

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2007

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

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STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

CENTER OFFICIALS

Director	Mr. Ira Collins
Assistant Director	Ms. Lynne Gund
Business Office Administrator (07/02/07 to Current)	Ms. Shirley Pangle
Acting Business Office Administrator (05/15/06 to 07/01/07)	Ms. Lynne Gund
Business Office Administrator (07/01/05 to 5/15/06)	Mr. David LaRocque

The Center is located at:

100 E. Jeffrey Street
Kankakee, IL 60901



SHAPIRO CENTER
100 E. Jeffery Street
Kankakee, Illinois 60901

February 20, 2008

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

Dear Mr. Holland:

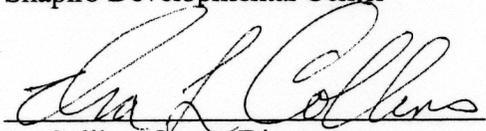
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Shapiro Developmental Center (Center). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2006, 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. The State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the Center have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Shapiro Developmental Center



Ira Collins, Center Director



Shirley Pangle, Chief Fiscal Officer or equivalent

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

SUMMARY OF FINDINGS

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

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

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
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CURRENT FINDINGS

07-1	10	Inadequate locally held fund reporting
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PRIOR FINDINGS NOT REPEATED

07-2	12	Noncompliance with purchasing requirements
07-3	12	Inadequate controls over pharmacy inventory

EXIT CONFERENCE

Center management waived having an exit conference per an email dated February 4, 2008. Responses to the recommendations were provided by the Illinois Department of Human Services in a letter dated February 15, 2008.

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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 performed a limited scope compliance examination of the State of Illinois Department of Human Services - Shapiro 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 Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Center's compliance based on our examination.

- A. The Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. 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 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 have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General’s financial statement audit of the entire Department of Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services – Central Office auditors.

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

In our opinion, the Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2007. 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 07-1.

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

Internal Control

The management of the 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 Center’s internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Center’s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center’s internal control over compliance. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General’s financial statement audit of the entire Department of

Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services – Central Office auditors.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control 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 noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as item 07-1 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings to be a material weakness.

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

The Center's response to the finding identified in our examination is described in the accompanying Schedule of Findings. We did not examine the Center's response and, accordingly, we express no opinion on it.

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 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, 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 2005 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.

A handwritten signature in cursive script that reads "Bruce L. Bullard". The signature is written in black ink and is positioned above the printed name and title.

Bruce L. Bullard, CPA

Director of Financial and Compliance Audits

February 20, 2008

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Current Findings

07-1. **FINDING** (Inadequate locally held fund reporting)

The Shapiro Developmental Center (Center) prepared and submitted inaccurate quarterly Locally Held Fund Reports (C-17's) to the Department of Human Services Central Office for all eight (100%) quarters during the period for the Rehabilitation Trust Fund.

We noted the following:

- Fiscal Year 2006 receipts were overstated by \$149 and disbursements were understated by \$4,469. In addition, the Rehabilitation Trust Fund's cash balance was understated by \$49.
- Fiscal Year 2007 receipts were understated by \$19,804 and disbursements were overstated by \$16,910. In addition, the Rehabilitation Trust Fund's cash balance was understated by \$17.

The Statewide Accounting Management System (SAMS) (Procedure 33.13.10) requires each Agency to submit accurate quarterly reports of receipts and disbursements of all locally held funds via the "Report of Receipts and Disbursements for Locally Held Funds (C-17)." The Center submits its quarterly reports to the Department of Human Services Central Office.

Center officials stated the C-17's were inaccurate due to the loss of key employees and the lack of training employees in the preparation of Form C-17. In addition, the Center lost data integrity during the migration to a new accounting software program.

Failure to provide accurate quarterly reports of the Center's locally held funds prevents the Department of Human Services Central Office from maintaining accurate year-to-date receipts and disbursements for the Center. In addition, inaccurate C-17's impede the Office of the Comptroller's ability and oversight duty to review the C-17's for reasonableness. (Finding Code No. 07-1)

RECOMMENDATION

We recommend the Center strengthen its controls over the reporting of locally held funds maintained by the Center by ensuring all funds are properly reported as required by SAMS.

