

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2009  
Performed as Special Assistant Auditors  
For the Auditor General, State of Illinois



E.C. ORTIZ & CO., LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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

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DEPARTMENT OF HUMAN SERVICES  
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**CENTER OFFICIALS**

Facility Director

Mr. Waverly Robinson

Assistant Facility Director

Ms. Dorothy McCaffrey

Director of Fiscal and Support

Mr. Edward Fojtik

The Center is located at:

1401 West Dugdale Rd.  
Waukegan, IL 60085



Pat Quinn, Governor

Michelle R. B. Saddler, Secretary

Division of Developmental Disabilities  
Ann M. Kiley Center  
1401 W. Dugdale • Waukegan, IL 60085-6287  
847-249-0600 • FAX 847-249-0677 • TTD 847-249-8961

January 19, 2010

E.C. Ortiz & Co., LLP  
333 S. DesPlaines Street, Suite 2-N  
Chicago, Illinois 60661

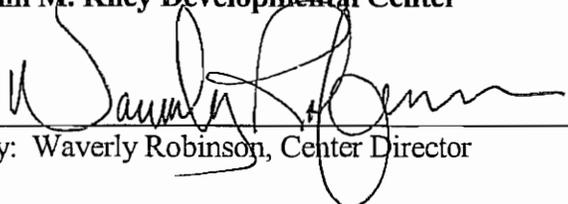
Ladies and Gentlemen:

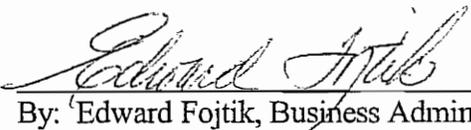
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Ann M. Kiley Developmental Center (Center). We are responsible for and have established and maintained an effective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

Sincerely yours,

**Ann M. Kiley Developmental Center**

  
By: Waverly Robinson, Center Director

  
By: Edward Fojtik, Business Administrator

STATE OF ILLINOIS  
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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 relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	3	4
Repeated findings	2	1
Prior recommendations implemented or not repeated	2	3

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

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
09-1	9	Inadequate Documentation Regarding Restraint and Confinement	Significant Deficiency and Noncompliance
09-2	11	Notice of Discharge Not Timely Provided	Significant Deficiency and Noncompliance
09-3	12	Inadequate Inventory Controls	Significant Deficiency and Noncompliance

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**SCHEDULE OF FINDINGS AND RECOMMENDATIONS** (CONTINUED)

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
A	13	Incomplete Resident Files	N/A
B	13	Inadequate Monitoring of Accounts Receivable	N/A

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Center personnel at an exit conference (via telephone conference) on January 6, 2010. Attending were:

Ann M. Kiley Development Center

Waverly Robinson, Facility Director  
Dorothy McCaffrey, Assistant Facility Director  
Ed Fojtik, Director of Fiscal and Support  
Larry Stuart, Accountant Supervisor

Illinois Department of Human Services

Albert Okwuegbunam, Fiscal Audit Liaison  
Anna Moore, Fiscal Audit Liaison

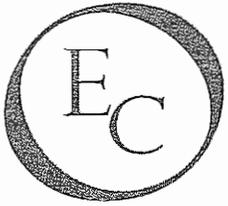
Office of the Auditor General

Kevin Carhill, Audit Manager

E. C. Ortiz & Co., LLP

Leilani N. Rodrigo, Partner  
Cecilia F. Lazaro, Audit Manager

Responses to the recommendations were provided by Mr. Albert Okwuegbunam per correspondence dated January 19, 2010.



**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**

As Special Assistant Auditors for the Auditor General, we have performed a limited scope compliance examination of the State of Illinois Department of Human Services - Ann M. Kiley 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 - Ann M. Kiley 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 - Ann M. Kiley Developmental Center's compliance based on our examination.

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

In our opinion, the State of Illinois Department of Human Services - Ann M. Kiley Developmental Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings and Recommendations as Finding Code No. 09-1, 09-2, and 09-3.

### **Internal Control**

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

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

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

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in findings 09-1, 09-2, and 09-3 in the accompanying Schedule of Findings and Recommendations to be significant deficiencies.

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

The State of Illinois Department of Human Services - Ann M. Kiley Developmental Center's responses to the findings identified in our examination are described in the accompanying Schedule of Findings and Recommendations. We did not examine the State of Illinois Department of Human Services - Ann M. Kiley 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 Employee Overtime, Contractual Payroll Employees, 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.

*E. C. Ortiz & Co., LLP*

Chicago, Illinois

January 19, 2010

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
For the Two Years Ended June 30, 2009

Current Findings

09-1 Finding - Inadequate Documentation Regarding Restraint and Confinement

The Center did not maintain adequate documentation regarding restraint use and actual duration of the resident's exclusionary required relaxation (ERR) in accordance with the Mental Health and Developmental Disabilities Code.

