

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

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

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CENTER OFFICIALS

Acting Director (12/10/07 through 6/30/09)	Ms. Peggy Davidsmeyer
Director (7/1/07 through 12/9/07)	Mr. Michael Hurt
Assistant Director (7/1/08 through 6/30/09)	Ms. Melissa Wright
Assistant Director (12/10/07 through 6/30/08)	Vacant
Assistant Director (7/1/07 through 12/9/07)	Ms. Peggy Davidsmeyer
Acting Fiscal Management Administrator (6/15/08 through 6/30/09)	Mr. Jeff Runyon
Fiscal Management Administrator (9/1/07 through 6/14/08)	Mr. Bill Suttles
Fiscal Management Administrator (7/1/07 – 8/31/07)	Vacant

The Center is located at:

1201 South Main Street
Jacksonville, Illinois 62650

Pat Quinn, Governor

Michelle R.B. Saddler, Secretary



Jacksonville Developmental Center

1201 South Main Street • Jacksonville, IL 62650-3396

MANAGEMENT ASSERTION LETTER

Honorable William G. Holland
Auditor General
740 East Ash Street
Springfield, IL 62703-3154

December 16, 2009

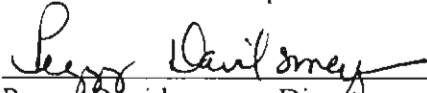
Auditor General Holland

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

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

Yours very truly,

Jacksonville Developmental Center


Peggy Davidsmeyer, Director


Melissa Wright, Fiscal Management Administrator (Acting)

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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" which are identified in the Report as having compliance testing performed and does not contain scope limitations, disclaimers, but contains report qualifications for compliance and internal control.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	7	3
Repeated findings	0	0
Prior recommendations implemented or not repeated	3	0

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

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
09-1	10	Inadequate controls over employee timekeeping	Material Weakness Material Noncompliance
09-2	12	Inadequate controls over payroll vouchers	Material Weakness Material Noncompliance

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SCHEDULE OF FINDINGS (continued)

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
09-3	13	Inadequate controls over leaves of absence	Significant Deficiency Noncompliance
09-4	15	Inappropriate expenditures from the Other Special Trust Fund	Significant Deficiency Noncompliance
09-5	17	Submission of inaccurate Locally Held Funds Reports	Significant Deficiency Noncompliance
09-6	19	Inadequate controls over commodities inventory	Significant Deficiency Noncompliance
09-7	20	Voucher processing weaknesses	Significant Deficiency Noncompliance

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	21	Noncompliance with Mental Health and Development Disabilities Administrative Act
B	21	Untimely review of resident's habilitation plans
C	21	Inappropriate use of appropriation

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EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Center personnel at an exit conference on November 19, 2009. Attending were:

Department of Human Services

Jamie Nardulli, Audit Liaison (via teleconference)

Jacksonville Developmental Center

Peggy Davidsmeyer, Director

Jeff Runyon, Acting Business Administrator

Office of the Auditor General

Teresa Davis, Audit Manager

Paula Sorensen, Audit Supervisor

Responses to the recommendations were provided by Michelle R.B. Saddler, Department of Human Services' Secretary per correspondence dated December 10, 2009.

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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 – Jacksonville 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 - Jacksonville 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 - Jacksonville Developmental Center’s compliance based on our examination.

- A. The State of Illinois Department of Human Services - Jacksonville 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 - Jacksonville 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 - Jacksonville 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 - Jacksonville 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 - Jacksonville Developmental Center on behalf of the State or held in trust by the State of Illinois Department of Human Services - Jacksonville 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 - Jacksonville 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 - Jacksonville Developmental Center's compliance with specified requirements.

As described in findings 09-1 and 09-2 in the accompanying Schedule of Findings, the State of Illinois Department of Human Services - Jacksonville Developmental Center did not comply with requirements regarding:

- C. The State of Illinois Department of Human Services - Jacksonville 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.

Compliance with such requirement is necessary, in our opinion, for the State of Illinois Department of Human Services - Jacksonville Developmental Center to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois Department of Human Services - Jacksonville 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 other instances of noncompliance, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as findings 09-3, 09-4, 09-5, 09-6 and 09-7.

Internal Control

The management of the State of Illinois Department of Human Services - Jacksonville 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 - Jacksonville 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 - Jacksonville 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 - Jacksonville Developmental Center's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 such that there is a reasonable possibility that a 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. We consider the deficiencies in internal control over compliance as described in the accompanying Schedule of Findings as findings 09-1 and 09-2 to be material weaknesses.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in findings 09-3, 09-4, 09-5, 09-6 and 09-7 in the accompanying Schedule of Findings to be significant deficiencies.

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

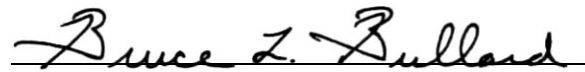
The State of Illinois Department of Human Services - Jacksonville Developmental Center's responses to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Human Services - Jacksonville Developmental Center's 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, Employee Overtime, 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

December 16, 2009

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2009

09-1. **FINDING** (Inadequate controls over employee timekeeping)

The Jacksonville Developmental Center (Center) did not exercise adequate controls over employee attendance to ensure employees' work hours and benefit time were properly recorded and documented.

