

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

GREENBRIER CENTER
FOR THE PERIOD
FEBRUARY 20, 1976 - JUNE 30, 1984



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON 5. WEST VIRGINIA

GREENBRIER CENTER

FOR THE PERIOD

FEBRUARY 20, 1976 - JUNE 30, 1984

West Virginia



LEGISLATIVE AUDITOR
CHARLESTON

The Honorable Encll Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of Greenbrier Center.

Our examination covers the period February 20, 1976 through June 30, 1984. The results of this examination are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1983 and June 30, 1984 are included in this report.

Respectfully submitted,

A handwritten signature in cursive script, reading "Thedford L. Shanklin".

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

TLS/lst,lsj

GREENBRIER CENTER

TABLE OF CONTENTS

Acknowledgment	1
Exit Conference	2
Introduction	3
Administrative Officers and Staff	4
Implementation of Prior Audit Recommendations	5
Summary of Findings, Recommendations and Responses	6
General Remarks	12
Auditors' Opinion	24
Statement of Appropriations/Cash Receipts, Expenditures/ Disbursements and Changes in Fund Balance	25
Notes to Financial Statement	27
Supplemental Information	29
Certificate of Legislative Auditor	46

GREENBRIER CENTER

ACKNOWLEDGMENT

We extend our thanks and appreciation to the Administrator and his staff for their cooperation in supplying the information necessary to prepare this report.

GREENBRIER CENTER

EXIT CONFERENCE

We held an exit conference on June 27, 1985 with the Assistant Director, Office of Administrative Services for the Department of Health. All findings and recommendations were reviewed and discussed. The Center's responses are included in the Summary of Findings, Recommendations and Responses and after our recommendations in the following General Remarks.

GREENBRIER CENTER

INTRODUCTION

The campus of the former Greenbrier College for Women in Lewisburg was purchased on July 1, 1973 by the West Virginia Department of Mental Health and converted to a mental retardation center serving individuals throughout West Virginia. Greenbrier Center, located on the western slopes of the Alleghenies in the beautiful Greenbrier Valley, is situated on a campus on which learning has continually taken place since 1808.

Greenbrier Center is a short-term intensive training facility with the expressed goal of providing developmentally disabled individuals an avenue for a rapid and successful transition back into their community environment utilizing a full range of professional services.

The Center, situated in the historical section of downtown Lewisburg, is readily accessible to a variety of community services. The Center's campus contains a swimming pool, gymnasium facilities, a stable for handicapped therapeutic horseback riding, playgrounds, classrooms, a greenhouse, truck gardens, farm animals and two group homes for more independent living experiences.

GREENBRIER CENTER

ADMINISTRATIVE OFFICERS AND STAFF

Administrators

Alfred J. Stone December 3, 1979 - June 30, 1984
Kirby Neilson January 9, 1978 - December 3, 1979
Rick Richards April 1, 1977 - January 9, 1978
Harrell D. Hughes February 20, 1976 - April 1, 1977

Other Administrative Officers and Staff

Joseph Mulloy Assistant Administrator
Norma Lowe Section Chief
Judy Simmons Chief Accountant
Helen K. Hayes Personnel Officer
Laurie Stone Storeroom Clerk
Jim Umberger Client Advocate
Betty Farmer Volunteer Services Coordinator

GREENBRIER CENTER
IMPLEMENTATION OF PRIOR AUDIT RECOMMENDATIONS

In the prior audit covering the period July 1, 1973 through February 20, 1976 seven recommendations were made. Of these, two have not been fully implemented.

1. Individual ledger cards be installed immediately for the Patients' Trustee Account and maintenance accounts receivable.

A ledger card system had not been instituted for maintenance accounts receivable.

2. Individual ledger cards show all cash transactions relating to the patients and be balanced monthly to a ledger control card.

Individual ledger cards show all receipts. However, all disbursements are not shown. Only a monthly total of disbursements is recorded on the individual ledger card.

GREENBRIER CENTER

SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

AREAS OF NONCOMPLIANCE

Administrator Not Fully Cognizant of Compliance Requirements

1. The Administrator and Center employees were not fully cognizant of compliance requirements of the West Virginia Code and Department of Health Instructions.

We recommend the Administrator review and comply with Department of Health Instructions, the West Virginia Code and other laws, rules and regulations applicable to Greenbrier Center and require compliance by Center employees.

Administrator has become cognizant with this portion of the code and is complying with all laws, rules, regulations and instructions pertaining to the government of Greenbrier Center. (See pages 14-15.)

Noncompliance With West Virginia Code, Chapter 12, Article 2, Section 2 - Proper Documentation and Prompt Deposit of Receipts

2. The Center had not complied with the West Virginia Code, Chapter 12, Article 2, Section 2, as amended, in that cash receipt forms were not always prepared for each cash item received and often there were excessive time periods between date of receipt and date of deposit.

We recommend the Center comply with the West Virginia Code, Chapter 12, Article 2, Section 2, as amended.

Greenbrier Center officials and employees are aware of this portion of the code and is complying with the time restraints for deposits.

(See page 15.)

Noncompliance With West Virginia Code, Chapter 27,
Article 8, Section 2 - County Billing

3. The Center had not complied with the West Virginia Code, Chapter 27, Article 8, Section 2 in that actual receipts from residents were not considered when calculating amounts due from counties resulting in the over-billing of certain counties.

We recommend the Center comply with the West Virginia Code, Chapter 27, Article 8, Section 2.

Greenbrier Center has become aware of the proper procedure used in county billing. The proper procedure will be instituted for the annual billing for calendar year 1985. (See pages 15-16.)

Noncompliance With West Virginia Department of
Health Financial Instruction No. 6045 - Patient
Savings/Investments Accounts

4. The Center had not complied with Department of Health Financial Instruction No. 6045 which required all resident investments be routed through the West Virginia Board of Investments Consolidated Investment Fund.

