

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS  
BARBOURSVILLE STATE VETERANS' HOME  
TRUST ACCOUNTS  
FOR THE PERIOD  
DECEMBER 9, 1985 - JUNE 30, 1988

**West Virginia**



**LEGISLATIVE AUDITOR**

**CHARLESTON**

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the trust accounts of the Barboursville State Veterans' Home of the West Virginia Department of Veterans' Affairs.

Our examination covered the period December 9, 1985 through June 30, 1988. The results of this examination are set forth on the following pages of this report.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Theodora L. Shanklin".

Theodora L. Shanklin, CPA, Director  
Legislative Postaudit Division

TLS/tb

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

TRUST ACCOUNTS

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WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS  
BARBOURSVILLE STATE VETERANS' HOME  
TRUST ACCOUNTS  
EXIT CONFERENCE

We met with the Director of the West Virginia Division of Veterans' Affairs and the Administrative Officer of the Barboursville State Veterans' Home on December 6, 1989 and discussed our findings and recommendations with them. The above named officials' responses are included in italics in the Summary of Findings, Recommendations and Responses and in the General Remarks sections of this report.

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

TRUST ACCOUNTS

INTRODUCTION

The establishment of the West Virginia State Veterans' Home was authorized by legislation passed during the regular session of the 1975 State Legislature, which placed the management and supervision of the Home under the West Virginia Department of Veterans' Affairs.

In accordance with the law, the Home is a "domiciliary" type home. The purpose of domiciliary care is to provide a non-institutional community setting for persons, primarily the aged, who require social care, but not medical care. Domiciliary care is provided in a home-like atmosphere. Since domiciliary facilities are not considered medical facilities, Medicare and Medicaid do not provide payment.

Domiciliary facilities provide care to ambulatory patients who, because of financial, age, mental, or health conditions, are dependent on others for their basic needs. Patients in domiciliary facilities may have health impairments, but not to the extent requiring skilled nursing or intermediate care. Domiciliary facilities are not for persons whose physical or mental conditions require care in a medical or psychiatric facility.

Specifically, Chapter 9A, Article 2, Section 1 of the West Virginia Code defines "qualified veterans" as follows: "... As used in this article the term 'qualified veteran' means a disabled veteran as determined by the department of veterans' affairs, who: (a) Is ambulatory and is able to attend to his personal needs, dress himself and attend a general mess; (b) served on active duty in the armed forces of the United States of America or a nation allied therewith during wartime; (c) is a resident of the State of West Virginia for one year or more

prior to the filing for admission; and (d) who was discharged or separated with an honorable discharge or with a general discharge under honorable conditions.

"In the event that the veteran served during peacetime and attained the age of sixty-five years, he shall be deemed a qualified veteran if he has met conditions (a), (c) and (d).

"In the event that the veteran is under sixty-five years of age with a service incurred or aggravated disability and is eligible for hospital-domiciliary benefits administered by the veterans' administration pursuant to the provisions of Title 38, United States Code, he shall be deemed a qualified veteran if he has met conditions (a), (c) and (d)."

The Barboursville State Veterans' Home began operations on November 8, 1981.

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

TRUST ACCOUNTS

ADMINISTRATIVE OFFICERS AND STAFF

JUNE 30, 1988

Department

John W. Moon . . . . . Director  
Anthony Alston . . . . . Assistant Director  
Vacant . . . . . Administrative Assistant  
Charles H. Prather, Jr. . . . . Fiscal Officer

Veterans' Home

Gary Rogers . . . . . Administrator  
December 9, 1985 - February 15, 1986  
Kermit Barnett . . . . . Administrator  
July 1, 1986 - February 11, 1988  
William Specht . . . . . Administrator  
March 1, 1988 - June 30, 1988  
C.D. Andrews . . . . . Registrar  
Bonnie F. Bronder . . . . . Section Chief  
Connie Hodapp . . . . . Fiscal Supervisor  
Donna Hicks . . . . . Residents' Accounts

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS  
BARBOURSVILLE STATE VETERANS' HOME  
TRUST ACCOUNTS  
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

COMPLIANCE MATTERS

Authorized Signatures

1. During our test of disbursements for the Trustee Account, we noted four checks totaling \$1,374.00 were written in fiscal year 1986 which only had one signature on the checks.

