

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

ELISABETH LUDEMAN DEVELOPMENTAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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CENTER OFFICIALS

Acting Director (11/01/09 - Present)	Ms. Glenda Corbett
Director (Until 10/31/09)	Mr. David Decker
Assistant Director	Ms. Glenda Corbett
Business Office Administrator	Mr. Curtis Hastings

The Center is located at:

114 North Orchard Drive
Park Forest, IL 60466



Ludeman Center, 114 N. Orchard Drive, Park Forest, Illinois 60466-1297

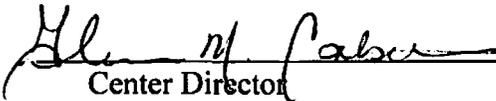
June 7, 2010

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

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect of the operations of the Elisabeth Ludeman Developmental Center (Center). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two years ended June 30, 2009. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2008, the Center has materially complied with the assertions below:

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


Center Director


Business Office Administrator

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
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For the Two Years Ended June 30, 2009

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	1	3
Repeated findings	0	0
Prior recommendations implemented or not repeated	3	1

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

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
09-1	9	Inadequate controls over property and related records	Noncompliance, Significant Deficiency

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	10	Failure to inform residents of types of intervention available
B	10	Failure to properly evaluate new admittances

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PRIOR FINDINGS NOT REPEATED (CONTINUED)

- C 10 Untimely deposit of locally held fund receipts

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Center personnel at an exit conference on May 27, 2010. Attending were:

Department of Human Services

Albert Okwuegbunam, DHS Audit Liaison

Anna Moore, DHS Audit Liaison

Elisabeth Ludeman Developmental Center

Glenda Corbett, Acting Director

Curtis Hastings, Business Office Administrator

Regina Jackson, Human Resource Director

Office of the Auditor General

Candice Long, Audit Manager

Jose G. Roa, Audit Supervisor

Responses to the recommendations were provided by Michelle R.B. Saddler, Secretary, per correspondence dated May 28, 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 – Elisabeth Ludeman Developmental Center's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2009. The management of the State of Illinois Department of Human Services - Elisabeth Ludeman Developmental Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services - Elisabeth Ludeman Developmental Center's compliance based on our examination.

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

and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

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

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

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

In our opinion, the State of Illinois Department of Human Services - Elisabeth Ludeman Developmental Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as Finding Code No. 09-1.

Internal Control

The management of the State of Illinois Department of Human Services - Elisabeth Ludeman Developmental Center is responsible for establishing and maintaining effective internal control over compliance with the requirements 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 - Elisabeth Ludeman Developmental 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 - Elisabeth Ludeman Developmental 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 - Elisabeth Ludeman Developmental 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 finding 09-1 in the accompanying Schedule of Findings to be a significant deficiency.

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

The State of Illinois Department of Human Services - Elisabeth Ludeman Developmental 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 - Elisabeth Ludeman Developmental Center's responses and, accordingly, we express no opinion on them.

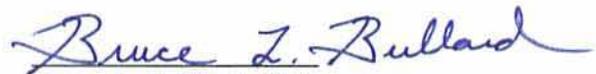
Supplementary Information for State Compliance Purposes

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 the Schedule of Changes in State Property, Schedule of Changes in Inventories, Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 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

June 7, 2010

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

09-1 **FINDING** (Inadequate controls over property and related records)

The Elisabeth Ludeman Developmental Center (Center) did not maintain adequate recordkeeping or physical control over property.

Seven of 25 (28%) items tested, totaling \$1,420, were unable to be located. Items included a cell phone, a VCR, a blackboard, a camera, a pager, a radio, and a drill. Center officials stated the cell phone was misplaced and replaced with a new phone, but the property tag of the original phone was not deleted from property records timely. Center officials further stated that equipment items were unable to be located due to possibly being discarded by an employee without properly notifying the Center's Property Control Coordinator so a Request for Deletion (RFD) could be completed and submitted to DHS Central Office for removal of the item from the property listing.

