

# STATE OF WEST VIRGINIA

## AUDIT REPORT

### OF

GREENBRIER CENTER

FOR THE PERIOD

JULY 1, 1973 - FEBRUARY 20, 1976



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305

*West Virginia*



**LEGISLATIVE AUDITOR**

**CHARLESTON**

Honorable Enoil Bailey  
Legislative Auditor  
State Capitol - Main Unit  
Charleston, West Virginia

Sir:

In compliance with your instructions and the provisions of Article 2, Chapter 4, Code of West Virginia, as amended, Mr. James W. Shelton was assigned to audit the accounts of Greenbrier Center.

This audit covers the period July 1, 1973 through February 20, 1976. The results of this examination are set forth on the following pages of this report.

Respectfully submitted,

*James R. Blake*  
James R. Blake, Supervisor  
Postaudit Division

JRB:vc

AUDIT REPORT  
OF  
GREENBRIER CENTER  
FOR THE PERIOD  
JULY 1, 1973 - FEBRUARY 20, 1976

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ADMINISTRATIVE OFFICERS AND STAFF

Administrator . . . . . Harrel D. Hughes  
Clinical Director . . . . . Bill Rafter, Ph.D.  
Business Manager . . . . . Lanier Hodge  
Director of Nurses . . . . . Holley Bailey  
Food Service Supervisor . . . . . Marion Chambers  
Maintenance Supervisor . . . . . Sam Robinson  
Storeroom Supervisor . . . . . Laurie Stone

## GENERAL REMARKS

### SCOPE OF AUDIT

An examination of the financial position of the Greenbrier Center, Lewisburg, West Virginia, has been completed. The audit was conducted primarily on a cash basis and covered the period July 1, 1973 through February 20, 1976 with the exception of the appropriated and state special revenue funds which period was the fiscal years ended June 30, 1974 and June 30, 1975.

All available records relating to cash transactions were examined. Cash and bank balances were verified as of February 20, 1976. Appropriated and special revenue funds were analyzed to determine if expenditures had been made in accordance with state policy.

### BACKGROUND

On July 1, 1973 the former Greenbrier College for Women was purchased by the West Virginia Department of Mental Health and converted into a Community Mental Health/Mental Retardation Center serving primarily the four counties of Greenbrier, Nicholas, Pocahontas and Webster. The first approved appropriation was for the fiscal year 1973-74 and the first children were admitted during January 1974. The records pertaining to these funds are prepared and maintained in the central office, Department of Mental Health.

### BUSINESS OFFICE

This office is responsible for the fiscal affairs of this institution. The staff was most courteous and cooperative during the examination.

The records were not in very good order which was due in part to their being maintained during the period by several different people. Ledger cards were not maintained for the patients' trustee funds. Also, accounts receivable ledger cards for recording maintenance charges, payments and balances for the patients were not maintained. These records were recorded on a large sheet titled "Report of Patients

Receivables, Trustee Funds and Collections." This report was of very little use in auditing the accounts at this institution. There was only one receipt book used for four local cash accounts. During this period there was \$21,640.82 deposited into these four accounts and receipts were written for only \$12,773.60 for a difference of \$8,867.22 in nonreceipted funds.

The examiner provided the office personnel with accurate account balances as of February 20, 1976 and made several suggestions with regard to future record-keeping according to state policy and procedure.

APPROPRIATED FUNDS

All transmittals are prepared and maintained in the central office, Department of Mental Health, however, upon request, these records were forwarded to this institution for examination. When items are received at this institution the invoices and receiving reports are forwarded to the central office.

During the examination of the records it was noted that two employees had paid a freight bill by cash and then submitted the bill to the state for reimbursement. This practice should be discontinued and all bills processed through proper channels.