We recommend the Veterans' Home comply with their Standard Policy, Title: Trustee Account, Text: Number 5.

*We are now in compliance with this audit recommendation.*

(See page 8.)

Laundry Receipts Not Redeposited

2. During our testing of laundry supplies purchases and sales, we noted nine receipts totaling \$191.80 were placed in the Welfare Account, but we could locate no evidence of these funds being transferred for redeposit into the Consolidated Federal Fund - Unclassified Account (7840-07).

Also, we determined one transfer between the accounts was \$5.35 less than the amount which should have been transferred.

We recommend the Veterans' Home comply with their Standard Policy, Title: Welfare Account, Text: Number 4.

*We will change our procedures to comply with this audit recommendation.*

(See pages 8-9.)



## INTERNAL CONTROLS AND ACCOUNTING SYSTEM

### Deposit of Receipts

3. We determined 52 receipts totaling \$7,402.64 out of 540 receipts totaling \$93,750.26, which we tested in the trust accounts, were not deposited in 24 hours which is generally considered to constitute a timely depositing of funds received. An additional 233 receipts out of 4,691 receipts reviewed by us were not deposited within 24 hours. All of the receipts in question were deposited within one to four days after the date they should have been deposited in the local bank account.

We recommend the Veterans' Home strengthen internal controls over the depositing of moneys in the trust accounts.

*We believe the involvement of a third employee in this area would weaken internal controls and would exceed the benefits derived.*

(See pages 10-11.)

### Record Keeping

4. We noted no ledgers were maintained for the Welfare Account for the period December 9, 1985 through September 20, 1986 or for the Recreation Account for the period December 9, 1985 through February 17, 1987. The Home began keeping ledgers for the Welfare Account on September 21, 1986 and ceased operation of the Recreation Account on February 17, 1987.

We recommend the Veterans' Home continue to maintain the necessary accounting records for all accounts utilized by the Veterans' Home.

*We are now in compliance with this audit recommendation.*

(See pages 11-12.)

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS  
BARBOURSVILLE STATE VETERANS' HOME  
TRUST ACCOUNTS  
GENERAL REMARKS

INTRODUCTION

We have completed a financial and compliance audit of the trust accounts of the Barboursville State Veterans' Home of the West Virginia Department of Veterans' Affairs. The examination covered the period December 9, 1985 through June 30, 1988.

TRUST ACCOUNTS

In order to have cash available for specific local Veterans' Home operations, local bank accounts are used for managing funds required on a day-to-day basis. The trust accounts utilized for these purposes during our audit period are described as follows:

Trustee Account

Receives residents' personal funds; disbursements made for residents' maintenance and personal use.

Welfare Account

Receives contributions from outside sources, vending commissions and meal ticket sales; disbursements for residents' benefits as deemed applicable by the Home. Periodically, the meal ticket sales are transferred to the State Treasury.

Recreation Fund

Receipts from Home's residents on a monthly voluntary basis and donations from outside sources; disbursements for goods and/or services deemed appropriate by Home officials. (Account closed February 17, 1987)

Key Account

Receipts from Home's residents for key deposits on rooms and lockers; disbursements for refunds of key deposits to discharged residents and replacement of keys of A.W.O.L. residents. (Account opened August 1, 1987)

## COMPLIANCE MATTERS

Chapter 5, Article 25 of the West Virginia Code generally governs the trust accounts of the West Virginia Department of Veterans' Affairs and the Barboursville State Veterans' Home. We tested applicable sections of the above plus rules and regulations governing the trust accounts of the West Virginia Department of Veterans' Affairs and the Barboursville State Veterans' Home. Our findings are discussed below.