We recommend the Center comply with Department of Health Financial Instruction No. 6045 by closing the local resident savings accounts and processing all investments through the State Treasurer's Consolidated Investment Fund.

Greenbrier Center has closed all local savings accounts. The funds were placed in the Greenbrier Center Trustee Fund. Where the resident had sufficient funds, monies were transferred to Consolidated Investment Fund. (See page 16.)

Noncompliance With Department of Health Financial Management
Procedure No. 6046 - Patient Trustee Accounts Management

5. The Center had not complied with Department of Health Financial Management Procedure No. 6046 concerning Patient Trustee Accounts Management.

We recommend the Center comply with Department of Health Procedure No. 6046.

Greenbrier Center has corrected all deficiencies in this area and are now in full compliance with this policy. (See page 17.)

Noncompliance With West Virginia Department of Health
Financial Management Procedure No. 6046 - Residents
Accounts Receivable

6. The Center had not complied with Department of Health Financial Management Procedure No. 6046 concerning Residents Accounts Receivable.

We recommend the Center comply with Department of Health Procedure No. 6046 and install an accounts receivable ledger system.

Greenbrier Center has instituted the ledger system required by this policy. (See page 18.)

Noncompliance With Department of Health Instructions
No. 3044 and No. 6060 - Patient Charges and Charge
Exonerations

7. The Center had not complied with Department of Health Instructions No. 3044 and No. 6060 concerning Patient Charges and Exonerations by documenting and maintaining records showing the necessary computations involved.

We recommend the Center comply with Financial Management No. 6060 and document computations leading to resident exonerations.

Greenbrier Center has complied with this policy by maintaining a ledger and documenting computations of exonerations on each resident.
(See pages 18-19.)

Noncompliance With State Civil Service Attendance and Leave Regulations

8. The Center had not complied with State Civil Service Attendance and Leave Regulations in that forms were not, in all cases, available to document prior request and approval of annual leave. In addition, the Center appears to have problems in the time reporting system.

We recommend the Center comply with State Civil Service Attendance and Leave Regulations and strengthen their control over the time reporting system.

The Center has instituted additional controls over the time reporting system and now requires the proper approval before taking leave.

(See page 19.)

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

Deficiency in Internal Control Over Local Accounts Through Separation of Duties

9. The Center had not exercised the necessary internal control over local accounts through separation of duties.

We recommend the Center provide sufficient separation of duties to assure an appropriate level of internal control over local account transactions.

Greenbrier Center has separated the duties of accounting for monies in the local accounts to include another person not directly working

with accounts so that internal control can be maintained. (See page 21.)

Deficiency in Internal Control Over Cash Receipts

10. The Center had not exercised the necessary internal control over cash receipts.

We recommend sufficient internal controls be established over cash receipts.

Greenbrier Center is in the process of prelisting mail receipts. Cash receipts journals have been prepared for both accounts and separate receipt books are being used for each account. (See pages 21-22.)

Deficiency in Internal Control Over Cash Disbursements

11. The Center had not exercised the necessary internal control over cash disbursements in local accounts.

We recommend sufficient internal controls be established over cash disbursements and local accounts.

Greenbrier Center has instituted further internal control mechanisms to correct these deficiencies. (See page 22.)

Failure to Properly Account for State Appropriated Funds

12. The Center had not properly accounted for appropriated personal services funds resulting in a failure to detect errors in Department of Health accounting reports.

We recommend the Center maintain accounting records for all appropriated accounts and periodically reconcile those records with reports generated by the Department of Health.

Greenbrier Center is in the process of correcting this deficiency and will maintain a ledger of personal services showing appropriation balance and expenditures beginning with new fiscal year. (See pages 22-23.)

Improper Disbursements from the Volunteer Services Fund

13. The Center made improper disbursements of employee travel advances from the Volunteer Services Fund.

We recommend the Center discontinue the practice of providing employee travel advances from the Volunteer Services Fund.

Greenbrier Center has discontinued the practice of travel advances to employees from this account. (See page 23.)

GREENBRIER CENTER

GENERAL REMARKS

INTRODUCTION

We have completed a financial and compliance audit of Greenbrier Center. A financial and compliance audit determines whether the financial statements of an audited entity present fairly the financial position and the results of operations in accordance with generally accepted accounting principles and whether the entity has complied with laws and regulations that may have a material effect upon the financial statements. The audit covered the period February 20, 1976 through June 30, 1984.

APPROPRIATED ACCOUNTS

All expenditures required for the general operation of Greenbrier Center were made from the following accounts:

<u>Number</u>	<u>Description</u>
4150-00 (1984), 4140-00 (1983). . . .	Personal Services
4150-01 (1984), 4140-01 (1983). . . .	Current Expenses
4150-02 (1984), 4140-02 (1983). . . .	Repairs and Alterations
4150-03 (1984), 4140-03 (1983). . . .	Equipment

SPECIAL REVENUE ACCOUNTS

During the audit period, Greenbrier Center maintained the following special revenue accounts:

<u>Number</u>	<u>Description</u>
8500-00	Receipts from Hospital Services Revenues; for capital improvements, renovations and operations.
8500-09	Receipts from Hospital Services Revenues; for capital improvements and renovations.
8500-10	Receipts from Hospital Services Revenues; for capital improvements in heating system.

- 8500-22 Receipts from Hospital Services Revenues; for capital improvements in electrical system.
- 8517-10 Federal funds for National School Lunch Program; for material and labor cost for meals served.
- 8517-11 Donation; for capital improvement.

LOCAL ACCOUNTS

During the audit period, Greenbrier Center maintained several local accounts which are described as follows:

Patient Trustee Account

Receives funds from or for patients for maintenance and personal care; disbursed for the support of residents.

Client Records Account

Received funds from Trustee Account for social security, Federal and State taxes. Disbursements were made to the Social Security Administration, Charleston National Bank for Federal income tax and the State Tax Department. This account was closed in June 1984.