It was also noted that the following items were purchased through this institution's Equipment Account and the examiner was informed that the equipment was in the central office in Charleston:

|  |                 |                   |
|--|-----------------|-------------------|
| <u>Transmittal No. 394 dated July 9, 1974</u>  |                 |                   |
| 5 - Electronic Printing Calculators            |                 |                   |
| Serial Nos. 4932572, 4932597, 4932654,         |                 |                   |
| 4932681, 4932687 @ 534.01 each                 | \$2,670.05      |                   |
| Less Trade-in                                  | <u>1,050.00</u> | <u>\$1,620.05</u> |
| <u>Transmittal No. 428 dated July 17, 1974</u> |                 |                   |
| 1 - IBM Standard Typewriter, Model 822         |                 |                   |
| Serial No. 2145283                             | \$ 504.00       |                   |
| Less Trade-in                                  | <u>100.00</u>   | <u>\$ 404.00</u>  |
| <u>Transmittal No. 668 dated June 3, 1975</u>  |                 |                   |
| 1 - IBM Standard Typewriter                    |                 |                   |
| Serial No. 6946335                             |                 | <u>\$ 553.00</u>  |
| <u>Transmittal No. 724 dated July 8, 1975</u>  |                 |                   |
| 1 - IBM Standard Typewriter                    |                 |                   |
| Serial No. 6946336                             |                 | <u>\$ 553.50</u>  |

It is the opinion of the examiner that this institution's budget should not be used to provide equipment for the central office.

COLLECTION ACCOUNT

The income to this account emanates from patient maintenance, stable and cottage rental. Prior to January 1, 1974 this income was remitted directly to the central office. The schedules for this account appearing in this report were prepared from bank deposit slips, bank statements, checkbooks and available remittance reports. (See recommendations.)

PATIENTS' TRUSTEE ACCOUNT

This local account has been maintained since April 1, 1974 for the management of the patients' money. Proper receipts had not been written for the revenue nor had individual ledger cards been maintained to record the receipts, disbursements and balance in each patient's account. Due to the lack of proper records, the schedules for this account were prepared from bank deposit slips, checkbooks and bank statements. The individual account balances were verified by reconstructing the records for each patient from the time they entered the Center through February 20, 1976. (See recommendations.)

VOLUNTEER FUND

This account was established September 1, 1974 and the revenue emanates from donations.

These funds are deposited in a local bank and all disbursements are by check drawn for patients' benefits. Since the receipts for this income were incomplete, the schedules for this account were prepared from bank deposit slips, checkbooks and bank statements.

STUDENTS' FUND

This account was established March 15, 1974 and the income is derived from vending machine and pay telephone commissions.

These funds are deposited in a local bank and disbursements are by check drawn for patients' benefits.



There were no adequate records of receipts, therefore the schedules for this account were prepared from bank deposit slips, checkbooks, and bank statements.

#### ACCOUNTS RECEIVABLE

As was stated previously, there were no accounts receivable ledger cards maintained to record patient maintenance charges, payments and balances due or balances exonerated. The schedule appearing in this report was prepared from available records. (See recommendations.)

#### EXIT CONFERENCE

An exit conference was held on Tuesday, March 9, 1976 with the administrator, assistant to the administrator and business manager. All phases of the examination, including the recommendations, were discussed in detail. The administrator stated that prompt action would be taken with regard to the recommendations.


#### RECOMMENDATIONS

It is recommended that:

1. All records be maintained and on file at this institution and available for future auditing purposes;
2. Individual ledger cards be installed immediately for the Patients' Trustee Account and maintenance accounts receivable;
3. Individual ledger cards show all cash transactions relating to the patients and be balanced monthly to a ledger control card;
4. Prenumbered duplicate receipt books be obtained and used for the Collection, Trustee, Students' Fund and Volunteer Fund Accounts;
5. Bank statements be obtained from the bank at the end of each month and all bank accounts be reconciled monthly;
6. All funds in the Collection Account be remitted in full at the end of each month; and
7. The approved "Record of Cash Collected" form be prepared monthly classifying collections as to source, such as maintenance, rent, refunds to appropriation, etc.

CERTIFICATE

In the opinion of the examiner the above statements and the following schedules, prepared in conformity with generally accepted accounting principles, present a true and complete report of the records and accounts of the Greenbrier Center, Lewisburg, West Virginia, for the period covered in the Scope of Audit.

