

REPORT DIGEST

H. DOUGLAS SINGER MENTAL HEALTH CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended:
June 30, 2009

Summary of Findings:

Total this audit	0
Total last audit	0
Repeated from last audit	0

Release Date:
June 29, 2010



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

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Attn: Records Manager
Iles Park Plaza
740 E. Ash Street
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FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed during our audit tests.

AUDITORS' OPINION

We conducted a compliance attestation examination of the Center as required by the Illinois State Auditing Act. The Center's accounting records will be covered by the audit of the entire Department of Human Services. Financial statements for the Department will be presented in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:KMC:drh

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for examination were Martin & Shadid, P.C.

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

H. DOUGLAS SINGER 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).....	\$15,575,736	\$15,551,585	\$14,564,317
OPERATIONS TOTAL	\$15,566,936	\$15,508,490	\$14,521,222
% of Total Expenditures.....	99.9%	99.7%	99.7%
Personal Services	\$9,957,898	\$10,356,128	\$10,003,217
% of Operations Expenditures.....	64.0%	66.8%	68.9%
Average No. of Employees.....	157	163	167
Average Salary Per Employee	\$63,426	\$63,535	\$59,900
Other Payroll Costs (FICA, Retirement)	\$2,806,382	\$2,445,447	\$1,858,767
% of Operations Expenditures.....	18.0%	15.8%	12.8%
Contractual Services	\$2,287,876	\$2,136,455	\$2,044,983
% of Operations Expenditures.....	14.7%	13.8%	14.1%
Commodities	\$360,964	\$376,819	\$373,464
% of Operations Expenditures.....	2.3%	2.4%	2.6%
All Other Items	\$153,816	\$193,641	\$240,791
% of Operations Expenditures.....	1.0%	1.2%	1.6%
GRANTS TOTAL	\$8,800	\$43,095	\$43,095
% of Total Expenditures.....	0.1%	0.3%	0.3%
Cost of Property and Equipment	\$23,615,639	\$22,835,053	\$22,222,252
SELECTED ACTIVITY MEASURES			
(Not Examined)	FY 2009	FY 2008	FY 2007
Average Number of Residents.....	71	70	72
Ratio of Employees to Residents	2.21/1	2.33/1	2.32/1
Paid Overtime Hours & Earned Compensatory Hours	19,879	23,577	18,212
Value of Paid Overtime Hours & Earned Compensatory Hours	\$652,300	\$713,447	\$549,250
Cost Per Year Per Resident	*	\$277,416	\$260,018
*The Department had not calculated this statistic at the close of fieldwork.			
FACILITY DIRECTOR			
During Audit Period: Charles Hoffman (7/1/07 to 8/31/07); Gustavo Espinosa, Acting (9/1/07 to present)			
Currently: Gustavo Espinosa, Acting			