CENTER RESPONSE

Agree. The Accountant Supervisor is assigned the responsibility for maintaining complete and accurate accounting information for locally held funds. The checkbook registry was revised to include classification codes for receipts and expenditures. The checkbook registry is reconciled with the bank statement once a month. The C-17 is then reconciled with the checkbook registry. This newly revised checkbook registry was implemented for the second quarter of FY08.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated

07-2. **FINDING** (Noncompliance with purchasing requirements)

During the prior examination period, the Center did not follow applicable purchasing requirements when it purchased a vehicle with its Other State Trust Fund, a locally held fund.

During the current examination period, the Center followed applicable purchasing requirements when making disbursements from its Other Special Trust Fund for those items tested. (Finding Code No. 05-1)

07-3. **FINDING** (Inadequate controls over pharmacy inventory)

During the prior examination period, the Center did not maintain adequate controls over its pharmacy inventory.

During the current examination period, the pharmacy operations were transferred to the Department of Human Services – Central Office. (Finding Code No. 05-2)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
For the Two Years Ended June 30, 2007

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories
- Analysis of Accounts Receivable

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- 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 Employee Overtime, 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
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For the Fiscal Year Ended June 30, 2007

	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
PUBLIC ACTS 94-0798				
<u>GENERAL REVENUE FUND - 001</u>				
Personal Services	\$ 50,932,700	\$ 2,153,068	\$ 50,920,581	\$ 12,119
Employee retirement contributions paid by employer	0	0	0	0
State contributions to state employees' retirement system	5,736,100	241,330	5,730,463	5,637
State contributions to Social Security	3,638,600	154,839	3,638,583	17
Contractual Services	4,457,900	646,298	4,057,434	400,466
Travel	6,800	3,859	4,533	2,267
Commodities	3,000,200	2,561,396	2,952,960	47,240
Printing	32,100	27,542	31,891	209
Equipment	173,100	125,848	143,233	29,867
Telecommunications services	149,100	115,293	138,091	11,009
Operation of auto equipment	182,400	144,529	174,934	7,466
Total	<u>\$ 68,309,000</u>	<u>\$ 64,129,993</u>	<u>\$ 67,792,703</u>	<u>\$ 516,297</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
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2006

	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACT 94-0015 & 94-0798				
<u>GENERAL REVENUE FUND - 001</u>				
Personal Services	\$ 49,542,200	\$ 2,120,765	\$ 49,408,798	\$ 133,402
Employee retirement contributions paid by employer	445,400	445,143	445,143	257
State contributions to state employees' retirement system	3,908,500	161,157	3,845,012	63,488
State contributions to Social Security	3,537,500	152,450	3,523,835	13,665
Contractual Services	4,804,600	768,421	4,774,410	30,190
Travel	6,800	3,324	5,571	1,229
Commodities	3,003,300	2,937,981	3,001,316	1,984
Printing	32,100	25,812	28,505	3,595
Equipment	173,100	129,593	173,092	8
Telecommunications services	144,500	107,416	144,496	4
Operation of auto equipment	188,900	146,069	182,409	6,491
Total	\$ 65,786,900	\$ 3,387,987	\$ 65,532,587	\$ 254,313

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
SHAPIRO DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
		P.A. 94-0015 & 94-0798	P.A. 93-0842 & 93-0681
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 68,309,000</u>	<u>\$ 65,786,900</u>	<u>\$ 66,813,635</u>
EXPENDITURES			
Personal services	50,920,581	49,408,798	47,972,355
Employee retirement contributions paid by employer	0	445,143	73,634
State contributions to state employees' retirement system	5,730,463	3,845,012	7,343,665
State contributions to Social Security	3,638,583	3,523,835	3,330,976
Contractual services	4,057,434	4,774,410	4,200,690
Travel	4,533	5,571	11,004
Commodities	2,952,960	3,001,316	2,997,445
Printing	31,891	28,505	33,937
Equipment	143,233	173,092	173,294
Telecommunications services	138,091	144,496	124,048
Operations of auto equipment	174,934	182,409	129,702
Total Expenditures	<u>67,792,703</u>	<u>65,532,587</u>	<u>66,390,750</u>
LAPSED BALANCES	<u>\$ 516,297</u>	<u>\$ 254,313</u>	<u>\$ 422,885</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2007

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

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 Trusts Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary sources of revenue for the fund is 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 residents needs in these areas.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2007

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

2. Fiduciary Fund Type

Agency Fund

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

The DHS Resident's Trust Fund (SAMS fund number 1143) is maintained as a depository for funds of residents while in residence at the 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
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS

June 30, 2007

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trust Fund	1143 DHS Resident's Trust Fund	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2006	\$ 4,851	\$ 167,040	\$ 418,274	\$ 658	\$ 803
Receipts					
Income from Sales					
Investment Income	91	708			
Interest					
Resident deposits			4,335,498		
Donations					
Appropriations					
Vending machine commissions	56,342				
Unclaimed funds					
Reimbursements					6,065
Private Orgs. or Individuals	7,275	80,515			
Fund Transfers-in				2,311	
Miscellaneous					
Other					
Total Receipts	<u>\$ 63,708</u>	<u>\$ 81,223</u>	<u>\$ 4,335,498</u>	<u>\$ 2,311</u>	<u>\$ 6,065</u>
Disbursements					
Personal services	55,644				
Cost of sales					
Operating expenses					6,634
Contractual services	1,998	200			
Commodities	3,333	101,100			
Travel				1,771	
Resident activities					
Equipment					
Resident withdrawals			4,372,713		
Appropriations returned					
Living skills program					
Fund Transfers-out					
Awards of Grants					
Workshop					
Miscellaneous					
Other					
Total Disbursements	<u>\$ 60,975</u>	<u>\$ 101,300</u>	<u>\$ 4,372,713</u>	<u>\$ 1,771</u>	<u>\$ 6,634</u>
Balance - June 30, 2007	<u>\$ 7,584</u>	<u>\$ 146,963</u>	<u>\$ 381,059</u>	<u>\$ 1,198</u>	<u>\$ 234</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS

June 30, 2006

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trust Fund	1143 DHS Resident's Trust Fund	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2005	\$ 6,276	\$ 153,300	\$ 487,417	\$ 741	\$ 545
Receipts					
Income from Sales					
Investment Income	70	363			
Interest					
Resident deposits			4,235,252		
Donations					
Appropriations					
Vending machine commissions	46,708				
Unclaimed funds					
Reimbursements					7,399
Private Orgs. or Individuals	12,805	75,952			
Fund Transfers-in				1,506	
Miscellaneous					
Other					
Total Receipts	<u>\$ 59,583</u>	<u>\$ 76,315</u>	<u>\$ 4,235,252</u>	<u>\$ 1,506</u>	<u>\$ 7,399</u>
Disbursements					
Personal services	54,337				
Cost of sales					
Operating expenses					7,141
Contractual services	1,367	2,809			
Commodities	5,304	59,766			
Travel				1,589	
Resident activities					
Equipment					
Resident withdrawals			4,304,395		
Appropriations returned					
Living skills program					
Fund Transfers-out					
Awards of Grants					
Workshop					
Miscellaneous					
Other					
Total Disbursements	<u>\$ 61,008</u>	<u>\$ 62,575</u>	<u>\$ 4,304,395</u>	<u>\$ 1,589</u>	<u>\$ 7,141</u>
Balance - June 30, 2006	<u>\$ 4,851</u>	<u>\$ 167,040</u>	<u>\$ 418,274</u>	<u>\$ 658</u>	<u>\$ 803</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2007

	Land and land improvements	Buildings and building improvements	Site improvements	Equipment	Total
Balance June 30, 2005	\$ 97,106	\$ 55,258,578	\$ 19,660,932	\$ 5,672,222	\$ 80,688,838
Additions:					
Purchases				201,078	201,078
Transfers-in:					
Intra-agency				128,571	128,571
Capital Development Board		1,105,430	121,125		1,226,555
Used Equip Addition				513	513
Adjustments				4,244	4,244
Total Additions	\$ 0	\$ 1,105,430	\$ 121,125	\$ 334,406	\$ 1,560,961
Deductions:					
Transfers-out:					
Intra-agency				102,107	102,107
Surplus property				8,934	8,934
Retirements				27,892	27,892
Adjustment				1,122	1,122
Adjustment				1,314	1,314
Total Deductions	\$ 0	\$ 0	\$ 0	\$ 141,369	\$ 141,369
Balance June 30, 2006	\$ 97,106	\$ 56,364,008	\$ 19,782,057	\$ 5,865,259	\$ 82,108,430
Additions:					
Purchases				261,469	261,469
Transfers-in:					
Intra-agency				261,303	261,303
Capital Development Board		1,351,515	52,818		1,404,333
Used Equip Addition				9,304	9,304
Adjustments				6,720	6,720
Total Additions	\$ 0	\$ 1,351,515	\$ 52,818	\$ 538,796	\$ 1,943,129
Deductions:					
Transfers-out:					
Intra-agency				282,948	282,948
Surplus property				130,257	130,257
Scrap property				181,175	181,175
Adjustment				209	209
Adjustment				4,231	4,231
Total Deductions	\$ 0	\$ 0	\$ 0	\$ 598,820	\$ 598,820
Balance June 30, 2007	\$ 97,106	\$ 57,715,523	\$ 19,834,875	\$ 5,805,235	\$ 83,452,739

Note: The property balances at June 30, 2006 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller.