  
James R. Blake, Supervisor

INSURANCE

FIRE AND EXTENDED COVERAGE

A \$1,000,000.00 net annual retention blanket insurance policy covering fire, lightning, extended coverage, vandalism, malicious mischief, sprinkler leakage, etc., is carried by the State of West Virginia on all buildings for 100 percent of their current sound insurable value with the following deductibles: (1) Loss of \$2,000.00 or less is absorbed by the involved agency. (2) Loss from \$2,000.00 to \$1,000,000.00 annually is covered by the State Self-Insurance Fund. The current value of buildings at the Greenbrier Center is available at the State Insurance Board. This insurance is underwritten by five companies as follows:

Company: Aetna Casualty and Surety Company (35%)  
Hartford, Connecticut  
Policy Number: 29 FSK 800-198-WCA  
Effective Date: July 1, 1973 - July 1, 1976

Company: Continental Casualty Company (25%)  
Chicago, Illinois  
Policy Number: FS 959-73-60 (FS 112-86-24  
Effective Date: July 1, 1973 - July 1, 1974 (July 1, 1974 - July 1, 1976

Company: United States Fire Insurance Company (20%)  
New York, New York  
Policy Number: 13-10-56  
Effective Date: July 1, 1973 - July 1, 1976

Company: Firemen's Fund Insurance Company (15%)  
San Francisco, California  
Policy Number: XFX 768-16-51 (XFX 856-40-00 (XFX 933-90-99  
Effective Date: July 1, 1973 - July 1, 1976

Company: Ohio Farmers Insurance Company (5%)  
LeRoy, Ohio  
Policy Number: 72-53-18 (77-58-80  
Effective Date: July 1, 1973 - July 1, 1974 (July 1, 1974 - July 1, 1976

PUBLIC EMPLOYEES' BOND

A blanket honesty and faithful performance bond in the amount of \$1,000,000.00 with \$10,000.00 deductible is carried by the State of West Virginia to cover all employees.

Company: American Casualty Company  
Chicago, Illinois  
Bond Number: 5560105  
Effective Date: January 1, 1971 - Continuous Until Cancelled

PREMISES AND AUTOMOBILE LIABILITY

A blanket liability policy covering all state premises and automobiles owned, loaned and leased is carried by the State of West Virginia for bodily injury liability of \$100,000.00 each person or \$300,000.00 each accident and property damage liability of \$25,000.00 each accident.

Company: Continental Casualty Company  
Chicago, Illinois  
Policy Number: CCP 390-744-99-83 (CCP 968-60-93  
Effective Date: January 1, 1971 - July 1, 1973 (July 1, 1973 - July 1, 1976

BOILER AND MACHINERY INSURANCE

A blanket broad form policy is carried by the State of West Virginia to cover all boilers and machinery with a limit of \$500,000.00 per accident subject to a \$5,000.00 deductible any one loss.

Company: The Hartford Steam Boiler Inspection and Insurance Company  
Hartford, Connecticut  
Policy Number: 88-7318 (PT 88-11461-00  
Effective Date: July 1, 1971 - July 1, 1974 (July 1, 1974 - July 1, 1977

PER CAPITA COST

|                         | <u>Fiscal Year</u><br><u>1974-75</u> |
|-------------------------|--------------------------------------|
| Average Population      | 26                                   |
| Patient Days            | 9,490                                |
| Appropriated Costs      | \$841,206.20                         |
| Cost Per Patient - Day  | \$ 88.64                             |
| Cost Per Patient - Year | \$ 32,354.08                         |

Note: Conclusive cost for fiscal year 1973-74 could not be determined due to patients not being received until January 1974.

APPROPRIATED FUNDS  
JULY 1, 1973 - JUNE 30, 1974

|   | Personal<br>Services<br>4140-00 | Current<br>Expenses<br>4140-01 | Repairs &<br>Alterations<br>4140-02 | Equipment<br>4140-03 | Combined<br>Totals  |
|---|---------------------------------|--------------------------------|-------------------------------------|----------------------|---------------------|
| <u>Appropriations</u>                         | <u>\$596,500.00</u>             | <u>\$143,500.00</u>            | <u>\$100,000.00</u>                 | <u>\$60,000.00</u>   | <u>\$900,000.00</u> |
| <u>Disbursements</u>                          | <u>\$219,182.34</u>             | <u>\$120,433.20</u>            | <u>\$ 86,366.12</u>                 | <u>\$56,854.15</u>   | <u>\$482,835.81</u> |
| <u>Unexpended Balances,</u><br><u>July 31</u> | <u>\$377,317.66</u>             | <u>\$ 23,066.80</u>            | <u>\$ 13,633.88</u>                 | <u>\$ 3,145.85</u>   | <u>\$417,164.19</u> |
| <u>Transmittals Paid in July</u>              | <u>22,309.13</u>                | <u>37,389.98</u>               | <u>72,054.67</u>                    | <u>23,445.33</u>     | <u>155,199.11</u>   |
| <u>Unexpended Balances,</u><br><u>June 30</u> | <u>\$399,626.79</u>             | <u>\$ 60,456.78</u>            | <u>\$ 85,688.55</u>                 | <u>\$26,591.18</u>   | <u>\$572,363.30</u> |

