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STATE OF WEST VIRGINIA
AUDIT REPORT
OF

FAIRMONT EMERGENCY HOSPITAL
FOR THE PERIOD
APRIL 1, 1975 - JANUARY 31, 1978



OFFICE OF LEGISLATIVE AUDITOR
CAPITOL BUILDING
CHARLESTON, WEST VIRGINIA 25305



LEGISLATIVE AUDITOR

CHARLESTON

April 5, 1978

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

Sir:

In compliance with your instructions and the provisions of Article 2, Chapter 4, Code of West Virginia, as amended, we have examined the statements of appropriations and disbursements and receipts and disbursements arising from cash transactions of Fairmont Emergency Hospital for the period April 1, 1975 through January 31, 1978 as set forth in the following 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 except as stated in the following paragraph.

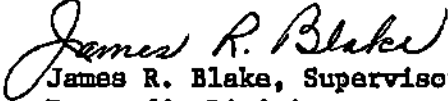
The examiner attempted to verify the amounts shown as accounts receivable by sending direct confirmation letters to a randomly selected sample of both the inpatients and outpatients at Fairmont Emergency Hospital. However, this independent audit test was not considered successful due to the very small number of replies received. Further tests of the accounts receivable records proved them to be inaccurate and inadequate to provide the type of information required for the efficient administration of such a hospital. Therefore, the examiner must qualify his opinion to allow that accounts receivable be shown as recorded in the accounts and that those amounts do not necessarily accurately represent the receivables due Fairmont Emergency Hospital as a result of operations.

The aforementioned statements were prepared on the basis of cash transactions. They do not give effect to accrued items, nor do they present the financial position of Fairmont Emergency Hospital. Accordingly, the accompanying statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

The Honorable Encil Bailey
Legislative Auditor
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In our opinion, the accompanying statements listed in the following table of contents, present fairly the appropriations, receipts and disbursements arising from cash transactions by Fairmont Emergency Hospital for the period April 1, 1975 through January 31, 1978 except for the qualification as noted above, in a manner applied consistently throughout the audit period.

Respectfully submitted,


James R. Blake, Supervisor
Postaudit Division

JRB/np

AUDIT REPORT
OF
FAIRMONT EMERGENCY HOSPITAL
FOR THE PERIOD
APRIL 1, 1975 - JANUARY 31, 1978

AUDIT CONDUCTED BY:

Seiby V. Long

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ADMINISTRATIVE OFFICERS AND STAFF

Superintendent. Blake Boggess
Clinical Director Dr. Paul S. Gotses
Chief of Staff. Dr. Eleuterio Lopez
Director of Nurses. Thelma Monahan
X-Ray Technician. Shannon Ferrell
Laboratory Technician Sandra Vincent

GENERAL REMARKS

SCOPE OF AUDIT

An examination of the financial records of Fairmont Emergency Hospital, Fairmont, West Virginia has been completed. The examination was conducted primarily on a cash basis and covered the period April 1, 1975 through January 31, 1978 with the exception of the appropriated and special revenue funds which period was January 1, 1975 through December 31, 1977. All transactions were examined with respect to their origin and relationship to cash journals, bank deposits and State Treasury depository receipts.

APPROPRIATED FUNDS

Analysis of these funds revealed that expenditures had been made in accordance with established state policy. Supporting documents were attached to each disbursement transmittal and filed according to account number. The examiner was satisfied that adequate controls were being maintained over these funds.

It was noted that a large amount of the appropriations for this hospital were expired each year; the appropriations continued to increase while the average number of patients consistently declined.

The examiner verified disbursements for Personal Services by reviewing a sample of the entries on two payrolls to determine if the proper salary scales were used and if withholding, deductions and extensions were accurate. Further testing of the records was done by distributing payroll checks for the pay period February 1-14, 1978. All employees were required to show proper identification and sign a register before receiving their checks. No exceptions were taken with the way Personal Services was being handled.

