

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACK MABLEY DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2007
Performed as Special Assistant Auditors
For the Auditor General, State of Illinois**

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

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

CENTER OFFICIALS

Director (Current)	Ms. Sharon DeBerry
Assistant Director	Ms. Cynthia Bishop
Business Office Administrator	Ms. Donna Olsen

The Center is located at:

1120 Washington Avenue
Dixon, IL 61021



Rod R. Blagojevich, Governor

Carol L. Adams, Secretary

Sharon DeBerry, Center Director
JACK MABLEY DEVELOPMENTAL CENTER
1120 Washington Avenue
Dixon, IL 61021
815-288-8330 phone; 815-288-8398 fax

January 3, 2008

Bass, Solomon, & Dowell, LLP
Certified Public Accountants
520 North Hicks Road, Suite 120
Palatine, Illinois 60067

Ladies and Gentlemen:

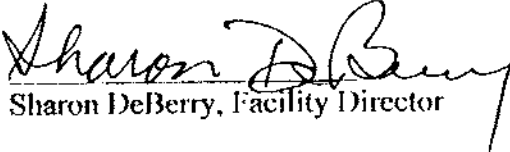
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls 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, 2007. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2007, 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,

Jack Mabley Developmental Center


Sharon DeBerry, Facility Director


Donna Olsen, Business Administrator

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

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

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

SUMMARY OF FINDINGS

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

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

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
		CURRENT FINDINGS
07-1	10	Inadequate control over processing of vouchers
		PRIOR FINDINGS NOT REPEATED
07-2	11	Failure to perform annual performance evaluations
07-3	11	Inadequate control over locally held funds

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated December 14, 2007. Responses to the recommendations were provided by Carol L. Adams, PhD., Secretary of the Illinois Department of Human Services, in a letter dated December 18, 2007.

**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 performed a limited scope compliance examination of the State of Illinois Department of Human Services - Jack Mabley Developmental Center's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the State of Illinois Department of Human Services - Jack Mabley 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 - Jack Mabley Developmental Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services - Jack Mabley 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 - Jack Mabley 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 - Jack Mabley 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 - Jack Mabley 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 - Jack Mabley Developmental Center on behalf of the State or held in trust by the State of Illinois Department of Human Services - Jack Mabley 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 State of Illinois Department of Human Services – Jack Mabley Developmental 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 Services - Central Office compliance report. We have also performed certain procedures with respect to the accounting records of the State of Illinois Department of Human Services – Jack Mabley Developmental Center to assist in the performance of the Auditor General’s financial statement audit of the entire Department of Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services – Central Office auditors.

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

In our opinion, the State of Illinois Department of Human Services – Jack Mabley Developmental Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2007. However, the results of our procedures disclosed instances of noncompliance with those requirements, 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 07-1.

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

Internal Control

The management of the State of Illinois Department of Human Services – Jack Mabley 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 – Jack Mabley Developmental Center’s internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Human Services – Jack Mabley 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 – Jack Mabley Developmental Center’s internal control over compliance. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General’s financial statement audit of the entire Department of Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services – Central Office auditors.

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

A *control deficiency* in an entity’s internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity’s internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Recommendations as finding 07-1 to be a significant deficiency.

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, to the 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

Bass, Solomon & Dowell, LLP

Bass, Solomon, & Dowell LLP

Palatine, Illinois
January 3, 2008

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

Current Findings

FINDING 07-1 (Inadequate control over processing of vouchers)

The Center was not in compliance with certain voucher processing procedures.

Based on our examination of vouchers for the fiscal years ending June 30, 2006 and June 30, 2007, we noted the following instances of non-compliance:

- 3 of 50 (6%) vouchers tested, totaling \$7,231.93, were not approved or disapproved within 30 days after receipt of the bill. The Center did not incur any interest for late voucher payments. The Illinois Administrative Code (Code) (74 Ill. Adm. Code 900.70) states that an agency shall review each vendor's 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.
- 7 of 50 (14%) vouchers tested, totaling \$31,720.77, did not have support for the date received and we could not determine the timeliness of payment. The Code (74 Ill. Adm. Code 900.30) requires all State agencies to maintain records reflecting the date on which the proper bill was received.