Collecton Account

Received funds from resident maintenance, rental income from employees, refunds to appropriations and other sources for transfer to the State Treasury. This account was closed in July 1982.

Receipts Account

Receives funds from resident maintenance, rental income from employees, refunds to appropriations and other sources for transfer to the State Treasury.

Volunteer Services Fund

Receives donations from individuals and civic organizations; disburses funds for the benefit of all residents or for indigent residents.

Students Fund

Funds were received from telephone commissions and donations; disbursements were made for the benefit of all residents. This account was closed in July 1979.

Cottage Account

Funds were received from vending machine sales, horticulture, stables, mini-farm, and ceramic sales. Disbursements were made to purchase materials

for resale, resident recreation, personal care, and for resident payroll. This account was closed in September 1983.

Friends of Greenbrier Center, Incorporated

Receives funds from donations, special events tickets and concession sales; disbursed for special events and resident recreation.

Patient Welfare Account

Receives funds from vending machine sales, horticulture, stables and ceramic sales. Disbursements were made to purchase materials for resale, and for resident payroll.

AREAS OF NONCOMPLIANCE

West Virginia Department of Health Instructions, Handbook of Purchasing Procedures, and West Virginia Code, Chapter 26, Articles 10 and 11; Chapter 27, Article 2 generally govern Greenbrier Center. We tested applicable sections of the Department of Health Instructions, Handbook of Purchasing Procedures and applicable chapters of the West Virginia Code as they pertain to fiscal matters. Our findings follow.

Administrator Not Fully Cognizant of Compliance Requirements

The West Virginia Code, Chapter 26, Article 11, Section 2 states, "Each facility provided for in this article shall have a chief executive officer denominated an 'administrator'. The administrator shall be the person having the fiscal responsibility of the facility and the authority to manage and administer the financial, business and personnel affairs of the facility under the direction of the director of health." The Administrator and Center employees were not sufficiently familiar with the portions of the West Virginia Code and Department of Health Instructions applicable to their work. This is evidenced by the lack of compliance and the insufficient system of internal control described in our findings. We think the Administrator is required, as noted in the Code section above, to be responsible for complying with all laws, rules, regulations and instructions pertaining to the government of Greenbrier Center.

We recommend the Administrator review and comply with Department of Health Instructions, the West Virginia Code, and other laws, rules and regulations applicable to Greenbrier Center and require compliance by Center employees.

Administrator has become cognizant with this portion of the code and is complying with all laws, rules, regulations and instructions pertaining to the government of Greenbrier Center.

Noncompliance With West Virginia Code, Article 2, Section 2 -
Proper Documentation and Prompt Deposit of Receipts

The West Virginia Code, Chapter 12, Article 2, Section 2, as amended, provides, "All officials and employees of the state authorized by statute to accept moneys due the State of West Virginia shall keep a daily itemized record of such moneys so received for deposit in the state treasury and shall deposit within twenty-four hours with the state treasurer all moneys received or collected by them for or on behalf of the state for any purpose whatsoever...." The Center had not complied with the West Virginia Code in that cash receipt forms were not always prepared for each cash item received and often there were excessive time periods between date of receipt and date of deposit.

We recommend the Center comply with the West Virginia Code, Chapter 12, Article 2, Section 2, as amended.

Greenbrier Center officials and employees are aware of this portion of the code and is complying with the time restraints for deposits.

Noncompliance With West Virginia Code, Chapter 27,
Article 8, Section 2 - County Billing

The West Virginia Code, Chapter 27, Article 8, Section 2 states, "...the county of which the patient is a resident shall annually pay into the state treasury for credit to the appropriate state hospital the difference between the amount, if any, collected by the institution and the sum of one hundred fifty dollars...." The Center had not complied with the West Virginia Code in that actual receipts from residents were not considered when calculat-

ing amounts due from counties resulting in over-billing of certain counties.

We recommend the Center comply with the West Virginia Code, Chapter 27, Article 8, Section 2.

Greenbrier Center has become aware of the proper procedure used in county billing. The proper procedure will be instituted for the annual billing for calendar year 1985.

Noncompliance With West Virginia Department of
Health Financial Instruction No. 6045 - Patient
Savings/Investment Accounts

Department of Health Financial Instruction No. 6045 dated July 1, 1980 required all patient investments be transferred to the West Virginia Board of Investments Consolidated Investment Fund. The Center initially complied with this instruction by closing all local savings accounts. However, local savings accounts were opened for residents during subsequent fiscal periods and as of June 30, 1984 there were nine active local resident savings accounts.

We requested the passbooks, bank statements and any other documents or records applicable to these savings accounts. Eventually, certain of these documents and records were located but did not provide a complete record of all transactions affecting the savings accounts. Copies of the necessary bank statements were obtained from the bank.

We recommend the Center comply with Department of Health Financial Management Instruction No. 6045 by closing the local resident savings accounts and processing all investments through the State Treasurer's Consolidated Investment Fund.

Greenbrier Center has closed all local savings accounts. The funds were placed in the Greenbrier Center Trustee Fund. Where the resident had sufficient funds, monies were transferred to Consolidated Investment Fund.

Noncompliance With West Virginia Department of Health Financial Management
Procedure No. 6046 - Patient Trustee Accounts Management

On October 21, 1983, the Department of Health issued Procedure No. 6046, a comprehensive instruction dealing with the proper management and handling of patient funds.

Greenbrier Center did not comply with the following requirements of Procedure No. 6046:

1. The central receiver for all moneys which belong in patients' trustee accounts did not restrictively endorse checks received for deposit immediately upon receipt.
2. The central receiver did not run an adding machine tape on each day's receipts.
3. A cash receipts journal was not prepared.
4. Each day's cash receipts were commingled with other day's cash receipts and deposited approximately once each week.
5. A deposit was not made on the last working day of each month.
6. An employee who does not otherwise handle money or receipts did not compare the central receiving clerks' receipt records with weekly bank deposits and maintain a summary of each comparison.
7. An employee other than the trustee clerk did not receive the unopened bank statements and prepare the bank reconciliations.
8. Purchases of equipment or other items purchased for residents costing more than \$50.00 were not processed under regular West Virginia State purchasing practices.
9. A cash disbursements journal was not prepared.

