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OFFICE OF THE AUDITOR GENERAL
 WILLIAM G. HOLLAND

REPORT DIGEST

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES
 ELISABETH LUDEMAN DEVELOPMENTAL CENTER
 COMPLIANCE AUDIT
 FOR THE TWO YEARS ENDED JUNE 30, 1993**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material compliance findings noted during this audit. Center management should be commended for its record of maintaining good fiscal controls.

AUDITORS' OPINION

We performed certain agreed upon procedures concerning Center Financial Statements for the Central Office auditors who will be presenting agency-wide Financial Statements in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:ROQ
 June 8, 1994

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	0	5
Repeat Findings	0	0
Recommendations Implemented or Not Repeated	5	6

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were Blackman Kallick Bartelstein.

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

ELISABETH LUDEMAN DEVELOPMENTAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
• Total Expenditures (All Funds)	\$23,733,625	\$23,286,931	\$23,646,868
<u>Operations Total</u>	\$23,733,625	\$23,286,931	\$23,646,868
% of Total Expenditures	100%	100%	100%
Personal Services	\$18,687,064	\$18,243,172	\$18,415,811
% of Operations Expenditures	79%	78%	78%
Average No. of Employees	784	832	894
Other Payroll Costs (FICA, Retirement)	\$2,090,468	\$2,042,322	\$2,101,586
% of Operations Expenditures	9%	9%	9%
Contractual Services	\$2,233,711	\$2,152,458	\$2,183,127
% of Operations Expenditures	9%	9%	9%
All Other Operations Items	\$693,082	\$824,879	\$916,344
% of Operations Expenditures	3%	4%	4%
<u>Grants Total</u>	\$29,300	\$24,100	\$30,000
% of Total Expenditures	0%	0%	0%
• Cost of Property and Equipment	\$2,069,067	\$2,062,112	\$2,001,980

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
• Average Resident Population	490	501	504
• Ratio of Employees to Residents	1.6 to 1	1.7 to 1	1.8 to 1
• Cost Per Year Per Resident	\$69,887	\$65,864	\$60,388
• National School Lunch Program	\$97,240	\$106,303	\$104,468

AGENCY DIRECTOR(S)
During Audit Period: David I. Decker Currently: David I. Decker