We tested 14 resident files. Of the 24 restraint records in these files for FY 2008 and 2009, we noted the following:

- The Facility Director or designee, was not informed in writing within 24 hours of restraint use, for four of 24 (17%) restraint records tested.
- 12 of 24 (50%) restraint records tested did not have evidence of the Facility Director's review.
- Two of three (67%) residents restrained during consecutive days did not have prior written authorization from the Facility Director.

In addition, our review of 15 residents subjected to ERR as part of their behavior intervention program revealed that the duration of the ERR for 12 of 15 (80%) residents subjected to it was not documented in the ERR forms. The Center's Policy and Procedure RS22.0 - V.D.8 defines ERR as a form of time-out wherein the individual is removed from common areas and is required to adopt a relaxed posture (sitting or lying) contingent on the target behavior.

The Mental Health and Developmental Disabilities Code (405 ILCS 5/2-108(c), (d), and (e)) (Code) requires the person who orders the use of restraint to inform the Facility Director, or designee, in writing within 24 hours. It also requires the Facility Director to review all restraints order daily. The Code also states that restraint may be employed during all or part of one 24 hour period, the period commencing with the initial application of the restraint. However, once restraint has been employed during one 24 hour period, it shall not be used again on the same recipient during the next 48 hours without the prior written authorization of the Facility Director.

Center officials stated that staff failed to follow required documentation procedures due to oversight and lack of training. Most of the exceptions noted on restraint use, except for one, occurred prior to staff retraining.

The Mental Health and Developmental Disabilities Code (405 ILCS 5/1-126) states that the duration, nature and purpose of the restriction of a recipient to a given area or room as part

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
For the Two Years Ended June 30, 2009

Current Findings

09-1 Finding - Inadequate Documentation Regarding Restraint and Confinement (Continued)

of a behavior modification program which has been authorized pursuant to the individual's services plan shall be promptly documented in the recipient's record.

Center officials stated that failure to document the duration of ERR incidents was a training issue.

Failure to maintain adequate documentation regarding the use of restraints and the duration of a restriction is noncompliance with the Mental Health and Developmental Disabilities Code and could affect the quality of care. (Finding Code Nos. 09-1 and 07-1)

Recommendation

We recommend the Center maintain adequate documentation regarding restraint use and actual duration of residents' exclusionary required relaxation (ERR) in accordance with State statute. We also recommend the Center ensure that the ERR's start and end time be documented in the resident files.

Department Response

Agree. The Center will retrain Psychologists, Home Managers, HPCs and direct support staff on the exclusionary required relaxation (ERR) data collection process. Documentation regarding restraint use and actual duration of resident's ERR will be maintained in accordance with State statute. The ERR's start and end date will be documented in the resident's file.

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ANN M. KILEY DEVELOPMENTAL CENTER  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
For the Two Years Ended June 30, 2009

Current Findings

09-2 Finding - Notice of Discharge Not Timely Provided

The Center did not provide written notice of discharge to residents in a timely manner.

Our review of resident files for 12 residents discharged in FY 2008 and 2009 disclosed that Notice of Discharge forms for nine of 12 (75%) residents were not provided to residents or guardian at least 14 days prior to their discharge date. These individuals were discharged to skilled nursing home or planned community settings and Notices of Discharge forms were given by the Center on the day of discharge or after the discharge date.

The Mental Health Developmental Disabilities Code (405 ILCS 5/4-704 (a)) requires that at least 14 days prior to the discharge of a resident from a Department developmental disabilities facility under Section 4-701 or 4-702, the Facility Director shall give written notice of the discharge to the resident, if he is 12 years of age or older, to his attorney and guardian, if any, to the person who executed the application for admission and to the resident school district when appropriate. The notice, except that to the school district, shall include the reason for the discharge and a statement of the right to object.

Center officials stated that for individuals who were discharged to skilled nursing home placements due to a change in level of care needed, the discharges were unanticipated and were not known until on or just prior to the date of discharge. For individuals who were discharged to planned community settings, many times the exact discharge date cannot be established until a vacancy becomes available or a funding award letter is received.

Failure to provide timely written notice of discharge to residents is noncompliance with State law and could affect the quality of care. (Finding Code Nos. 09-2)

Recommendation

We recommend the Center ensure that the required notice of discharge is provided to the resident or guardian at least 14 days prior to the discharge date of the resident.

Department Response

Agree. The Center will implement a process to ensure Notices of Discharge will be issued no later than fourteen days prior to the discharge date for all planned discharges of individuals from the Kiley Center. Notices of Discharge will continue to be issued immediately upon the unplanned discharges of individuals due to death or the need for a transition to a skilled nursing facility.

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
For the Two Years Ended June 30, 2009

Current Findings

09-3 Finding - Inadequate Inventory Controls

The Center did not adequately reconcile inventory records.

