager

Office of the Auditor General  
Peggy Hartson, Manager  
Joel Meints, Supervisor

Responses to the recommendations were provided by Albert Okwuegbunam per correspondence dated January 12, 2010.

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND  
**INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

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

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

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

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

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

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

In our opinion, the State of Illinois Department of Human Services - Andrew McFarland Mental Health Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as findings 09-1 and 09-2.

### **Internal Control**

The management of the State of Illinois Department of Human Services - Andrew McFarland Mental Health Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services - Andrew McFarland Mental Health Center's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide* issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Human Services - Andrew McFarland Mental Health Center's internal control over compliance. Accordingly, we do not



express an opinion on the effectiveness of the State of Illinois Department of Human Services - Andrew McFarland Mental Health Center's internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

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

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in findings 09-1 and 09-2 in the accompanying Schedule of Findings to be significant deficiencies.

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

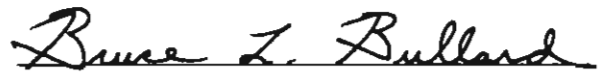
The State of Illinois Department of Human Services - Andrew McFarland Mental Health Center's responses to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Human Services - Andrew McFarland Mental Health Center's responses and, accordingly, we express no opinion on them.

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

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, to the 2009 and the 2008 Supplementary Information for State Compliance Purposes, except for information on Schedule of Changes in Inventories, Employee Overtime, Share Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2007 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

  
BRUCE L. BULLARD, CPA  
Director of Financial and Compliance Audits

January 13, 2010

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2009

Current Findings

09-1. **FINDING** (Improper completion of the notice regarding restricted rights)

The Andrew McFarland Mental Health Center (Center) did not properly complete the notice regarding restricted rights of individuals (notice).

The Center restricts certain recipient's communications by mail, telephone, and visitation in order to protect the recipient or others from harm, harassment, or intimidation as allowed by the Mental Health and Disabilities Code (405 ILCS 5/2-103(c)) (Code). The reason for the restriction is documented on the notice, and the Code requires the Center to advise the recipient that he or she has the right to require the facility to notify the affected parties of the restriction.

We noted the following:

- Four of 25 (16%) notices reviewed were not completed to indicate whether the notice was delivered in person or mailed.
- Twelve of 25 (48%) notices reviewed were not completed to indicate whether the recipient wished anyone to be notified and, when applicable, who was notified.

Center management stated the notices were not properly completed due to oversight by facility staff.

Failure of the Center to properly inform or document the communication to the individual or their affected parties is noncompliance with State statute and could result in the recipient or their designee not being aware of the specifics of their communication restrictions. Failure to document the method of delivery results in incomplete or inaccurate documentation of staff's communications with recipients. (Finding Code No. 09-1, 07-3)

**RECOMMENDATION**

We recommend the Center ensure notices regarding restricted rights of individuals are properly completed to document and certify the recipients and/or affected parties are aware of the communication restrictions.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2009

**CENTER RESPONSE**

Agree. The Center is aware of the importance of ensuring that proper notification of an individual's restriction of rights occurs per the statute guidelines. The Center has policies and procedures regarding restriction of rights and will retrain staff on the proper completion of the Restriction of Rights form. The Quality Manager will conduct record reviews to ensure compliance.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2009

09-2. **FINDING** (Inadequate controls over accounts receivable)

The Andrew McFarland Mental Health Center (Center) did not maintain adequate controls over accounts receivable. We noted the following:

