

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

GREENBRIER CENTER
FOR THE YEAR ENDED
JUNE 30, 1985



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305

GREENBRIER CENTER
FOR THE YEAR ENDED
JUNE 30, 1985

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 accounts of Greenbrier Center.

Our examination covers the year ended June 30, 1985. The results of this examination are set forth on the following pages of this report.

Respectfully submitted,

Theodore L. Shanklin
Theodore L. Shanklin, CPA, Director
Legislative Postaudit Division

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GREENBRIER CENTER

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GREENBRIER CENTER

EXIT CONFERENCE

We held an exit conference on October 2, 1989 with the Director of the Financial Services Division, Director of Accounting and Assistant Director of Accounting of the West Virginia Department of Health and Human Resources, Division of Health and various representatives of the Greenbrier Center. All findings and recommendations were reviewed and discussed. The above officials' responses are included in italics in the Summary of Findings, Recommendations and Responses and in the General Remarks sections of this report.

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

IMPLEMENTATION OF PRIOR AUDIT RECOMMENDATIONS

In our prior audit covering the period February 20, 1976 through June 30, 1984 there were 13 recommendations. We noted three of the recommendations had not been fully implemented. The recommendations are listed below:

1. The Center comply with Department of Health Procedure No. 6046, concerning patient trust funds. (See page 9.)
2. The Center provide sufficient separation of duties to assure an appropriate level of internal control over local account transactions. (See pages 11-12.)
3. The Center establish sufficient internal controls over disbursements from local accounts. (See page 12.)

GREENBRIER CENTER
ADMINISTRATIVE OFFICERS AND STAFF

Administrators

Joseph Mulloy April 26, 1985 - June 30, 1985
Alfred J. Stone July 1, 1984 - April 26, 1985

Other Administrative Officers and Staff

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

SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

COMPLIANCE MATTERS

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

1. Greenbrier Center did not comply with Department of Health Financial Management Procedure No. 6046. Disbursements were not properly documented with receipts to substantiate purchases made from patient funds. Documentation for the entire month of November 1984 had been lost. The Center did not have procedures to assure that purchases of items costing in excess of \$50.00 from patient funds would be processed under regular West Virginia State purchasing procedures.

We recommend the Center comply with all requirements of Department of Health Financial Management Procedure No. 6046.

We are now in compliance with all requirements of Department of Health Financial Management Procedure No. 6046. (See page 9.)

Payment Made to Consultants From Appropriated
Personal Services Account

2. We discovered the Center failed to comply with the West Virginia Code, Chapter 5A, Article 2, Section 11 by using funds from the appropriated Personnel Services Account No. (4180-00) to pay consultants for professional services which should have been paid from the appropriated Current Expense Account No. (4180-01).

We recommend the Center comply with West Virginia Code, Chapter 5A, Article 2, Section 11.

We are now in compliance with West Virginia Code, Chapter 5A, Article 2, Section 11. (See pages 9-10.)

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

Deficiency in Internal Control Over Local Accounts Through Separation of Duties

3. There was insufficient separation of duties in the client records office.

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

We are now in compliance with this audit recommendation. (See pages 11-12.)

Deficiency in Internal Control Over Cash Disbursements

4. 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. 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 and Friends of Greenbrier Center Account.

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

We will comply with this audit recommendation. (See page 12.)

GREENBRIER CENTER

GENERAL REMARKS

INTRODUCTION

We have completed a financial and compliance audit of Greenbrier Center. The audit covered the year ended June 30, 1985.

APPROPRIATED ACCOUNTS

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

<u>Number</u>	<u>Description</u>
4180-00	Personal Services
4180-01	Current Expenses
4180-02	Repairs and Alterations
4180-03	Equipment

SPECIAL REVENUE ACCOUNTS

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

<u>Number</u>	<u>Description</u>
8500-05	Various Capital Improvement Projects for Institutions.
8500-09	Renovation for Certification
8500-10	Miscellaneous Capital Improvement Projects for Institutions.
8500-22	Capital Outlay and Renovations for Certification, Life Safety, and Energy Conservation.
8500-26	Contingency for Repairs and Alterations, Equipment, Emergency Services and Miscellaneous.
8517-10	Federal funds for National School Lunch Program; for material and labor cost for meals served.