Balance from General Stores inventory activities during fiscal year 2008 did not agree to the inventory balance per the State Commodity Control System (CCS) report at fiscal year end. The Center balance amounted to \$32,650 while the CCS balance amounted to \$41,476, resulting in a difference of \$8,826 (21.3%). The Center balance was increased by \$8,826 to agree the inventory balance to the CCS report balance at June 30, 2008.

The Statewide Accounting Management System (SAMS) Procedure 02.50.20.7(3) on Internal Controls for Property, Equipment and Inventories requires that detailed subsidiary records be maintained for significant categories of inventories and periodically reconciled to control accounts. SAMS Procedure 02.50.20.7(6) requires that issues, transfers, and losses be reported and accounted for timely.

Center officials stated that the difference in the inventory balance for general stores in FY 2008 was due to clerical error in the preparation of the inventory schedule during FY 2007.

Accurate inventory quantity information is critical in determining reorder and overstocking points. Failure to maintain accurate inventory records results in misstated financial information and increases the risk that theft or unauthorized use could occur and not be detected. (Finding Code Nos. 09-3 and 07-3)

Recommendation

We recommend the Center ensure that the inventory records and Commodity Control System records are reconciled in a timely manner.

Department Response

Agree. The Center will implement a process to complete inventory reconciliations on a quarterly basis.

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
For the Two Years Ended June 30, 2009

Prior Findings Not Repeated

A. Finding - Incomplete Resident Files

The Center's resident files did not contain all required documentation. Two of 25 (8%) resident files examined either had an incomplete habilitation plan or had no monthly habilitation plan at all. Seven of 25 resident files examined were for discharged residents and three of seven (43%) did not have Notice of Discharge forms. (Finding Code No. 07-2)

Status: Not Repeated

Current sample testing did not reveal similar exceptions. Resident files appeared to contain all required documentation.

B. Finding - Inadequate Monitoring of Accounts Receivable

The Center did not make collection attempts in regards to delinquent individual accounts. No efforts were made to update resident files regarding collection status for two of ten residents tested (20%) with accounts receivable totaling \$3,691 as of June 30, 2007. (Finding Code No. 07-4)

Status: Not Repeated

Current sample testing did not reveal similar exceptions. Accounts receivable appeared to be monitored and collection procedures were arranged with reimbursement officers from other facilities via the DHS Central Office Revenue Management Unit.

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**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

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

Fiscal Schedules and Analysis:

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

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Contractual Payroll Employees (not examined)
- 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, Contractual Payroll Employees, 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.

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ANN M. KILEY 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, 2009	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2009	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2009	BALANCES LAPSED AUGUST 31, 2009
PUBLIC ACT NO. 95-0734					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 22,234,000	\$ 21,035,550	\$ 959,684	\$ 21,995,234	\$ 238,766
Employee retirement contributions paid by employer	-	-	-	-	-
State contributions to State Employee's Retirement System	4,615,500	4,409,466	203,016	4,612,482	3,018
State contributions to Social Security	1,612,800	1,541,008	71,152	1,612,160	640
Contractual services	2,293,900	1,823,768	467,939	2,291,707	2,193
Travel	7,600	5,719	1,199	6,918	682
Commodities	1,251,000	1,152,861	93,182	1,246,043	4,957
Printing	16,400	16,285	-	16,285	115
Equipment	35,700	34,244	1,021	35,265	435
Telecommunications services	125,600	103,550	20,207	123,757	1,843
Operation of automotive equipment	92,200	74,909	14,464	89,373	2,827
Expenses related to living skills program	13,500	13,500	-	13,500	-
<b>Total</b>	<b>\$ 32,298,200</b>	<b>\$ 30,210,860</b>	<b>\$ 1,831,864</b>	<b>\$ 32,042,724</b>	<b>\$ 255,476</b>