The State Property Control Act (30 ILCS 605/4) requires every Agency to be accountable for the supervision, control, and inventory of all property under its jurisdiction. In addition, Statewide Accounting Management System (SAMS) (Procedure 29.10.10) states that detail record keeping of state property that includes accurate cost, location, and tag number must be maintained by State agencies. Further, the Illinois Administrative Code (44 Ill Admin Code 5010.610) states that a State agency may not dispose of equipment without the approval of the Property Control Division.

Failure to exercise control over property and maintain accurate property records increases the susceptibility of State assets to loss, theft, and misuse that may otherwise be prevented or detected. A lack of property control may also increase the resources required to conduct annual physical inventories and reduce the reliability of fixed asset information used for financial reporting. (Finding Code No. 09-1)

RECOMMENDATION

We recommend the Center strengthen controls over property and equipment to ensure compliance with applicable rules and regulations.

CENTER RESPONSE

Agree. The Center will ensure that controls over property and equipment are strengthened. Property Control staff will be retrained on controls over property and equipment to ensure compliance with rules and regulations.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Prior Findings Not Repeated

A. **FINDING** (Failure to inform residents of types of intervention available)

During the prior examination, the Elisabeth Ludeman Developmental Center (Center) did not inform residents and their guardians of circumstances that would permit the use of restraint or emergency forced medication. In addition, the Center did not inquire of residents which form of intervention they would prefer if the circumstances should arise.

During the current examination, we noted residents and their guardians were properly informed in the sample of resident files tested. (Finding Code No. 07-1)

B. **FINDING** (Failure to properly evaluate new admittances)

During the prior examination, the Center did not perform all required diagnostic evaluations for new admittances.

During the current examination, we noted all required diagnostic evaluations were performed within our sample of new admittances tested. (Finding Code No. 07-2)

C. **FINDING** (Untimely deposits of locally held fund receipts)

During the prior examination, the Center failed to deposit all locally held fund receipts promptly.

During the current examination, we noted locally held fund receipts were deposited timely within our sample of receipts tested. (Finding Code No. 07-3)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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 (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 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 the Schedule of Changes in State Property, Schedule of Changes in Inventories, Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2009

PUBLIC ACT 95-0734	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
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 33,662,100	\$ 31,898,961	\$ 1,580,250	\$ 33,479,211	\$ 182,889
Retirement contributions	7,056,300	6,688,919	331,456	7,020,375	35,925
State contributions to Social Security	2,448,700	2,332,195	115,294	2,447,489	1,211
Contractual services	3,020,600	2,562,614	455,731	3,018,345	2,255
Travel	1,700	1,194	434	1,628	72
Commodities	562,800	543,725	11,069	554,794	8,006
Printing	8,800	7,971	-	7,971	829
Equipment	71,200	64,993	6,147	71,140	60
Telecommunications services	164,700	125,605	38,867	164,472	228
Operation of auto equipment	71,600	54,298	17,286	71,584	16
Expenses related to living skills program	24,700	24,700	-	24,700	-
Total	<u>\$ 47,093,200</u>	<u>\$ 44,305,175</u>	<u>\$ 2,556,534</u>	<u>\$ 46,861,709</u>	<u>\$ 231,491</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
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2008

PUBLIC ACT 95-0348	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
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 30,549,600	\$ 29,024,937	\$ 1,447,280	\$ 30,472,217	\$ 77,383
Retirement contributions	5,071,300	4,787,168	238,594	5,025,762	45,538
State contributions to Social Security	2,232,100	2,127,232	104,829	2,232,061	39
Contractual services	2,940,600	2,340,189	583,410	2,923,599	17,001
Travel	3,500	1,836	441	2,277	1,223
Commodities	525,200	489,091	18,006	507,097	18,103
Printing	9,000	6,736	146	6,882	2,118
Equipment	85,900	85,475	131	85,606	294
Telecommunications services	162,500	132,070	28,849	160,919	1,581
Operation of auto equipment	66,500	52,105	13,005	65,110	1,390
Expenses related to living skills program	24,700	24,700	-	24,700	-
Total	<u>\$ 41,670,900</u>	<u>\$ 39,071,539</u>	<u>\$ 2,434,691</u>	<u>\$ 41,506,230</u>	<u>\$ 164,670</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES
For the Years Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A. 94-0798
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 47,093,200	\$ 41,670,900	\$ 39,575,400
EXPENDITURES			
Personal services	33,479,211	30,472,217	30,161,226
Retirement contributions	7,020,375	5,025,762	3,461,985
State contributions to Social Security	2,447,489	2,232,061	2,213,834
Contractual services	3,018,345	2,923,599	2,858,611
Travel	1,628	2,277	4,825
Commodities	554,794	507,097	487,717
Printing	7,971	6,882	8,939
Equipment	71,140	85,606	83,538
Telecommunications services	164,472	160,919	163,685
Operations of automotive equipment	71,584	65,110	67,572
Expenses related to living skills program	24,700	24,700	24,700
Total Expenditures	<u>46,861,709</u>	<u>41,506,230</u>	<u>39,536,632</u>
LAPSED BALANCES	<u>\$ 231,491</u>	<u>\$ 164,670</u>	<u>\$ 38,768</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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 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 Fund