During our review of employee timekeeping records we noted the following:

- The Daily Staff Attendance Report, Staff Requests for Time Off, Monthly Attendance Record and the Annual Attendance Record did not correlate for 9 of 25 (36%) employees tested. The Illinois Administrative Code (80 Ill. Adm. Code 303.340) requires each operating agency maintain accurate, daily attendance records.
- A Staff Request for Time Off form was not completed for 11 of 25 (44%) employees tested when time off was taken. The State Records Act (5 ILCS 160/8) requires preservation of records to contain adequate and proper documentation of transactions of the agency to furnish information to protect the legal and financial rights of the State and of the person directly affected by the agency's activities. The Illinois Department of Human Services' Administrative Directive (01.02.02.170) and the Center's employee handbook requires employees to complete a Staff Request for Time Off form for all absences or requests for time off and submit the form to the employee's supervisor for action.
- Six of 25 (24%) employees tested had Staff Request for Time Off forms that were not signed and/or dated by the employee and supervisor. As a result, we could not determine whether the absences were approved in a timely manner. The Illinois Department of Human Services Administrative Directive (01.02.02.170) requires the supervisors be responsible for approving time off for all employees under their direct supervision. The Center's employee handbook requires all absences other than for emergency situations be scheduled in advance with the employee's supervisor.
- The Center did not maintain the Staff Request for Time Off forms with the Daily Staff Attendance Reports. Staff Request for Time Off forms were kept with the employee's supervisor. The Illinois Department of Human Services' Administrative Directive (01.02.02.170) requires the Staff Request for Time Off and other supporting documentation be attached to the Daily Staff Attendance Reports and maintained in the timekeeping office.

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Center personnel stated that due to the number of staff at the Center and the fact that the timekeepers are spread all over campus, effective monitoring of employee attendance records has been a challenge.

Failure to maintain adequate controls over employee attendance records increases the risk of the Center paying for services not rendered by employees. (Finding Code No. 09-1)

RECOMMENDATION

We recommend the Center implement controls to ensure employees' attendance records are accurate. We further recommend the Center ensure that employees are submitting Staff Request for Time Off forms and the proper approvals are obtained timely.

CENTER RESPONSE

Agree. The Jacksonville Developmental Center (Center) will retrain supervisors and timekeepers on the Administrative Directives governing employee attendance records and requests for time off. The Center's payroll clerk will periodically monitor attendance records and staff requests for time off to assure they match.

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09-2. **FINDING** (Inadequate controls over payroll vouchers)

The Jacksonville Developmental Center (Center) did not exercise adequate internal controls over payroll vouchers.

During our testing, we noted the Center did not have an independent person review and approve payroll vouchers. The payroll clerk enters the approved time into the Central Payroll System which generates the payroll voucher and employee paychecks. A copy of the payroll voucher is sent to the payroll clerk who files it away without any review or approval by Center personnel.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the establishment and maintenance of a system of internal controls to safeguard funds against waste, loss, unauthorized use and misappropriation.

Center personnel stated that the Center has been without a Business Administrator for two years. As a result, some best practices, such as independent verification of payroll expenditures, have been lost.

Failure to review payroll vouchers by an independent person increases the likelihood that a loss from errors or irregularities could occur and would not be detected in a timely manner. Further, failure to properly review payroll vouchers increases the risk that the Center could pay for services not rendered by its employees. (Finding Code No. 09-2)

RECOMMENDATION

We recommend the Center ensure a person independent of the payroll preparation verify payroll expenditures are accurate.

CENTER RESPONSE

Agree. The Jacksonville Developmental Center will ensure a person independent of the payroll preparation verifies the payroll expenditures are accurate by hiring a Business Administrator who will assume this responsibility.

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09-3. **FINDING** (Inadequate controls over leaves of absence)

The Jacksonville Developmental Center (Center) did not have adequate controls to monitor individuals on leaves of absence.

During our review of leave of absences, we noted the following:

- Two of 25 (8%) employees tested, the Center did not obtain the employee signatures on the appropriate forms prior to the commencement of the leave of absence or when the employee returned from the leave of absence. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system of internal fiscal and administrative controls, which shall prevent fraud, waste and abuse, and maintain accountability over the State's resources. In addition, good business practices require that proper internal controls be established to help safeguard assets and prevent improper expenditures.
- Eight of 25 (32%) employees tested, the Center did not obtain and approve all required leave of absence forms with the agency head or the employee signatures in a timely manner. The forms were obtained and approved between 7 and 226 days after the commencement of the leave of absence. The Center's Employee Handbook requires that a request for a leave of absence be submitted reasonably in advance of the day the employee is requesting the leave begin.
- Four of 25 (16%) employees tested, the required personnel were not properly notified when an employee took a leave of absence or when the employee returned from the leave of absence. The Center's Disability Leaves of Absence Service Connected/Non-service Connected Policies and Procedures (1.04-VIII-17) requires that no leave will be processed without the knowledge of the department head. In addition, the Personnel Office is required to notify the Center Director, Assistant Center Director, department head and Staff Development Administrator when an employee takes and returns from leave of absence via a Personnel Service Memorandum.

Center personnel stated that appropriate monitoring of the leave of absence process has been a long-standing issue at the Center. Due to the number of staff employed by the Center and the fact that many of them take very short leaves due to the lack of available sick time and their doctors' willingness to sign off on medical leaves, managing this system has been very difficult. The most significant challenge for the Center has been in securing signatures on leave forms when a staff person is returning from leave.

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The lack of monitoring employees on leave of absence is not in compliance with the Center's policies and procedures and increases the risk that leaves will be taken for non-qualifying purposes. (Finding Code No. 09-3)

RECOMMENDATION

We recommend the Center strengthen controls to monitor employees on leaves of absence by obtaining all required approval signatures and notifying the required personnel when an employee is taking and returning from a leave of absence.

CENTER RESPONSE

Agree. The Jacksonville Developmental Center will tighten the existing procedures by not allowing staff to take a leave or return from leave without first completing, signing and submitting the appropriate paperwork.