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

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ANN M. KILEY 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, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
PUBLIC ACT NO. 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 20,237,800	\$ 19,272,838	\$ 937,805	\$ 20,210,643	\$ 27,157
Employee retirement contributions paid by employer	-	-	-	-	-
State contributions to State Employee's Retirement System	3,359,500	3,174,521	154,486	3,329,007	30,493
State contributions to Social Security	1,481,200	1,410,880	68,008	1,478,888	2,312
Contractual services	2,103,600	1,683,306	410,052	2,093,358	10,242
Travel	6,900	4,151	2,695	6,846	54
Commodities	1,185,500	999,073	167,226	1,166,299	19,201
Printing	12,400	12,264	70	12,334	66
Equipment	38,700	19,096	18,192	37,288	1,412
Telecommunications services	149,600	115,547	33,993	149,540	60
Operation of automotive equipment	100,500	77,831	22,667	100,498	2
Expenses related to living skills program	13,500	13,500	-	13,500	-
<b>Total</b>	<b>\$ 28,689,200</b>	<b>\$ 26,783,007</b>	<b>\$ 1,815,194</b>	<b>\$ 28,598,201</b>	<b>\$ 90,999</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Years Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A. 94-0798
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 32,298,200	\$ 28,689,200	\$ 27,986,500
<b>EXPENDITURES</b>			
Personal services	21,995,234	20,210,643	20,674,280
Employee retirement contributions paid by employer	-	-	-
State contributions to State Employees' Retirement System	4,612,482	3,329,007	2,370,054
State contributions to Social Security	1,612,160	1,478,888	1,517,135
Contractual services	2,291,707	2,093,358	2,050,633
Travel	6,918	6,846	6,385
Commodities	1,246,043	1,166,299	1,035,026
Printing	16,285	12,334	11,912
Equipment	35,265	37,288	20,859
Telecommunications services	123,757	149,540	115,414
Operation of automotive equipment	89,373	100,498	87,667
Expenses related to living skills program	13,500	13,500	13,500
Total Expenditures	32,042,724	28,598,201	27,902,865
LAPSED BALANCES	\$ 255,476	\$ 90,999	\$ 83,635

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY 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 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 resident's 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  
ANN M. KILEY 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  
ANN M. KILEY DEVELOPMENTAL CENTER  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
June 30, 2009

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	Petty Cash Account
Balance - July 1, 2008	\$ 2,770	\$ 24,187	\$ 265,224	\$ 4,603	\$ 200
Receipts					
Income from sales	15,686	-	-	-	-
Investment income	-	60	-	-	-
Resident deposits	-	-	1,628,248	-	-
Donations	-	34,793	-	-	-
Appropriations	-	-	-	13,500	488
Vending machine commissions	-	2,832	-	-	-
Unclaimed funds	-	-	-	-	-
Reimbursements	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	<u>15,686</u>	<u>37,685</u>	<u>1,628,248</u>	<u>13,500</u>	<u>488</u>
Disbursements					
Cost of sales	12,517	-	-	-	-
Operating expenses	-	-	-	-	488
Contractual services	3,881	786	-	-	-
Commodities	-	42,466	-	-	-
Resident activities	-	-	-	-	-
Equipment	-	-	-	-	-
Resident withdrawals	-	-	1,569,149	-	-
Appropriations returned	-	-	-	4,603	-
Living skills program	-	-	-	10,073	-
Other	-	-	-	-	-
Total disbursements	<u>16,398</u>	<u>43,252</u>	<u>1,569,149</u>	<u>14,676</u>	<u>488</u>
Balance - June 30, 2009	<u>\$ 2,058</u>	<u>\$ 18,620</u>	<u>\$ 324,323</u>	<u>\$ 3,427</u>	<u>\$ 200</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
June 30, 2008

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	Petty Cash Account
Balance - July 1, 2007	\$ 1,503	\$ 30,551	\$ 260,411	\$ 3,701	\$ 200
Receipts					
Income from sales	16,320	-	-	-	-
Investment income	-	60	-	-	-
Resident deposits	-	-	1,544,237	-	-
Donations	-	22,462	-	-	-
Appropriations	-	-	-	13,500	163
Vending machine commissions	-	2,928	-	-	-
Unclaimed funds	-	-	-	-	-
Reimbursements	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	<u>16,320</u>	<u>25,450</u>	<u>1,544,237</u>	<u>13,500</u>	<u>163</u>
Disbursements					
Cost of sales	11,981	-	-	-	-
Operating expenses	-	-	-	-	163
Contractual services	3,072	856	-	-	-
Commodities	-	30,958	-	-	-
Resident activities	-	-	-	-	-
Equipment	-	-	-	-	-
Resident withdrawals	-	-	1,539,424	-	-
Appropriations returned	-	-	-	3,701	-
Living skills program	-	-	-	8,897	-
Other	-	-	-	-	-
Total disbursements	<u>15,053</u>	<u>31,814</u>	<u>1,539,424</u>	<u>12,598</u>	<u>163</u>
Balance - June 30, 2008	<u>\$ 2,770</u>	<u>\$ 24,187</u>	<u>\$ 265,224</u>	<u>\$ 4,603</u>	<u>\$ 200</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
SCHEDULE OF CHANGES IN STATE PROPERTY  
(NOT EXAMINED)  
For the Two Years Ended June 30, 2009