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2009

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	Petty Cash Account
Balance - July 1, 2008	\$ 791	\$ 302,796	\$ 1,277	\$ 245
Receipts				
Resident deposits	0	2,447,625	0	0
Appropriations	0	0	24,700	0
Reimbursements	0	0	0	1,685
Other	4,048	0	0	0
Total Receipts	<u>\$ 4,048</u>	<u>\$ 2,447,625</u>	<u>\$ 24,700</u>	<u>\$ 1,685</u>
Disbursements				
Contractual services	0	0	0	1,742
Resident activities	2,323	0	0	0
Resident withdrawals	0	2,403,980	0	0
Living skills program	0	0	16,933	0
Total Disbursements	<u>\$ 2,323</u>	<u>\$ 2,403,980</u>	<u>\$ 16,933</u>	<u>\$ 1,742</u>
Balance - June 30, 2009	<u>\$ 2,516</u>	<u>\$ 346,441</u>	<u>\$ 9,044</u>	<u>\$ 188</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2008

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	Petty Cash Account
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance - July 1, 2007	\$ 3,704	\$ 286,587	\$ 7,946	\$ 122
Receipts				
Resident deposits	0	2,326,906	0	0
Appropriations	0	0	24,773	0
Reimbursements	0	0	0	2,307
Other	2,613	0	0	0
Total Receipts	<u>\$ 2,613</u>	<u>\$ 2,326,906</u>	<u>\$ 24,773</u>	<u>\$ 2,307</u>
Disbursements				
Contractual services	0	0	0	2,184
Resident activities	5,526	0	0	0
Resident withdrawals	0	2,310,697	0	0
Living skills program	0	0	31,442	0
Total Disbursements	<u>\$ 5,526</u>	<u>\$ 2,310,697</u>	<u>\$ 31,442</u>	<u>\$ 2,184</u>
Balance - June 30, 2008	<u>\$ 791</u>	<u>\$ 302,796</u>	<u>\$ 1,277</u>	<u>\$ 245</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2009
(Not Examined)

	Land and land improvements	Buildings and building improvements	Site improvements	Equipment	Total
<u>Balance June 30, 2007</u>	<u>\$ 366,494</u>	<u>\$24,095,282</u>	<u>\$3,902,796</u>	<u>\$2,823,254</u>	<u>\$31,187,826</u>
Additions:					
Purchases	-	-	-	119,968	119,968
Transfers-in:					
Intra-agency	-	-	-	309,280	309,280
Capital Development Board	-	1,008,582	-	-	1,008,582
Used Equip Addition	-	-	-	1,150	1,150
Adjustments	-	-	-	5,176	5,176
Total Additions	<u>\$ -</u>	<u>\$ 1,008,582</u>	<u>\$ -</u>	<u>\$ 435,574</u>	<u>\$ 1,444,156</u>
Deductions:					
Transfers-out:					
Intra-agency (within DHS)	-	-	-	272,026	272,026
Inter-agency (outside DHS)	-	-	-	59,596	59,596
Scrap property	-	-	-	17,051	17,051
Condemned and lost property	-	-	-	21,027	21,027
Other	-	-	-	1,088	1,088
Adjustment	-	-	-	2,169	2,169
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372,957</u>	<u>\$ 372,957</u>
<u>Balance June 30, 2008</u>	<u>\$ 366,494</u>	<u>\$25,103,864</u>	<u>\$3,902,796</u>	<u>\$2,885,871</u>	<u>\$32,259,025</u>
Additions:					
Purchases	-	-	-	100,665	100,665
Transfers-in:					
Intra-agency	-	-	-	163,176	163,176
Capital Development Board	-	1,488,981	968,273	-	2,457,254
Used Equip Addition	-	-	-	16,632	16,632
Adjustments	-	-	-	1,900	1,900
Total Additions	<u>\$ -</u>	<u>\$ 1,488,981</u>	<u>\$ 968,273</u>	<u>\$ 282,373</u>	<u>\$ 2,739,627</u>
Deductions:					
Transfers-out:					
Intra-agency (within DHS)	-	-	-	147,170	147,170
Inter-agency (outside DHS)	-	-	-	4,798	4,798
Scrap property	-	-	-	36,467	36,467
Condemned and lost property	-	-	-	-	0
Other	-	-	-	2,860	2,860
Adjustment	-	-	-	29,674	29,674
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,969</u>	<u>\$ 220,969</u>
<u>Balance June 30, 2009</u>	<u>\$ 366,494</u>	<u>\$26,592,845</u>	<u>\$4,871,069</u>	<u>\$2,947,275</u>	<u>\$34,777,683</u>