Center officials stated invoices that arrive in the mail are date stamped. Invoices that initially go to the storekeeper are not date stamped immediately upon receipt. Similarly, Center officials further confirmed that the lack of timely approval was inadvertent.

Failure to record proper bill receipt dates and promptly approve vouchers may result in the late payment of bills and could cause the Center to pay interest penalties. (Finding Code No. 07-1, 05-2)

RECOMMENDATION

We recommend that the Center strengthen its controls over voucher processing to ensure vouchers are timely approved and invoice receipt dates are properly documented.

AGENCY RESPONSE

Agree. The Center will take necessary steps to ensure it complies with the Illinois Administrative Code, Prompt Payment Act, and good business practices. All invoices received by the Center will be date stamped immediately upon receipt and additional Business Office staff will be cross-trained in vouchering procedures to ensure compliance during staff absences and vacations.

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

Prior Findings Not Repeated

FINDING 07-2 (Failure to perform annual performance evaluations)

During the prior engagement, the Center did not complete performance evaluations or did not complete evaluations in a timely manner.

Disposition of Finding

During the current engagement, we did not note any improvement in timely completion of employee performance evaluations. However, our exceptions noted will be included in the Schedule of Findings in the Department of Human Services -- Central Office Report. (Finding Code No. 07-2, 05-1)

FINDING 07-3 (Inadequate control over locally held funds)

During the prior engagement, the Center did not timely deposit locally held fund receipts as required by the State Officers and Employees Money Disposition Act.

Disposition of Finding:

During the current engagement, our sample testing of locally held fund receipts indicated the Center improved its controls over timely deposit of locally held fund receipts. (Finding Code No. 07-3, 05-3, 03-1, 01-1, 99-3)

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

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Fiscal Schedules and Analysis:

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

Analysis of Operations:

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

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

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACK MABLEY DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
PUBLIC ACT 94-0798					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 7,501,500	\$ 7,115,490	\$ 385,427	\$ 7,500,917	\$ 583
Employee retirement contributions paid by employer	-	-	-	-	-
State contributions to State employees' retirement system	856,900	812,857	43,927	856,784	116
State contributions to Social Security	550,300	521,686	28,503	550,189	111
Contractual Services	1,200,800	1,016,508	110,691	1,127,199	73,601
Travel	3,900	2,748	284	3,032	868
Commodities	374,900	362,093	10,010	372,103	2,797
Printing	4,500	4,489	-	4,489	11
Equipment	121,300	36,419	50,896	87,315	33,985
Telecommunications services	78,300	28,949	49,351	78,300	-
Operation of auto equipment	30,700	26,316	4,288	30,604	96
TOTAL	\$ 10,723,100	\$ 9,927,555	\$ 683,377	\$ 10,610,932	\$ 112,168

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACK MABLEY DEVELOPMENTAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACTS 94-0015 & 94-0798					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 7,363,500	\$ 6,955,669	\$ 316,185	\$ 7,271,854	\$ 91,646
Employee retirement contributions paid by employer	62,600	62,551	-	62,551	49
State contributions to State employees' retirement system	572,200	537,487	24,430	561,917	10,283
State contributions to Social Security	530,900	506,480	23,077	529,557	1,343
Contractual Services	1,230,500	998,742	129,828	1,128,570	101,930
Travel	3,200	3,023	64	3,087	113
Commodities	399,900	383,285	14,586	397,871	2,029
Printing	4,500	4,462	-	4,462	38
Equipment	32,300	26,110	5,970	32,080	220
Telecommunications services	57,800	38,993	16,788	55,781	2,019
Operation of auto equipment	29,000	24,277	4,406	28,683	317
TOTAL	<u>\$ 10,286,400</u>	<u>\$ 9,541,079</u>	<u>\$ 535,334</u>	<u>\$ 10,076,413</u>	<u>\$ 209,987</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACK MABLEY DEVELOPMENTAL CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
	P.A. 94-0798	P.A. 94-0015 & 94-0798	P.A. 93-0842 & 93-0681
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 10,723,100	\$ 10,286,400	\$ 10,787,411
EXPENDITURES			
Personal services	7,500,917	7,271,854	7,298,878
Employee retirement contributions paid by employer	0	62,551	9,911
State contributions to State employees' retirement system	856,784	561,917	1,134,995
State contributions to Social Security	550,189	529,557	519,826
Contractual services	1,127,199	1,128,570	1,214,382
Travel	3,032	3,087	3,731
Commodities	372,103	397,871	439,020
Printing	4,489	4,462	4,550
Equipment	87,315	32,080	23,837
Telecommunications services	78,300	55,781	44,159
Operations of auto equipment	30,604	28,683	20,243
Total Expenditures	<u>10,610,932</u>	<u>10,076,413</u>	<u>10,713,532</u>
LAPSED BALANCES	<u>\$ 112,168</u>	<u>\$ 209,987</u>	<u>\$ 73,879</u>

