

## **REPORT DIGEST**

### **DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES H. DOUGLAS SINGER MENTAL HEALTH AND DEVELOPMENTAL CENTER COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995**

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There were no adverse compliance findings reported for the audit period. Center management is commended for its record of maintaining good fiscal controls.

## **AUDITORS' OPINION**

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed-upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

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WILLIAM G. HOLLAND, Auditor General

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## **SUMMARY OF AUDIT FINDINGS**

<u>Number of</u>	<u>Current Audit</u>	<u>Prior Audit</u>
Findings	00	
Repeated Findings	00	
Prior Recommendations Implemented or Not Repeated	05	

## **SPECIAL ASSISTANT AUDITORS**

Washington, Pittman & McKeever were our special assistant auditors for this audit.

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

**H. DOUGLAS SINGER MENTAL HEALTH CENTER**

**COMPLIANCE AUDIT**

**For The Two Years Ended June 30, 1995**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Total Expenditures (All Funds)</b>	<b>\$ 13,070,831</b>	<b>\$ 12,697,402</b>	<b>\$12,425,872</b>
<u>OPERATIONS TOTAL</u>	\$ 13,066,931	\$ 12,693,502	\$12,421,372
% of <b>Total</b> Expenditures	100%	100%	100%
Personal Services	\$ 9,920,007	\$ 9,508,455	\$ 9,215,823
% of Operations Expenditures	75%	75%	74%
Average No. of Employees	278	273	287
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$ 1,057,502 8%	\$ 1,006,693 8%	\$ 977,479 8%
Contractual Services	\$ 1,494,614	\$ 1,573,367	\$ 1,637,521
% of Operations Expenditures	12%	12%	13%
All Other Operations Items	\$ 594,808	\$ 604,987	\$ 590,549
% of Operations Expenditures	5%	5%	5%
<u>GRANTS TOTAL</u>	\$ 3,900	\$ 3,900	\$ 4,500
% of <b>Total</b> Expenditures	0%	0%	0%
<b>●Cost of Property and Equipment</b>	<b>\$ 14,665,514</b>	<b>N/A</b>	<b>\$12,702,444</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Average Number of Residents</b>	149	164	196
<b>●Ratio of Employees to Residents</b>	1.86	1.66	1.46
<b>●Cost Per Year Per Resident</b>	\$ 95,228	\$ 83,306	\$ 68,129
<b>●National School Lunch Program Receipts</b>	\$ 0	\$ 7,164	\$ 19,183

<b>FACILITY DIRECTOR(S)</b>
During Audit Period: Richard F. Kunnert Currently: Richard F. Kunnert