	Land and land improvements	Buildings and building improvements	Site improvements	Capital lease equipment	Equipment	Total
<b>Balance June 30, 2007</b>	\$ 595,348	\$ 20,035,100	\$ 2,011,022	\$ -	\$ 1,033,771	\$ 23,675,241
<b>Additions</b>						
Purchases	-	609,813	-	-	132,610	742,423
Transfers-in:	-	-	-	-	262	262
Intra-agency	-	-	-	-	-	-
Capital Development Board	-	-	-	-	-	-
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
Total additions	-	609,813	-	-	132,872	742,685
<b>Deductions</b>						
Transfers-out:						
Intra-agency	-	-	-	-	42,294	42,294
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	30,556	30,556
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
Total deductions	-	-	-	-	72,850	72,850
<b>Balance June 30, 2008</b>	\$ 595,348	\$ 20,644,913	\$ 2,011,022	\$ -	\$ 1,093,793	\$ 24,345,076
<b>Additions</b>						
Purchases	-	1,115,879	-	-	61,017	1,176,896
Transfers-in:						
Intra-agency	-	-	-	-	70,501	70,501
Capital Development Board	-	-	-	-	-	-
Surplus property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
Total additions	-	1,115,879	-	-	131,518	1,247,397
<b>Deductions</b>						
Transfers-out:						
Intra-agency	-	-	-	-	-	-
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	3,528	3,528
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
Total deductions	-	-	-	-	3,528	3,528
<b>Balance June 30, 2009</b>	\$ 595,348	\$ 21,760,792	\$ 2,011,022	\$ -	\$ 1,221,783	\$ 25,588,945

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

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS  
For the Years Ended June 30

	FISCAL YEARS		
	2009	2008	2007
<b>RECEIPTS</b>			
Employee pay/lost keys identification badges	\$ 62	\$ 17	\$ 33
Jury duty, witness fees, military duty	144	108	97
Subpoena fees for records	-	70	-
Living skills returned	-	3,701	-
Vendor rebates	64	715	60
Insurance reimbursements	-	-	-
Telephone reimbursements	-	-	-
Miscellaneous other	-	-	45
<b>TOTAL RECEIPTS</b>	<b>\$ 270</b>	<b>\$ 4,611</b>	<b>\$ 235</b>
<b>DEPOSITS</b>			
Receipts recorded by Agency	\$ 270	\$ 4,611 *	\$ 235
Add: Deposits in transit - beginning of year	-	30	-
Deduct: Deposits in transit - end of year	(15)	-	(30)
<b>DEPOSITS RECORDED BY COMPTROLLER</b>	<b>\$ 255</b>	<b>\$ 4,641</b>	<b>\$ 205</b>

\* Includes \$30 permanent difference pertaining to FY 2007 in-transit receipts reflected in SB04 but not recorded in Agency records.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY 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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2009	2008	AMOUNT	%
State contributions to State Employees' Retirement System	\$ 4,612,482	\$ 3,329,007	\$ 1,283,475	39%
Printing	16,285	12,334	3,951	32%

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

State contributions to State Employees' Retirement System

The \$1,283,475 increase in FY 2009 is due to the increase in contribution rate. The Center's employer contribution rate of 16.6% during FY 2008 increased to 21.049% in FY 2009.

Printing

The \$3,951 increase in printing expenditures is due to increased copying needs and an increase in the price of paper products in FY 2009.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY 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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2008	2007	AMOUNT	%
State contributions to State Employees' Retirement System	\$ 3,329,007	\$ 2,370,054	\$ 958,953	40%
Equipment	37,288	20,859	16,429	79%
Telecommunications services	149,540	115,414	34,126	30%

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

State contributions to State Employees' Retirement System

The \$958,953 increase in FY 2008 is due to the increase in contribution rate. The Center's employer contribution rate of 11.525% during FY 2007 increased to 16.6% in FY 2008.

Equipment

The \$16,429 increase in equipment expenditures in FY 2008 is mainly due to a van ordered in FY 2007 that was not delivered until October 2007, so the vendor had to seek payment through the Court of Claims.

Telecommunications services

The \$34,126 increase in telecommunications expenditures in FY 2008 is mainly due to internal facility reorganization in FY 2008 and new networking needs which entailed extensive rewiring and new wiring expenses.

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

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

Fiscal Year Ended June 30, 2009

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>%</u>
Contractual services	\$ 2,291,707	\$ 467,939	20%

Center management provided the following explanation for the significant lapse period expenditure identified above.

Contractual services

Many contractual services bills were held, pending transfer of an additional \$210,200 which occurred in August 2009.

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

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

Fiscal Year Ended June 30, 2008

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>%</u>
Contractual services	\$ 2,093,358	\$ 410,052	20%
Travel	6,846	2,695	39%
Equipment	37,288	18,192	49%
Telecommunication services	149,540	33,993	23%
Operation of auto equipment	100,498	22,667	23%

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

Contractual services

Per Budget Office's instruction, the various facilities were asked to hold payments for electricity charges from University of Illinois which were incurred from April 2008 to July 2008. These bills were paid during the lapse period and totaled \$119,800 or 29% of the lapse period spending. A total of \$95,000 in unpaid bills were awaiting contract increase approvals which were effected in July and August 2008. The remaining \$195,300 were regular billings for services received prior to July 1<sup>st</sup> and billed during the lapse period.

