

REPORT DIGEST

CHESTER MENTAL HEALTH CENTER

LIMITED SCOPE COMPLIANCE ATTESTATION EXAMINATION

For the Two Years Ended:
June 30, 2009

Summary of Findings:

Total this examination	0
Total last examination	1
Repeated from last examination	0

Release Date:
June 29, 2010



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

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Office of the Auditor General
Iles Park Plaza
740 E. Ash Street
Springfield, IL 62703
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<http://www.auditor.Illinois.gov>

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

No findings reported during this examination period.

AUDITORS' OPINION

We conducted a special limited compliance attestation engagement of the Center as required by the Illinois State Auditing Act. Financial statements for the entire Department will be presented in the Central Office Report.

WILLIAM G. HOLLAND, Auditor General

WGH:MKL:pp

SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditors were West & Company, LLC.

{Expenditures and Activity Measures are summarized on the reverse page.}

CHESTER MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009

EXPENDITURE STATISTICS	FY 2009	FY 2008	FY 2007
• Total Expenditures (All Appropriated Funds)	\$40,770,767	\$39,754,313	\$36,320,826
<u>OPERATIONS TOTAL</u>	\$40,766,167	\$39,749,713	\$36,316,266
% of Total Expenditures.....	99.99%	99.99%	99.99%
Personal Services.....	\$28,626,199	\$28,827,410	\$27,403,516
% of Operations Expenditures	70.22%	72.52%	75.46%
Average No. of Employees	483	497	489
Average Salary Per Employee.....	\$59,267	\$58,003	\$56,040
Other Payroll Costs (FICA, Retirement)	\$8,124,571	\$6,866,354	\$5,144,562
% of Operations Expenditures	19.93%	17.27%	14.17%
Commodities	\$759,706	\$724,291	\$688,051
% of Operations Expenditures	1.86%	1.82%	1.89%
Contractual Services	\$3,051,486	\$3,141,740	\$2,858,151
% of Operations Expenditures	7.49%	7.90%	7.87%
All Other Items	\$204,205	\$189,918	\$221,986
% of Operations Expenditures50%	.49%	.61%
<u>GRANTS TOTAL</u>	\$4,600	\$4,600	\$4,560
% of Total Expenditures.....	.01%	.01%	.01%
• Cost of Property and Equipment	\$33,126,740	\$33,073,371	\$33,030,600

SELECTED ACTIVITY MEASURES (Not Examined)	FY 2009	FY 2008	FY 2007
• Average Number of Residents	267	278	286
• Ratio of Employees to Residents.....	1.81/1	1.79/1	1.71/1
• Paid Overtime Hours & Earned Compensatory Hours.....	88,557	92,133	99,430
• Value of Paid Overtime Hours & Earned Compensatory Hours	\$2,951,769	\$3,014,906	\$3,060,783
• Cost Per Year Per Resident.....	*	\$189,828	\$165,769
* The Department had not calculated this statistic at the close of fieldwork.			

FACILITY DIRECTOR	
During the examination period:	Ms. Patricia Kelley LCSW
Currently:	Ms. Patricia Kelley LCSW