

**REPORT DIGEST**

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES  
ALTON MENTAL HEALTH AND DEVELOPMENTAL CENTER  
COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1995**

**FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There were no material findings of noncompliance noted during this audit. The Center is commended for 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

WGH:RPU:pp

**SUMMARY OF AUDIT FINDINGS**

<u>Number of This Audit</u>		<u>Prior Audit</u>	
Audit Findings	0	1	
Repeated Recommendations	0	0	
Recommendations not repeated or implemented	1	3	

**SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors for this audit were Heller & Associates, P.C.

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

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES**  
**ALTON MENTAL HEALTH AND DEVELOPMENTAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Year 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>\$17,196,888</b>	<b>\$16,952,346</b>	<b>\$16,439,097</b>
<u>Operations Total</u> % of <b>Total</b> Expenditures	\$17,196,888 100%	\$16,952,346 100%	\$16,439,097 100%
Personal Services % of Operations Expenditures Average No. of Employees	\$13,229,165 76.9% 387	\$12,842,737 75.8% 420	\$12,454,236 75.8% 447
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$1,426,057 8.3%	\$1,394,641 8.2%	\$1,341,127 8.2%
Contractual Services % of Operations Expenditures	\$1,603,094 9.3%	\$1,718,583 10.1%	\$1,589,581 9.6%
All Other Items % of Operations Expenditures	\$938,572 5.5%	\$996,385 5.9%	\$1,054,153 6.4%
<u>Grants Total</u> % of <b>Total</b> Expenditures	\$0 0%	\$0 0%	\$0 0%
<b>●Cost of Property and Equipment</b>	<b>\$28,361,059</b>	<b>\$26,554,080</b>	<b>\$24,032,843</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Average Number of Residents</b>	193	229	268
<b>●Ratio of Employees to Residents</b>	2.01	1.83	1.67
<b>●Cost Per Year Per Resident</b>	\$112,279	\$94,843	\$77,802

<b>FACILITY DIRECTOR(S)</b>
During Audit Period: Thomas M. Richards and Karl Kruckeberg Currently: Karl Kruckeberg