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09-4. **FINDING** (Inappropriate expenditures from the Other Special Trust Fund)

The Jacksonville Developmental Center (Center) inappropriately expended trust fund monies out of the Other Special Trust Fund (Fund). In addition, the Center could not provide adequate supporting documentation for disbursements made from the Fund.

During testing of Other Special Trust Fund transactions, we noted the following:

- Five of 25 (20%) disbursements totaling \$2,063 were not appropriate. One disbursement totaling \$1,000 was made to purchase postage for the Center's postage meter and \$500 was to pay the Center's UPS delivery account. The remaining \$563 in disbursements included purchases for a newspaper subscription for the business office, checks for the Center's petty cash fund account and staff development materials. The Center's Other Special Trust Procedure (1.05-VIII-10) requires that the Other Special Trust Fund monies are to be used for the benefit of the persons served.
- The Center purchased four gift cards from a vendor totaling \$3,022 in fiscal year 2009. The gift cards were used to purchase Christmas gifts for persons served at the Center. After the Christmas gifts were purchased, three of the four gift cards had a total remaining balance of \$364. Center personnel could not account for the remaining balances or the location of the gift cards. Good business practices require that sufficient and adequate supporting documentation should be maintained to support the Center's disbursements.

Center personnel stated that the Center used the Other Special Trust Fund in error to pay for postage and the UPS account and a small handful of other inappropriate payments. In addition, during the holiday season, gift cards are purchased with the Other Special Trust Fund to allow staff to buy Christmas gifts for the people who live at the Center. The Center did not maintain tight enough controls on the gift cards and as a result, appropriate supporting documentation regarding purchases was not maintained.

By making inappropriate expenditures out of the Other Special Trust Fund, the Center is not expending the funds for the intended purposes specified in the Center's Trust Fund procedures. Failure to have adequate documentation increases the chances of errors occurring in reporting of expenditures and the likelihood of inappropriate disbursements. (Finding Code No. 09-4)

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RECOMMENDATION

We recommend the Center comply with the uses and purposes of the Other Special Trust Fund. We further recommend the Center maintain sufficient supporting documentation related to payment of disbursements.

CENTER RESPONSE

Agree. The Jacksonville Developmental Center (Center) will retrain staff on the appropriate uses and purposes of the Other Special Trust Fund. In addition, the Center will put additional controls in place to ensure that sufficient supporting documentation regarding disbursement of funds is maintained.

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09-5. **FINDING** (Submission of inaccurate Locally Held Funds Reports)

The Jacksonville Developmental Center (Center) prepared and submitted inaccurate June 30, 2008 and 2009 Locally Held Funds Reports (C-17 Reports) to the Office of the State Comptroller.

We noted the following errors with the Locally Held Fund Reports submitted to the Office of the State Comptroller:

- The June 30, 2008 Living Skills Fund C-17 Report overstated receipts and disbursements by \$225 due to the Center recording a refund as a receipt instead of recognizing the refund as a reduction of disbursements.
- The June 30, 2009 Living Skills Fund C-17 Report understated disbursements and overstated cash on hand and in banks due to the Center not recording six disbursements totaling \$3,860 in a timely manner.
- The June 30, 2009 Other Special Trust Fund C-17 Report understated disbursements and overstated cash on hand and in banks due to the Center not recording two disbursements and one refund totaling \$374 in a timely manner.

The Statewide Accounting Management System (SAMS) (Procedure 33.13.20) requires each agency to submit accurate quarterly reports of receipts and disbursements of all locally held funds to the Office of the State Comptroller via the “Report of Receipts and Disbursements for Locally Held Funds.”

Center personnel stated that in one instance, an error was made when a refund was inadvertently recorded as a receipt. The other two citations reflect a need for re-training of staff responsible for the locally held funds regarding the timeliness of recording disbursements from the fund, which resulted in an apparent overstatement of available funds.

Failure to provide accurate C-17 Reports to the Office of the State Comptroller prevents the Office from maintaining accurate year-to-date receipts and disbursements for the Center. (Finding Code No. 09-5)

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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 to the Office of the State Comptroller as required by SAMS.

CENTER RESPONSE

Agree. The Jacksonville Developmental Center will retrain staff responsible for the locally held funds and build in an extra layer of management oversight by requiring a monthly review of the records.

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09-6. **FINDING** (Inadequate controls over commodities inventory)

The Jacksonville Developmental Center (Center) did not maintain adequate controls over its commodities inventory.

The Center maintained a stock of commodity inventory items in excess of a historically computed 12-month supply. Items are considered overstocked if surplus inventory exceeds a 12-month usage. We noted 22 of 25 (88%) items tested totaling \$15,426 for which the supply was greater than 12 months. The oversupply ranged from 3 to 716 months.

The Illinois Procurement Code (Code) (30 ILCS 500/50-55) requires a State agency to inventory and stock no more than a 12-month need of equipment, supplies, commodities, articles, and other items, except as otherwise noted by the State agency's regulations. Every State agency shall periodically review its inventory to ensure compliance with the Code. If, upon review, an agency determines it has more than a 12-month supply, it shall undertake transfers of the oversupplied items or other action necessary to maintain compliance with the Code.

Center personnel stated overstocked inventory was attributed to a recent conversion to family dining, changes in diet for persons served, maintaining adequate supplies for emergencies and providing a safe and sanitary environment.

Failure to adequately monitor inventory on hand and usage levels may lead to the inefficient use of State funds. (Finding Code No. 09-6)

RECOMMENDATION

We recommend the Center periodically review its inventory to ensure no more than a 12-month supply is on hand.