APPROPRIATED FUNDS  
JULY 1, 1974 - JUNE 30, 1975

|   | Personal<br>Services<br>4140-00 | Current<br>Expenses<br>4140-01 | Repairs &<br>Alterations<br>4140-02 | Equipment<br>4140-03 | Combined<br>Totals  |
|---|---------------------------------|--------------------------------|-------------------------------------|----------------------|---------------------|
| <u>Appropriations</u>                         | <u>\$596,500.00</u>             | <u>\$143,500.00</u>            | <u>\$100,000.00</u>                 | <u>\$60,000.00</u>   | <u>\$900,000.00</u> |
| <u>Disbursements</u>                          | <u>\$547,864.12</u>             | <u>\$142,226.89</u>            | <u>\$ 95,173.99</u>                 | <u>\$55,941.20</u>   | <u>\$841,206.20</u> |
| <u>Unexpended Balances,</u><br><u>July 31</u> | <u>\$ 48,635.88</u>             | <u>\$ 1,273.11</u>             | <u>\$ 4,826.01</u>                  | <u>\$ 4,058.80</u>   | <u>\$ 58,793.80</u> |
| <u>Transmittals Paid in July</u>              | <u>32,845.40</u>                | <u>23,881.60</u>               | <u>47,233.11</u>                    | <u>18,618.15</u>     | <u>122,578.26</u>   |
| <u>Unexpended Balances,</u><br><u>June 30</u> | <u>\$ 81,481.28</u>             | <u>\$ 25,154.71</u>            | <u>\$ 52,059.12</u>                 | <u>\$22,676.95</u>   | <u>\$181,372.06</u> |

ACCOUNT NO. 8521-24  
COMMUNITY OUTREACH PROGRAM  
RECEIPTS AND DISBURSEMENTS  
JULY 1, 1974 - JUNE 30, 1975

Receipts

Federal Funds

\$27,000.00

Disbursements

Personal Services

\$9,761.00

Travel Expenses

621.55

Civil Service Fees

101.38

Pension and Retirement Plan Contribution

1,090.52

Workmen's Compensation

56.11

Vehicle Expenses

1,802.10

Public Employees Insurance

425.10

Social Security Matching Fund

379.43

Total

\$14,237.19

Balance

State Treasury

12,762.81

TOTAL CASH ACCOUNTED FOR

\$27,000.00

ACCOUNT NO. 8521-25  
DE-INSTITUTIONALIZATION - OUTREACH  
RECEIPTS AND DISBURSEMENTS  
JULY 1, 1974 - JUNE 30, 1975

Receipts

Federal Funds

\$59,612.00

Disbursements

|   |                 |
|---|-----------------|
| Personal Services                           | \$32,731.69     |
| Office Expenses                             | 42.72           |
| Research, Educational and Medical Expenses  | 532.08          |
| Travel Expenses                             | 18.70           |
| Rental Expenses (Machine and Miscellaneous) | 6.00            |
| Civil Service Fees                          | 348.75          |
| Pension and Retirement Plan Contribution    | 1,596.74        |
| Workmen's Compensation                      | 178.23          |
| Public Employees Insurance                  | 773.27          |
| Social Security Matching Fund               | <u>1,252.24</u> |