- Two of 25 (8%) accounts receivables tested contained errors related to the processing and entering of Medicare Part A claims. One claim was billed to Medicare by both the contractor hired to process billings and the Center. Although the bill was paid by Medicare, the Center's records still reflected the claim as a receivable due to the double billing and resulted in the accounts receivable balance being overstated by \$63,840 at 6/30/09. The other receivable was a claim totaling \$41,040 with a notice date of 6/30/08 that was rejected by Medicare due to billing errors, and no action had been taken to correct the errors and resubmit the claim until auditor inquiry. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish internal fiscal and administrative controls to provide assurance that resources, obligations and costs are in compliance with applicable laws, rules, and regulations.
- Four of 25 (16%) accounts receivables tested totaling \$8,839 outstanding for more than 180 days were not submitted to the Department of Human Services Central Office as required. The Center is required to manage its accounts receivable processing in accordance with the Department of Mental Health and Developmental Disabilities (DMHDD) Policy and Procedure Manual No. 01.04.02.03 which sets the due date for recipient accounts as the end of the 90-day period following the date of "Notice of Determination." The Statewide Accounting Management System Manual (SAMS) (Procedure 26.40.20) requires agencies to place all debts over \$1,000 and more than 90 days past-due in the Comptroller's Offset System. Therefore at 180 days, the DMHDD Policy and Procedure No. 01.04.02.03 requires Form DMHDD-681, "Notice to DMHDD Central Office of Account Collection Problem" to be completed and used to notify the Central Office of an account collection problem and to request assistance in collection.

Center management stated both the billing errors and the failure to report past due accounts to the Central Office occurred during the transition of claim processing from the contractor back to the Center.

Failure to maintain adequate controls over accounts receivables increases the risk that errors will not be identified and could result in losses to the State and inaccurate accounts receivable reporting. In addition, failure to forward overdue accounts receivable to Department of Human Services Central Office could result in the State not collecting monies due for services provided. (Finding Code No. 09-2)

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2009

**RECOMMENDATION**

We recommend the Center implement controls to ensure that the status and accuracy of accounts receivables is checked and overdue accounts are submitted to Central Office timely.

**CENTER RESPONSE**

Agree. The Center and DHS resolved the issue of double Billing Medicare Part A claims in July 2009 with the contractor, PCG. The Center will attempt to hire a Health Information Administrator to oversee the Resource Unit and Health Information and provide backup as necessary. The billing errors were corrected and the claim resubmitted on 12/17/09. Due to staffing shortages, a backlog developed in accounts receivable processing. The Center will submit the backlog of accounts receivables exceeding 180 days as soon as possible.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2009

A. **FINDING** (Improper disposal of confidential information)

During the prior examination, the Andrew McFarland Mental Health Center (Center) did not ensure adequate procedures existed for disposal of documents containing personal or confidential information.

During the current examination, we noted procedures for disposing confidential or sensitive documents were established. In addition, we noted no problems with the disposal of confidential documents during our sample testing. (Finding Code No. 07-1)

B. **FINDING** (Evaluations and notifications were not adequately documented)

During the prior period, the Center did not maintain documentation of the timely evaluation of residents for mental retardation. In addition, the notices given to residents lacked the phone number and address of the Legal Advocacy Service of the Guardianship and Advocacy Commission (Commission).

During the current period, our sample testing indicated documentation of the timely evaluation of residents for mental retardation was maintained and the notices included the phone number and address of the Legal Advocacy Service of the Commission. (Finding Code No. 07-2)

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2009

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

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

Fiscal Schedules and Analysis

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)
- Analysis of Accounts Receivable

Analysis of Operations

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

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



STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2009

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2009	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2009	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2009	BALANCES LAPSED AUGUST 31, 2009
PUBLIC ACT 95-0734					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 15,218,900	\$ 13,493,017	\$ 650,839	\$ 14,143,856	\$ 1,075,044
State Contributions to State					
Employees' Retirement System	2,964,700	2,827,868	136,454	2,964,322	378
51 State Contributions to Social Security	1,021,100	972,571	47,824	1,020,395	705
Contractual Services	2,551,400	2,149,930	311,693	2,461,623	89,777
Travel	11,100	5,279	1,473	6,752	4,348
Commodities	472,700	457,204	13,678	470,882	1,818
Printing	7,500	7,448	-	7,448	52
Equipment	62,300	54,895	6,440	61,335	965
Telecommunications Services	160,700	110,395	26,053	136,448	24,252
Operation of Auto Equipment	38,200	28,747	4,326	33,073	5,127
Expenses Related to Living					
Skills Program	11,400	11,400	-	11,400	-
Total	<u>\$ 22,520,000</u>	<u>\$ 20,118,754</u>	<u>\$ 1,198,780</u>	<u>\$ 21,317,534</u>	<u>\$ 1,202,466</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2008

