

REPORT DIGEST

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our auditors reported no material compliance findings for the audit period ended June 30, 1993. Center management is commended for its record of maintaining good fiscal controls.

AUDITORS' OPINION

Our special assistant auditors, the Foster Group, stated that the Center's June 30, 1993 financial statements of the Center's locally held Commissary Fund are presented fairly.

WILLIAM G. HOLLAND, Auditor General

WGH:JTD:jr

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	0	1
Prior recommendations repeated	0	0
Prior recommendations implemented or not repeated	1	3

SPECIAL ASSISTANT AUDITORS

Our special assistant auditor for this audit was the Foster Group, Inc.

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

**TINLEY PARK MENTAL HEALTH CENTER
FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993**

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
●Total Expenditures (All Funds)	\$23,909,120	\$23,324,799	\$23,312,497
<u>OPERATIONS TOTAL</u>	\$23,887,720	\$23,303,399	\$23,291,097
% of Total Expenditures	100%	100%	100%
Personal Services	\$17,959,283	\$17,247,614	\$17,329,531
% of Operations Expenditures	75%	74%	74%
Average No. of Employees	523	521	520
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$1,890,662 8%	\$1,787,557 8%	\$1,814,484 8%
Contractual Services	\$668,875	\$946,878	\$832,360
% of Operations Expenditures	3%	4%	4%
All Other Operations Items	\$3,368,900	\$3,321,350	\$3,314,722
% of Operations Expenditures	14%	14%	14%
<u>GRANTS TOTAL</u>	\$21,400	\$21,400	\$21,400
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$36,610,525	\$35,616,663	\$31,553,852

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Average Number of Residents	305	321	306
●Ratio of Employees to Residents	1.71	1.62	1.70
●Cost Per Year Per Resident	\$69,895	\$63,998	\$67,025
●National School Lunch Program Receipts	\$0	\$0	\$0

FACILITY DIRECTOR(S)
During Audit Period: Dr. Abdul Basit, Ph.D. Currently: Dr. Abdul Basit, Ph.D.