

REPORT DIGEST

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES WILLIAM W. FOX DEVELOPMENTAL CENTER FINANCIAL AND COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1993

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance noted during this audit, nor were there any during the last audit. The Center is to be commended for maintaining good internal controls.

AUDITORS' OPINION

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

WILLIAM G. HOLLAND, Auditor General

WGH:JHL:jr

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

SUMMARY OF AUDIT FINDINGS

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

AUDITORS ASSIGNED

Jones, Anderson, & Rogers, Ltd. were our special assistant auditors for this audit.

WILLIAM W. FOX DEVELOPMENTAL 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)	\$9,450,916	\$9,175,124	\$9,080,109
<u>OPERATIONS TOTAL</u>	\$9,450,916	\$9,175,124	\$9,080,109
% of Total Expenditures	100%	100%	100%
Personal Services	\$7,407,683	\$7,240,726	\$7,262,294
% of Operations Expenditures	78.4%	78.9%	80.0%
Average No. of Employees	278	281	285
Other Payroll Costs (FICA, Retirement)	\$816,947	\$791,476	\$800,812
% of Operations Expenditures	8.6%	8.6%	8.8%
Contractual Services	\$515,020	\$340,035	\$325,112
% of Operations Expenditures	5.5%	3.7%	3.6%
Commodities	\$643,971	\$660,060	\$614,987
% of Operations Expenditures	6.8%	7.2%	6.8%
All Other Operations Items	\$67,295	\$142,827	\$76,904
% of Operations Expenditures	0.7%	1.6%	0.8%
GRANTS TOTAL	\$0	\$0	\$0
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$6,126,806	\$5,498,505	\$4,739,301

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Average Number of Residents	178	184	189
●Ratio of Employees to Residents	1.56	1.53	1.51
●Cost Per Year Per Resident	\$72,644	\$63,236	\$56,575
●National School Lunch Program Receipts	\$21,103	\$28,484	\$35,458

FACILITY DIRECTOR(S)
During Audit Period: Marjorie Milone Currently: Marjorie Milone