COLLECTION ACCOUNT

Revenues in this account are derived from patients' fees, telephone and vending machine commissions, refunds to appropriations, meal ticket sales, rental income and consumers' sales tax collections. Receipts

are deposited at least once a week in a local account held at the First National Bank in Fairmont. The examiner noted that prenumbered receipts were not being used to account for all moneys received and meal tickets sold by the institution were issued without proper numerical controls. These items represent a significant weakness in the internal control surrounding the handling of receipts during this audit period, however before the conclusion of the report these weaknesses had been corrected.

A deficit of \$1,088.41, dated in the prior audit as having occurred on April 14, 1969, remained on the books throughout this audit period. No effort has been made to identify or collect this deficit and the statute of limitations on submitting this claim to the bonding company has expired.

As this hospital is not accredited by the Joint Commission on Accreditation of Hospitals, they do not collect any compensation from the Medicare and Medicaid programs for charges against those patients who qualify for such benefits.

VENDING MACHINE ACCOUNT

This account was begun in March 1976 by order of the Commissioner of the Department of Public Institutions. Revenues emanate from vending machine and telephone commissions. These receipts were intended to be used for various patient benefits. The examiner took exception to the usage of these funds in this manner since this is a hospital and not an institution where the patients are wards of the state. As of May 12, 1978, the closing date of the audit, these funds had been remitted to the State Treasury.

ACCOUNTS RECEIVABLE

The examiner reviewed the card system presently being used as the master control over accounts receivable and found it inadequate to provide the desired control over such accounts. An appropriate accounting system was never established for accounts receivable, thus errors are numerous throughout the available records. When the receipts and deposits were totaled and compared to the total credits made on the patient cards, it was determined

that transactions were not being posted accurately. The records were further tested by sending verification letters to fourteen inpatients and twenty-six outpatients whose accounts were randomly selected from those which were still considered active as of the close of the audit. Of those contacted only fourteen responded, thirteen agreed with the hospital's records and one disagreed. This test was intended to be used as a basis for expressing an opinion on the accuracy of these records, however due to the limited response received it must be considered inadequate to base such a judgment. The examiner recognizes the need for complete and accurate records and appropriate internal controls in order to account for receivables.

Prior to July 1977 statements of account balances were not mailed to outpatients on a regular basis, however after this date they were mailed monthly.

According to records available a total of \$919,989.41 in charges was made during this audit period but only \$93,843.42 was collected. This amounts to a collection rate of only 10 percent. Charges to various state institutions account for a large portion of these uncollected receivables. Some institutions pay a nominal amount of their obligations while others disregard the billing entirely.

CHARGES AGAINST THE PUBLIC
EMPLOYEES' INSURANCE BOARD

The examiner noticed that a large amount of the uncollected accounts receivable were charges against the Public Employees'

Insurance Board for medical care provided public employees. When questioned about their refusal to pay these charges an official of the Public Employees' Insurance Board stated that these charges were not paid because the hospital received an appropriation on which to operate. However, in a similar situation at the West Virginia University Medical Center the Public Employees' Insurance Board does pay charges for services rendered to its subscribers. It is the examiner's opinion that since this is not a charitable institution, or one established to provide free care for public employees, all claims against the Public Employees' Insurance Board should be collectible.

BUILDING

Currently a new building is under construction to replace the existing facilities.

As of the close of the audit \$1,999,973.13 had been spent from the \$3,500,000.00 appropriated for this project. At that time no contracts had been awarded for the remaining construction and no completion date had been set.

INVENTORY

Inventory stocks are classified as follows: controlled drugs, uncontrolled drugs,

hospital equipment and soft goods. The examiner was satisfied that an adequate perpetual inventory was being maintained on all controlled drugs but no such records were maintained for the uncontrolled drugs. The examiner physically observed the inventory of hospital equipment and determined it was adequate. Inventory records for soft goods were being maintained but not updated to provide an accurate record. Due to the current freeze on the hiring of personnel, it is impossible to initiate the increased inventory controls which are needed.

GENERAL COMMENT

The examiners wish to thank the employees of the institution for their cooperation and assistance during the performance of this

examination.

EXIT CONFERENCE

An exit conference was held with the superintendent of the hospital on April 5, 1978. All phases of the examination

including the findings and recommendations were reviewed and the official concurred with recommendations.