The prior legislative audit report recommended "Individual ledger cards show all transactions relating to the patients and be balanced monthly to a ledger control card." The Center did not show each disbursement transaction on individual ledger cards.

We recommend the Center comply with all sections of Department of Health Procedure No. 6046.

Greenbrier Center has corrected all deficiencies in this area and are now in full compliance with this policy.

Noncompliance With West Virginia Department of Health
Financial Management Procedure No. 6046 - Residents
Accounts Receivable

The Department of Health Instructions No. 6046 dated October 21, 1983 requires on admission an accounts receivable record be established for each resident. The prior legislative audit report recommended, "Individual ledger cards be installed immediately for the Patients' Trustee Account and maintenance accounts receivable." The Center failed to implement an accounts receivable ledger system showing all transactions affecting individual residents with a control ledger showing the total of transactions affecting all residents.

We recommend the Center comply with Department of Health Financial Management Procedure No. 6046 and install an accounts receivable ledger system.

Greenbrier Center has instituted the ledger system required by this policy.

Noncompliance With West Virginia Department of Health Instructions
No. 3044 and No. 6060 - Patient Charges and Charge
Exonerations

The Department of Health Instruction No. 3044 dated April 1, 1981 placed the responsibility of determining partial and/or full exoneration of resident maintenance charges with the Administrator and further required that all exonerations be properly approved and documented. Instruction No. 3044 was replaced by Financial Management Policy No. 6060 dated May 8, 1984 which requires that each facility account for each exoneration granted.

The Center had not complied with the requirements of these instructions during the period under audit. Individual resident maintenance exonerations were not documented by maintaining a record showing the necessary computation involved in arriving at resident exonerations.

We recommend the Center comply with Financial Management Policy No. 6060 and document computations leading to resident exonerations.

Greenbrier Center has complied with this policy by maintaining a ledger and documenting computations of exonerations on each resident.

Noncompliance With State Civil Service Attendance and Leave Regulations

The State Civil Service Attendance and Leave Regulations, Section 16.03 states, "The employee shall request annual leave in advance of taking such leave except as noted elsewhere in this section. Annual leave may not be granted in advance of the employee's accrual of such leave." Request for leave forms were not available for review in all cases. Therefore, there was an absence of documentary evidence that annual leave was properly requested and approved prior to usage.

We noted cases of both annual and sick leave usage being allowed prior to accrual of such leave. Although this particular practice does not appear to be widespread, it is indicative of problems within the time reporting system.

In our review of time cards, monthly employee time records and attendance and leave records, we noted numerous discrepancies among the three documents. These differences, though generally small, indicate problems within the time reporting system which could result in misuse of annual and sick leave and incorrect reporting of hours worked.

We recommend the Center comply with State Civil Service Attendance and Leave Regulations and strengthen their control over the time reporting system.

Greenbrier Center has instituted a new procedure in which all time cards are checked by supervisor and another second party. The Center requires appropriate documentary evidence in advance of taking leave. With this new system, control is strengthened and Greenbrier Center complies with State Civil Service Attendance and Leave Regulations.

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 objective 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 February 20, 1976 through June 30, 1984, 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.

Deficiency in Internal Control Over Local
Accounts Through Separation of Duties

There was an insufficient separation of duties in the client records office since one employee performed all of the following for the Patient Trustee Fund: accounts payable, check preparation, signing of checks, patient investments, bank deposits, bank reconciliations and ledger posting. Due to this insufficient separation of duties, the person controlling these functions could have diverted cash to personal use and concealed such diversion by unauthorized changes in records or documents under their control.

We recommend the Center provide sufficient separation of duties to assure an appropriate level of internal control over local account transactions.

Greenbrier Center has separated the duties of accounting for monies in the local accounts to include another person not directly working with accounts so that internal control can be maintained.

Deficiency in Internal Control Over Cash Receipts

A prelisting of mail receipts was not prepared by the employee who opened the mail and that prelisting used independently of the account cashiers to verify deposit amounts and posting.

Cash receipts journals had not been prepared for the Patient Trustee Fund and the Collection Fund but were prepared by the Center when requested. A single receipt book was used to record receipts for the Volunteer Services Fund, Client Records Account and the Collection Fund.

We recommend all receipts received through the mail be prelisted by an employee with no other cash duties, cash receipts journals be maintained and

prenumbered cash receipt forms be used for each local account.

Greenbrier Center is in the process of prelisting mail receipts. Cash receipts journals have been prepared for both accounts and separate receipt books are being used for each account.

Deficiency in Internal Control Over Cash Disbursements

Disbursement checks from local accounts have been prepared by the local account cashiers rather than by an accounts payable function. These cashiers are also authorized check signers. Therefore, authorized signers for disbursement checks are not limited to officers or employees who have no access to accounting records or to cash.

Checks were written to "cash" from the Patient Welfare Account, Friends of Greenbrier Center Account and the Cottage Account.

Cash disbursements journals had not been prepared for the Patient Trustee Fund and Collection Fund but were prepared by the Center employees when requested.

We recommend sufficient internal control be established over cash disbursements and local accounts.

Greenbrier Center has instituted further internal control mechanisms to correct these deficiencies.

Failure to Properly Account for State Appropriated Funds

As of July 1, 1983 Greenbrier Center and Colin Anderson Center share the same appropriated accounts, a situation which requires careful accounting on the part of the two Centers and the Department of Health.

Although the appropriation balances and expenditures for the current expenses, repairs and alterations and equipment accounts were properly accounted for at Greenbrier Center, the personal services appropriation balance and expenditures were not. The Center had relied upon the Department of Health

to account for the personal services account.