Travel

Special olympics and an annual clinical update conference occurred in June 2008 and lodging and travel reimbursement were paid in July totaling \$2,400, or 35% of the annual travel expenditures.

Equipment

Furniture was received from the Department of Corrections in mid-June 2008 totaling \$15,400 and was paid for in July 2008.

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

Fiscal Year Ended June 30, 2008 (Continued)

Telecommunications services

The telecommunications revolving fund sent invoices several months after the billing period. Bills for May and June 2008 totaling \$34,000 were received and processed in July and August 2008.

Operation of auto equipment

Payments to the State Garage Revolving Fund were held for several months waiting for supplemental funding which was received in August 2008.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)

For the Two Years Ended June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
General Stores:				
Medical lab	\$ 4,593	\$ 55,551	\$ 55,886	\$ 4,258
Food supplies	-	856,072	856,072	-
Household and laundry	28,394	154,674	161,111	21,957
Other general stores	8,489	72,936	73,138	8,287
Mechanical Stores	-	106,312	106,312	-
Pharmacy	158,447	916,864	987,108	88,203
	<u>\$ 199,923</u>	<u>\$ 2,162,409</u>	<u>\$ 2,239,627</u>	<u>\$ 122,705</u>

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
General Stores:				
Medical lab	\$ 11,261	\$ 53,086	\$ 59,754	\$ 4,593
Food supplies	1,138	944,160	945,298	-
Household and laundry	52,340	145,354	169,300	28,394
Other general stores	15,084	54,588	61,183	8,489
Mechanical Stores	-	118,991	118,991	-
Pharmacy	119,982	1,082,524	1,044,059	158,447
	<u>\$ 199,805</u>	<u>\$ 2,398,703</u>	<u>\$ 2,398,585</u>	<u>\$ 199,923</u>

Notes:

The information noted in the above schedule was obtained from Center records and is valued at weighted average cost. The Department of Human Services (Department) commodity control system encountered data processing difficulties in June and July 2009 resulting in a need to retake the annual inventory in August, 2009 for the entire Department, including the Centers. The June 30, 2009 ending inventory information in the schedule for the General and Mechanical Stores inventories may vary from the corrected ending inventories; however, all significant variations were reconciled. The information presented in the above schedule for the General and Mechanical Stores inventories is \$13 greater than the corrected June 30, 2009 inventory balance for those areas.

Because of the above noted data processing difficulties the Department could only reconcile the June 30, 2009 ending inventory information for the pharmaceutical inventory through June 28, 2009. Any difference between the Center provided information for the June 30, 2009 pharmaceutical inventory in the schedule above and the corrected ending balance could not be determined.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
ANALYSIS OF ACCOUNTS RECEIVABLE  
FOR THE TWO YEARS ENDED JUNE 30, 2009

The Center has accounts receivable of \$163,239 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		
	2009	2008	2007
Current (0-3 months)	\$ 162,582	\$ 125,553	\$ 133,285
Past due (4-6 months)	259	-	42,754
Past due (7-12 months)	-	-	85,678
Past due (over 12 months)	398	2,223	30,140
Total	<u>\$ 163,239</u>	<u>\$ 127,776</u>	<u>\$ 291,857</u>

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2009

CENTER FUNCTIONS AND PLANNING PROGRAM

The Ann M. Kiley Developmental Center provides residential, educational and training services and support for developmentally disabled persons. The services and support are conducted in an atmosphere that imitates the lifestyles of a normal community and seeks to help residents acquire the skills necessary to return to their homes or less restricted community living facilities.

The Center's services and support are coordinated with the Department of Human Services. The services and support are established to ensure an interdisciplinary approach to serving the needs of the developmentally disabled person. The success of the services and support is determined by accreditation by a nationally recognized accrediting body (Council on Accreditation of Rehabilitation Facilities). To implement this coordinated effort, the Executive Committee designs services and support and establishes procedures for executing and evaluating the Center's administration and operation.

In order to comply with the Center's function, the Facility Director has established "standing" committees. An Executive Committee reviews the effects of the "standing" committees. The Executive Committee assists the Facility Director in the design of services and support; and in developing and implementing policy-making and management procedures. Broadly, the Committee operates as a consulting and advisory body and has the overall responsibility of reviewing and evaluating all areas pertinent to the administration and operation of the Ann M. Kiley Developmental Center.

The Executive Committee is composed of the Assistant Facility Director, Director of Fiscal and Support Services, Unit Administrators, Training Coordinator, Medical Director, Psychological Services Director, Nursing Administrator, Central Activities Supervisor/EEO Officer, Community Living Coordinator, Pharmacy Director, Quality Enhancement Officer, Director of Human Resources, Director of Program Development and Evaluation, Labor Relations Administrator, Dietician, Internal Security Investigator, Human Rights Committee Chairperson and Chief Engineer. The Facility Director chairs the Committee.