Total

\$37,480.42

Balance

State Treasury

22,131.58

TOTAL CASH ACCOUNTED FOR

\$59,612.00



COLLECTION FUND - LOCAL  
RECEIPTS AND DISBURSEMENTS  
JANUARY 1, 1974 - FEBRUARY 20, 1976

|   |                 |                    |
|---|-----------------|--------------------|
| <u>Receipts</u>                           |                 |                    |
| Rentals                                   | \$2,563.00      |                    |
| Patients' Maintenance                     | <u>9,215.00</u> |                    |
| Total                                     |                 | <u>\$11,778.00</u> |
| <u>Disbursements</u>                      |                 |                    |
| West Virginia Department of Mental Health |                 | \$ 9,424.50        |
| <u>Balance</u>                            |                 |                    |
| Greenbrier Valley Bank, Lewisburg         |                 | <u>2,353.50*</u>   |
| TOTAL CASH ACCOUNTED FOR                  |                 | <u>\$11,778.00</u> |
| <u>Obligation of Balance</u>              |                 |                    |
| Rentals - January 1-31, 1976              | \$ 371.00       |                    |
| Maintenance - February 1-20, 1976         | <u>1,982.50</u> | <u>\$ 2,353.50</u> |

\* Verified February 20, 1976 - No Checks Outstanding

COLLECTION FUND - LOCAL  
STATEMENT OF GROSS RECEIPTS  
JANUARY 1, 1974 - FEBRUARY 20, 1976

| <u>1974</u>      | <u>Rental</u>     | <u>Maintenance</u> | <u>Total</u>       |
|------------------|-------------------|--------------------|--------------------|
| January - May    | \$ -0-            | \$ 186.00          | \$ 186.00          |
| <u>1974</u>      |                   |                    |                    |
| June - September | \$ 412.50         | \$ 502.00          | \$ 914.50          |
| October          | 325.00            | 311.00             | 636.00             |
| November         | 137.50            | 361.00             | 498.50             |
| December         | 212.50            | 830.00             | 1,042.50           |
| <u>1975</u>      |                   |                    |                    |
| January          | 137.50            | 312.00             | 449.50             |
| February         | 212.50            | 475.50             | 688.00             |
| March            | 137.50            | 417.00             | 554.50             |
| April            | 195.00            | 406.00             | 601.00             |
| May              | 52.50             | 374.00             | 426.50             |
| June             | 42.50             | 406.00             | 448.50             |
| Subtotals        | <u>\$1,865.00</u> | <u>\$4,394.50</u>  | <u>\$ 6,259.50</u> |
| <u>1975</u>      |                   |                    |                    |
| July             | \$ 55.00          | \$ 340.00          | \$ 395.00          |
| August           | 5.00              | 360.00             | 365.00             |
| September        | 117.00            | 400.00             | 517.00             |
| October          | 140.00            | 453.00             | 593.00             |
| November         | 5.00              | 697.00             | 702.00             |
| December         | 5.00              | 402.00             | 407.00             |
| <u>1976</u>      |                   |                    |                    |
| January          | 371.00            |                    | 371.00             |
| February 1-20    |                   | 1,982.50           | 1,982.50           |
| Subtotals        | <u>\$ 698.00</u>  | <u>\$4,634.50</u>  | <u>\$ 5,332.50</u> |
| Totals           | <u>\$2,563.00</u> | <u>\$9,215.00</u>  | <u>\$11,778.00</u> |

Note: Prior to the date of this schedule, collections were sent directly to the West Virginia Department of Mental Health.

PATIENTS' TRUSTEE FUND - LOCAL  
RECEIPTS AND DISBURSEMENTS  
APRIL 1, 1974 - FEBRUARY 20, 1976

|                                   |              |                   |
|-----------------------------------|--------------|-------------------|
| <u>Receipts</u>                   |              |                   |
| Per Bank Deposits                 |              | <u>\$4,837.39</u> |
| <u>Disbursements</u>              |              |                   |
| Patients' Benefits                | \$ 214.04    |                   |
| Patients' Maintenance             | 1,574.50     |                   |
| Patients (To Close Accounts)      | <u>94.67</u> |                   |
| Total                             |              | \$1,883.21        |
| <u>Balance</u>                    |              |                   |
| Greenbrier Valley Bank, Lewisburg |              | <u>2,954.18*</u>  |
| TOTAL CASH ACCOUNTED FOR          |              | <u>\$4,837.39</u> |