CENTER RESPONSE

Agree. The Jacksonville Developmental Center (Center) will periodically review the commodities inventory to ensure that no more than a 12-month supply is on hand. In addition, the Center will take steps to reduce current inventory to no more than a 12-month supply.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2009

09-7. **FINDING** (Voucher processing weaknesses)

The Jacksonville Developmental Center (Center) did not exercise adequate control over voucher processing.

During our testing, we noted that 13 of 74 (18%) vouchers tested, totaling \$46,888, were approved for payment from 1 to 190 days late.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill.

Center personnel stated that staff occasionally held onto bills for extended periods of time due to losing them on their desks or through a lack of understanding that bills have to be acted upon within 30 days.

Failure to approve vouchers timely could subject the State to unnecessary interest charges. (Finding Code No. 09-7)

RECOMMENDATION

We recommend the Center comply with the Illinois Administrative Code and implement controls to ensure vouchers are approved within the required time frame.

CENTER RESPONSE

Agree. The Jacksonville Developmental Center will take steps to ensure that bills are acted upon in a timely fashion in accordance with the Illinois Administrative Code and the Prompt Pay Act by retraining staff responsible for processing bills.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)
For the Two Years Ended June 30, 2009

A. **FINDING** (Noncompliance with Mental Health and Development Disabilities Administrative Act)

During the prior examination, the Jacksonville Developmental Center failed to fully comply with medical and balance transfer provisions of the Mental Health and Developmental Disabilities Administrative Act (Act). Specifically, the Center failed to deposit excessive funds from the habilitation workshop program into the General Revenue Fund; failed to administer proper tests upon admittance to the facility; and failed to provide dental exams/treatment as stated by the Act.

During the current examination, the Center fully complied with medical and balance transfer provisions of the Mental Health and Developmental Disabilities Administrative Act. (Finding Code No. 07-1)

B. **FINDING** (Untimely review of resident's habilitation plans)

During the prior examination, the Jacksonville Developmental Center failed to ensure that monthly reviews of resident's habilitation plans were completed timely. Specifically, habilitation plans did not have progress notes entered timely. Progress notes were entered from one to six months late.

During the current examination, we noted no instances within our sample of habilitation plans where plans were not reviewed monthly and progress notes were not entered timely. (Finding Code No. 07-2)

C. **FINDING** (Inappropriate use of appropriation)

During the prior examination, the Jacksonville Developmental Center improperly used funds appropriated by the General Assembly. Specifically, an employee left the Center to take another State position on July 15, 2006 and resumed employment at the Center on July 28, 2006; however, this employee was paid by the Center for the time worked at another State agency.

During the current examination, funds appropriated to the Center by the General Assembly were properly expended. During our testing, we found no instances where employees were being paid for work not performed. (Finding Code No. 07-3)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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
- Analysis of Accounts Receivable

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Shared Resources (not examined)
- Center Utilization (not examined)
- Annual Center Statistics
 - Cost Per Year/Day Per Residents (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 accountants 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, Employee Overtime, Shared Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments, on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

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

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
PUBLIC ACT 95-0734					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 22,042,300	\$ 20,265,157	\$ 991,996	\$ 21,257,153	\$ 785,147
Retirement contributions	4,464,200	4,254,479	208,329	4,462,808	1,392
State contributions to Social Security	1,556,900	1,482,713	73,421	1,556,134	766
Contractual services	1,468,000	1,091,321	333,868	1,425,189	42,811
Travel	5,900	3,955	836	4,791	1,109
Commodities	1,834,100	1,592,047	228,786	1,820,833	13,267
Printing	15,600	10,727	4,819	15,546	54
Equipment	39,800	39,181	-	39,181	619
Telecommunications services	112,000	64,391	46,741	111,132	868
Operation of auto equipment	82,800	71,859	10,084	81,943	857
Expenses related to living skills program	16,200	16,200	-	16,200	-
Total	<u>\$ 31,637,800</u>	<u>\$ 28,892,030</u>	<u>\$ 1,898,880</u>	<u>\$ 30,790,910</u>	<u>\$ 846,890</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
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2008

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
PUBLIC ACT 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 22,110,800	\$ 21,231,224	\$ 876,841	\$ 22,108,065	\$ 2,735
Retirement contributions	3,668,000	3,507,575	144,832	3,652,407	15,593
State contributions to Social Security	1,616,300	1,550,998	64,679	1,615,677	623
Contractual services	1,531,600	1,246,054	239,574	1,485,628	45,972
Travel	5,100	4,317	135	4,452	648
Commodities	1,750,900	1,625,822	122,662	1,748,484	2,416
Printing	11,400	11,141	-	11,141	259
Equipment	39,000	18,195	20,756	38,951	49
Telecommunications services	132,100	91,966	30,001	121,967	10,133
Operation of auto equipment	83,700	76,262	6,611	82,873	827
Expenses related to living skills program	16,200	16,200	-	16,200	-
Total	<u>\$ 30,965,100</u>	<u>\$ 29,379,754</u>	<u>\$ 1,506,091</u>	<u>\$ 30,885,845</u>	<u>\$ 79,255</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
JACKSONVILLE DEVELOPMENTAL CENTER
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**