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

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

I. Governmental Funds

General Funds

The General Funds consist of the Petty Cash account. This account is used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

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 are a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the residents' 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
JACK MABLEY DEVELOPMENTAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2007**

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.

Investments and Account Allocations

The following schedule lists the locations and amounts of investments and bank accounts of the locally held funds at June 30, 2007:

<u>Description</u>	<u>Interest Rate</u>	<u>Carrying Amount</u>
Recipient's Trust Funds		
Certificates of Deposit		
Fifth Third Bank, Elmhurst, IL	2.96%	\$5,000
Fifth Third Bank, Elmhurst, IL	3.20%	\$ 15,000
Other Special Trust Fund		
Certificates of Deposit		
Fifth Third Bank, Elmhurst, IL	2.96%	\$5,000
Fifth Third Bank, Elmhurst, IL	2.66%	<u>\$5,000</u>
Total investments		\$30,000

The above certificates of deposits are covered by the Federal Deposit Insurance Corporation. The carrying amounts approximate their fair value.

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

Location of bank accounts:

Petty Cash Account

Checking Account
The First National Bank, Amboy, IL
Non-interest bearing

DHS Other Special Trusts Fund

NOW Account
Fifth Third Bank, Elmhurst, IL
Bearing Interest at .15%

DHS Rehabilitation Fund

NOW Account
Fifth Third Bank, Elmhurst, IL
Bearing Interest at .15%

DHS Recipient's Trust Fund

NOW Account
Fifth Third Bank, Elmhurst, IL
Bearing Interest at .25%

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACK MABLEY DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
June 30, 2007**

	1144 DHS Rehabilitation Fund	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	N/A Petty Cash Account
Balance - July 1, 2006	\$ 253	\$ 22,931	\$ 98,402	\$ 741
Receipts				
Income from Sales	16,788	-	-	-
Investment Income	2	11	382	-
Resident deposits	-	-	579,175	-
Donations	-	-	-	-
Appropriations	-	-	-	2,923
Vending machine commissions	-	-	-	-
Unclaimed funds	-	-	-	-
Reimbursements	-	-	-	-
Other	-	5,674	-	-
Total Receipts	<u>16,790</u>	<u>5,685</u>	<u>579,557</u>	<u>2,923</u>
Disbursements				
Cost of sales	15,284	-	-	-
Operating expenses	-	-	-	-
Contractual services	-	-	-	3,506
Travel	-	-	-	-
Resident activities	-	11,030	-	-
Equipment	-	-	-	-
Resident withdrawals	-	-	574,380	-
Appropriations returned	-	-	-	-
Living skills program	-	-	-	-
Other	-	-	-	-
Total Disbursements	<u>15,284</u>	<u>11,030</u>	<u>574,380</u>	<u>3,506</u>
Balance - June 30, 2007	<u>\$ 1,759</u>	<u>\$ 17,586</u>	<u>\$ 103,579</u>	<u>\$ 158</u>

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACK MABLEY DEVELOPMENTAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
June 30, 2006**