For fiscal year 1983-84 we noted a discrepancy between actual personal services expenditures and the expenditures per Department of Health reports. After investigating this difference, we found the Department of Health had allocated two of Greenbrier Center's personal services transmittals totaling \$79,658.97 to Colin Anderson Center. Although Greenbrier Center received reports showing the personal services transactions for fiscal year 1983-84, the error went unnoticed by Center employees due to the lack of accounting records for the personal services account.

We recommend the Center maintain accounting records for all appropriated accounts and periodically reconcile those records with reports generated by the Department of Health.

Greenbrier Center is in the process of correcting this deficiency and will maintain a ledger of personal services showing appropriation balance and expenditures beginning with new fiscal year.

Improper Disbursements from the Volunteer Services Fund

The Volunteer Services Fund receives donations from private citizens, local businesses and civic groups. These donations are to be used to provide recreation and entertainment for the Center's residents.

During the period under review, travel advances were made to employees from the Volunteer Services Fund. Although all of these advances were repaid, we believe them to be improper disbursements since they do not represent direct benefit to the Center's residents.

We recommend the Center discontinue the practice of providing employee travel advances from the Volunteer Services Fund.

Greenbrier Center has discontinued the practice of travel advances to employees from this account.

AUDITORS' OPINION

The Honorable Encil Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

We have examined the financial statements of Greenbrier Center for the years ended June 30, 1984 and June 30, 1983 as listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As more fully described in Note A, the Center's policy is to prepare its financial statements on the modified cash and cash basis. Accordingly, the accompanying financial statements are not intended to present financial position and results of operation in conformity with generally accepted accounting principles.

In our opinion, the financial statements of Greenbrier Center as listed in the aforementioned table of contents present fairly appropriations and expenditures, cash, accounts receivable and trust account transactions for the years ended June 30, 1984 and June 30, 1983 on a basis consistent with the preceding year.

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

Respectfully submitted,



Theodor L. Shanklin, CPA, Director
Legislative Postaudit Division

April 2, 1985

Auditors: George T. Hill, CPA, Auditor-in-Charge
Leonard H. Lewis
Robert E. High

GREENBRIER CENTER

STATEMENT OF APPROPRIATIONS/CASH RECEIPTS, EXPENDITURES/
DISBURSEMENTS AND CHANGES IN FUND BALANCE

	Year Ended June 30, 1984			Combined Totals
	General Revenue	Special Revenue	Trust Funds	
Appropriations/Cash Receipts:				
Appropriations	\$1,382,901.00	\$ -0-	\$ -0-	\$1,382,901.00
Trust Funds	-0-	13,425.80	135,164.13	148,589.93
Interest	-0-	-0-	1,452.63	1,452.63
Hospital Services Revenue	-0-	1,182,601.90	-0-	1,182,601.90
	<u>1,382,901.00</u>	<u>1,196,027.70</u>	<u>136,616.76</u>	<u>2,715,545.46</u>
Expenditures/Disbursements:				
Personal Services	958,332.01	7,634.16	-0-	965,966.17
Current Expenses	230,032.94	11,175.51	125,866.45	367,074.90
Repairs and Alterations	26,177.90	-0-	-0-	26,177.90
Equipment	11,077.96	-0-	-0-	11,077.96
General Revenue	-0-	-0-	3,318.24	3,318.24
Hospital Services Revenue	-0-	5,216.93	-0-	5,216.93
Exonerations	-0-	1,046,437.41	-0-	1,046,437.41
	<u>1,225,620.81</u>	<u>1,070,464.01</u>	<u>129,184.69</u>	<u>2,425,269.51</u>
Appropriations/Cash Receipts Over (Under) Expenditures/ Disbursements				
	157,280.19	125,563.69	7,432.07	290,275.95
Expenditures After June 30 and Expirations				
	<u>157,280.19</u>	<u>-0-</u>	<u>-0-</u>	<u>157,280.19</u>
	-0-	125,563.69	7,432.07	132,995.76
Beginning Balance	<u>-0-</u>	<u>333,960.94</u>	<u>31,739.21</u>	<u>365,700.15</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ 459,524.63</u>	<u>\$ 39,171.28</u>	<u>\$ 498,695.91</u>

See Notes to Financial Statement

<u>General Revenue</u>	<u>Year Ended June 30, 1983</u>		<u>Combined Totals</u>
	<u>Special Revenue</u>	<u>Trust Funds</u>	
\$1,328,561.00	\$ -0-	\$ -0-	\$1,328,561.00
-0-	19,960.39	126,540.33	146,500.72
-0-	-0-	869.00	869.00
-0-	1,079,423.10	-0-	1,079,423.10
<u>1,328,561.00</u>	<u>1,099,383.49</u>	<u>127,409.33</u>	<u>2,555,353.82</u>
957,907.96	7,946.60	-0-	965,854.56
224,240.32	17,031.16	118,687.46	359,958.94
24,849.86	-0-	-0-	24,849.86
6,104.66	-0-	-0-	6,104.66
-0-	-0-	1,703.50	1,703.50
-0-	1,176.00	-0-	1,176.00
-0-	1,078,427.10	-0-	1,078,427.10
<u>1,213,102.80</u>	<u>1,104,580.86</u>	<u>120,390.96</u>	<u>2,438,074.62</u>
115,458.20	(5,197.37)	7,018.37	117,279.20
<u>115,458.20</u>	<u>-0-</u>	<u>-0-</u>	<u>115,458.20</u>
-0-	(5,197.37)	7,018.37	1,821.00
-0-	339,158.31	24,720.84	363,879.15
<u>\$ -0-</u>	<u>\$ 333,960.94</u>	<u>\$ 31,739.21</u>	<u>\$ 365,700.15</u>

GREENBRIER CENTER

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The modified cash basis of accounting is followed for the General Revenue Fund. The major modification from the cash basis is that a 90-day carry-over period is provided at the end of each fiscal year for the payment of obligations incurred in that year. All balances of the General Revenue Fund appropriations for each fiscal year expire on the last day of such fiscal year and revert to the unappropriated surplus of the fund from which the appropriations were made, except that expenditures encumbered prior to the end of the fiscal year may be paid up to 90 days after the fiscal year-end; however, appropriations for buildings and land remain in effect until three years after the passage of the act by which such appropriations were made. The cash basis of accounting is followed by all other funds. Therefore, certain revenue and the 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 operation in conformity with generally accepted accounting principles.

