

REPORT DIGEST

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES
JACK MABLEY 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 did not audit the Center's financial statements of the Locally Held Funds for the purpose of expressing an opinion on those financial statements. Department-wide financial statements will be presented in the report on the Central Office.

WILLIAM G. HOLLAND, Auditor General

WGH:LAD:ak

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit findings 01

Prior recommendations repeated 00

Prior recommendations implemented
repeated 10

or not

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Carol A. Lewis, C.P.A.

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

DMHDD - JACK MABLEY DEVELOPMENTAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
● Total Expenditures (All Funds)	\$6,481,251	\$6,091,719	\$5,712,687
<u>OPERATIONS TOTAL</u> % of Total Operations	\$6,481,251 100%	\$6,091,719 100%	\$5,712,687 100%
Personal Services % of Operations Expenditures Average No. of Employees	\$4,683,649 72% 155	\$4,408,982 73% 154	\$3,999,330 70% 164
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$ 481,169 7%	\$ 446,837 7%	\$ 408,996 7%
Contractual Services % of Operations Expenditures	\$ 866,482 14%	\$ 866,584 14%	\$ 910,464 16%
All Other Operations Items % of Operations Expenditures	\$ 449,951 7%	\$ 369,316 6%	\$ 393,897 7%
<u>GRANTS TOTAL</u> % of Total Expenditures	\$ 0 0%	\$ 0 0%	\$ 0 0%
● Cost of Property and Equipment	\$8,251,897	\$8,080,720	\$6,853,029

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
●Average Number of Residents	110	110	112
●Ratio of Employees to Residents	1.21	1.21	1.28
●Cost Per Year Per Resident	\$ 77,976	\$ 71,626	\$ 68,594
●National School Lunch Program Receipts	\$ 0	\$ 0	\$ 0

AGENCY DIRECTOR(S)

During Audit Period: Mr. James S. Grot, Ph.D.
Currently: Mr. James S. Grot, Ph.D.