Note: The property balances at June 30, 2008 and 2009 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
For the Years Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
<u>General Revenue Fund</u>			
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 480	\$ 611	\$ 684
Miscellaneous other	20	2,580	1,408
TOTAL RECEIPTS	\$ 500	\$ 3,191	\$ 2,092
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 500	\$ 3,191	\$ 2,092
Add: Deposits in transit - Beginning of year	52	17	34
Deduct: Receipt not recorded at Center	0	(17)	0
Deposits in transit - End of year	(52)	(52)	(17)
DEPOSITS RECORDED BY COMPTROLLER	\$ 500	\$ 3,139	\$ 2,109

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2009</u>	<u>2008</u>	<u>AMOUNT</u>	<u>%</u>
Retirement Contributions	\$7,020,375	\$5,025,762	\$1,994,613	40%
Travel	\$1,628	\$2,277	(\$649)	(29%)

Center management provided the following explanations for the significant variations identified above.

Retirement Contributions

The increase in FY09 retirement contributions is due to an increase in the overall State employee retirement rate from 16.561% in FY08 to 20.049% in FY09.

Travel

The decrease in FY09 travel expenditures is due to the utilization of teleconferencing for employee training and mandatory meetings.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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		INCREASE	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
Retirement Contributions	\$5,025,762	\$3,461,985	\$1,563,777	45%
Travel	\$2,277	\$4,825	(\$2,548)	(53%)
Printing	\$6,882	\$8,939	(\$2,057)	(23%)

Center management provided the following explanations for the significant variations identified above.

Retirement Contributions

The increase in FY08 retirement contributions is due to an increase in the overall State employee retirement rate from 11.525% in FY07 to 16.561% in FY08.

Travel

The decrease in FY08 travel expenditures was due to the utilization of teleconferencing for employee training rather than off grounds training.

Printing

The decrease in FY08 printing expenditures was due to the Center utilizing online voucher forms. During FY07, these forms were printed by an outside printing company. The use of the online forms reduced the necessity of expending funds for outside printing.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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:

<u>Fiscal Year Ended June 30, 2009</u>			
<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$1,628	\$434	27%
Telecommunications	\$164,472	\$38,867	24%
Operation of Automotive Equipment	\$71,584	\$17,286	24%

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

Travel

Travel expenditures for the month of May 2009 had to be resubmitted due to errors and were paid during the lapse period as a result.

Telecommunications

Telecommunication expenditures incurred prior to June 30 were paid during lapse period due to the Center awaiting an appropriation transfer into the line item to cover all costs.

Operation of Automotive Equipment

Operation of automotive equipment expenditures incurred prior to June 30 were paid during lapse period due to the Center awaiting an appropriation transfer into the line item to cover all costs.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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:

<u>Fiscal Year Ended June 30, 2008</u>			
<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Contractual Services	\$2,923,599	\$583,410	20%
Operation of Automotive Equipment	\$65,110	\$13,005	20%

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

Contractual Services

Contractual Services expenditures incurred prior to June 30 were paid during lapse period due to the Center not receiving all bills for utilities, maintenance contracts, and medical service contracts until the lapse period. In addition, the Center was awaiting an appropriation transfer into the line item to cover all costs.