Expenditures during the 90-day carry-over period and expirations were as follows:

	<u>Expenditures</u>		<u>Expirations</u>	
	<u>July 1 - September 30,</u>		<u>September 30,</u>	
	<u>1984</u>	<u>1983</u>	<u>1984</u>	<u>1983</u>
Personal Services	\$53,561.15	\$45,221.61	\$55,496.84	\$16,870.43
Current Expenses	33,685.72	33,616.65	3,592.34	2,504.03
Repairs and Alterations	8,569.19	3,234.92	252.91	6,915.22
Equipment	2,095.47	-0-	26.57	7,095.34
Total	<u>\$97,911.53</u>	<u>\$82,073.18</u>	<u>\$59,368.66</u>	<u>\$33,385.02</u>

Combined Totals: The combined totals contain the totals of similar accounts of the various funds. Since the appropriations and cash receipts of certain funds are restricted by various laws, rules and regulations, the totaling of the accounts is for memorandum purposes only and does not indicate that the combined totals are available in any manner other than provided by such laws, rules and regulations.

Note B - Pension Plan

All eligible employees are members of the West Virginia Public Employees' Retirement System. Employees' contributions are 4½ percent of their annual compensation and contributions by the West Virginia Public Employees' Retirement Board are 9½ percent of the employees' annual compensation.

Note C - Hospital Services Revenue Account

On or after January 1, 1982 there was established in the State Treasury a separate account designated the Hospital Services Revenue Account. The Director of Health shall deposit promptly into the account any fees received by a facility owned and operated by the State Health Department from whatever source including the Federal and State governments or other third-party payer or personal payment.

The Director of Health is authorized to expend the moneys deposited in the account in accordance with Federal laws and regulations and with the laws of this State as is necessary for the development of a five-year health facilities long-range plan and subsequent revisions.

SUPPLEMENTAL INFORMATION

GREENBRIER CENTER
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 APPROPRIATED ACCOUNTS

<u>Personal Services - Account 4150-00 in 1984</u> <u>Account 4140-00 in 1983</u>	<u>Year Ended June 30,</u>	
	<u>1984</u>	<u>1983</u>
Appropriations	\$1,067,390.00	\$1,020,000.00
Expenditures	<u>1,011,893.16</u>	<u>1,003,129.57</u>
	55,496.84	16,870.43
Transmittals Paid After June 30	<u>53,561.15</u>	<u>45,221.61</u>
Balance	<u>\$ 109,057.99</u>	<u>\$ 62,092.04</u>
<u>Current Expenses - Account 4150-01 in 1984</u> <u>Account 4140-01 in 1983</u>		
Appropriations	\$ 267,311.00	\$ 260,361.00
Expenditures	<u>263,718.66</u>	<u>257,856.97</u>
	3,592.34	2,504.03
Transmittals Paid After June 30	<u>33,685.72</u>	<u>33,616.65</u>
Balance	<u>\$ 37,278.06</u>	<u>\$ 36,120.68</u>
<u>Repairs and Alterations - Account 4150-02</u> <u>in 1984, Account 4140-02 in 1983</u>		
Appropriations	\$ 35,000.00	\$ 35,000.00
Expenditures	<u>34,747.09</u>	<u>28,084.78</u>
	252.91	6,915.22
Transmittals Paid After June 30	<u>8,569.19</u>	<u>3,234.92</u>
Balance	<u>\$ 8,822.10</u>	<u>\$ 10,150.14</u>

GREENBRIER CENTER
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 APPROPRIATED ACCOUNT

<u>Equipment - Account 4150-03 in 1984</u> <u>Account 4140-03 in 1983</u>	Year Ended June 30,	
	1984	1983
Appropriations	\$13,200.00	\$13,200.00
Expenditures	<u>13,173.43</u> 26.57	<u>6,104.66</u> 7,095.34
Transmittals Paid After June 30	<u>2,095.47</u>	<u>-0-</u>
Balance	<u>\$ 2,122.04</u>	<u>\$ 7,095.34</u>

GREENBRIER CENTER
 STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
 SPECIAL REVENUE

	<u>Year Ended June 30,</u>	
	<u>1984</u>	<u>1983</u>
<u>Hospital Services Revenue - Account 8500-05</u>		
Cash Receipts	\$ -0-	\$ -0-
Disbursements:		
Current Expenses	<u>170.00</u>	<u>-0-</u>
Cash Receipts (Under) Disbursements	(170.00)	-0-
Beginning Balance	<u>7,500.00</u>	<u>7,500.00</u>
Ending Balance	<u>\$ 7,330.00</u>	<u>\$ 7,500.00</u>
 <u>Hospital Services Revenue - Account 8500-09</u>		
Cash Receipts	\$ -0-	\$ -0-
Disbursements:		
Current Expenses	<u>258.30</u>	<u>11.10</u>
Cash Receipts (Under) Disbursements	(258.30)	(11.10)
Beginning Balance	<u>264,988.90</u>	<u>265,000.00</u>
Ending Balance	<u>\$264,730.60</u>	<u>\$264,988.90</u>
 <u>Hospital Services Revenue - Account 8500-10</u>		
Cash Receipts	\$ -0-	\$ -0-
Disbursements	<u>-0-</u>	<u>-0-</u>
	-0-	-0-
Beginning Balance	<u>55,000.00</u>	<u>55,000.00</u>
Ending Balance	<u>\$ 55,000.00</u>	<u>\$ 55,000.00</u>