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

	FISCAL YEARS		
	2007	2006	2005
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 2,653	\$ 3,462	\$ 3,020
Copy charges	43	117	40
Telephone reimbursements	75	20	48
Miscellaneous other	15	251	266
Return of Prior Year Travel Trust Funds	<u>658</u>	<u>740</u>	<u>0</u>
TOTAL RECEIPTS	<u><u>\$ 3,444</u></u>	<u><u>\$ 4,590</u></u>	<u><u>\$ 3,374</u></u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 3,444	\$ 4,590	\$ 3,374
Add: Deposits in transit - Beginning of year	160	131	255
Deduct: Deposits in transit - End of year	<u>319</u>	<u>160</u>	<u>131</u>
DEPOSITS RECORDED BY COMPTROLLER	<u><u>\$ 3,285</u></u>	<u><u>\$ 4,561</u></u>	<u><u>\$ 3,498</u></u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

	FISCAL YEAR ENDED		INCREASE	
	<u>JUNE 30,</u>		<u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions Paid by Employer	\$0	\$445,143	(\$445,143)	(100)%
State Contributions to State Employees' Retirement System	\$5,730,463	\$3,845,012	\$1,885,451	49%

Employee Retirement Contributions Paid by Employer

Employee Retirement Contributions Paid by Employer expenditures decreased in FY07 due to the State discontinuing payments into the State Employees' Retirement System on behalf of certain employees.

State Contributions to State Employees' Retirement System

State Contributions to State Employees' Retirement System expenditures increased in FY07 due to an increase in the overall State employee retirement rate. The overall State employee retirement rate increased from 7.792% in FY06 to 11.525% in FY07.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

	<u>FISCAL YEAR ENDED</u> <u>JUNE 30,</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions Paid by Employer	\$445,143	\$73,634	\$371,509	505%
State Contributions to State Employees' Retirement System	\$3,845,012	\$7,343,665	(\$3,498,653)	(48)%
Travel	\$5,571	\$11,004	(\$5,433)	(49)%
Operation of Automotive Equipment	\$182,409	\$129,702	\$52,707	41%

Employee Retirement Contributions Paid by Employer

Employee Retirement Contributions Paid by Employer expenditures increased due to the State discontinuing payments into State Employees' Retirement on behalf of certain employees in FY05.

State Contributions to State Employees' Retirement System

State Contributions to State Employees' Retirement System expenditures decreased in FY06 due to a reduction in the overall State employee retirement rate in FY06. The overall State employee retirement rate decreased from 16.107% in FY05 to 7.792% in FY06.

Travel

Travel expenditures decreased due to Center personnel traveling to the Choate Developmental Center in FY05 to provide assistance in resolving public health issues at the Governor's direction. Travel to Choate Developmental Center did not reoccur in FY06.

Operation of Automotive Equipment

Operation of Automotive Equipment expenditures increased due to the Center's aging automotive fleet. The fleet required additional repairs and maintenance, which resulted in an increase in vehicle maintenance costs.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2007

We have reviewed lapse period spending for fiscal years ended June 30, 2007 and 2006 and have identified significant lapse period spending (20% or more). We did not identify any significant lapse period spending for fiscal year 2007. A schedule of significant lapse period spending for fiscal year 2006 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$5,571	\$2,247	40%
Equipment	\$173,092	\$43,499	25%
Telecommunications	\$144,496	\$37,080	26%
Operation of Automotive Equipment	\$182,409	\$36,340	20%

Travel

Travel expenditures incurred prior to June 30 totaling \$2,247 were paid during the lapse period due to DHS Central Office instructing the Center to assist the Jacksonville Developmental Center achieve Public Health compliance. Several of the Center's professional staff traveled to Jacksonville prior to June 30 but invoices were not paid until the lapse period.

Equipment

Equipment expenditures incurred prior to June 30 totaling \$43,499 were paid during lapse period due to not receiving invoice or equipment items until the lapse period. The lapse expenditures included a \$21,630 down payment for a dishwasher at Central Dietary, the purchase of an electronic mailing system totaling \$6,423, a torch with cart totaling \$4,087, four refrigerators and three washing machines totaling \$2,680 and four floor scrubbers totaling \$3,960.