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
PUBLIC ACT 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 15,988,600	\$ 13,573,586	\$ 651,345	\$ 14,224,931	\$ 1,763,669
State Contributions to State					
Employees' Retirement System	2,654,100	2,239,161	107,441	2,346,602	307,498
State Contributions to Social Security	1,027,000	978,915	48,068	1,026,983	17
Contractual Services	2,629,200	2,264,122	265,588	2,529,710	99,490
Travel	12,200	10,163	1,496	11,659	541
Commodities	481,300	457,514	21,479	478,993	2,307
Printing	7,700	6,299	1,381	7,680	20
Equipment	110,000	62,198	47,664	109,862	138
Telecommunications Services	160,100	146,426	12,791	159,217	883
Operation of Auto Equipment	38,600	35,320	2,449	37,769	831
Expenses Related to Living					
Skills Program	11,400	11,400	-	11,400	-
Costs Associated with Behavioral					
Health Services	151,200	151,199	-	151,199	1
Total	<u>\$ 23,271,400</u>	<u>\$ 19,936,303</u>	<u>\$ 1,159,702</u>	<u>\$ 21,096,005</u>	<u>\$ 2,175,395</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2009	2008	2007
General Revenue Fund - 0001	P.A. 095-0734	P.A. 095-0348	P.A. 094-0798
Appropriations (Net of Transfers)	<u>\$ 22,520,000</u>	<u>\$ 23,271,400</u>	<u>\$ 18,498,200</u>
<u>Expenditures</u>			
Personal Services	\$ 14,143,856	\$ 14,224,931	\$ 13,168,298
State Contribution to State Employees' Retirement System	2,964,322	2,346,602	1,510,975
State Contributions to Social Security	1,020,395	1,026,983	955,235
Contractual Services	2,461,623	2,529,710	2,012,576
Travel	6,752	11,659	7,085
Commodities	470,882	478,993	392,840
Printing	7,448	7,680	2,769
Equipment	61,335	109,862	66,370
Telecommunications Services	136,448	159,217	147,233
Operation of Auto Equipment	33,073	37,769	44,190
Expenses Related to Living Skills Program	11,400	11,400	11,400
Costs Associated with Behavioral Health Services	-	151,199	151,199
Total Expenditures	<u>\$ 21,317,534</u>	<u>\$ 21,096,005</u>	<u>\$ 18,470,170</u>
Lapsed Balances	<u>\$ 1,202,466</u>	<u>\$ 2,175,395</u>	<u>\$ 28,030</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**DESCRIPTION OF LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2009

The locally held funds of the Center are grouped into two fund categories and are non-appropriated funds. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Funds

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

The Living Skills Fund (SAMS fund number 1214) was established to provide behavioral modification programs for residents. The source of revenue is State appropriation. The revenue is 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 Fund appropriations for contractual services.

Special Revenue Funds

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

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

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

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**DESCRIPTION OF LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2009

2. Fiduciary Fund Type

Agency Fund

The Agency Fund consists of the DHS Resident's Trust Fund. Agency funds are used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The DHS Resident's Trust Fund (SAMS fund number 1143) is maintained as a depository for funds of residents while in residence at the Center. The fund also is used to receive Social Security monies obtained to pay for resident billings. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Center or when discharged as well as payments to the Department of Human Services Central Office for care and treatment charges billed to the recipient.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS**  
For the Year Ended June 30, 2009