For the Years Ended June 30,

	FISCAL YEAR		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A. 94-0798
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 31,637,800	\$ 30,965,100	\$ 28,140,100
EXPENDITURES			
Personal services	21,257,153	22,108,065	20,811,877
Retirement contributions	4,462,808	3,652,407	2,392,340
State contributions to Social Security	1,556,134	1,615,677	1,521,437
Contractual services	1,425,189	1,485,628	1,493,581
Travel	4,791	4,452	16,809
Commodities	1,820,833	1,748,484	1,584,375
Printing	15,546	11,141	16,729
Equipment	39,181	38,951	71,937
Telecommunications services	111,132	121,967	108,800
Operations of auto equipment	81,943	82,873	67,436
Expenses related to living skills program	16,200	16,200	16,200
Total Expenditures	<u>30,790,910</u>	<u>30,885,845</u>	<u>28,101,521</u>
LAPSED BALANCES	<u>\$ 846,890</u>	<u>\$ 79,255</u>	<u>\$ 38,579</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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. This fund and account are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

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

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

Special Revenue Funds

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

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

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

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

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trust Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	#1 Petty Cash Fund	#2 Petty Cash Fund
Cash Balance at July 1, 2008	\$ 4,053	\$ 7,145	\$ 212,382	\$ 0	\$ 21	\$ 809
Receipts:						
Income from Sales	22,031					
Investment Income		1,022	2,073			
Resident Deposits			1,536,101			
Donations		8,919				
Appropriations				16,200	2,065	2,240
Vending Machine Commissions		7,108				
Total Receipts	<u>22,031</u>	<u>17,049</u>	<u>1,538,174</u>	<u>16,200</u>	<u>2,065</u>	<u>2,240</u>
Disbursements:						
Cost of Sales	21,651	16,575				
Operating Expenses	780					
Contractual Services					2,061	3,041
Resident Activities						
Equipment						
Resident Withdrawals			1,565,722			
Living Skills Program				16,200		
Total Disbursements	<u>22,431</u>	<u>16,575</u>	<u>1,565,722</u>	<u>16,200</u>	<u>2,061</u>	<u>3,041</u>
Cash Balance at June 30, 2009	<u>\$ 3,653</u>	<u>\$ 7,619</u>	<u>\$ 184,834</u>	<u>\$ 0</u>	<u>\$ 25</u>	<u>\$ 8</u>

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

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trust Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	#1 Petty Cash Fund	#2 Petty Cash Fund
Cash Balance at July 1, 2007	\$ 4,322	\$ 5,965	\$ 128,734	\$ 0	\$ 504	\$ 965
Receipts:						
Income from Sales	21,541					
Investment Income		60	6,401			
Resident Deposits			1,559,898			
Donations		2,944				
Appropriations				16,200	3,602	3,011
Vending Machine Commissions		11,863				
Total Receipts	<u>21,541</u>	<u>14,867</u>	<u>1,566,299</u>	<u>16,200</u>	<u>3,602</u>	<u>3,011</u>
Disbursements:						
Cost of Sales	20,838	13,687				
Operating Expenses	972					
Contractual Services					4,085	3,167
Resident Activities						
Equipment						
Resident Withdrawals			1,482,651			
Living Skills Program				16,200		
Total Disbursements	<u>21,810</u>	<u>13,687</u>	<u>1,482,651</u>	<u>16,200</u>	<u>4,085</u>	<u>3,167</u>
Cash Balance at June 30, 2008	<u>\$ 4,053</u>	<u>\$ 7,145</u>	<u>\$ 212,382</u>	<u>\$ 0</u>	<u>\$ 21</u>	<u>\$ 809</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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>\$ 59,525</u>	<u>\$ 32,597,331</u>	<u>\$ 4,585,981</u>	<u>\$ 4,423,841</u>	<u>\$ 41,666,678</u>
Additions:					
Purchases				61,469	61,469
Transfers-in:					
Intra-agency				107,605	107,605
Inter-agency					-
Capital Development Board		490,108			490,108
Adjustments				9,354	9,354
Total Additions	<u>\$ -</u>	<u>\$ 490,108</u>	<u>\$ -</u>	<u>\$ 178,428</u>	<u>\$ 668,536</u>
Deductions:					
Transfers-out:					
Intra-agency				129,047	129,047
Inter-agency				8,347	8,347
Scrap property				8,741	8,741
Adjustment				182,163	182,163
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,298</u>	<u>\$ 328,298</u>
<u>Balance June 30, 2008</u>	<u>\$ 59,525</u>	<u>\$ 33,087,439</u>	<u>\$ 4,585,981</u>	<u>\$ 4,273,971</u>	<u>\$ 42,006,916</u>
Additions:					
Purchases				53,976	53,976
Transfers-in:					
Intra-agency				92,372	92,372
Inter-agency					
Capital Development Board		429,405			429,405
Adjustments				6,057	6,057
Total Additions	<u>\$ -</u>	<u>\$ 429,405</u>	<u>\$ -</u>	<u>\$ 152,405</u>	<u>\$ 581,810</u>
Deductions:					
Transfers-out:					
Intra-agency				70,350	70,350
Inter-agency				4,798	4,798
Scrap property				38,553	38,553
Adjustment				1,128	1,128
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,829</u>	<u>\$ 114,829</u>
<u>Balance June 30, 2009</u>	<u>\$ 59,525</u>	<u>\$ 33,516,844</u>	<u>\$ 4,585,981</u>	<u>\$ 4,311,547</u>	<u>\$ 42,473,898</u>

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

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

<u>Receipts</u>	FISCAL YEAR		
	2009	2008	2007
Rentals of Real Property	\$ -	\$ 1,010	\$ 1,210
Restitution	-	2,193	-
Rebates	97	6,428	-
Jury Duty	96	158	436
Miscellaneous	537	1,492	416
Total Receipts	\$ 730	\$ 11,281	\$ 2,062
<u>Deposits</u>			
Receipts recorded per Center Records	\$ 730	\$ 11,281	\$ 2,062
Add: Deposits in transit, Beginning of year	5	186	195
Less: Deposits in transit, End of year		(5)	(186)
Adjustments			
JDC receipt posted to Chester Mental Health account		(29)	
McFarland MHC receipts posted to JDC account		233	
JDC receipts not posted to JDC account*	(192)	(32)	
Deposits Recorded by Comptroller	\$ 543	\$ 11,634	\$ 2,071