The Center has developed a five-year plan which identifies the goals and objectives for each year. This five-year plan is continuously being re-evaluated and revisions are made, if necessary. Within this plan, goals and objectives are divided among the units. The majority of the Center's goals and objectives pertain to improving the living environment and quality of life for its residents. However, administrative goals and objectives are included within this same five-year plan. Quality enhancement audits and satisfaction surveys are also conducted on a yearly basis. These surveys are completed by residents' parents or guardians, and help the Center determine how satisfied they are with the quality of care.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2009

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	2009	2008	2007
Mental health technicians and supervisors	251	260	257
Support service workers and supervisors	23	23	23
Medical, dental and pharmacy	30	33	29
Office and clerical	20	21	19
Resident treatment*	32	32	35
Administrative	16	12	13
Other	8	8	9
Total Employees	<u>380</u>	<u>389</u>	<u>385</u>

\* Includes workshop instructors and activity therapists

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 fiscal year 2009, 2008 and 2007.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2009

EMPLOYEE OVERTIME (not examined) (Continued)

	Fiscal Year		
	2009	2008	2007
Paid overtime hours worked during fiscal year	<u>143,546</u>	<u>135,113</u>	<u>157,948</u>
Value of overtime hours worked during fiscal year	<u>\$3,938,637</u>	<u>\$3,398,352</u>	<u>\$3,725,561</u>
Compensatory hours earned during fiscal year	<u>39</u>	<u>62</u>	<u>476</u>
Value of compensatory hours earned during fiscal year	<u>\$ 1,390</u>	<u>\$ 2,007</u>	<u>\$ 14,011</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>143,585</u>	<u>135,175</u>	<u>158,424</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$3,940,027</u>	<u>\$3,400,359</u>	<u>\$3,739,572</u>

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

The Center did not hire any individuals to perform personal services pursuant to a contract where the individual is deemed an “employee” under IRS regulations.

CENTER UTILIZATION (not examined)

Ann M. Kiley Developmental Center is situated on 37 acres in Waukegan, IL. The Center has 55 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 as of June 30, 2009.

STATE OF ILLINOIS  
DEPARTMENT OF HUMAN SERVICES  
ANN M. KILEY DEVELOPMENTAL CENTER  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2009

CENTER UTILIZATION (not examined) (Continued)

<u>Building</u>	<u>Type/Use</u>	<u>Square Feet</u>	<u>Status</u>	<u>%</u>
A-Building	Administration, Recreational, Medical	56,065	Occupied	100%
B-Building	Engineering/Stores	17,528	Occupied	100%
C-Buildings (5 buildings)	School/Unit Buildings	2,524	Occupied	80%
D-Buildings (48 buildings)	Residential	126,384	Occupied*	88%

\* Four of the D-Buildings were being utilized, but not by the Center. Beginning in January 2007, these four buildings were leased to Easter Seals Metropolitan Chicago.

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	*	\$ 175,947	\$ 150,662
Cost per day per resident	*	\$ 481	\$ 413

\* The Department had not calculated this statistic by the close of fieldwork.

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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>480</u>	<u>480</u>	<u>480</u>
Average number of residents	<u>225</u>	<u>217</u>	<u>241</u>
Average number of employees	<u>380</u>	<u>389</u>	<u>385</u>
Ratio of employees to residents	<u>1.69 to 1</u>	<u>1.79 to 1</u>	<u>1.60 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 injured	<u>97</u>	<u>54</u>	<u>91</u>

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FOOD SERVICES (not examined)

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

	Fiscal Year		
	2009	2008	2007
Meals Served	237,615	246,375	263,895
Total food costs	\$ 951,015	\$ 890,542	\$ 779,229
Total labor costs	324,625	320,482	317,000
Total costs	\$ 1,275,640	\$ 1,211,024	\$ 1,096,229
Average food costs/meal	\$ 4.00	\$ 3.61	\$ 2.95
Average labor costs/meal	1.37	1.30	1.20
Total average cost/meal	\$ 5.37	\$ 4.92	\$ 4.15

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)

The Ann M. Kiley Development Center (Center) continues to move forward, with a continuing focus on enhancing the services provided at the Center. Examples include:

**Residential Areas:**

- Additional Home Managers have been hired to ensure that each home has a specific manager to oversee its day to day operations. Their responsibilities include staff training, monitoring of program implementation and data collection, conducting staff performance evaluations, ordering supplies and coordinating necessary home repairs, etc. Home Managers have been instrumental in transforming homes into a more warm, home-like atmosphere.
- In addition to providing training to the new and seasoned Home Managers, these staff have formed a “Council” to identify needs specific to their job titles and have begun developing strategies to meet those needs.
- Adjoining doors have been installed between identified duplexes as a means of maintaining supervision and reducing overtime.
- Direct TV has been installed in home residential areas.