Telecommunications

Telecommunications expenditures incurred prior to June 30 totaling \$37,080 were paid during the lapse period due to the Center's appropriation allocation being insufficient. Transfer funds totaling \$33,500 were not made available until the lapse period.

Operation of Automotive Equipment

Operation of Automotive Equipment expenditures incurred prior to June 30 totaling \$36,340 were paid during the lapse period due to the Center's appropriation allocation being insufficient. Transfer funds totaling \$32,700 were not made available until the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2007

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2007</u>
General Stores:				
Medical lab	\$ 50,226	\$ 112,123	\$ 139,683	\$ 22,666
Food supplies	254,432	1,555,502	1,573,985	235,949
Household and laundry	335,561	863,769	976,036	223,294
Other general stores	87,467	325,706	323,873	89,300
Mechanical Stores:				
Repair and Maintenance	6,752	503,902	507,398	3,256
Other mechanical stores	1,296	45,910	46,683	523
Pharmacy	303,838	2,873,974	2,863,760	314,052
	<u>\$ 1,039,572</u>	<u>\$ 6,280,886</u>	<u>\$ 6,431,418</u>	<u>\$ 889,040</u>

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2006</u>
General Stores:				
Medical lab	\$ 56,341	\$ 112,998	\$ 119,113	\$ 50,226
Food supplies	237,763	1,703,052	1,686,383	254,432
Household and laundry	384,639	906,233	955,311	335,561
Other general stores	124,662	364,012	401,207	87,467
Mechanical Stores:				
Repair and Maintenance	6,740	527,583	527,571	6,752
Other mechanical stores	778	47,298	46,780	1,296
Pharmacy	297,215	2,697,396	2,690,773	303,838
	<u>\$ 1,108,138</u>	<u>\$ 6,358,572</u>	<u>\$ 6,427,138</u>	<u>\$ 1,039,572</u>

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2007

The Department has accounts receivable of \$460,788 arising from operations of Shapiro Developmental Center at June 30, 2007. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Shapiro Developmental Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services - Central Office.

An aging of accounts receivable as of June 30, 2007, 2006 and 2005 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	<u>2007</u>	<u>June 30,</u> <u>2006</u>	<u>2005</u>
Current (0-3 months)	\$410,750	\$356,813	\$374,698
Past due (4-6 months)	6,629	1,242	148
Past due (7-12 months)	8,415	2,976	828
Past due (over 12 months)	<u>34,995</u>	<u>29,410</u>	<u>31,243</u>
Subtotal	\$460,789	\$390,441	\$406,917
Court Cases	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$460,789</u>	<u>\$390,441</u>	<u>\$406,917</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

CENTER FUNCTIONS AND PLANNING PROGRAM

Functions

The Shapiro Developmental Center (Center), located in Kankakee, Illinois at 100 East Jeffrey Street has served individuals with developmental disabilities since May 10, 1974. As part of the State residential service delivery system for individuals with developmental disabilities, the Center provides services and training for individuals 18 years of age and older. Individuals are appropriate for admission to the Center only when circumstances clearly indicate that the individual cannot function at home, in a community alternative, or another State-operated setting.

The Center's primary mission is to provide quality services and outcome based programs and support which focus on developing the skills that will enable individuals to function with more independence, exercise his or her rights, and increase control over life experiences in a safe environment free of abuse and neglect. The Center has thirty-two living units, each with a unit director to ensure the needs of the unit are met. The Center's staff is committed to improving the quality of life for individuals enhancing their ability to return to their homes or to a community setting.

Planning

The Center utilizes the interdisciplinary team approach involving professionals, service providers, the individual and his/her family/guardian or advocate (as appropriate) in assessment, habilitation, planning and implementation. The efforts of all people (both internal and external to the Center) to monitor, evaluate and improve the quality of services provided at the Center are coordinated through the Center's Executive Council. The Council includes the Center Director, Assistant Director, Residential Unit Directors, and representatives from the support units including Medical Services, Fiscal and Support Services, Labor Relations and Personnel, Behavioral Health, and Staff Development.

The Center's plan for continual improvement of the services to individuals who are served by the Center is based on its Mission statement and consists of two components: the Outcome Evaluation and Goals and Objectives. The Outcome Evaluation contains objectives that measure the effectiveness of the services that the Center provides, the satisfaction of the individuals served and the guardian/family with those services, and the efficiency with which the Center operates. The Goals and Objectives contain various measures of the quality of the services provided and activities designed to further improve the provision of services. These goals address empowerment, advocacy and decision making; effectiveness of habilitation training; quality improvement; external evaluations; health; staff training; communication with staff; community awareness; fiscal operations and physical plant improvements.