* The Department of Human Services - Central Office could not determine what account the Jacksonville Developmental Center's receipts were deposited into or if they were deposited at all.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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>
State Contributions to State				
Employees' Retirement Systems	\$4,462,808	\$3,652,407	\$810,401	22.19%
Printing	\$15,546	\$11,141	\$4,405	39.54%

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

State Contributions to State Employees' Retirement Systems

The increase in State contributions to State employees' retirement systems expenditures in fiscal year 2009 was due to an increase in the employer contribution rate from 16.561% in fiscal year 2008 to 21.049% in fiscal year 2009.

Printing

The increase in printing expenditures during fiscal year 2009 is due to the normal fluctuations of the Center's paper supply needs from year to year.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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>
State Contributions to State				
Employees' Retirement Systems	\$3,652,407	\$2,392,340	\$1,260,067	52.67%
Travel	\$4,452	\$16,809	\$(12,357)	(73.51%)
Printing	\$11,141	\$16,729	\$(5,588)	(33.40%)
Equipment	\$38,951	\$71,937	\$(32,986)	(45.85%)
Operation of Automotive				
Equipment	\$82,873	\$67,436	\$15,437	22.89%

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

State Contributions to State Employees' Retirement Systems

The increase in State contribution to State employees' retirement systems expenditures in fiscal year 2008 was due to an increase in the employer contribution rate from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.

Travel

The decrease in travel expenditures in fiscal year 2008 was due to Center personnel traveling to Kiley Developmental Center to conduct Public Health Surveys during fiscal year 2007. The travel expenditures during fiscal year 2008 reflect a more normal level of travel expenditures at the Center.

Printing

The decrease in printing expenditures in fiscal year 2008 is due to the normal fluctuations of the Center's paper supply needs from year to year.

Equipment

The decrease in equipment expenditures during fiscal year 2008 was due to the Center purchasing a mower in fiscal year 2007.

Operation of Automotive Equipment

The increase of operation of automotive equipment expenditures during fiscal year 2008 was due to the Center repairing several old vehicles during fiscal year 2008.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE 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).

Fiscal Year Ended June 30, 2009

A schedule of significant lapse period spending for fiscal year 2009 is shown below:

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Contractual Services	\$1,425,189	\$333,868	23.43%
Printing	\$15,546	\$4,819	31.00%
Telecommunication Services	\$111,132	\$46,741	42.06%

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

Contractual Services

Expenditures for medical services incurred prior to June 30, totaling \$333,868, were paid during the lapse period due to the timing of Medicare payments received by the Center.

Printing

Expenditures incurred prior to June 30, totaling \$4,819, were paid during the lapse period due to invoices not being received until July and August, which included an order for paper.

Telecommunication Services

Expenditures incurred prior to June 30, totaling \$46,741, were paid during the lapse period due to the Center not receiving telephone services and equipment rental bills until July and August from the Department of Central Management Services.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2009

Fiscal Year Ended June 30, 2008

A schedule of significant lapse period spending for fiscal year 2008 is shown below:

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$38,951	\$20,756	53.29%
Telecommunication Services	\$121,967	\$30,001	24.60%

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

Equipment

Expenditures incurred prior to June 30, totaling \$20,756, were paid during the lapse period due to invoices not being received until July and August. These expenditures included purchases for furniture and a monitoring/tracking device to help prevent elopement of persons served.

Telecommunication Services

Expenditures incurred prior to June 30, totaling \$30,001, were paid during the lapse period due to the Center not receiving telephone services and equipment rental bills until July and August from the Department of Central Management Services.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACKSONVILLE DEVELOPMENTAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
General Stores:				
Medical lab	\$ 4,052	\$ 78,186	\$ 73,495	\$ 8,743
Food supplies	196,514	563,287	610,679	149,122
Household and laundry	66,850	173,245	188,466	51,629
Other general stores	1,951	58,217	57,429	2,739
Mechanical Stores:				
Repair and maintenance	36,460	126,154	124,209	38,405
Coal and coke	-	760,908	760,908	-
Other mechanical stores	9	127,894	127,903	-
Pharmacy	3,697	998,988	1,002,685	-
	<u>\$ 309,533</u>	<u>\$ 2,886,879</u>	<u>\$ 2,945,774</u>	<u>\$ 250,638</u>

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
General Stores:				
Medical lab	\$ 4,699	\$ 99,529	\$ 100,176	\$ 4,052
Food supplies	115,446	747,918	666,850	196,514
Household and laundry	68,305	174,483	175,938	66,850
Other general stores	2,148	76,891	77,088	1,951
Mechanical Stores:				
Repair and maintenance	35,514	117,375	116,429	36,460
Coal and coke	-	675,479	675,479	-
Other mechanical stores	-	118,538	118,529	9
Pharmacy	1	1,126,757	1,123,061	3,697
	<u>\$ 226,113</u>	<u>\$ 3,136,970</u>	<u>\$ 3,053,550</u>	<u>\$ 309,533</u>

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

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JACKSONVILLE DEVELOPMENTAL CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2009

The Center has accounts receivable of \$118,791 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)	\$112,538	\$120,140	\$153,835
Past due (4-6 months)	373	287	0
Past due (7-12 months)	746	804	0
Past due (over 12 months)	<u>5,134</u>	<u>3,526</u>	<u>5,126</u>
Total	<u>\$118,791</u>	<u>\$124,757</u>	<u>\$158,961</u>

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

The Illinois Department of Human Services (DHS) - Jacksonville Developmental Center (Center) is located at 1201 South Main Street, Jacksonville, Illinois. The Center was established in 1847 as the first mental health center in the State of Illinois.