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1214 Living Skills Fund (not examined)	1143 DHS Resident's Trust Fund	Petty Cash Account	Total
Balance - July 1, 2008	\$ 10,003	\$ 3,959	\$ -	\$ 20,957	\$ 499	\$ 35,418
Receipts						
Investment Income	42	1,757				1,799
Resident Deposits				76,893	3,946	80,839
Donations		12,857				12,857
Appropriations			11,400			11,400
Vending Machine Commissions	38,005					38,005
Total Receipts	<u>\$ 38,047</u>	<u>\$ 14,614</u>	<u>\$ 11,400</u>	<u>\$ 76,893</u>	<u>\$ 3,946</u>	<u>\$ 144,900</u>
Disbursements						
Cost of Sales	29,840					29,840
Contractual Services	130	1,623				1,753
Commodities		11,370				11,370
Equipment		1,098				1,098
Resident Withdrawals				93,470	4,370	97,840
Living Skills Program			11,400			11,400
Transfer Out to Fund 1139	5,859	159				6,018
Total Disbursements	<u>\$ 35,829</u>	<u>\$ 14,250</u>	<u>\$ 11,400</u>	<u>\$ 93,470</u>	<u>\$ 4,370</u>	<u>\$ 159,319</u>
Balance - June 30, 2009	<u>\$ 12,221</u>	<u>\$ 4,323</u>	<u>\$ -</u>	<u>\$ 4,380</u>	<u>\$ 75</u>	<u>\$ 20,999</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS**  
For the Year Ended June 30, 2008

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1214 Living Skills Fund (not examined)	1143 DHS Resident's Trust Fund	Petty Cash Account	Total
Balance - July 1, 2007	\$ 8,102	\$ 3,349	\$ -	\$ 11,889	\$ 330	\$ 23,670
Receipts						
Investment Income	107					107
Resident Deposits				85,694	4,942	90,636
Donations		9,627				9,627
Appropriations			11,400			11,400
Vending Machine Commissions	36,155					36,155
Transfer In from Fund 1144		6,000				6,000
Total Receipts	<u>\$ 36,262</u>	<u>\$ 15,627</u>	<u>\$ 11,400</u>	<u>\$ 85,694</u>	<u>\$ 4,942</u>	<u>\$ 153,925</u>
Disbursements						
Cost of Sales	28,361					\$ 28,361
Contractual Services		688				688
Commodities		14,071				14,071
Equipment		258				258
Resident Withdrawals				76,626	4,773	81,399
Living Skills Program			11,400			11,400
Transfer Out to Fund 1139	6,000					6,000
Total Disbursements	<u>\$ 34,361</u>	<u>\$ 15,017</u>	<u>\$ 11,400</u>	<u>\$ 76,626</u>	<u>\$ 4,773</u>	<u>\$ 142,177</u>
Balance - June 30, 2008	<u>\$ 10,003</u>	<u>\$ 3,959</u>	<u>\$ -</u>	<u>\$ 20,957</u>	<u>\$ 499</u>	<u>\$ 35,418</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2009