- 8517-11 Donation; for capital improve-
ment.
- 8517-13 Insurance Claim.

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.

Receipts Account (Collection Account)

Receives funds from resident maintenance, rental income, 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.

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.

Friends of Greenbrier Center

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

COMPLIANCE MATTERS

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 are discussed below.

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

Department of Health Financial Management Procedure No. 6046 (DOH 6046) provides facilities with detailed guidance for the proper management and handling of patient funds. Greenbrier Center did not appear to have complied with all requirements of DOH 6046 in that disbursements were not, in all cases, properly documented with receipts to substantiate purchases made from patient funds. In addition to this situation, the Center's accountant informed us that the folder containing documentation of disbursements for the entire month of November 1984, had been lost. Disbursement of patient funds totaled \$9,680.43 for this month. The Center did not have procedures in place to assure that purchases of items costing in excess of \$50.00 from patient funds would be processed under regular West Virginia State purchasing procedures, as required by DOH 6046.

We recommend the Center comply with all requirements of Department of Health Financial Management Procedure No. 6046.

The Greenbrier Center staff has taken corrective action to modify the purchasing procedures and recording the purchasing receipts to be in compliance with the West Virginia Department Financial Management Procedure #6046. The Greenbrier Center, in response to a previous audit, modified its purchasing practices and now follows 6046 in purchases in excess of \$50.00.

Payments Made to Consultants from Appropriated
Personal Services Account

The West Virginia Code, Chapter 5A, Article 2, Section 11 states in part,

" . . . (1) 'Personal services' which shall mean salaries, wages and other compensation paid to full-time, part-time and temporary employees of the spending unit, but shall not include fees or contractual payments paid to consultants or to independent contractors engaged by the spending unit: Provided, that the total expenditure shown for personal services shall reflect the actual expenditure for each line item under this classification. . . ."

The Center apparently failed to comply with the West Virginia Code section by using funds from the appropriated Personal Services Account No. 4180-00 to pay consultants for professional services which should have been paid from the appropriated Current Expenses Account No. 4180-01, Line Item 025 - Contractual and Professional Services. These payments, per Department of Health records, totaled \$56,194.88 for fiscal year 1985.

We recommend the Center comply with West Virginia Code, Chapter 5A, Article 2, Section 11.

The facility has taken corrective action by responding to a prior audit. This practice was modified and said services are paid for out of the current expense account.

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As 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 July 1, 1984 through June 30, 1985, 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.

The individual who manages the Patient Trustee Fund will no longer be a signer on that account's check. In addition, bank reconciliations are performed by another individual.

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 and Friends of Greenbrier Center Account. This practice ceased as of February 15, 1985.

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

The Greenbrier Center will modify its current practice to assure that authorized signers are not individuals who have access to accounting records.

INDEPENDENT AUDITORS' OPINION

The Joint Committee on Government and Finance:

We have audited the financial statement of Greenbrier Center for the year ended June 30, 1985 as listed in the foregoing table of contents. The financial statement is the responsibility of the management of the Greenbrier Center. 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 cash and modified cash basis of accounting, which are comprehensive bases of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material aspects, the appropriations and expenditures, revenue collected and expenses paid and patient trust fund transactions of Greenbrier Center for the year ended June 30, 1985 on the bases of accounting described in Note A.

Our examination was made 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 examination 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 12, 1989