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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

Annual goals and objectives are developed by the Executive Council with input from Center staff and the Center's key constituencies including individuals residing at the Center, parents, guardians, advocates and representatives of other agencies with which the Center works. In its role as the quality enhancement committee, the Executive Council reviews the status of the goals and objectives on a quarterly basis, making revisions as necessary to achieve desired outcomes.

Goals:

1. Support and enhance consumer empowerment, decision making and advocacy efforts of the individuals served at the Center and their families or guardians.
2. Utilize specific evaluations to determine the effectiveness of the habilitation planning process.
3. Enhance the quality of services provided at the Center by conducting various quality enhancement reviews and activities.
4. Enhance the quality of services provided at the Center by participating in evaluations conducted by external standard compliance review organizations and by demonstrating quality services by maintaining certification and accreditation.
5. Implement increased nursing activities to keep individuals served by the Center in the best possible health.
6. Provide specific training to enhance the provision of services to persons served by improving informational and interventional competencies of staff.
7. Ensure staff issues are effectively addressed and that good communication is maintained throughout the Center.
8. Increase community awareness and responsiveness to the needs of individuals with disabilities.
9. Demonstrate effective and responsible fiscal operation of the Center.
10. Implement specific projects to enhance the quality of space, facilities, and equipment utilized at the Center.

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SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

Objectives:

1. Ensure that 80% of the individuals who reside at the Center will graduate with at least six skill training objectives.
2. Maintain or increase the independence level of 85% of the individuals served at the Center as measured by their broad independence level scores on the Center's Inventory for Client and Agency Planning.
3. Ensure that at least 85% of individuals enrolled in a behavior intervention program make progress in that program.
4. Ensure that at least 95% of the individuals served are free from restraint.
5. Ensures that at least 95% of individuals placed in the community are successful and do not require re-admission to the Center.
6. Ensure that 90% of individuals served remain free from illnesses requiring hospitalization.
7. Ensure that individuals reside in a safe environment.
8. Ensure that guardians are satisfied with the services provided by the Center.
9. Ensure that individuals are satisfied with the services they receive from the Center.
10. Maintain certification and accreditation while operating efficiently below the national average per diem for state operated developmental centers.
11. Ensure operation of the Center within the allocated budget.
12. Ensure that employees work in a safe environment, minimizing the cost to the facility due to employee injuries.
13. Contain costs to the facility by maintaining a staff attrition rate at or below 1.0%.

Internal examination functions are performed by the Illinois Office of Internal Audit. Internal auditors conduct annual performance examinations of the Center's operational programmatic activities. These examinations are reviewed by the Council and provide a system for monitoring the quality of the Center's operations.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Mental health technicians and supervisors	741	757	761
Support service workers and supervisors	117	119	125
Medical, dental and pharmacy	164	173	171
Office and clerical	26	28	28
Administrative	35	34	35
Education	20	20	22
Security	5	6	6
Other	<u>56</u>	<u>56</u>	<u>55</u>
Total Employees	<u>1,164</u>	<u>1,193</u>	<u>1,203</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

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 the last three fiscal years.

	<u>2007</u>	<u>June 30,</u> <u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	141,554	135,995	102,326
Value of overtime hours worked during fiscal year	<u>\$3,358,119</u>	<u>\$3,171,134</u>	<u>\$2,241,985</u>
Compensatory hours earned during fiscal year	1,773	13,452	8,335
Value of compensatory hours earned during fiscal year	<u>\$32,035</u>	<u>\$250,500</u>	<u>\$146,450</u>
Total paid overtime hours and earned compensatory hours during fiscal year	143,327	149,447	110,661
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$3,390,154</u>	<u>\$3,421,634</u>	<u>\$2,388,435</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

CENTER UTILIZATION (not examined)