The Center now serves persons with developmental disabilities. Individuals are admitted to the Center following referrals from DHS. Referrals are made only after home, community, and other potentially less restrictive options are clearly determined not to be in the best interest of the individual. The focus of the services is to return the person served to the community and the organization accomplishes this through a close partnership with many community providers. The Center also provides extensive technical assistance and crisis intervention services for individuals, parents, service providers, and community agencies. The Center's staff members help locate appropriate community alternatives for individuals who are ready to leave the Center for re-entry into the community.

The Center has two residential units (Bushnell/Dix/Hill/Jones and Gillespie), each encompassing several homes or "living areas" in five different buildings. Individual living arrangements are based on the individual's preference and need for training and support. Training programs focus on teaching basic skills that enable the individual to exercise choice, increase control over life experiences and to function more independently on a daily basis. The majority of persons living at the Center have extensive need for support and training related to maladaptive behavior. With few exceptions, persons living at the Center have their needs for training met, in part, by attendance at day programs. In addition to three different community agencies that provide day program services to persons at the Center, the Center operates its own educational and vocational training program to serve those who cannot be accommodated by community agencies.

Center Planning Program

The Center has developed a formal management system to address the rules, regulations and Administrative Directives of the Department of Human Services and various other standards. The Center uses a "committee" process as part of its management system. Committees are comprised of staff and others who meet to carry on specific activities involving critical and creative thinking. Official committees include committees and subcommittees. The Center Director appoints individuals to serve on the Center's Council and the Executive Committee. The Center's Council has established and approved standing committees and subcommittees. The Center also has Boards and Task Forces, which are appointed by and function under the direction of the Center Director. Task Forces have a limited scope and tend to be developed to obtain short-term results.

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

CENTER FUNCTIONS AND PLANNING PROGRAM - Continued

The Center Council functions as the Center's governance authority providing communication and direction regarding operations and services. A primary function of the Council is facilitating and coordinating action to achieve and maintain compliance with state laws and regulations, Intermediate Care Facilities for the Mentally Retarded (ICFMR) standards, accreditation standards, DHS Administrative Directives and Center Policies and Procedures. The Council ensures the annual review of local policy and procedures which comprises the Center's Management System Plan.

The Center's Council and Executive Committee, chaired by the Center Director, oversees adherence to core and enhanced certification, recommends adjustments in strategy and monitors the ongoing success of the efforts. All statements of deficiencies, plans of correction and internal action plans are reviewed, discussed, revised as indicated and implemented on an on-going basis.

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AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Mental health technicians and supervisors	219	237	243
Support service workers and supervisors	52	54	56
Medical, dental and pharmacy	33	35	38
Office and clerical	9	9	9
Resident treatment	27	31	31
Administrative	25	25	23
Education	6	8	8
Security	4	4	4
Other	<u>30</u>	<u>30</u>	<u>28</u>
Total Employees	<u>405</u>	<u>433</u>	<u>440</u>

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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	98,147	102,903	81,511
Compensatory hours earned during fiscal year	<u>258</u>	<u>111</u>	<u>98</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>98,405</u>	<u>103,014</u>	<u>81,609</u>
Value of overtime hours worked during fiscal year	\$2,707,203	\$2,794,777	\$2,219,407
Value of compensatory hours earned during fiscal year	<u>7,799</u>	<u>3,733</u>	<u>2,800</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$2,715,002</u>	<u>\$2,798,510</u>	<u>\$2,222,207</u>

SHARED RESOURCES (not examined)

During fiscal year 2008, the Jacksonville Developmental Center performed laundry services for the Illinois School for the Deaf and the Illinois School for the Visually Impaired. According to the Center, .66% of the laundry service expenditures are related to the two schools and 99.34% are related to the Jacksonville Developmental Center. The Jacksonville Developmental Center assumes 100% of the salary; payroll related costs, and commodity costs. During the time that laundry services were performed, the Schools paid the Center \$503.72 for the services. In October of 2007, the Center stopped performing laundry services for the Schools and the Center and began contracting out the services for the Center.

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CENTER UTILIZATION (not examined)

Jacksonville Developmental Center (Center) is situated on 100 acres in Jacksonville, Illinois. The Center has 21 buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

<u>Building</u>	<u>Type/Use</u>	<u>Square feet</u>	<u>Status</u>	<u>%</u>
Tunnel System	Utility	45,000	Occupied	N/A
Butler	Storage/Warehouse	4,042	Occupied	100%
Administration	Office	21,023	Occupied	100%
Bushnell	Residential/Rehabilitation/Storage	37,525	Occupied	90%
Power Plant	Steam & Electric Generation	35,978	Occupied	100%
Chiller	Air Conditioning	4,900	Occupied	100%
Bowen	Day Program/Staff Development/ Storage	47,258	Occupied	40%
Winslow	Classrooms/Library (Pathway)	7,490	Occupied*	100%
Jones	Residential	8,296	Occupied	100%
Hill	Residential	7,871	Occupied	100%
VETS Kitchen	Vacant; Condemned	9,309	Unoccupied^	0%
VETS 4	Vacant	7,543	Unoccupied^	0%
Dix	Residential	27,392	Occupied	100%
Gillespie	Residential	96,404	Occupied	100%
VETS OT	Vacant	16,907	Unoccupied^	0%
Central Laundry	Storage/Power Plant Use	20,244	Occupied	100%
Drake	Recreation/Day Program	11,078	Occupied	100%
Central Diet/Stores	Dietary/Warehouse/General Store	42,456	Occupied	100%
Engineering/Shops	Store/Crafts/Garage/DCMS Garage	23,759	Occupied	100%
Leschin**	Day Program (Pathway/Theatre Guild)	30,751	Occupied*	100%
Storage	Garage/Warehouse	6,000	Occupied	100%

^ Buildings are old and have developed problems that make them unusable. They are on the list of buildings to be demolished.