GREENBRIER CENTER
 STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
 SPECIAL REVENUE

	Year Ended June 30,	
	1984	1983
<u>Hospital Services Revenue - Account 8500-22</u>		
Cash Receipts:		
Hospital Services Revenue	\$130,000.00	\$ -0-
Beginning Balance	-0-	-0-
Ending Balance	\$130,000.00	\$ -0-
 <u>Greenbrier School Lunch Program - Account 8517-10</u>		
Cash Receipts:		
Department of Education	\$ 13,425.80	\$ 19,960.39
Disbursements:		
Personal Services	7,634.16	7,946.60
Current Expenses	10,629.47	16,391.09
	18,263.63	24,337.69
Cash Receipts (Under) Disbursements	(4,837.83)	(4,377.30)
Beginning Balance	6,351.01	10,728.31
Ending Balance	\$ 1,513.18	\$ 6,351.01
 <u>Daywood Foundation Donation - Account 8517-11</u>		
Cash Receipts	\$ -0-	\$ -0-
Disbursements:		
Current Expenses	117.74	628.97
Cash Receipts (Under) Disbursements	(117.74)	(628.97)
Beginning balance	121.03	750.00
Ending Balance	\$ 3.29	\$ 121.03

GREENBRIER CENTER

STATEMENT OF CHANGES IN FUND BALANCE

LOCAL ACCOUNT

<u>Collection Account</u>	<u>Year Ended June 30, 1984</u>		
	<u>Cash</u>	<u>Accounts Receivable</u>	<u>Total</u>
Beginning Balance	\$ -0-	\$ -0-	\$ -0-
Additions:			
Accounts Receivable Payments and Billings	5,216.93	1,052,601.90	1,057,818.83
Rent	558.32	-0-	558.32
Refunds to Appropriations	2,759.92	-0-	2,759.92
Special Revenue	-0-	-0-	-0-
Other	695.74	-0-	695.74
	<u>9,230.91</u>	<u>1,052,601.90</u>	<u>1,061,832.81</u>
	9,230.91	1,052,601.90	1,061,832.81
Deductions:			
General Revenue	558.32	-0-	558.32
Hospital Services Revenue	5,216.93	5,216.93	10,433.86
Refunds to Appropriations	2,759.92	-0-	2,759.92
Special Revenue	-0-	-0-	-0-
Other	695.74	-0-	695.74
Exonerations	-0-	1,046,437.41	1,046,437.41
	<u>9,230.91</u>	<u>1,051,654.34</u>	<u>1,060,885.25</u>
	9,230.91	1,051,654.34	1,060,885.25
Ending Balance	\$ <u>-0-</u>	\$ <u>947.56</u>	\$ <u>947.56</u>

Year Ended June 30, 1983

<u>Cash</u>	<u>Accounts Receivable</u>	<u>Total</u>
\$ 1.00	\$ 180.00	\$ 181.00
1,176.00	1,079,423.10	1,080,599.10
148.45	-0-	148.45
1,555.05	-0-	1,555.05
1,532.24	-0-	1,532.24
581.99	-0-	581.99
4,993.73	1,079,423.10	1,084,416.83
4,994.73	1,079,603.10	1,084,597.83
148.45	-0-	148.45
1,176.00	1,176.00	2,352.00
1,555.05	-0-	1,555.05
1,532.24	-0-	1,532.24
582.99	-0-	582.99
-0-	1,078,427.10	1,078,427.10
4,994.73	1,079,603.10	1,084,597.83
\$ -0-	\$ -0-	\$ -0-

GREENBRIER CENTER
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 LOCAL ACCOUNT

<u>Trustee Fund:</u>	<u>Year Ended June 30,</u>	
	<u>1984</u>	<u>1983</u>
Cash Receipts:		
Contributions from Residents, Relatives or Third-Party Agencies	\$108,770.84	\$ 99,429.94
Interest	1,371.05	788.04
	<u>110,141.89</u>	<u>100,217.98</u>
Disbursements:		
Patient Withdrawals	79,280.61	69,545.46
Personal Services	16,331.02	18,741.53
Current Expenses	2,990.89	4,095.47
Patient Maintenance	5,216.93	815.99
	<u>103,819.45</u>	<u>93,198.45</u>
Cash Receipts Over Disbursements	6,322.44	7,019.53
Beginning Balance	<u>30,293.72</u>	<u>23,274.19</u>
Ending Balance	<u>\$ 36,616.16</u>	<u>\$ 30,293.72</u>

	<u>Year Ended June 30,</u>		
	<u>1984</u>	<u>1983</u>	<u>1982</u>
Ending Balance:			
Cash in Local Checking Account	\$ 17,052.98	\$ 18,632.81	\$ 12,305.28
Cash in Local Resident Savings Accounts	2,361.77	900.03	747.21
Cash in Consolidated Investment Fund	<u>17,201.41</u>	<u>10,760.88</u>	<u>10,221.70</u>
	<u>\$ 36,616.16</u>	<u>\$ 30,293.72</u>	<u>\$ 23,274.19</u>

GREENBRIER CENTER
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 LOCAL ACCOUNT

<u>Volunteer Fund</u>	<u>Year Ended June 30,</u>	
	<u>1984</u>	<u>1983</u>
Cash Receipts:		
Donations	\$3,041.14	\$3,478.14
Reimbursement of Cash Advances	819.00	100.00
Other Reimbursements	199.10	55.89
Interest	81.58	80.96
	<u>4,140.82</u>	<u>3,714.99</u>
Disbursements:		
Patient Benefits	2,380.48	3,652.53
Employee Cash Advances	819.00	50.00
	<u>3,199.48</u>	<u>3,702.53</u>
Cash Receipts Over Disbursements	941.34	12.46
Beginning Balance	<u>1,223.39</u>	<u>1,210.93</u>
Ending Balance	<u>\$2,164.73</u>	<u>\$1,223.39</u>