Shapiro Developmental Center (Center) is situated on 270 acres in Kankakee, Illinois. The Center has 50 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 NAME	BUILDING USE	SQUARE FT.	STATUS	% OF USE
Building 100	Living Area	39,891	Utilized	100
Building 103	Living Area	26,200	Utilized	100
Building 201	Living Area	26,200	Utilized	100
Building 202	Living Area	26,200	Utilized	100
Building 313	Living Area	28,993	Utilized	100
Building 318	Living Area	16,544	Utilized	100
Building 411	Living Area	11,300	Utilized	100
Building 415	Living Area	19,200	Utilized	100
Building 417	Living Area	19,000	Utilized	100
Building 502	Living Area	21,142	Utilized	100
Building 514	Living Area	41,116	Utilized	100
Building 603	Living Area	57,569	Utilized	100
Building 704	Living Area	54,524	Utilized	100
Building 805	Living Area	16,608	Utilized	100
Building 813	Living Area	21,260	Utilized	100
Cottage 1	Living Area	2,424	Vacant ^a	0
Cottage 2	Living Area	2,424	Vacant ^a	0
Cottage 3	Living Area	2,424	Vacant ^a	0
A North (Admin Wing)		33,677	Vacant ^b	0
A South (Admin Wing)		29,375	Vacant ^b	0
Admin. Bldg.	Admin Offices	26,438	Utilized	100
Ann Kiley Ctr.	Day Program Area	6,282	Vacant ^c	0
Campus Workshop	Grounds Workshop	4,427	Utilized	100
Cerva Central	Day Program Area	6,671	Utilized	100
Cerva North	Day Program Area	21,836	Utilized	100
Cerva South	Day Program Area	19,988	Utilized	100
Chapel	Chapel & Day Programs	13,909	Utilized	100
Cottage 4	Residential	2,646	Utilized	100
Dietary	Kitchen/Storehouse	73,200	Utilized	100

^a Cottages are well maintained, have household equipment, and are utilized when needed.

^b Administrative wings are maintained and used for storage of prior year files.

^c Building is well maintained and used for training and office and household equipment storage.

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ANALYSIS OF OPERATIONS
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BUILDING NAME	BUILDING USE	SQUARE FT.	STATUS	% OF USE
Engineering	Engineering Office	15,000	Utilized	100
Garage	Auto Garage	1,976	Utilized	100
Security Office	Security Office	448	Utilized	100
Greenhouse	Day Program Area	2,900	Utilized	100
Laundry	Laundry	25,084	Utilized	100
Paint Shed	Storage	336	Vacant ^d	0
Pest Control	Storage	969	Vacant ^d	0
Pharmacy	Pharmacy	21,945	Utilized	100
Property	Storage	18,846	Utilized	100
Property	Storage	37,462	Utilized	100
Powerhouse	Powerhouse	25,714	Utilized	100
Transportation	Transportation	2,950	Utilized	100
Snack Shop	Vending Operation	4,548	Utilized	100
Staff Development	Staff Development/ Day Care	24,837	Utilized	100
Garage	Storage	23,344	Utilized	100
Garage	Garage	1,792	Utilized	100
Trades Building	Trades Workshop	19,944	Utilized	100
Tooper Ctr.	Day Program Area	32,039	Utilized	100
Vocational Ctr.	Day Program Area	17,800	Utilized	100

^d Buildings are maintained but are not needed at this time.

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DEPARTMENT OF HUMAN SERVICES
SHAPIRO DEVELOPMENTAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

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>2007</u>	<u>Fiscal Year</u> <u>2006</u>	<u>2005</u>
Cost per year per resident	*	<u>\$145,341</u>	<u>\$140,098</u>
Cost per day per resident	*	<u>\$398</u>	<u>\$384</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>2007</u>	<u>2006</u>	<u>2005</u>
Certified capacity of Center	<u>762</u>	<u>762</u>	<u>800</u>
Average number of residents	<u>604</u>	<u>619</u>	<u>643</u>
Average number of employees	<u>1,164</u>	<u>1,193</u>	<u>1,203</u>
Ratio of employees to residents	<u>1.93 to 1</u>	<u>1.93 to 1</u>	<u>1.87 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>2007</u>	<u>2006</u>	<u>2005</u>
Number of reported employee injuries	<u>359</u>	<u>322</u>	<u>439</u>

STATE OF ILLINOIS
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For the Two Years Ended June 30, 2007

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>2007</u>	<u>2006</u>	<u>2005</u>
Meals served	<u>661,380</u>	<u>677,805</u>	<u>704,085</u>
Total food costs	\$1,563,911	\$1,694,290	\$1,471,700
Total labor costs	<u>1,553,328</u>	<u>1,540,448</u>	<u>1,630,973</u>
Total costs	<u>\$3,117,239</u>	<u>\$3,234,738</u>	<u>\$3,102,673</u>
Average food costs / meal	\$2.36	\$2.50	\$2.09
Average labor costs / meal	<u>2.35</u>	<u>2.27</u>	<u>2.32</u>
Total average cost / meal	<u>\$4.71</u>	<u>\$4.77</u>	<u>\$4.41</u>