	<u>1144 DHS Rehabilitation Fund</u>	<u>1139 DHS Other Special Trusts Fund</u>	<u>1143 DHS Resident's Trust Fund</u>	<u>N/A Petty Cash Account</u>
Balance - July 1, 2005	\$ 1,349	\$ 27,807	\$ 102,193	\$ 181
Receipts				
Income from Sales	16,389	-	-	-
Investment Income	1	12	433	-
Resident deposits	-	-	597,557	-
Donations	-	-	-	-
Appropriations	-	-	-	4,402
Vending machine commissions	-	-	-	-
Unclaimed funds	-	-	-	-
Reimbursements	-	-	-	-
Other	-	5,617	-	-
Total Receipts	<u>16,390</u>	<u>5,629</u>	<u>597,990</u>	<u>4,402</u>
Disbursements				
Cost of sales	17,486	-	-	-
Operating expenses	-	-	-	-
Contractual services	-	-	-	3,842
Travel	-	-	-	-
Resident activities	-	10,505	-	-
Equipment	-	-	-	-
Resident withdrawals	-	-	601,781	-
Appropriations returned	-	-	-	-
Living skills program	-	-	-	-
Other	-	-	-	-
Total Disbursements	<u>17,486</u>	<u>10,505</u>	<u>601,781</u>	<u>3,842</u>
Balance - June 30, 2006	<u>\$ 253</u>	<u>\$ 22,931</u>	<u>\$ 98,402</u>	<u>\$ 741</u>

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

	Land and Land Improvements	Buildings and Building Improvements	Site Improvements	Capital Lease Equipment	Equipment	Total
Balance June 30, 2005	\$ 2,405	\$ 9,226,379	\$ 210,279	-	\$ 933,102	\$ 10,372,165
Additions:						
Purchases	-	-	-	-	122,179	122,179
Transfers-in:						
Intra-agency	-	-	-	-	81,630	81,630
Capital Development Board	-	488,392	64,249	-	-	552,641
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	1,996	1,996
Total Additions	-	488,392	64,249	-	205,805	758,446
Deductions:						
Transfers-out:						
Intra-agency	-	-	-	-	82,004	82,004
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	10,738	10,738
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
Adjustment	-	-	-	-	529	529
Total Deductions	-	-	-	-	93,271	93,271
Balance June 30, 2006	2,405	9,714,771	274,528	-	1,045,636	11,037,340
Additions:						
Purchases	-	-	-	-	102,960	102,960
Transfers-in:						
Intra-agency	-	-	-	-	187,768	187,768
Capital Development Board	-	427,134	-	-	-	427,134
Surplus Property	-	-	-	-	-	-
DAVTE Fund	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Adjustments	-	-	-	-	4,198	4,198
Total Additions	-	427,134	-	-	294,926	722,060
Deductions:						
Transfers-out:						
Intra-agency	-	-	-	-	210,786	210,786
Surplus property	-	-	-	-	-	-
Scrap property	-	-	-	-	106,532	106,532
Condemned and lost property	-	-	-	-	-	-
Retirements	-	-	-	-	-	-
Adjustment	-	-	-	-	57,875	57,875
Total Deductions	-	-	-	-	375,193	375,193
Balance June 30, 2007	\$ 2,405	\$ 10,141,905	\$ 274,528	\$ -	\$ 965,369	\$ 11,384,207

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

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

	FISCAL YEARS		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 510	\$ 157	\$ 63
Refunds/Rebates	-	636	103
Telephone reimbursements	-	-	15
Miscellaneous other	-	40	-
TOTAL RECEIPTS	<u>\$ 510</u>	<u>\$ 833</u>	<u>\$ 181</u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 510	\$ 833	\$ 181
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	90	-	-
DEPOSITS RECORDED BY COMPTROLLER	<u>\$ 420</u>	<u>\$ 833</u>	<u>\$ 181</u>

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

Fiscal Year 2007

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

	FISCAL YEAR ENDED		INCREASE (DECREASE)	
	<u>JUNE 30</u>		<u>AMOUNT</u>	<u>%</u>
	<u>2007</u>	<u>2006</u>		
Employee retirement contributions paid by employer	\$ -	\$ 62,551	\$ (62,551)	(100)%
State contributions to State employees' retirement system	\$ 856,784	\$ 561,917	\$ 294,867	52%
Equipment	\$ 87,315	\$ 32,080	\$ 55,235	172%
Telecommunication Services	\$ 78,300	\$ 55,781	\$ 22,519	40%

Employee retirement contributions paid by employer

Decrease of 100% was due to employee retirement contributions no longer being paid by the employer for fiscal year 2007 as a result of negotiated labor agreements.

State contribution to State employees' retirement system

The increase was due to an increase in the employer contribution rate from 7.8% in fiscal year 2006 to 11.5% in fiscal year 2007.