	<u>Year Ended June 30,</u>		
	<u>1984</u>	<u>1983</u>	<u>1982</u>
Ending Balance:			
Cash in Local Checking Account	\$1,587.19	\$ 842.43	\$1,210.93
Consolidated Investment Fund	577.54	380.96	-0-
	<u>\$2,164.73</u>	<u>\$1,223.39</u>	<u>\$1,210.93</u>

GREENBRIER CENTER
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCE

<u>Patient Welfare Account</u>	Year Ended June 30,	
	1984	1983
Cash Receipts:		
Sales	\$10,168.41	\$ -0-
Rent	2,145.25	-0-
Reimbursement of Expenditures	358.16	-0-
	12,671.82	-0-
Disbursements:		
Merchandise for Resale	6,673.95	-0-
Patient Benefits	5,319.59	-0-
Expenditures to be Reimbursed	358.16	-0-
	12,351.70	-0-
Cash Receipts Over Disbursements	320.12	-0-
Beginning Balance	-0-	-0-
Ending Balance	\$ 320.12	\$ -0-

	Year Ended June 30,	
	1984	
Ending Balance:		
Cash in Checking Account	\$ 290.12	
Change Fund	30.00	
	\$ 320.12	

GREENBRIER CENTER
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 LOCAL ACCOUNT

<u>Friends of Greenbrier Center</u>	<u>Year Ended June 30,</u>	
	<u>1984</u>	<u>1983</u>
Cash Receipts:		
Sales	\$7,562.87	\$ -0-
Rent	1,189.77	-0-
	<u>8,752.64</u>	<u>-0-</u>
Disbursements:		
Merchandise for Resale	3,242.90	-0-
Patient Benefits	5,439.47	-0-
	<u>8,682.37</u>	<u>-0-</u>
Cash Receipts Over Disbursements	70.27	-0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u>\$ 70.27</u>	<u>\$ -0-</u>

GREENBRIER CENTER
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 LOCAL ACCOUNT

<u>Greenbrier Center Cottage Account</u>	Year Ended June 30,	
	1984	1983
Cash Receipts:		
Sales	\$ 2,557.59	\$18,937.28
Rent	310.60	4,137.90
	2,868.19	23,075.18
Disbursements:		
Merchandise for Resale	1,300.32	8,517.75
Patient Benefits	1,788.97	14,571.05
	3,089.29	23,088.80
Cash Receipts (Under) Disbursements	(221.10)	(13.62)
Beginning Balance	221.10	234.72
Ending Balance	\$ -0-	\$ 221.10

GREENBRIER CENTER
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 LOCAL ACCOUNT

<u>Client Records Account</u>	<u>Year Ended June 30,</u>	
	<u>1984</u>	<u>1983</u>
Cash Receipts:		
Transfers from Patient Trustee Fund	\$2,990.89	\$4,095.47
Other	-0-	1.00
	<u>2,990.89</u>	<u>4,096.47</u>
Disbursements:		
Current Expenses	<u>2,991.89</u>	<u>4,095.47</u>
Cash Receipts Over (Under) Disbursements	(1.00)	1.00
Beginning Balance	<u>1.00</u>	<u>-0-</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ 1.00</u>

GREENBRIER CENTER

RECONCILIATIONS

JUNE 30, 1984

Hospital Services Revenue - Account 8500-05

Balance per State Treasury and Center \$ 7,330.00

Hospital Services Revenue - Account 8500-09

Balance per State Treasury and Center \$264,730.60

Hospital Services Revenue - Account 8500-10

Balance per State Treasury and Center \$ 55,000.00

Hospital Services Revenue - Account 8500-22

Balance in State Treasury and Center \$130,000.00

Greenbrier School Lunch Program - Account 8517-10

Balance per State Treasury and Center \$ 1,513.18

Daywood Foundation Donation - Account 8517-11

Balance per State Treasury and Center \$ 3.29

GREENBRIER CENTER
BANK RECONCILIATION
JUNE 30, 1984

Patient Trustee Fund

Balance per Bank \$21,825.66

Less: Outstanding Checks

Check Numbers

3366	1.82
3385	1,136.54
3394	2.10
3395	2.29
3398	154.90
3412	253.38
3415	33.00
3416	150.03
3419	338.84
3420	172.79
3423	53.40
3424	2.81
3426	17.49
3427	21.95
3428	14.46
3429	238.00
3431	2,079.45
3432	97.99
3433	1.44
	<u>4,772.68</u>

Balance per Book \$17,052.98

GREENBRIER CENTER
 BANK RECONCILIATIONS
 JUNE 30, 1984

Patient Welfare Account

Balance per Bank	\$ 504.40
Less: Outstanding Checks	
<u>Check Numbers</u>	
170	10.00
198	100.00
200	2.00
201	102.28
	<u>214.28</u>
Balance per Book	<u>\$ 290.12</u>

Volunteer Fund

Balance per Bank	\$1,743.43
Less: Outstanding Checks	
<u>Check Numbers</u>	
858	53.54
859	17.70
861	85.00
	<u>156.24</u>
Balance per Book	<u>\$1,587.19</u>

Friends of Greenbrier Center

Balance per Bank and Book	<u>\$ 70.27</u>
---------------------------	-----------------

GREENBRIER CENTER

RESIDENT COST

	<u>Year Ended June 30,</u>	
	<u>1984</u>	<u>1983</u>
Average Population	44	45
Patient Days	16,169	16,581
Total Appropriated Expenditures	\$1,323,532.34	\$1,295,175.98
Cost per Patient Day	\$ 81.86	\$ 78.11
Average Cost per Patient Year	\$ 29,960.76	\$ 28,510.15

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 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 28th day of August,
1985.

Encil Bailey

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; West Virginia Department of Health; Governor; Attorney General; and, State Auditor.