	Land and Land Improvements	Buildings and Building Improvements	Site Improvements	Equipment	Total
<b><u>Balance at July 1, 2007</u></b>	<b><u>\$ 169,792</u></b>	<b><u>\$ 17,224,671</u></b>	<b><u>\$ 3,176,161</u></b>	<b><u>\$ 1,479,351</u></b>	<b><u>\$ 22,049,975</u></b>
Additions:					
Purchases				127,397	127,397
Transfers-in:					
Intra-Agency				332,491	332,491
Capital Development Board		624,840	134,683		759,523
Adjustments				11,301	11,301
Total Additions	<u>\$ -</u>	<u>\$ 624,840</u>	<u>\$ 134,683</u>	<u>\$ 471,189</u>	<u>\$ 1,230,712</u>
Deductions:					
Transfers-out:					
Intra-Agency				335,537	335,537
Inter-Agency				34,526	34,526
Surplus Property				34,892	34,892
Scrap Property				50,892	50,892
Adjustments				76,476	76,476
Total Deductions:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 532,323</u>	<u>\$ 532,323</u>
<b><u>Balance at June 30, 2008</u></b>	<b><u>\$ 169,792</u></b>	<b><u>\$ 17,849,511</u></b>	<b><u>\$ 3,310,844</u></b>	<b><u>\$ 1,418,217</u></b>	<b><u>\$ 22,748,364</u></b>
Additions:					
Purchases				99,696	99,696
Transfers-in:					
Intra-Agency				280,632	280,632
Capital Development Board		132,900	3,200		136,100
Adjustments				710	710
Total Additions	<u>\$ -</u>	<u>\$ 132,900</u>	<u>\$ 3,200</u>	<u>\$ 381,038</u>	<u>\$ 517,138</u>
Deductions:					
Transfers-out:					
Intra-Agency				243,828	243,828
Inter-Agency				12,910	12,910
Surplus Property					
Scrap Property				19,706	19,706
Adjustments			25,999	30,738	56,737
Total Deductions:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,999</u>	<u>\$ 307,182</u>	<u>\$ 333,181</u>
<b><u>Balance at June 30, 2009</u></b>	<b><u>\$ 169,792</u></b>	<b><u>\$ 17,982,411</u></b>	<b><u>\$ 3,288,045</u></b>	<b><u>\$ 1,492,073</u></b>	<b><u>\$ 22,932,321</u></b>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.



STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS**

For the Years Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
<b><u>RECEIPTS</u></b>			
Cafeteria Income	\$ 3,902	\$ 4,518	\$ 3,757
Jury duty, witness fees, military duty	150	100	120
Miscellaneous other	147	68	355
<b>TOTAL RECEIPTS</b>	<b><u>\$ 4,199</u></b>	<b><u>\$ 4,686</u></b>	<b><u>\$ 4,232</u></b>
<b><u>DEPOSITS</u></b>			
Receipts recorded by Agency	\$ 4,199	\$ 4,686	\$ 4,232
Add: Deposits in transit - Beginning of year	432	609	300
Correction of incorrect posting to JDC in FY08	233		35
Deduct: Deposits in transit - End of year	(175)	(432)	(609)
Receipt posted to JDC incorrectly		(233)	
<b>DEPOSITS RECORDED BY COMPTROLLER</b>	<b><u>\$ 4,689</u></b>	<b><u>\$ 4,630</u></b>	<b><u>\$ 3,958</u></b>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2009

**Fiscal Year 2009**

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

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	<u>2009</u>	<u>2008</u>	AMOUNT	%
State Contribution to Employees' Retirement System	\$2,964,322	\$2,346,602	\$617,720	26.32%
Travel	\$6,752	\$11,659	(\$4,907)	(42.09%)
Equipment	\$61,335	\$109,862	(\$48,527)	(44.17%)
Cost Associated with Behavior Health Services	\$0	\$151,199	(151,199)	(100%)

Center management provided the following explanation(s) for the significant variation(s) identified above.

**General Revenue Fund (001)**

State Contribution to Employees' Retirement System – The increase was due to the contribution percentage increasing from 16.561% in FY08 to 21.049% in FY09.

Travel – The decrease was due to budget problems and direction from the Governor's Office restricting travel.

Equipment – The decrease was due to a purchase of a lawnmower in FY08 that was not repeated in FY09.

Cost Associated with Behavior Health Services – The decrease was due to transitional expenditures being moved to the Department of Human Services appropriation code.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2009

**Fiscal Year 2008**

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

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	<u>2008</u>	<u>2007</u>	AMOUNT	%
State Contribution to Employees' Retirement System	\$2,346,602	\$1,510,975	\$835,627	55.30%
Contractual Services	\$2,529,710	\$2,012,576	\$517,134	25.70%
Travel	\$11,659	\$7,085	\$4,574	64.56%
Commodities	\$478,993	\$392,840	\$86,153	21.93%
Printing	\$7,680	\$2,769	\$4,911	177.36%
Equipment	\$109,862	\$66,370	\$43,492	65.53%

Center management provided the following explanation(s) for the significant variation(s) identified above.