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SHAPIRO DEVELOPMENTAL CENTER
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For the Two Years Ended June 30, 2007

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The Shapiro Developmental Center (Center) is dedicated to providing a client choice outcome driven service delivery system that affords the highest quality of care and services to the persons who reside at the Center in order to enhance each person's independence, self sufficiency, self esteem, and quality of life through achievement of desired life outcomes. To accomplish this goal, the Center has established an integrated, comprehensive evaluation system designed to assess all aspects of the Center's operations including measures of effectiveness, efficiency, and consumer satisfaction. The Center's Executive Council has primary responsibility for continuously improving the quality of services provided at the Center in conjunction with administrative and professional staff, direct service and support staff, based on input from the persons served, their families and guardians regarding all aspects of the operation of the Center.

During FY06, the following service efforts and accomplishments were noted:

- Eighty-nine percent of individuals served at the Center graduated with at least six training objectives, above the stated goal of eighty percent.
- Eighty-eight percent of individuals served maintained or increased their broad independence level scores, above the stated goal of eighty-five percent.
- Ninety-five percent of individuals served who were enrolled in a behavior intervention program made progress in their behavior intervention program, above the stated goal of eighty-five percent.
- Ninety-eight percent of individuals served were free from restraint, above the stated goal of ninety-five percent.
- Ninety percent of individuals discharged from the Center into a community placement setting accomplished successful placement, below the stated goal of ninety-five percent.
- Ninety-three percent of individuals served did not require hospitalization, above the stated goal of ninety percent.
- The average monthly rate of injuries to individuals served was 0.34 percent, below the stated goal of 0.50 percent, and below the national average of 0.75 percent to 1.0 percent for State operated facilities.

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- Ninety-nine percent of the items scored on the Guardian Satisfaction Survey were scored positively, above the stated goal of eighty-five percent. Additionally, ninety-nine percent of the items scored on the Individual Satisfaction Questionnaire were scored positively, above the stated goal of eighty-five percent.
- The Center's per diem rate was below the national average, and the Center has maintained compliance with standards as evidenced by its continued certification and accreditation. The Center met its per diem rate goal and certification and accreditation goals for the fiscal year.
- The Center maintained expenditures within its allocated budget for the fiscal year, meeting its expenditure goal for the fiscal year.
- The rate of Center employees requiring lost time as a result of work related injuries was 0.43 percent, below the stated goal of 0.75 percent.
- The Center's staff attrition rate was 0.69 percent, below its stated goal of at or below 1.0 percent.

During FY07, the following service efforts and accomplishments were noted:

- Eighty-five percent of individuals served at the Center graduated with at least six training objectives, above the stated goal of eighty percent.
- Ninety-four percent of individuals served maintained or increased their broad independence level scores, above the stated goal of eighty-five percent.
- Ninety-seven percent of individuals served who were enrolled in a behavior intervention program made progress in their behavior intervention program, above the stated goal of eighty-five percent.
- Ninety-five percent of individuals served were free from restraint, at the stated goal of ninety-five percent.
- One hundred percent of individuals discharged from the Center into a community placement setting accomplished successful placement, above the stated goal of ninety-five percent.

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- Seventy-two percent of individuals served did not require hospitalization, below the stated goal of ninety percent.
- The average monthly rate of injuries to individuals served was 0.29 percent, below the stated goal of 0.50 percent, and below the national average of 0.75 percent to 1.0 percent for State operated facilities.
- Ninety-seven percent of the items scored on the Guardian Satisfaction Survey were scored positively, above the stated goal of eighty-five percent. Additionally, ninety-nine percent of the items scored on the Individual Satisfaction Questionnaire were scored positively, above the stated goal of eighty-five percent.
- The Center's per diem rate was below the national average, and the Center has maintained compliance with standards as evidenced by its continued certification and accreditation. The Center met its per diem rate goal and certification and accreditation goals for the fiscal year.
- The Center maintained expenditures within its allocated budget for the fiscal year, meeting its expenditure goal for the fiscal year.
- The rate of Center employees requiring lost time as a result of work related injuries was 0.59 percent, below the stated of goal 0.75 percent.
- The Center's staff attrition rate was 1.09 percent, above its stated goal of at or below 1.0 percent.