### Authorized Signatures

During our test of disbursements for the Trustee Account, we noted four checks totaling \$1,374.00 were written in fiscal year 1986 which only had one signature on the checks. According to the Barboursville Veterans' Home Standard Policy, Title: Trustee Account, Text: Number 5,

"All checks must have two signatures. These signatures have been presented to the bank on their signature cards"

Failure to have two signatures as required by the Standard Policy could result in conversion of funds to personal use.

We recommend the Veterans' Home comply with their Standard Policy, Title: Trustee Account, Text: Number 5.

*Since January 17, 1987 our policy has been that all checks written must have two signatures.*

### Laundry Receipts Not Redeposited

During our testing of laundry supplies purchases and sales, we noted nine receipts into the Welfare Account where we could locate no evidence of these receipts being redeposited into the Consolidated Federal Fund - Unclassified Account (7840-07). These receipts totaled \$191.80. Also, we found one redeposit into the Consolidated Federal Fund - Unclassified Account (7840-07) that was \$5.35 less than the amount receipted into the Welfare Account. The Barboursville Veterans' Home Standard Policy, Title: Welfare Account, Text: Number 4, states,

"It will also be used as a collection point for funds to be redeposited to the budget of the BVH; (such as meal sales, vending sales of detergent and bleach, and reimbursements for personal phone calls.)"

We recommend the Veterans' Home comply with their Standard Policy, Title: Welfare Account, Text: Number 4.

*Effective January 1, 1990 all purchases of laundry detergent and bleach for the vending machine will be made from the Welfare Fund. All money received from their sale will remain in the Welfare Fund for the purchase of more supplies. Any profit from these sales will be retained for the benefit of all residents.*

#### INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objectives of internal accounting control is to provide reasonable, but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors.

Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the period December 9, 1985 to June 30, 1988, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be weaknesses.

#### Deposit of Receipts

During our examination of receipts for the Trustee Account, Welfare Account and Key Account, we noted 52 receipts out of 540 receipts tested were not deposited within 24 hours which is generally considered to constitute a timely depositing of funds received. The results of our examination are as follows:

<u>Account</u>	<u>Period</u>	<u>Number of Receipts Tested</u>	<u>Number of Receipts Not Deposited Within 24 Hours</u>	<u>Amount of Receipts Tested</u>	<u>Amount of Receipts Not Deposited Timely</u>
Trustee	12/09/85 - 06/30/86	87	14	\$26,334.46	\$2,691.02
	07/01/86 - 06/30/87	90	5	27,302.03	1,291.70
	07/01/87 - 06/30/88	90	4	27,657.62	1,567.96
		<u>267</u>	<u>23</u>	<u>\$81,294.11</u>	<u>\$5,550.68</u>
Welfare	12/09/85 - 06/30/86	67	19	\$ 2,520.10	\$ 616.81
	07/01/86 - 06/30/87	71	1	4,430.52	10.00
	07/01/87 - 06/30/88	69	6	5,256.53	1,213.15
		<u>207</u>	<u>26</u>	<u>\$12,207.15</u>	<u>\$1,839.96</u>
Key	08/01/87 - 06/30/88	<u>66</u>	<u>3</u>	<u>\$ 249.00</u>	<u>\$ 12.00</u>
Total		<u>540</u>	<u>52</u>	<u>\$ 93,750.26</u>	<u>\$7,402.64</u>

In addition, our review of the remainder of the receipts in these accounts showed the results of the transactions in our sample were representative of the deposit activity. An additional 233 receipts out of 4,691 receipts reviewed by us were not deposited within 24 hours. We were informed by Home personnel responsible for making these deposits that the late deposits occurred during periods where either of the two employees who make these deposits were on some type of employee leave, and the other employee did not know a deposit was to be made. All of the receipts in question were deposited from one to four days after the date they should have been deposited in the local bank account. Any failure to deposit receipts in a timely manner (24 hours) could result in the conversion of moneys to personal use.

We recommend the Veterans' Home strengthen internal controls over the depositing of moneys in the trust accounts.