Auditors: Leonard H. Lewis, Auditor-in-Charge
Thomas G. Diehl

GREENBRIER CENTER

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

	General Revenue	Year Ended June 30, 1985		Combined Totals
		Special Revenue	Trust Funds	
Appropriations/Cash Receipts:				
Appropriations	\$1,645,262.00	\$ -0-	\$ -0-	\$1,645,262.00
Hospital Services Revenue	-0-	18,244.00	-0-	18,244.00
Trust Funds	-0-	27,584.21	128,695.87	156,280.08
Interest	-0-	-0-	2,665.12	2,665.12
Accounts Receivable Billings	-0-	1,329,621.58	-0-	1,329,621.58
	<u>1,645,262.00</u>	<u>1,375,449.79</u>	<u>131,360.99</u>	<u>3,152,072.78</u>
Expenditure/Disbursements:				
Personal Services	1,084,974.38	-0-	-0-	1,084,974.38
Current Expenses	301,542.09	10,182.19	90,343.48	402,067.76
Repairs and Alterations	25,528.80	252,262.66	-0-	277,791.46
Equipment	376.90	1,639.30	-0-	2,016.20
General Revenue	-0-	-0-	2,002.02	2,002.02
Accounts Receivable Collections	-0-	28,783.50	-0-	28,783.50
Accounts Receivable Exonerations	-0-	1,294,695.67	-0-	1,294,695.67
	<u>1,412,422.17</u>	<u>1,587,563.32</u>	<u>92,345.50</u>	<u>3,092,330.99</u>
Appropriations/Cash Receipts Over (Under) Expenditures/ Disbursements	232,839.83	(212,113.53)	39,015.49	59,741.79
Expenditures After June 30, and Expirations	<u>(232,839.83)</u>	<u>-0-</u>	<u>-0-</u>	<u>(232,839.83)</u>
	-0-	(212,113.53)	39,015.49	(173,098.04)
Beginning Balance	-0-	459,524.63	39,171.28	498,695.91
Ending Balance	<u>\$ -0-</u>	<u>\$ 247,411.10</u>	<u>\$ 78,186.77</u>	<u>\$ 325,597.87</u>

See Notes to Financial Statement

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 31-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 31 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 31-day carry-over period and expirations were as follows:

	<u>Expenditures</u> <u>July 1 - July 31</u>	<u>Expirations</u> <u>July 31</u>
Personal Services	\$ 58,037.21	\$104,085.41
Current Expenses	100,342.98	(54,026.07)
Repairs and Alterations	8,860.24	610.96
Equipment	<u>14,929.00</u>	<u>0.10</u>
Total	<u>\$182,169.43</u>	<u>\$ 50,670.40</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 four and one-half percent of their annual compensation and contributions by the West Virginia Public Employees' Retirement Board are nine and one half percent of the employees' annual compensation.

SUPPLEMENTAL INFORMATION

GREENBRIER CENTER
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	<u>Year Ended</u> <u>June 30, 1985</u>
<u>Personal Services - Account 4180-00</u>	
Appropriation	\$1,247,097.00
Expenditures:	
Personal Services Charged	1,199,206.47
Less:	
Contractual and Professional Services	<u>56,194.88</u>
Actual Personal Services	<u>1,143,011.59</u>
	104,085.41
Transmittals Paid After June 30	<u>58,037.21</u>
Balance	<u>\$ 46,048.20</u>
 <u>Current Expense - Account 4180-01</u>	
Appropriation	\$ 347,859.00
Expenditures:	
Current Expense Charged	345,690.19
Plus:	
Contractual and Professional Services	<u>56,194.88</u>
Actual Current Expense	<u>401,885.07</u>
	(54,026.07)
Transmittals Paid After June 30	<u>100,342.98</u>
Balance	<u>\$ 46,316.91</u>

GREENBRIER CENTER
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	<u>Year Ended</u> <u>June 30, 1985</u>
<u>Repairs and Alterations - Account 4180-02</u>	
Appropriations	\$ 35,000.00
Expenditures	<u>34,389.04</u>
	610.96
Transmittal Paid After June 30	<u>8,860.24</u>
Balance	<u><u>\$ 9,471.20</u></u>
 <u>Equipment - Account 4180-03</u>	
Appropriations	\$ 15,306.00
Expenditures	<u>15,305.90</u>
	0.10
Transmittals Paid After June 30	<u>14,929.00</u>
Balance	<u><u>\$ 14,929.10</u></u>

GREENBRIER CENTER
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

<u>Hospital Services Revenue - Account 8500-05</u> <u>Various Capital Improvement Projects for Institutions</u>	<u>Year Ended</u> <u>June 30, 1985</u>
Disbursements:	
Current Expenses	\$ 4,364.67
Equipment	<u>1,639.30</u>
	<u>6,003.97</u>
Cash Receipts (Under) Disbursements	(6,003.97)
Beginning Balance	<u>7,330.00</u>
Ending Balance	<u>\$ 1,326.03</u>
<u>Hospital Services Revenue - Account 8500-09</u> <u>Renovation for Certification</u>	
Disbursements:	
Repairs and Alterations	<u>\$236,398.76</u>
Cash Receipts (Under) Disbursements	(236,398.76)
Beginning Balance	<u>264,730.60</u>
Ending Balance	<u>\$ 28,331.84</u>
<u>Hospital Services Revenue - Account 8500-10</u> <u>Miscellaneous Capital Improvement Projects</u> <u>for Institutions</u>	
Beginning Balance	<u>\$ 55,000.00</u>
Ending Balance	<u>\$ 55,000.00</u>