\* Verified February 20, 1976 - No Checks Outstanding

PATIENTS' TRUSTEE FUND - LOCAL  
STATEMENT OF INDIVIDUAL ACCOUNTS  
APRIL 1, 1974 - FEBRUARY 20, 1976

|                     | <u>Receipts</u>   | <u>Disbursements</u> | Balance<br><u>2/20/76</u> |
|---------------------|-------------------|----------------------|---------------------------|
| Ballard, Peggy Sue  | \$ 4.00           |                      | \$ 4.00                   |
| Bissette, Etta      | 7.75              |                      | 7.75                      |
| Bradford, Donna     | 10.00             |                      | 10.00                     |
| Cain, Richard       | 5.00              |                      | 5.00                      |
| Brown, Tracey       | 2,790.71          | \$1,354.50           | 1,436.21                  |
| Conrad, Russell     | 641.44            | 220.00               | 421.44                    |
| Cunningham, Richard | 903.99            | 151.62               | 752.37                    |
| Dilley, Phillip     | 78.27             |                      | 78.27                     |
| Fielding, Devine    | 5.00              | 5.00                 |                           |
| Gallager, James     | .50               |                      | .50                       |
| Gallager, Jeanette  | .50               |                      | .50                       |
| Kelley, Thomas      | 3.00              |                      | 3.00                      |
| Lewis, Vickie       | 3.00              |                      | 3.00                      |
| Lomax, Kathleen     | 1.92              |                      | 1.92                      |
| Long, Terry         | 35.00             | 35.00                |                           |
| Lynch, Randall      | 3.00              |                      | 3.00                      |
| Martin, Jerry       | .25               |                      | .25                       |
| Meador, James       | 60.00             | 4.99                 | 55.01                     |
| Meadors, Lloyd      | 59.00             | 22.43                | 36.57                     |
| Morgan, James       | 1.11              |                      | 1.11                      |
| Oates, David Lee    | 56.42             |                      | 56.42                     |
| Painter, Lynn       | 65.00             |                      | 65.00                     |
| Patrick, Carl       | 84.00             | 84.00                |                           |
| Ranson, Mark W.     | 12.86             |                      | 12.86                     |
| Owens, Henry        | 5.67              | 5.67                 |                           |
| Totals              | <u>\$4,837.39</u> | <u>\$1,883.21</u>    | <u>\$2,954.18</u>         |

VOLUNTEER FUND - LOCAL  
RECEIPTS AND DISBURSEMENTS  
SEPTEMBER 1, 1974 - FEBRUARY 20, 1976

|                                   |                 |                   |
|-----------------------------------|-----------------|-------------------|
| <u>Receipts</u>                   |                 |                   |
| Donations                         |                 | <u>\$4,080.67</u> |
| <u>Disbursements</u>              |                 |                   |
| Girl Scout Uniforms               | \$ 19.47        |                   |
| Christmas Toys and Gifts          | 1,549.70        |                   |
| Clothing                          | 131.81          |                   |
| Children's Favors, etc.           | 140.90          |                   |
| Athletic Supplies                 | 23.57           |                   |
| Travel Expenses                   | 45.00           |                   |
| Books and Pamphlets               | 36.95           |                   |
| Other Benefits                    | <u>1,857.03</u> |                   |
| Total                             |                 | \$3,804.43        |
| <u>Balance</u>                    |                 |                   |
| Greenbrier Valley Bank, Lewisburg |                 | <u>276.24</u>     |
| TOTAL CASH ACCOUNTED FOR          |                 | <u>\$4,080.67</u> |

BANK RECONCILIATION  
FEBRUARY 20, 1976

|  |                  |                        |
|--|------------------|------------------------|
| <u>Greenbrier Valley Bank, Lewisburg</u> |                  |                        |
| Balance Per Bank Statement               |                  | \$ 618.19*             |
| Less: Checks Outstanding                 |                  |                        |
| <u>Date</u>                              | <u>Check No.</u> | <u>Payee</u>           |
| <u>1976</u>                              |                  | <u>Amount</u>          |
| January 16                               | 166              | Aides                  |
| February 10                              | 169              | Dan Murray             |
| February 18                              | 171              | Leggetts               |
| February 18                              | 173              | Educational Activities |
|  |                  | <u>7.64</u>            |
| Total Checks Outstanding                 |                  | <u>341.95</u>          |
| Checkbook Balance                        |                  | <u>\$ 276.24</u>       |

\* Verified February 20, 1976

STUDENTS' FUND - LOCAL  
RECEIPTS AND DISBURSEMENTS  
MARCH 15, 1974 - FEBRUARY 20, 1976

Receipts

|   |                 |
|---|-----------------|
| Telephone and Vending Machine Commissions | <u>\$956.26</u> |
|---|-----------------|