* Winslow and Leschin are used by Pathway Services Unlimited which is a community developmental training agency.

** The theatre portion of the Leschin Building is leased to the Jacksonville Theatre Guild.

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COST PER YEAR/DAY PER RESIDENT (not examined)

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

		<u>Fiscal Year</u>	
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Cost per year per resident	*	<u>\$184,242</u>	<u>\$158,847</u>
Cost per day per resident	*	<u>\$503.39</u>	<u>\$435.20</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	<u>329</u>	<u>329</u>	<u>329</u>
Average number of residents	<u>212</u>	<u>227</u>	<u>243</u>
Average number of employees	<u>408</u>	<u>434</u>	<u>440</u>
Ratio of employees to residents	<u>1.92 to 1</u>	<u>1.91 to 1</u>	<u>1.81 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	<u>212</u>	<u>219</u>	<u>159</u>

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FOOD SERVICES (not examined)

The following table, prepared from 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>306,600</u>	<u>306,600</u>	<u>328,500</u>
Total food costs*	\$ 566.1	\$ 672.4	\$ 532.1
Total labor costs*	<u>1,067.7</u>	<u>981.9</u>	<u>971.1</u>
Total costs	<u>\$1,633.8</u>	<u>\$1,654.3</u>	<u>\$1,503.2</u>
Average food costs / meal	\$1.85	\$2.19	\$1.62
Average labor costs / meal	<u>3.48</u>	<u>3.20</u>	<u>2.96</u>
Total average cost / meal	<u>\$5.33</u>	<u>\$5.40</u>	<u>\$4.58</u>

* Total food and labor costs are reported in thousands.

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 (not examined)

Center Accreditation

Throughout the examination period, the Jacksonville Development Center (Center) operated under an on-going three-year accreditation through December 2009, by the Council on Accreditation of Rehabilitation Facilities (CARF). The Center was awarded the maximum three-year accreditation in January of 2007. The Council on Accreditation of Rehabilitation Facilities reported these strengths:

- The Center is well organized and has developed administrative policies, procedures, and systems that appropriately serve its mission and enhance the performance of services.
- The organization has done a good job of making services accessible to persons served through reasonable accommodations. Nice forms are used to request reasonable accommodations, appeal a denial, provide medical review, provide monitoring reports, and provide work agreements and understanding.
- Persons served are the focus of the Center, with involved entities noting that communication regarding persons served is the most positive strength.
- The organization has a history of involving many outside individuals and agencies in improving its services. With its collaborative efforts, the organization has been able to provide increased opportunities of persons served.
- The organization is committed to continuous quality improvement for gathering, analyzing, and utilizing performance improvement data. The organization obtains input and uses this information to provide direction for persons served.
- The organization prioritizes health and safety. Properties are maintained in a healthy and safe manner. Inspections are completed, and applicable certification of staff members is demonstrated. Written documentation covers safety drills, inspections, safety training, general discussions, and events. The organization is clearly dedicated to providing a safe and healthy environment for all persons served, staff members, and various publics.
- The Center is commended for hiring dedicated and competent staff members. Staff members are enthusiastic and energetic about ensuring the provision of quality services. The longevity of staff members helps to provide a consistency of practices throughout the years.
- The organization has gone to great lengths within the structure of a state hospital to allow persons served to choose the decor of specific houses in an attempt to individualize the premises.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) - Continued

- The organization encourages residents to be involved in People First of Illinois, an organization that advocates for person with disabilities. Persons served serve on committees, and some have been elected as board members.
- The organization has a solid relationship in the community for both the volunteering and employment of persons served. They have worked in neighboring restaurants, a golf course, gas stations, and the local Salvation Army. They also provide much needed services for the community and the organization in delivering newspapers, providing confidential shredding, mailing newsletters, and restocking vending machines. Persons served are taught to be active in the community and to see the value of giving back.

During this time the Center also underwent two annual certification surveys and remained certified by the Centers for Medicare and Medicaid (CMS).

Treatment of Persons Served

The Center met its transition targets (census reduction) each year, exceeding targets in fiscal year 2008 and meeting in fiscal year 2009. This is significant as the Center was one of three admitting centers, making census reduction even more difficult.

Fiscal Year 2008

Admissions 12
 Discharges 25
 Final Census 216 Target Census 219

Fiscal Year 2009

Admissions 13
 Discharges 19
 Final Census 205 Target Census 205

	Fiscal Years		
	2009	2008	2007
Persons served transitioned to community homes	20	26	26

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) - Continued

Center Achievements

- The Center converted all living area dining rooms (but 1) to kitchens from the Aladdin System style of dining. This conversion allows for almost all persons served to participate in family-style dining.
- The Center initiated a positive approach to behavior management designed similarly to a community agency model.
- Overtime hours were monitored and kept in line resulting in the Center being the third lowest in use of overtime.
- The Center reinstated employee recognition activities which has had a positive impact on employee morale.