**General Revenue Fund (001)**

State Contribution to Employees' Retirement System – The increase was due to the contribution percentage increasing from 11.525% in FY07 to 16.561% in FY08.

Contractual Services – The increase was due to the Lincoln and Stevenson renovation projects related to forensic expansion, the Behavior Health Policy Collaborative, an increase in SIU contracts for Psychiatrists, and higher utilities and maintenance costs.

Travel – The increase was due to staff visiting and reviewing community mental health agencies and increases in patient travel.

Commodities – The increase was due to price inflation and increased orders due to forensic expansion.

Printing – The increase was due to rebuilding paper supplies which were depleted due to an appropriation transfer in FY07.

Equipment – The increase was due to the purchase of a new lawnmower and items for the renovated Lincoln South building.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2009

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

Fiscal Year Ended June 30, 2009

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$6,752	\$1,473	21.82%

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

**General Revenue Fund (001)**

Travel – Employees attended a conference in late May. Travel vouchers were submitted at the end of June but were not processed until lapse period.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2009

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

Fiscal Year Ended June 30, 2008

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$109,862	\$47,664	43.39%

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

**General Revenue Fund (001)**

Equipment – A new lawnmower was purchased in June but the invoice was not received and processed until the lapse period.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SCHEDULE OF CHANGES IN INVENTORIES**  
For the Two Years Ended June 30, 2009  
(not examined)

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
General Stores:				
Medical Lab	\$ 8,657	\$ 20,225	\$ 24,212	\$ 4,670
Food Supplies	30,819	301,608	301,208	31,219
Household and Laundry	9,565	85,871	90,166	5,270
Other General Stores	6,794	62,840	64,716	4,918
Mechanical Stores:				
Repair and Maintenance	-	47,351	47,351	-
Pharmacy	-	-	-	-
	<u>\$ 55,835</u>	<u>\$ 517,895</u>	<u>\$ 527,653</u>	<u>\$ 46,077</u>

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
General Stores:				
Medical Lab	\$ 8,028	\$ 23,752	\$ 23,123	\$ 8,657
Food Supplies	15,595	288,386	273,162	30,819
Household and Laundry	7,967	89,341	87,743	9,565
Other General Stores	9,983	74,947	78,136	6,794
Mechanical Stores:				
Repair and Maintenance	-	66,781	66,781	-
* Pharmacy	227,247	-	227,247	-
	<u>\$ 268,820</u>	<u>\$ 543,207</u>	<u>\$ 756,192</u>	<u>\$ 55,835</u>

Footnote to Schedule of Changes in Inventories

The information noted in the above schedule was obtained from Center records and is valued at weighted average cost. The Department of Human Services (Department) commodity control system encountered data processing difficulties in June and July 2009 resulting in a need to retake the annual inventory in August, 2009 for the entire Department, including the Center. The June 30, 2009 ending inventory information in the schedule for the General and Mechanical Stores inventories may vary from the corrected ending inventories; however, all significant variations were reconciled. The information presented in the above schedule for the General and Mechanical Stores inventories is \$139 greater than the corrected June 30, 2009 inventory balance for those areas. \* Pharmacy inventory control functions were transferred to the Department.