GREENBRIER CENTER
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

<u>Hospital Services Revenue - Account 8500-22</u>	<u>Year Ended</u>
<u>Capital Outlay and Renovations for Certification, Life Safety and Energy Conservation</u>	<u>June 30, 1985</u>
Disbursements:	
Current Expenses	\$ 5,780.03
Cash Receipts (Under) Disbursements	(5,780.03)
Beginning Balance	<u>130,000.00</u>
Ending Balance	<u>\$124,219.97</u>
<u>Hospital Services Revenue - Account 8500-26</u>	
<u>Contingency for Repairs and Alterations, Equipment, Emergency Services and Miscellaneous</u>	
Cash Receipts:	
Hospital Services Revenue	\$ 18,244.00
Beginning Balance	<u>-0-</u>
Ending Balance	<u>\$ 18,244.00</u>
<u>Greenbrier School Lunch Program - Account 8517-10</u>	
Cash Receipts:	
Department of Education	\$ 11,720.31
Disbursements:	
Current Expenses	<u>34.20</u>
Cash Receipts Over Disbursements	11,686.11
Beginning Balance	<u>1,513.18</u>
Ending Balance	<u>\$ 13,199.29</u>

GREENBRIER CENTER
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

<u>Daywood Foundation Donation - Account 8517-11</u>	<u>Year Ended June 30, 1985</u>
Disbursements:	
Current Expenses	\$ 3.29
Cash Receipts (Under) Disbursements	(3.29)
Beginning Balance	<u>3.29</u>
Ending Balance	<u>\$ -0-</u>
<u>Insurance Claim Refund - Account 8517-13</u>	
Cash Receipts:	
Insurance Claims	\$15,863.90
Disbursements:	
Repairs and Alterations	<u>15,863.90</u>
Cash Receipts Over Disbursements	-0-
Beginning Balance	<u>-0-</u>
Ending Balance	<u>\$ -0-</u>

GREENBRIER CENTER
 STATEMENT OF CHANGES IN FUND BALANCE
 COLLECTION ACCOUNT - LOCAL ACCOUNT

	<u>Year Ended June 30, 1985</u>		
	<u>Cash</u>	<u>Accounts Receivable</u>	<u>Total</u>
Beginning Balance	\$ -0-	\$ 947.56	\$ 947.56
Additions:			
Accounts Receivable Payments and Billings	28,783.50	1,329,621.58	1,358,405.08
General Revenue	456.72	-0-	456.72
Refunds to Appropriations	1,545.30	-0-	1,545.30
	<u>30,785.52</u>	<u>1,329,621.58</u>	<u>1,360,407.10</u>
	30,785.52	1,330,569.14	1,361,354.66
Deductions:			
Hospital Services Revenue	28,783.50	28,783.50	57,567.00
General Revenue	456.72	-0-	456.72
Refunds to Appropriations	1,545.30	-0-	1,545.30
Exonerations	-0-	1,294,695.67	1,294,695.67
	<u>30,785.52</u>	<u>1,323,479.17</u>	<u>1,354,264.69</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ 7,089.97</u>	<u>\$ 7,089.97</u>

GREENBRIER CENTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
AND CHANGES IN CASH BALANCE
PATIENT TRUSTEE ACCOUNT - LOCAL ACCOUNT

	<u>Year Ended</u>	
	<u>June 30, 1985</u>	
Cash Receipts:		
Contributions from Residents, Relatives or Third Party Agencies	\$133,885.92	
Interest	2,592.77	
		136,478.69
Disbursements:		
Patient Withdrawals Account	68,034.64	
Patient Maintenance	28,783.50	
		96,818.14
Cash Receipts Over Disbursements		39,660.55
Beginning Balance		36,616.16
Ending Balance		\$ 76,276.71
	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Ending Balance:		
Cash in Local Checking Account	\$32,659.45	\$17,052.98
Cash in Consolidated Investment Fund	43,601.46	17,201.41
Cash in Local Resident Saving Accounts	15.80	2,361.77
	\$76,276.71	\$36,616.16