*. . . Since the majority of times a deposit is made later than the 24 hours considered timely is due to the fact that one or both of the employees in that area is absent, it would be necessary to bring in a third part to cover these instances. A third party would only serve to weaken the internal controls already established.*

#### Record Keeping

During our examination, we noted that no ledgers were maintained for the Welfare Account for the period December 9, 1985 through September 20, 1986 or for the Recreation Account for the period December 9, 1985 through February 17, 1987. The failure to maintain ledgers could inhibit management's ability to monitor and control the activities of the various accounts. The Home began keeping ledgers for the Welfare Account on September 21, 1986 and ceased operation of the Recreation Account on February 17, 1987.

We recommend the Veterans' Home continue to maintain the necessary accounting records for all accounts utilized by the Veterans' Home.

*As of January 17, 1987 the Barboursville Veterans Home has ledgers on the Trustee, Welfare and Key accounts which are kept current and reconciled monthly with the bank statements.*

## INDEPENDENT AUDITORS' OPINION

The Joint Committee on Government and Finance:

We have audited the Statement of Cash Receipts, Disbursements and Changes in Cash Balances of the trust accounts of Barboursville State Veterans' Home of the West Virginia Department of Veterans' Affairs for the years ended June 30, 1988 and June 30, 1987 and for the period December 9, 1985 through June 30, 1986. The financial statement is the responsibility of the management of Barboursville State Veterans' Home. Our responsibility is to express an opinion on the financial statement based on our audit.


We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note A, the financial statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenue collected and expenses paid of the trust accounts of the Barboursville State Veterans' Home of the West Virginia Department of Veterans' Affairs for the years ended June 30, 1988 and June 30, 1987 and for the period December 9, 1985 through June 30, 1986, on the basis of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Respectfully submitted,

  
Thedford L. Shanklin, CPA, Director  
Legislative Postaudit Division

May 4, 1989

Auditors: Martha A. Gibson, Auditor-in-Charge  
Lisa D. Shaffer  
Beverly E. Mangus  
Noel N. Hassen



WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES

TRUST ACCOUNTS

	Year Ending June 30		For The Period
	1988	1987	December 9, 1985 - June 30, 1986
<b>Cash Receipts:</b>			
Residents' Personal Funds	\$461,648.48	\$521,288.45	\$296,440.39
Donations	7,787.74	7,843.82	6,201.86
Meal Ticket Sales	7,461.50	8,029.00	4,350.37
Vending Commissions	1,430.63	1,242.83	798.60
Laundry Sales	318.65	334.85	239.35
Reimbursement of Cash Advances	274.69	1,081.90	1,597.09
Earned Interest	310.21	436.37	390.22
Key Deposits	611.00	-0-	-0-
Transfers from Appropriations- Check Charges	10.00	-0-	-0-
	<u>479,852.90</u>	<u>540,257.22</u>	<u>310,017.88</u>
<b>Disbursements:</b>			
Residents' Personal Expenses	78,161.67	93,246.42	79,810.70
Resident Maintenance	366,050.53	374,458.03	265,991.56
Cash Advances to Residents and Employees	1,595.65	2,253.29	2,728.90
Residents' Prizes	3,151.00	3,193.00	2,032.50
Current Expenses	6,435.07	4,426.03	3,063.85
Repairs and Alterations	1,874.09	464.51	766.69
Equipment	529.94	4,025.00	3,950.89
Transfers	215.00	2.24	29.50
Refunds	29,893.80	40,909.39	52,171.23
	<u>487,906.75</u>	<u>522,977.91</u>	<u>410,545.82</u>
Cash Receipts (Under) Over Disbursements	(8,053.85)	17,279.31	(100,527.94)
Beginning Balance	<u>72,505.13</u>	<u>55,225.82</u>	<u>155,753.76</u>
Ending Balance	<u>\$ 64,451.28</u>	<u>\$ 72,505.13</u>	<u>\$ 55,225.82</u>
<b>Ending Balance:</b>			
Cash on Hand	\$ -0-	\$ -0-	\$ 500.25
Cash in Bank	<u>64,451.28</u>	<u>72,505.13</u>	<u>54,725.57</u>
	<u>\$ 64,451.28</u>	<u>\$ 72,505.13</u>	<u>\$ 55,225.82</u>