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

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
For the Two Years Ended June 30, 2009

ANALYSIS OF ACCOUNTS RECEIVABLE

The Department has accounts receivable of \$3,291,215, arising from operations of the Andrew McFarland Mental Health Center (Center) at June 30, 2009. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at the Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

An aging of accounts receivable as of June 30, 2009, 2008 and 2007 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	June 30,		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Current (0-3 months)	\$443,194	\$240,049	\$1,070,155
Past due (4-6 months)	310,507	204,965	124,167
Past due (7-12 months)	598,308	172,567	195,569
Past due (over 12 months)	<u>1,923,254</u>	<u>1,971,139</u>	<u>1,112,576</u>
Subtotal	\$3,275,263	\$2,588,720	\$2,502,467
Court Cases	<u>15,952</u>	<u>21,508</u>	<u>36,969</u>
Total	<u>\$3,291,215</u>	<u>\$2,610,228</u>	<u>\$2,539,436</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2009

**CENTER FUNCTIONS AND PLANNING PROGRAM**

The Illinois Department of Human Services (DHS) - Andrew McFarland Mental Health Center (Center) is located at 901 Southwind Road, Springfield, Illinois. The Center, a public psychiatric facility, is composed of practitioners who deliver care to those who need in-patient hospitalization for psychiatric treatment. The Center is accredited by the Joint Commission and certified by the Centers for Medicare/Medicaid Services. The certified bed capacity is 146.

The Center works closely and collaborates with community mental health clinics, general psychiatric units, and private practitioners. The primary mission of the Center is to facilitate recovery within an environment that is empowering, supportive, and encourages wellness.

The Center is one of several State-operated facilities of the DHS. A formal planning program is operational within the DHS framework. DHS and Center management determine plans and objectives of the Center based on broad guidelines established by DHS. In addition, the Center maintains an ongoing Quality Assurance and Improvement Program. The purpose of the Quality Assurance and Improvement Program is, with available resources, to assure that optimal quality care is delivered. This program is designed with mechanisms to:

- Identify the most important aspects of care that the Center provides;
- Establish measurable indicators to systematically monitor these aspects of care in an ongoing way;
- Carry out evaluation of the care when monitoring raises suspicions about its quality or appropriateness, in order to identify problems or opportunities for improvement;
- Take actions to resolve problems or improve care and evaluate effectiveness.

The Center's strategic plan is divided into functional areas. Each functional area has developed standards to which that specific area aspires and indicators used to measure whether or not the standards are being met. The strategic plan is reviewed semi-annually by Center and DHS management and the Quality Management Council.



STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2009

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Rehabilitation services	7	7	8
Adult inpatient services	105	107	111
Central admissions	1	1	1
Medical, surgical and clinical services	22	25	26
Staff development	1	1	1
Superintendent's office	7	8	7
Administrative services	18	23	23
Engineering	9	9	9
Business management	5	4	4
Other support services	34	36	35
Dietary	3	4	4
Total Employees	<u>212</u>	<u>225</u>	<u>229</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2009

EMPLOYEE OVERTIME (not examined)

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

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

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Paid overtime hours worked during fiscal year	16,721	18,003	15,816
Value of overtime hours worked during fiscal year	\$636,390	\$646,533	\$538,217
Compensatory hours earned during fiscal year	3,683	3,203	2,544
Value of compensatory hours earned during fiscal year	\$110,244	\$98,142	\$67,495
Total paid overtime hours and earned compensatory hours during fiscal year	20,404	21,206	18,360
Total value of paid overtime hours and earned compensatory hours during fiscal year	\$746,634	\$744,675	\$605,712

SHARED RESOURCES (not examined)

The Center served as a hub supplying the pharmacy inventory for the Jacksonville Developmental Center (JDC) and the Rushville Treatment and Detention Facility (TDF). The pharmacy employees were paid from the Department of Human Services Central Office’s appropriations. During FY08 and FY09, Center employees made a daily drug delivery to JDC. The cost estimate to the Center for the deliveries was estimated to be between \$12,000 - \$13,000 per year in personal services and approximately \$2,000 - \$3,000 per year in fuel. Delivery to the TDF was shipped via UPS daily and paid from the Central Office. The Center also provided office space for the TDF’s Business Administrator. In addition, the Center provided limited business functions such as purchase orders and voucher processing.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2009

CENTER UTILIZATION (not examined)