Equipment

Increase of 172% was due to furniture purchases for the Center's homes.

Telecommunication Services

During fiscal year 2007, the phone company began charging for all local calls.

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

Fiscal Year 2006

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

	FISCAL YEAR ENDED		INCREASE (DECREASE)	
	<u>JUNE 30</u>		<u>AMOUNT</u>	<u>%</u>
	<u>2006</u>	<u>2005</u>		
Employee retirement contributions paid by employer	\$ 62,551	\$ 9,911	\$ 52,640	531 %
State contribution to State employee's retirement system	\$ 561,917	\$ 1,134,995	\$ (573,078)	(50) %
Equipment	\$32,080	\$ 23,837	\$ 8,243	35 %
Telecommunication Services	\$ 55,781	\$ 44,159	\$ 11,622	26 %
Operation of Auto Equipment	\$ 28,683	\$ 20,243	\$ 8,440	42 %

Employee retirement contributions paid by employer

The increase was due to this expenditure being paid from the personal services line item during most of fiscal year 2005. During fiscal year 2006 this expenditure resumed being paid from this line item.

State contribution to State employee's retirement system

The decrease of 50% was due to the decrease in the employer contribution rate from 16.1% in fiscal year 2005 to 7.8% in fiscal year 2006.

Equipment

Due to home renovation, the Center purchased new kitchen appliances and a new riding lawn mower.

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

Fiscal Year 2006- Continued

Telecommunication Services

Increase of 26% was due to the local telephone company being sold and an accompanying increase in line charges.

Operation of Auto Equipment

Expenditures increased by 42% due to vehicle repairs on an aging fleet and the increase in gas prices.

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

We have reviewed lapse period spending for fiscal years ended June 30, 2007 and 2006 and have identified significant lapse period spending (20% or more). A schedule of significant lapse period spending for fiscal year 2007 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		<u>PERCENTAGE</u>
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	
Equipment	\$ 87,315	\$ 50,896	58 %
Telecommunication Services	\$ 78,300	\$ 49,351	63 %

Equipment

The significant lapse period spending was due to furniture for the homes being ordered in June. The related invoices were received and paid during the lapse period.

Telecommunication Services

The significant lapse period spending was due to back charges for local calls that were not charged to the Center during the course of the fiscal year.

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

A schedule of significant lapse period spending for the fiscal year ended June 30, 2006 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		<u>PERCENTAGE</u>
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	
Telecommunication Services	\$ 55,781	\$ 16,788	30%

Telecommunication Services

The significant lapse period spending was due to catch-up billing by the new phone company.

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

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2007</u>
General Stores:				
Medical lab	\$ 28	\$ 16,080	\$ 16,108	\$ -
Food supplies	9,491	245,441	236,945	17,987
Household and laundry	19,146	99,550	95,028	23,668
Other general stores	-	18,014	18,014	-
Mechanical Stores:				
Repair and Maintenance	-	7,682	7,682	-
Coal and coke	-	-	-	-
Other mechanical stores	-	5,269	5,269	-
Pharmacy	-	399,068	399,068	-
	<u>\$ 28,665</u>	<u>\$ 791,104</u>	<u>\$ 778,114</u>	<u>\$ 41,655</u>

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2006</u>
General Stores:				
Medical lab	\$ 15	\$ 17,184	\$ 17,171	\$ 28
Food supplies	17,695	246,451	254,655	9,491
Household and laundry	13,994	99,413	94,261	19,146
Other general stores	-	16,590	16,590	-
Mechanical Stores:				
Repair and Maintenance	-	10,267	10,267	-
Coal and coke	-	-	-	-
Other mechanical stores	-	3,577	3,577	-
Pharmacy	-	433,167	433,167	-
	<u>\$ 31,704</u>	<u>\$ 826,649</u>	<u>\$ 829,688</u>	<u>\$ 28,665</u>

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

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

The Department has accounts receivable of \$ 62,782, arising from operations of Jack Mabley Developmental Center at June 30, 2007. This total represents amount due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Jack Mabley Developmental Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

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

	<u>June 30,</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Current (0-3 months)	\$ 62,679	\$46,777	\$ 47,234
Past due (4-6 months)	-	-	-
Past due (7-12 months)	-	103	-
Past due (over 12 months)	<u>103</u>	<u>-</u>	<u>686</u>
Subtotal	\$ 62,782	\$ 46,880	\$ 47,920
Court Cases	-	-	-
Total	<u>\$ 62,782</u>	<u>\$ 46,880</u>	<u>\$ 47,920</u>

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

CENTER FUNCTIONS AND PLANNING PROGRAM

The Jack Mabley Developmental Center is located in Dixon, Illinois. The Facility emphasizes community-type living with its seven independent residence homes and one building for classroom activities. The capacity of the Center is 119 residents.