See Notes to Financial Statement

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS  
BARBOURSVILLE STATE VETERANS' HOME

TRUST ACCOUNTS

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The cash basis of accounting is followed. Therefore, certain revenue and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Note B - Restatement of Beginning Balances

The beginning balances shown do not concur with the ending balances shown in the prior audit for the following accounts:

	<u>Trustee Account</u>	<u>Welfare Account</u>
Prior Audit Ending Balance	\$141,799.37	\$13,391.97
Adjustments	(712.00)	177.00
Adjusted Balance	<u>\$141,087.37</u>	<u>\$13,568.97</u>

These adjustments were made due to a difference in the cut off date in the prior audit.

**SUPPLEMENTAL INFORMATION**

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE.

TRUST ACCOUNTS

<u>Trustee Account</u>	Year Ending June 30		For The Period
	<u>1988</u>	<u>1987</u>	<u>December 9, 1985 - June 30, 1986</u>
Cash Receipts:			
Residents' Personal Funds	\$461,681.48	\$521,581.96	\$296,557.07
Disbursements:			
Residents' Personal Expenses	78,161.67	93,246.42	79,810.70
Transfers to Resident Maintenance Collections Account (8260-13)	366,050.53	374,458.03	265,991.56
Refunds to Residents	21,912.85	32,546.39	47,584.31
Transfers to Welfare Account	7.20	248.85	198.44
Transfers to Key Account	78.00	-0-	-0-
Transfers to Appropriations	215.00	2.24	6.06
	<u>466,425.25</u>	<u>500,501.93</u>	<u>393,591.07</u>
Cash Receipts (Under) Over Disbursements	(4,743.77)	21,080.03	(97,034.00)
Beginning Balance	<u>65,133.40</u>	<u>44,053.37</u>	<u>141,087.37</u>
Ending Balance	<u>\$ 60,389.63</u>	<u>\$ 65,133.40</u>	<u>\$ 44,053.37</u>
Ending Balance:			
Deposit in Transit	\$ -0-	\$ -0-	\$ -0-
Cash in Bank	<u>60,389.63</u>	<u>65,133.40</u>	<u>44,053.37</u>
	<u>\$ 60,389.63</u>	<u>\$ 65,133.40</u>	<u>\$ 44,053.37</u>

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

TRUST ACCOUNTS

<u>Welfare Account</u>	Year Ending June 30		For The Period December 9, 1985 - June 30, 1986
	<u>1988</u>	<u>1987</u>	
<b>Cash Receipts:</b>			
Donations	\$ 7,787.74	\$ 7,843.82	\$ 6,201.86
Meal Ticket Sales	7,461.50	8,029.00	4,350.37
Vending Commissions	1,430.63	1,242.83	798.60
Laundry Sales	318.65	334.85	239.35
Reimbursement of Cash Advances	274.69	1,081.91	1,597.09
Transfers from Trustee Account	7.20	248.85	175.00
Transfers from Recreation Account	-0-	1,166.68	-0-
Earned Interest	310.21	400.74	356.59
	<u>17,590.62</u>	<u>20,348.67</u>	<u>13,718.86</u>
<b>Disbursements:</b>			
Cash Advances to Residents and Employees	1,595.65	2,253.29	2,728.90
Residents' Prizes	3,151.00	3,193.00	2,032.50
Current Expenses	6,425.07	4,426.03	3,063.85
Repairs and Alterations	1,874.09	464.51	766.69
Equipment	529.94	4,025.00	3,950.89
Refunds to Appropriations - Meal Sales	7,461.50	8,029.00	4,420.37
Refunds to Appropriations - Laundry Sales	255.65	325.75	163.85
Refunds to Appropriations	46.80	8.25	2.70
Transfers to Trustee Account	15.00	293.51	116.68
Transfers to Key Account	144.00	-0-	-0-
	<u>21,498.70</u>	<u>23,018.34</u>	<u>17,246.43</u>
Cash Receipts (Under) Disbursements	(3,908.08)	(2,669.67)	(3,527.57)
Beginning Balance	<u>7,371.73</u>	<u>10,041.40</u>	<u>13,568.97</u>
Ending Balance	<u>\$ 3,463.65</u>	<u>\$ 7,371.73</u>	<u>\$10,041.40</u>
<b>Ending Balance:</b>			
Cash on Hand	\$ -0-	\$ -0-	\$ 500.25
Cash in Bank	<u>3,463.65</u>	<u>7,371.73</u>	<u>9,541.15</u>
	<u>\$ 3,463.65</u>	<u>\$ 7,371.73</u>	<u>\$10,041.40</u>