The Andrew McFarland Mental Health Center (Center) is situated on 90 acres in Springfield, Illinois. The Center has nine buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

Building Number	Type of Building	Square Footage	Occupation of Space
Building 1	Administration	99,004 square feet	100% occupied
Building 2	Kennedy Hall	15,252 square feet	100% occupied
Building 3	Lincoln Hall North	11,259 square feet	Not occupied
Building 4	Lincoln Hall South	11,259 square feet	100% occupied
Building 5	Jefferson Hall	11,259 square feet	100% occupied
Building 6	Stevenson Hall	11,259 square feet	100% occupied
Building 7	Monroe Hall	11,259 square feet	100% occupied
Building 8	Garage	7,074 square feet	100% occupied
Building 9	Transformer Building	693 square feet	100% usable space

COST PER YEAR/DAY PER RESIDENT (not examined)

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

	<u>Fiscal Year</u>		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Cost per year per resident	*	\$235,736	\$209,683
Cost per day per resident	*	\$644	\$574

\* - The Department had not calculated these statistics by the close of fieldwork.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2009

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

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

	<u>2009</u>	<u>Fiscal Year</u> <u>2008</u>	<u>2007</u>
Certified Capacity of Center	<u>146</u>	<u>146</u>	<u>146</u>
Average number of residents	<u>111</u>	<u>115</u>	<u>115</u>
Average number of employees	<u>212</u>	<u>225</u>	<u>229</u>
Ratio of employees to residents	<u>1.91 to 1</u>	<u>1.96 to 1</u>	<u>1.99 to 1</u>

REPORTED EMPLOYEE JOB INJURIES (not examined)

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

	<u>2009</u>	<u>Fiscal Year</u> <u>2008</u>	<u>2007</u>
Number of reported employee injuries	<u>*</u>	<u>48</u>	<u>40</u>

\* - The Department of Labor had not reported the 2009 calendar year injuries by the close of fieldwork.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2009

FOOD SERVICES (not examined)

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

	<u>Fiscal Year</u>		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Meals served	<u>136,531</u>	<u>140,080</u>	<u>167,900</u>
Total food costs	\$307,123	\$294,290	\$248,320
Total labor costs	<u>568,804</u>	<u>503,874</u>	<u>482,833</u>
Total costs	<u>\$875,927</u>	<u>\$798,164</u>	<u>\$731,153</u>
Average food costs / meal	\$2.25	\$2.10	\$1.48
Average labor costs / meal	<u>4.17</u>	<u>3.60</u>	<u>2.88</u>
Total average cost – all meals	<u>\$6.42</u>	<u>\$5.70</u>	<u>4.36</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANDREW MCFARLAND MENTAL HEALTH CENTER  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2009  
(not examined)

The Andrew McFarland Mental Health Center’s (Center) vision is that all persons with mental illness will recover. The mission of the Center is to assure the coordination and quality of publicly funded mental health services that are recovered-oriented, evidence-based, community-focused and designed to meet the needs of the consumer. The primary goal of treatment is to return the individual to their community with individualized support to assist them with their plan for wellness.

**Goals:**

1. Promote and ensure the safety and wellness of individuals served and staff.
2. Advance the integration of recovery services and activities throughout the hospital.
3. Actively engage in community partnerships to improve the continuity of care.
4. Prepare for the expansion of forensic services.
5. Use data to evaluate and improve hospital practices.
6. Develop and implement a comprehensive Utilization Review system.
7. Improve interface with Community Agencies and other systems of care.
8. Adapt and develop hospital systems to incorporate the forensic expansion.

**Resident Statistics:**

	<u>Fiscal Year</u>		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Admission:	646	756	722
Average Daily Census:	112	115	116
Bed Days:	40,858	42,115	41,894
Average Length of Stay (Discharged Patients):			
Civil	33	24	29
Forensics (Adult)	75	62	56
Forensics (Adolescents)	170	141	133