The Mental Health and Developmental Disabilities Code (405 ILCS 5/1-100-128, P.A. 80-1414) mandates the Department to "receive and provide the highest possible quality of humane and habilitative care and treatment to all persons admitted to it". The Center's emphasis is to enable individuals who are impaired or dysfunctional due to mental illness and developmental disabilities to achieve and maintain maximum personal, social, and community involvement through the least disruptive and most cost effective intervention methods.

The Jack Mabley Developmental Center provides services to approximately 92 developmentally disabled residents. These services include habilitation day care services, special education services in the community, as well as adult day care, self-help skills, maladaptive behavior reduction, orientation and mobility skills, communication skills, gross and fine motor skills, socialization skills, and independent living skills which are provided both on-campus and off-campus.

In addition, programs at Jack Mabley Developmental Center service 36 residents who are blind, deaf, or both. Some residents attend off-campus services provided by Krieder Services. When the Center has residents under the age of 21 they may attend off-campus services provided by Lee County Special Education Association.

The Center is certified by the Department of Public Health as an intermediate care facility for the developmentally disabled.

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

Agency Planning Program

The Center's Administrative Staff is responsible for developing goals and functional objectives for the facility. These goals and objectives are written, as are procedures for the implementation of such.

The Center divides goals and objectives into functional areas as follows:

- Identity
 - Transition planning: network involvement
- Autonomy
- Affiliation
- Attainment
- Safeguards
 - Physical environment
 - Safe environment
- Rights
- Health and Wellness
 - Treatment strategies

Specific staff members are identified as being responsible for submitting status reports for each operational objective, including obtaining financial resources, to satisfy the functional objectives and goals of the facility.

Progress toward achieving objectives is evaluated quarterly. The Quality Manager compiles these progress reports, evaluates the status of each objective at year-end, and prepares a comprehensive annual report. The report is reviewed and approved by the Administrative Staff. Any objectives or goals not met are incorporated into the next fiscal year's plan.

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

AVERAGE NUMBER OF EMPLOYEES

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

	<u>Fiscal Year</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Mental health technicians and supervisors	116	124	131
Support service workers and supervisors	4	4	4
Medical, dental and pharmacy	7	7	7
Office and clerical	1	1	1
Resident treatment	21	22	20
Administrative	7	7	7
Other	<u>1</u>	<u>1</u>	<u>1</u>
Total Employees	<u>157</u>	<u>166</u>	<u>171</u>

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

EMPLOYEE OVERTIME (not examined)

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

The following table, prepared from Department records, presents the paid overtime and earned compensatory time incurred during the last three fiscal years.

	<u>2007</u>	<u>June 30, 2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>50,784</u>	<u>49,816</u>	<u>49,702</u>
Value of overtime hours worked during fiscal year	<u>\$1,271,956</u>	<u>\$1,176,609</u>	<u>\$1,119,494</u>
Compensatory hours earned during fiscal year	<u>4,203</u>	<u>2,563</u>	<u>2,868</u>
Value of compensatory hours earned during fiscal year	<u>\$84,968</u>	<u>\$57,572</u>	<u>\$62,844</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>54,987</u>	<u>52,379</u>	<u>52,570</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,356,924</u>	<u>\$1,234,181</u>	<u>\$1,182,338</u>

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

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

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

The following table prepared from Department records presents the number of contractual payroll employees and amount expended for contractual payroll employees during fiscal year 2007, 2006, and 2005.