Disbursements

|  |             |
|--|-------------|
| Movies, Fair and Miscellaneous           |             |
| Children's Benefits                      | \$223.45    |
| Travel and Amusement Events for Children | 129.00      |
| Insurance for Patient                    | <u>3.00</u> |

|       |          |
|-------|----------|
| Total | \$355.45 |
|-------|----------|

Balance

|                                   |               |
|-----------------------------------|---------------|
| Greenbrier Valley Bank, Lewisburg | <u>600.81</u> |
|-----------------------------------|---------------|

|                          |                 |
|--------------------------|-----------------|
| TOTAL CASH ACCOUNTED FOR | <u>\$956.26</u> |
|--------------------------|-----------------|

BANK RECONCILIATION  
FEBRUARY 20, 1976

Greenbrier Valley Bank, Lewisburg

|                            |           |
|----------------------------|-----------|
| Balance Per Bank Statement | \$603.81* |
|----------------------------|-----------|

Less: Check Outstanding

| <u>Date</u> | <u>Check No.</u> | <u>Payee</u>                 |             |
|-------------|------------------|------------------------------|-------------|
| <u>1976</u> |                  |                              |             |
| February 4  | 121              | Pilot Life Insurance Company | <u>3.00</u> |

|                   |                 |
|-------------------|-----------------|
| Checkbook Balance | <u>\$600.81</u> |
|-------------------|-----------------|

\* Verified February 20, 1976

ACCOUNTS RECEIVABLE  
JANUARY 31, 1976

|                    |              |                   |
|--------------------|--------------|-------------------|
| Adams, Pamela      | \$ 60.00     |                   |
| Ballard, Peggy Sue | 125.00       |                   |
| Barkley, Timothy   | 151.00       |                   |
| Bradford, Donna    | 267.00       |                   |
| Brown, Tracey      | 1,463.00     |                   |
| Conrad, Russell    | 231.00       |                   |
| Corbett, Anna M.   | 18.00        |                   |
| Dilley, Phillip    | 130.00       |                   |
| Mays, Steven Dale  | 37.00        |                   |
| Meador, James      | 77.50        |                   |
| Meadors, Lloyd W.  | 77.50        |                   |
| Moyers, Barbara    | 143.00       |                   |
| Morgan, James      | 585.00       |                   |
| Oates, David Lee   | 197.00       |                   |
| Pitzer, Richard    | 83.00        |                   |
| Smoot, Richard W.  | 42.00        |                   |
| White, Doren       | 288.00       |                   |
| Ward, Michael Ray  | <u>30.00</u> |                   |
| Total              |              | <u>\$4,005.00</u> |

CARE OF PATIENTS BY COUNTIES  
COLLECTED BY STATE AUDITOR

| County     | Calendar Year     | Calendar Year     |
|------------|-------------------|-------------------|
|            | 1974              | 1975              |
| Barbour    | \$ 71.75          | \$ 111.52         |
| Berkeley   |                   | 206.64            |
| Boone      | 6.15              |                   |
| Fayette    |                   | 76.26             |
| Grant      | 116.85            | 125.46            |
| Greenbrier | 203.77            | 374.33            |
| Hampshire  | 136.53            | 149.65            |
| Hardy      |                   | 134.07            |
| Jefferson  | 163.18            | 277.57            |
| McDowell   | 9.02              | 146.37            |
| Mercer     |                   | 77.49             |
| Mingo      |                   | 81.18             |
| Nicholas   | 141.45            | 214.43            |
| Pocahontas | 260.35            | 313.24            |
| Raleigh    | 59.45             | 160.72            |
| Randolph   | 42.64             | 134.89            |
| Tucker     |                   | 188.19            |
| Webster    | 43.05             | 121.77            |
| Totals     | <u>\$1,254.19</u> | <u>\$2,893.78</u> |



STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of Article 2, Chapter 4, Code of West Virginia, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 16<sup>th</sup> day of June, 1976.

  
Encil Bailey, Legislative Auditor

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to Greenbrier Center, Lewisburg, West Virginia; Department of Mental Health; Attorney General; Governor; and State Auditor.