Operation of Automotive Equipment

Operation of automotive equipment expenditures incurred prior to June 30 were paid during lapse period due to the Center awaiting an appropriation transfer into the line item to cover all costs.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2009
(Not Examined)

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2009</u>
General Stores:				
Medical lab	\$ 7,230	\$ 102,923	\$ 100,272	\$ 9,881
Household and laundry	41,580	272,685	275,165	39,100
Other general stores	7,500	181,720	178,788	10,432
	<u>\$ 56,310</u>	<u>\$ 557,328</u>	<u>\$ 554,225</u>	<u>\$ 59,413</u>

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2008</u>
General Stores:				
Medical lab	\$ 9,437	\$ 84,323	\$ 86,530	\$ 7,230
Household and laundry	34,810	263,207	256,437	41,580
Other general stores	6,411	156,078	154,989	7,500
	<u>\$ 50,658</u>	<u>\$ 503,608</u>	<u>\$ 497,956</u>	<u>\$ 56,310</u>

Note:

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 Centers. The June 30, 2009 ending inventory information in the schedule for the General Store inventories may vary from the corrected ending inventories; however, all significant variations were reconciled. The information presented in the above schedule for the General Store inventories is \$13,968 less than the corrected June 30, 2009 inventory balance for those areas.

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2009

The Center has accounts receivable of \$402,351 at June 30, 2009. This represents amounts 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)	\$ 400,763	\$ 195,509	\$ 217,973
Past due (4-6 months)	0	0	1,745
Past due (7-12 months)	248	0	17,976
Past due (over 12 months)	<u>1,340</u>	<u>1,340</u>	<u>2,709</u>
Total	<u>\$ 402,351</u>	<u>\$ 196,849</u>	<u>\$ 240,403</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

CENTER FUNCTIONS AND PLANNING PROGRAM

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

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

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

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

Planning Program

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

STATE OF ILLINOIS
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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

Some specific goals identified by the Center include:

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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.

<u>Division</u>	<u>Fiscal Year</u>		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Mental health technicians and supervisors	392	387	400
Support service workers and supervisors	18	18	19
Medical, dental, and pharmacy	52	53	53
Office and clerical	27	27	28
Resident treatment	44	44	46
Administrative	22	22	22
Education	2	2	2
Other	<u>56</u>	<u>64</u>	<u>73</u>
Total Employees	<u>613</u>	<u>617</u>	<u>643</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL 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	221,362	212,872	165,969
Value of overtime hours worked during fiscal year	<u>\$6,091,849</u>	<u>\$5,563,875</u>	<u>\$4,088,877</u>
Compensatory hours earned during fiscal year	3,585	2,188	1,719
Value of compensatory hours earned during fiscal year	<u>\$121,801</u>	<u>\$64,766</u>	<u>\$43,271</u>
Total paid overtime hours and earned compensatory hours during fiscal year	224,947	215,060	167,688
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$6,213,650</u>	<u>\$5,628,651</u>	<u>\$4,132,148</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

The Center hires some individuals to perform personal services pursuant to a contract where the individual is deemed an “employee” under IRS regulations. Some of the services provided by the contractual payroll employees were in the areas of occupational therapy and barber services.

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

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractual payroll employees paid during the fiscal year	0	1	2
Total amount expended for contractual payroll employees during the fiscal year	<u>\$0</u>	<u>\$16,795</u>	<u>\$64,916</u>

SHARED RESOURCES (not examined)

Dietary Operations:

During fiscal years 2009 and 2008, the Elisabeth Ludeman Developmental Center participated in an Interfacility Dietary Agreement with the Tinley Park Mental Health Center and the William A. Howe Developmental Center.