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Contractual payroll employees paid during the fiscal year	<u>3</u>	<u>3</u>	<u>2</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$12,730</u>	<u>\$15,780</u>	<u>\$15,612</u>

SHARED RESOURCES (not examined)

During fiscal year 2006, the Tinley Park Mental Health Center provided pharmaceutical operations for the Jack Mabley Developmental Center. Approximately 8% of the pharmaceutical operations were related to the Jack Mabley Developmental Center. Tinley Park Mental Health Center assumed 100% of the salary, payroll related costs, and commodity costs. An estimate of the cost paid by Tinley Park Mental Health Center for pharmaceutical operations at Jack Mabley Developmental Center was approximately \$68,000 for the fiscal year ending June 30, 2006. For fiscal year 2007, the pharmaceutical operations for the Jack Mabley Developmental Center were provided by the Office of Clinical, Administrative and Program Support (OCAPS), a division of the Department of Human Services.

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

CENTER UTILIZATION (not examined)

Jack Mabley Developmental Center (Center) is situated on 16 acres in Dixon, IL. The Center has 25 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>
Pearson	Admin/clinic	15,737	Occupied	100%
Keller	Residential	6,939	Occupied	100%
Thurber	Residential	6,939	Occupied	100%
Edison	Residential	6,939	Occupied	100%
Springbrook	Residential	6,939	Occupied	100%
Stonebridge	Residential	6,939	Occupied	100%
Browning	Residential	6,939	Remodeling	0%
Johnson	Residential	6,939	Occupied	100%
Training/Garage	Training/Storage	1,440	Occupied	100%
Maintenance	Maintenance Office	1,440	Occupied	100%
Gazebo Garage	Garage	600	Occupied	100%
Support Services	Dietary/Business Office /Stores	8,523	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	80	Occupied	100%
Storage Shed	Residents Storage	1,800	Occupied	100%
Greenhouse Storage	Greenhouse Storage	80	Occupied	100%
Activities Storage	Activities Storage	80	Occupied	100%
Greenhouse	Greenhouse	400	Occupied	100%
Recycling	Recycling	2,400	Occupied	100%

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

COST PER YEAR/DAY PER RESIDENT (not examined)

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

	<u>2007</u>	<u>Fiscal Year</u> <u>2006</u>	<u>2005</u>
Cost per year per resident	*	<u>\$138,408</u>	<u>\$139,202</u>
Cost per day per resident	*	<u>\$379</u>	<u>\$381</u>

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

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Certified Capacity of Center	<u>119</u>	<u>119</u>	<u>119</u>
Average number of residents	<u>91</u>	<u>91</u>	<u>105</u>
Average number of employees	<u>157</u>	<u>166</u>	<u>171</u>
Ratio of employees to residents	<u>1.73 to 1</u>	<u>1.82 to 1</u>	<u>1.63 to 1</u>

REPORTED EMPLOYEE JOB INJURIES (not examined)

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Number of reported employee injuries	<u>192</u>	<u>140</u>	<u>180</u>

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

FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Meals served	<u>99,645</u>	<u>99,645</u>	<u>105,508</u>
Total food costs	\$244,811	\$244,043	\$293,589
Total labor costs	<u>48,658</u>	<u>46,326</u>	<u>37,380</u>
Total costs	<u>\$293,469</u>	<u>\$290,369</u>	<u>\$330,969</u>
Average food costs / meal	\$2.46	\$2.45	\$2.78
Average labor costs / meal	<u>.49</u>	<u>.46</u>	<u>.35</u>
Total average cost / meal	<u>\$2.95</u>	<u>\$2.91</u>	<u>\$3.13</u>

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
JACK MABLEY DEVELOPMENTAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2007
(not examined)**

The mission of the Illinois Department of Human Services-Jack Mabley Developmental Center is to promote and enhance the habilitation of all its residents to an optimal level of functioning and reintegrate them into their natural environment in a healthy and safe manner. Its mission is accomplished through various levels of outcome-based support services which protects the person's dignity and enhances the person's capacity for self-determination.

The Center has accommodated an average of 91 residents during the examination period. During fiscal year 2005, it has provided care at an average cost of \$139,202; for fiscal year 2006 at an average annual cost of \$138,408; and for fiscal year 2007 the Department had not calculated this statistic by the close of our fieldwork. The Center has continued to maintain endorsement of the Rehabilitation Accreditation Commission and Certification from the Department of Health Care and Human Services.