

**REPORT DIGEST**

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

**FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There was only one material compliance finding reported. The Center did not properly tag and record property totalling \$44,148.67. The Center's management has said that property controls have been strengthened to correct this problem.

**AUDITORS' OPINION**

We performed certain agreed upon procedures concerning Center financial statements for the Central Office auditors who will be presenting agency-wide financial statements in that report.

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WILLIAM G. HOLLAND, Auditor General

WGH:JTD:pp

**SUMMARY OF AUDIT FINDINGS**

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

**SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors were Striegel, Knobloch & Company.

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

**JACK MABLEY DEVELOPMENTAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1993**

<b>EXPENDITURE STATISTICS</b>			<b>FY 1993</b>
● <b>Total Expenditures (All Funds)</b>			<b>\$5,712,687</b>
<u>OPERATIONS TOTAL</u> % of <b>Total</b> Expenditures			\$5,712,687 100%
Personal Services % of Operations Expenditures Average No. of Employees			\$3,999,330 70% 164
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures			\$408,996 7%
Contractual Services % of Operations Expenditures			\$910,464 16%
All Other Operations Items % of Operations Expenditures			\$393,897 7%
<u>GRANTS TOTAL</u> % of <b>Total</b> Expenditures			\$0 0%
● <b>Cost of Property and Equipment</b>			<b>\$6,853,029</b>

<b>SELECTED ACTIVITY MEASURES</b>			<b>FY 1993</b>
●Average Number of Residents			112
●Ratio of Employees to Residents			1.46
●Cost Per Year Per Resident			\$50,713
●National School Lunch Program Receipts			\$0

<b>FACILITY DIRECTOR(S)</b>
During Audit Period: Christian Simonson; James S. Grot, Ph.D. Currently: James S. Grot, Ph.D.