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

Each Center had funds included in its budget for its basic set of responsibilities. However, of expenditures occurred that were not planned in the appropriate Center’s budget, each Center was required to incur its share of the cost. During fiscal years’ 2009 and 2008, costs paid by the Elisabeth Ludeman Developmental Center for the administration of the Quality Enhancement and Improvement Program were approximately \$3,093 in fiscal year 2008 and \$3,113 in fiscal year 2009.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

SHARED RESOURCES (not examined) (continued)

The Elisabeth Ludeman Developmental Center received dietary services from the William A. Howe Developmental Center and Tinley Park Mental Health Center for the two fiscal years as follows:

<u>Dietary Services Received</u>	<u>Fiscal Year 2009</u>	<u>Fiscal Year 2008</u>
William A. Howe Center		
Salaries/Benefits	\$ 295,904	\$ 272,307
Tinley Park Mental Center		
Salaries/Benefits	131,822	116,207
Commodities	<u>1,068,243</u>	<u>1,029,506</u>
Total	<u>\$1,495,969</u>	<u>\$1,418,020</u>

Pharmacy Operations:

During fiscal year 2009 and 2008, the pharmaceutical operations for the Elisabeth Ludeman Developmental Center were provided by the Office of Clinical, Administrative and Program Support (OCAPS), a division of the Department of Human Services.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

CENTER UTILIZATION (not examined)

Elisabeth Ludeman Developmental Center is situated on 64 acres in Park Forest, IL. The Center has 66 buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

<u>Building</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>% OF USE</u>
Plants & Grounds	Engineering	8,155	Occupied	100%
Stores/Food Service	Commodity/Food Distribution	9,143	Occupied	100%
Neighborhood House	Unit Administration	2,677	Occupied	100%
House 104	Property Control	2,970	Occupied	100%
House 105	Residential	2,920	Occupied	100%
House 106	Residential	2,970	Occupied	100%
House 107	Residential	2,970	Unoccupied	0%
House 108	Residential	2,920	Occupied	100%
House 109	Residential	2,970	Occupied	100%
House 110	Residential	2,920	Occupied	100%
House 111	Residential	2,970	Occupied	100%
House 112	Residential	2,970	Occupied	100%
Training House 113	Day Training Area	2,920	Occupied	100%
Training House 114	Day Training Area	2,920	Occupied	100%
House 115	Residential	2,970	Occupied	100%
House 116	Residential	2,920	Occupied	100%
House 117	Residential	2,970	Occupied	100%
Neighborhood House	Unit Administration	2,677	Occupied	100%
House 0219	Residential	2,970	Occupied	100%
House 0220	Residential	2,920	Unoccupied	0%
House 0221	Residential	2,970	Unoccupied	0%
House 0222	Residential	2,920	Occupied	100%
House 0223	Residential	2,920	Occupied	100%
House 0224	Residential	2,970	Occupied	100%
House 0225	Residential	2,920	Occupied	100%
House 0226	Residential	2,920	Occupied	100%
House 0227	Residential	2,970	Occupied	100%
House 0228	Residential	2,920	Occupied	100%
House 0229	Residential	2,920	Occupied	100%
House 0330	Residential	2,970	Unoccupied	0%
House 0331	Residential	2,920	Occupied	100%
House 0332	Residential	2,970	Occupied	100%

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

CENTER UTILIZATION (not examined) - continued

<u>Building</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>% OF USE</u>
House 0333	Residential	2,970	Occupied	100%
House 0334	Residential	2,920	Occupied	100%
House 0335	Residential	2,920	Unoccupied	0%
Neighborhood House 0336	Day Training Area	2,677	Occupied	100%
Neighborhood House 0337	Day Training Area	2,677	Occupied	100%
House 0338	Residential	2,970	Occupied	100%
House 0339	Residential	2,970	Unoccupied	0%
House 0340	Residential	2,970	Occupied	100%
House 0341	Residential	2,920	Occupied	100%
House 0342	Residential	2,920	Occupied	100%
House 0343	Residential	2,970	Occupied	100%
House 0444	Residential	2,970	Occupied	100%
House 0445	Residential	2,970	Occupied	100%
House 0446	Residential	2,920	Unoccupied	0%
Training House 0447	Day Training Area	2,970	Occupied	100%
Training House 0448	Day Training Area	2,970	Occupied	100%
House 0449	Residential	2,920	Occupied	100%
House 0450	Residential	2,920	Occupied	100%
House 0451	Residential	2,920	Occupied	100%
House 0452	Residential	2,970	Occupied	100%
House 0453	Residential	2,920	Unoccupied	0%
House 0454	Residential	2,970	Occupied	100%
Neighborhood House 0455	Unit Administration	2,677	Unoccupied	0%
House 0456	Residential	2,920	Occupied	100%
House 0457	Residential	2,920	Occupied	100%
House 0458	Office	2,970	Occupied	100%
Health Center 0459	Medical Services	2,970	Occupied	100%
Administration	Center Administration	5,209	Occupied	100%
Fiscal Services	Fiscal Services/switchboard	4,787	Occupied	100%
Day Training	Resident Training	2,854	Occupied	100%
Physical Training	Pool/Dental/Senior Area	7,108	Occupied	100%
Social Training	Gym/Audiology/Day Training	10,415	Occupied	100%
Staff Training	Staff Training	3,881	Occupied	100%
Pavilion	Resident Activities	1,352	Occupied	100%