**Safety and Client Protection:**

- All Direct Support Staff have been trained on conducting well being checks to ensure the health and safety of individuals while sleeping. Shift Supervisors on 2nd and 3rd shifts conduct daily well being check reviews to ensure appropriate supervision and documentation is in place.
- Enhanced reviews of falls and peer to peer incidents of aggression have been implemented. Special team meetings are held to review incidents and to develop/institute necessary protective actions.
- Annual mandated and specialized training on supervision and missing persons has been conducted. Specialized training is provided throughout the year based on internal review, as well as in response to surveying agency recommendations.
- The Center has been actively involved in the development of a standardized infection control protocol, including strategies to prevent/reduce seasonal influenza and Novel 2009 H1N1 influenza for both staff working and individuals living at the Center.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (Continued)

- Additional Shift Supervisors have been assigned to third shift to provide enhanced supervision and support to the third shift staff.

**Staffing and Staff Development:**

- The Center continues to hire new Direct Support Staff to maintain adequate staffing levels.
- Key leadership positions have been filled when the Directors of Staff Development and Quality Assurance were hired.
- Four nurses, a new physician and part-time psychiatrist have been hired.
- A nursing sub-station has been created to strengthen the delivery of nursing services. A pilot program will be launched soon involving the use of laptop computers that will allow nurses to input data from the homes.
- A computer lab is now fully operational and computer classes are being provided on an on-going basis. The services of DHS Bureau of Training and Development have been secured to teach these classes. The Center is in the process of implementing Net Learning to maximize efforts in scheduling of classes, maintain data on class attendance and provide approved training programs via computer.
- The video-conferencing system is fully operational. The system has been successfully used for various meetings and training opportunities, thus saving time and funding with reduced travel and time away from the work site.
- The Center has converted the CPR training from American Red Cross to American Heart Association, in the effort to standardize training across all SODCs. By July 2010, all staff will be using American Heart Association techniques.
- The Department of Developmental Disabilities has adopted 14 strategic initiatives to improve services and plan for the future within the SODCs. Five (5) staff from the Center have been actively involved in this planning process.
- Specialized training for HPCs was conducted. In conjunction with the Strategic Initiatives, a lead HPC/QSP has been identified and will play an essential role in implementing any changes in the hab process and conducting subsequent training and support of the HPC/QSP. Opportunities for certification of the lead HPC is being provided and explored for remaining HPCs.

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- Efforts continue to reduce the rate of overtime by submitting requests to hire, based on the staffing plan, attrition, leaves of absences, FMLA issues, etc.

**Habilitation Services:**

- The Department of Developmental Disabilities has developed a set of strategic initiatives for all nine SODCs as a means of developing and implementing standardized best practices. As a tool to promote person centered planning, staff representing all disciplines and administration attended a 2-day training session. Throughout FY 2010, the hab planning process will be revised and standardized throughout the SODCs.
- The Center's vocational program has been evaluated and the IDTs (interdisciplinary teams) reviewed all individuals being served in on-grounds programs in the efforts to enroll them in community work programs. 107 individuals attend a community work program, leaving 105 attending on grounds programs. One individual attends school, while another individual is receiving specialized services to assist her in transitioning to programs outside of her home.
- The Center successfully discharged 13 individuals to community settings in FY 2008 and 9 in FY 2009. Key Center staff continues to provide technical support to community agencies within the network to support other individuals in maintaining their community placement.
- Cultural shift changes continue to be conducted at shift change with direct support person to review abuse and neglect, supervision and other highlighted areas related to the support of those served.

**Physical Plant:**

- Food Service freezer replacement was completed in August 2007.
- Roof Replacement D25 through D30; C2 through C5 was completed in June 2009. This project took 2 years to complete.
- As a result of the maintenance scheduled established at the end of 2007, cleaning and painting of the homes is completed on a regular basis. Any emergency repairs are addressed in a prompt manner.
- Cement repairs to the walkways and home patios have been addressed.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (Continued)

- The Center is in the second school year of their partnership with Easter Seals. Easter Seals now has a day school for area students with autism, located in four renovated homes on the Center's grounds. The school also uses the Center's gymnasium, pool and grounds. The Center's one school-aged resident attends the Easter Seals School.

The Center attained three year accreditation in its triennial survey in February 2008 by the Council on Accreditation of Rehabilitation Facilities (CARF). CARF cited the following strengths: caring, competent, and committed staff members express enthusiasm for working with persons served; ongoing involvement of program personnel and their interaction with the persons served support safety, wellness, and the acquisition of community living skills; there is evidence of teamwork, mutual respect, and cooperation throughout the organization; the Center provides a graduated continuum of work activities that ranges from day training to community workshops; the persons served receive seamless medical care that is monitored on a 24-hour basis; and, colleagues in the community state that persons discharged to the community are well prepared and linked with appropriate resources.