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

	<u>Year Ended June 30, 1985</u>
Cash Receipts:	
Sales	\$13,892.41
Rent	2,815.86
	<u>16,708.27</u>
Disbursements:	
Merchandise for Resale	10,013.08
Patient Benefits	6,948.81
	<u>16,961.89</u>
Cash Receipts (Under) Disbursements	(253.62)
Beginning Balance	<u>320.12</u>
Ending Balance	<u>\$ 66.50</u>

	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Ending Balance:		
Cash in Local Checking Account	\$36.50	\$290.12
Change Fund	<u>30.00</u>	<u>30.00</u>
	<u>\$66.50</u>	<u>\$320.12</u>

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

	<u>Year Ended</u> <u>June 30, 1985</u>
Cash Receipts:	
Sales	\$1,216.88
Rent	400.00
Donations	100.00
	1,716.88
 Disbursements:	
Merchandise for Resale	541.94
Patient Recreation	784.55
	1,326.49
 Cash Receipts Over Disbursements	 390.39
Beginning Balance	70.27
Ending Balance	\$ 460.66

GREENBRIER CENTER

RECONCILIATIONS

JUNE 30, 1985

<u>Hospital Services Revenue - Account 8500-05</u> <u>Various Capital Improvement Projects for Institutions</u>	
Balance per Center and Department of Health	<u>\$ 1,326.03</u>
<u>Hospital Services Revenue - Account 8500-09</u> <u>Renovation for Certification</u>	
Balance per Center and Department of Health	<u>\$ 28,331.84</u>
<u>Hospital Services Revenue - Account 8500-10</u> <u>Miscellaneous Capital Improvement Projects for Institutions</u>	
Balance per Center and Department of Health	<u>\$ 55,000.00</u>
<u>Hospital Services Revenue - Account 8500-22</u> <u>Capital Outlay and Renovations for Certification,</u> <u>Life Safety and Energy Conservation</u>	
Balance per Center and Department of Health	<u>\$124,219.97</u>
<u>Hospital Services Revenue - Account 8500-26</u> <u>Contingency for Repairs and Alterations,</u> <u>Equipment, Emergency Services and Miscellaneous</u>	
Balance per Center and Department of Health	<u>\$ 18,244.00</u>
<u>Greenbrier School Lunch Program - Account 8517-10</u>	
Balance per Center and State Treasury	<u>\$ 13,199.29</u>

GREENBRIER CENTER
 BANK RECONCILIATIONS
 JUNE 30, 1985

Patient Trustee Account

Balance per Bank		\$34,380.52
Less: Outstanding Checks	<u>Check Numbers</u>	
	3808	50.00
	3862	22.81
	3869	69.36
	3924	12.89
	3930	7.56
	3937	18.00
	3938	18.00
	3939	30.00
	3940	250.00
	3941	800.00
	3942	123.45
	3943	100.00
	3944	28.00
	3945	25.00
	3946	154.00
	3947	12.00
		<u>1,721.07</u>
Balance per Book		<u>\$32,659.45</u>

Patient Welfare Account

Balance per Bank		\$ 161.41
Less: Outstanding Checks	<u>Check Numbers</u>	
	300	10.00
	315	114.91
		<u>124.91</u>
Balance per Book		<u>\$ 36.50</u>

GREENBRIER CENTER
BANK RECONCILIATION
JUNE 30, 1985

Volunteer Services Fund

Balance per Bank \$943.06

Less: Outstanding Checks

Check Numbers

981	10.55
998	20.00
1003	42.00
1004	49.00
1005	84.00
1006	4.50
	<u>210.05</u>

Balance per Book

\$733.01

GREENBRIER CENTER

RESIDENT COST

	<u>Year Ended</u> <u>June 30, 1985</u>
Average Population	50
Patient Days	18,125
Total Appropriated Expenditures	\$1,594,591.60
Cost per Patient Day	\$87.98
Average Cost per Patient Year	\$32,112.70

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 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 17th day of October, 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 Greenbrier Center; West Virginia Department of Health and Human Resources; West Virginia Department of Health and Human Resources, Division of Health; Governor; Attorney General; and State Auditor.