

REPORT DIGEST

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material compliance findings presented in our report. Center management is commended for its record of maintaining good fiscal controls.

AUDITORS' OPINION

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

WILLIAM G. HOLLAND, Auditor General

WGH:JTD:jr

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	4

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Hill, Taylor & Co.

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

WILLIAM A. HOWE 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)	\$34,812,463	\$36,867,129	\$38,930,213
<u>OPERATIONS TOTAL</u>	\$34,799,263	\$36,852,229	\$38,916,613
% of Total Expenditures	100%	100%	100%
Personal Services	\$26,887,754	\$28,557,771	\$30,283,503
% of Operations Expenditures	77%	77%	77%
Average No. of Employees			
Full-Time	922	1,013	1,084
Part-Time	109	106	173
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$2,966,656 9%	\$3,148,481 9%	\$3,390,239 9%
Contractual Services	\$3,729,209	\$3,736,055	\$3,724,364
% of Operations Expenditures	11%	10%	10%
All Other Operations Items	\$1,215,644	\$1,409,022	\$1,513,507
% of Operations Expenditures	3%	4%	4%
<u>GRANTS TOTAL</u>	\$13,200	\$14,900	\$18,600
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$34,069,248	\$33,354,066	\$29,987,570

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Average Number of Residents	567	625	657
●Ratio of Employees to Residents	1.82	1.79	1.91
●Cost Per Year Per Resident	\$76,710	\$73,067	\$69,653
●National School Lunch Program Receipts	\$0	\$0	\$0

FACILITY DIRECTOR(S)
During Audit Period: Kathleen Muniz Currently: Kathleen Muniz