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

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	*	<u>\$163,347</u>	<u>\$143,344</u>
Cost per day per resident	*	<u>\$446</u>	<u>\$393</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>2009</u>	<u>2008</u>	<u>2007</u>
Certified Capacity of Center	468	468	468
Average number of residents	371	382	398
Average number of employees	613	617	643
Ratio of employees to residents	<u>1.65 to 1</u>	<u>1.62 to 1</u>	<u>1.62 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>2008</u>	<u>2007</u>
Number of reported employee injuries	122	134	181

STATE OF ILLINOIS
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ELISABETH LUDEMAN DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Meals served	<u>522,900</u>	<u>504,407</u>	<u>420,480</u>
Total food costs	\$1,364,769	\$1,205,532	\$1,067,206
Total labor costs	<u>1,725,570</u>	<u>1,563,661</u>	<u>932,954</u>
Total costs	<u>\$3,090,339</u>	<u>\$2,769,193</u>	<u>\$2,000,160</u>
Average food costs / meal	\$ 2.61	\$ 2.39	\$ 2.54
Average labor costs / meal	<u>3.30</u>	<u>3.10</u>	<u>2.22</u>
Total average cost / meal	<u>\$ 5.91</u>	<u>\$ 5.49</u>	<u>\$ 4.76</u>

Note - Residents are served three meals per day and three snacks per day (8 snack servings equate to one meal for determining total meals served). In addition, certain residents are given double servings as prescribed by physician orders.

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SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2009
(not examined)

SERVICE EFFORTS AND ACCOMPLISHMENTS

The mission of the Elisabeth Ludeman Developmental Center is to provide person-centered services to all those who are disabled and who reside at the Center. The Center will assist and enable these individuals to achieve their goals and objectives.

The center opened in October 1972, serving 96 children and adolescents ranging in age from 7 to 13. Today, 54% of the people served are between the ages of 22 and 45, while 43% of the people served are between the ages of 46 and 64. The youngest person living at the Center is 21 years old and the oldest is 76. Approximately 52% of the people residing at the Center are considered profoundly impaired. The Center no longer has children residing in it.

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

During fiscal year 2009, the Center again maintained certification of the Federal Medicaid program, through its annual certification survey by the Illinois Department of Public Health. In February of 2007, the Center was re-accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF). This achievement extending through August 2009, is an indicator of the Center's dedication and commitment to improving the quality of lives of people residing at the Center.

The Elisabeth Ludeman Center believes that people with developmental disabilities:

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

STATE OF ILLINOIS
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ELISABETH LUDEMAN DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2009
(not examined)

SERVICE EFFORTS AND ACCOMPLISHMENTS - Continued

Population Demographics 2006-2009

Year	# of Residents	Age Range	Average Age	Admissions	Discharges
June, 2006	415	17-87	42.5	100% of admissions were from the community	69% went to community placement
June, 2007	383	18-88	43.2	100% of admissions were from the community	87% went to community placement
June, 2008	374	20-75	43.9	100% of admissions were from the community	94% went to community placement
June, 2009	372	21-76	44.4	69% of admissions were from the community; 31% transferred from other State developmental centers	94% went to community placement