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

TRUST ACCOUNTS

<u>Key Account</u>	<u>For The Period August 1, 1987 - June 30, 1988</u>
Cash Receipts:	
Key Deposits	\$611.00
Transfers from Trustee Account	78.00
Transfers from Welfare Account	144.00
Transfers from Appropriations - Check Charges	<u>10.00</u>
	843.00
Disbursements:	
Current Expenses	10.00
Refunds of Key Deposits	217.00
Transfers to Trustee Account	<u>18.00</u>
	245.00
Cash Receipts Over Disbursements	598.00
Beginning Balance	<u>-0-</u>
Ending Balance	<u>\$598.00</u>
Ending Balance:	
Cash on Hand	\$-0-
Cash in Bank	<u>598.00</u>
	<u>\$598.00</u>

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

TRUST ACCOUNTS

<u>Recreation Account</u>	<u>For The Period</u>	
	<u>July 1, 1986 - February 17, 1987</u>	<u>December 9, 1985 - June 30, 1986</u>
Cash Receipts:		
Earned Interest	\$ 35.63	\$ 33.63
Disbursements:		
Transfers to Welfare Account	<u>\$1,166.68</u>	<u>\$ -0-</u>
Cash Receipts (Under) Over Disbursements	(1,131.05 )	33.63
Beginning Balance	<u>1,131.05</u>	<u>1,097.42</u>
Ending Balance	<u>\$ -0-</u>	<u>\$1,131.05</u>
Ending Balance:		
Cash on Hand	\$ -0-	\$ -0-
Cash in Bank	<u>-0-</u>	<u>1,131.05</u>
	<u>\$ -0-</u>	<u>\$1,131.05</u>

WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

TRUST ACCOUNTS

BANK RECONCILIATIONS

JUNE 30, 1988

Trustee Account

Balance per Bank \$61,033.19

Less: Outstanding Checks

Check Numbers

5046	25.00
5297	30.06
5331	12.50
5397	254.50
5428	45.00
5433	45.00
5437	196.00
5440	35.50
	<hr/>

Balance per Book \$60,389.63

Welfare Account

Balance per Bank \$ 3,520.15

Less: Outstanding Checks

Check Numbers

2295	36.50
2299	20.00
	<hr/>

Balance per Book \$ 3,463.65



WEST VIRGINIA DEPARTMENT OF VETERANS' AFFAIRS

BARBOURSVILLE STATE VETERANS' HOME

TRUST ACCOUNTS

BANK RECONCILIATION

JUNE 30, 1988

Key Account

Balance per Bank	\$ 622.00
Less: Outstanding Checks	
<u>Check Numbers</u>	
102	4.00
126	4.00
145	4.00
157	4.00
158	4.00
160	4.00
	<hr/>
Balance per Book	<u><u>\$ 598.00</u></u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Thedford L. Shanklin, CPA, Director of the Legislative Postaudit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 12<sup>th</sup> day of December,  
1989.

*Thedford L. Shanklin*

Thedford L. Shanklin, CPA, Director  
Legislative Postaudit Division

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to the West Virginia Department of Health and Human Resources; West Virginia Division of Veterans' Affairs; State Veterans' Home; Governor; Attorney General; and State Auditor.