

# REPORT DIGEST

## JACKSONVILLE DEVELOPMENTAL CENTER

### COMPLIANCE AUDIT

For the Two Years Ended:

June 30, 1997

#### Summary of Findings:

Total this audit	0
Total last audit	1
Repeated from last audit	0

Release Date:  
March 12, 1998



State of Illinois  
Office of the Auditor General

**WILLIAM G. HOLLAND**  
AUDITOR GENERAL

Iles Park Plaza  
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Springfield, IL 62703  
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### FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed during our audit tests. We commend the Center for maintaining an effective system of internal controls.

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in that report.

A handwritten signature in black ink, appearing to read "William G. Holland", written over a horizontal line.

WILLIAM G. HOLLAND, Auditor General

WGH:JSC:pp

### SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Gray Hunter Stenn.

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

**JACKSONVILLE DEVELOPMENTAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1997**

EXPENDITURE STATISTICS	FY 1997	FY 1996	FY 1995
• <b>Total Expenditures (All Appropriated Funds) .....</b>	\$20,944,177	\$20,390,873	\$19,300,000
<u>OPERATIONS TOTAL</u> .....	\$20,944,177	\$20,390,873	\$19,300,000
% of Total Expenditures .....	100%	100%	
Personal Services .....	\$16,251,823	\$15,799,430	\$15,000,000
% of Operations Expenditures.....	77.6%	77.5%	
Average No. of Employees .....	524	526	
Average Salary per Employee.....	\$31,014	\$30,036	\$28,900
Other Payroll Costs (FICA, Retirement) .....	\$1,920,073	\$1,832,729	\$1,640,000
% of Operations Expenditures.....	9.2%	9.0%	
Contractual Services.....	\$904,737	\$999,536	\$923,000
% of Operations Expenditures.....	4.3%	4.9%	
All Other Items.....	\$1,867,544	\$1,759,178	\$1,744,000
% of Operations Expenditures.....	8.9%	8.6%	9.0%
<u>GRANTS TOTAL</u> .....	\$0	\$0	
% of Total Expenditures .....	0%	0%	
• <b>Cost of Property and Equipment.....</b>	\$33,117,469	\$31,212,032	\$30,296,800
• <b>Cost of Inventories on hand .....</b>	\$370,668	\$356,413	\$297,900

SELECTED ACTIVITY MEASURES	FY 1997	FY 1996	FY 1995
• Average Number of Residents .....	297	304	304
• Ratio of Employees to Residents.....	1.76/1	1.73/1	1.72/1
• Cost Per Year Per Resident.....	\$90,005	\$87,073	\$79,990
• Department's progress in reducing employees' injuries (Workers' Compensation Claims) .....	114	140	148

FACILITY DIRECTOR(S)/HOSPITAL ADMINISTRATOR(S)
During Audit Period: Michael A. Hurt
Currently: Michael A. Hurt