

REPORT DIGEST

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

INTRODUCTION

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

AUDITORS' OPINION

Audit procedures concerning Center Financial Statements were conducted by the Central Office auditors and will be presented in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:WEH

SUMMARY OF AUDIT FINDINGS

Number of This AuditPrior Audit

Audit Findings00

Repeat Findings00

Recommendations Implemented or
Not Repeated00

SPECIAL ASSISTANT AUDITORS

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

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

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EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
●Total Expenditures (All Funds)	\$25,425,276	\$24,279,444	\$23,733,625
<u>Operations Total</u>	\$25,425,276	\$24,279,444	\$23,733,625
% of Total Expenditures	100%	100%	100%
Personal Services	\$20,207,594	19,183,547	18,687,064
% of Operations Expenditures	79%	79%	79%
Average No. of Employees	720	735	784
Other Payroll Costs (FICA, Retirement)	\$2,261,498	2,148,717	\$2,090,468
% of Operations Expenditures	9%	9%	9%
Contractual Services	\$2,185,071	\$2,175,424	2,233,711
% of Operations Expenditures	9%	9%	9%
All Other Items	\$771,113	\$771,756	\$722,382
% of Operations Expenditures	3%	3%	3%
<u>Grants Total</u>	0	0	0
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$17,808,213	\$17,785,371	\$17,771,605

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
●Average Number of Residents	463	465	490
●Ratio of Employees to Residents	1.6	1.6	1.6
●Cost Per Year Per Resident	\$79,812	\$76,591	\$68,119
●National School Lunch Program Receipts	0	\$6,199	\$14,490

FACILITY DIRECTOR(S)
During Audit Period: Mr. David Decker Currently: Mr. David Decker