RECOMMENDATIONS

It is recommended that:

1. The superintendent acquire permission from the Director of the Department of Health to write off the \$1,088.41 deficit that has remained in the Collection Account for the past nine years;
2. The Director of Department of Health investigate the feasibility of bringing about the accreditation of this hospital;
3. The superintendent install a new accounting system capable of providing accurate records and appropriate internal controls for accounts receivable;
4. The Director of the Department of Health set standard rates to be used and the hospital aggressively pursue collection from all individuals and institutions;
5. The superintendent pursue all possible means of collecting amounts due from the Public Employees' Insurance Board for services rendered to its subscribers by the hospital; and
6. Prior to occupying the new hospital building additional personnel be hired in order to more adequately maintain inventory records on uncontrolled drugs and soft goods.

INSURANCE

FIRE AND EXTENDED COVERAGE

A blanket insurance policy covering all risks is carried by the State of West Virginia on all buildings and contents for 100 percent of their current sound insurable value. Rental value and business interruption on certain buildings are also included in this policy. The amount of coverage on buildings at Fairmont Emergency Hospital is available at the West Virginia Insurance Board. This insurance was underwritten in the years prior to fiscal year 1977-78 by five companies and included deductibles of \$100,000.00 each occurrence or \$1,200,000.00 annual aggregate.

Company: Aetna Casualty and Surety Company (35%)
Hartford, Connecticut
Policy Number: 29 FSK 800-198-WCA
Effective Date: July 1, 1973 - July 1, 1977

Company: Continental Casualty Company (25%)
Chicago, Illinois
Policy Number: FS 112-86-24 (FS 206-44-01
Effective Date: July 1, 1974 - July 1, 1976 (July 1, 1976 - July 1, 1977

Company: United States Fire Insurance Company (20%)
New York, New York
Policy Number: IF 13-10-56
Effective Date: July 1, 1973 - July 1, 1977

Company: Fireman's Fund Insurance Company (15%)
San Francisco, California
Policy Number: XFX 768-16-51 (XFX 856-40-00 (XFX 933-90-99 (XFX 951-29-99
Effective Date: July 1, 1973 - July 1, 1977

Company: Ohio Farmers Insurance Company (5%)
Leroy, Ohio
Policy Number: 77-58-80 (88-20-85
Effective Date: July 1, 1974 - July 1, 1976 (July 1, 1976 - July 1, 1977

On July 1, 1977 a contract was let to the Continental Casualty Company of Chicago, Illinois to provide 100 percent of the insurance coverage on all buildings and contents owned by the State of West Virginia. The insurance is subject to deductibles of \$25,000.00 each occurrence or \$1,200,000.00 annual aggregate. This Policy No. FS 326-60-89 is to be continued until cancelled.

PUBLIC EMPLOYEES BOND

A blanket honesty bond in the amount of \$1,000,000.00 with \$10,000.00 deductible is carried by the State of West Virginia

to cover all employees.

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

AUTOMOBILE AND PREMISES LIABILITY

Prior to July 1, 1976 a blanket policy covering automobile liability and owners, landlords and tenants liability was

carried by the State of West Virginia for bodily injury of \$100,000.00 each person or \$300,000.00 each occurrence and property damage of \$25,000.00 each occurrence.

Company: Continental Casualty Company
Chicago, Illinois
Policy Number: CCP 968-60-93
Effective Date: July 1, 1973 - July 1, 1976

AUTOMOBILE LIABILITY

From July 1, 1976 to July 1, 1977 a blanket automobile liability policy was carried by the State of West Virginia for

bodily injury of \$100,000.00 each person or \$100,000.00 each occurrence and property damage of \$25,000.00 each occurrence.

Company: Continental Casualty Company
Chicago, Illinois
Policy Number: CCP 248-32-51
Effective Date: July 1, 1976 - July 1, 1977

On July 1, 1977 a new policy went into effect which provides for bodily injury and property damage liability up to \$100,000.00 each occurrence.

Company: Continental Casualty Company
Chicago, Illinois
Policy Number: CCP 332-33-24
Effective Date: July 1, 1977 - Continuous Until Cancelled

LIABILITY INSURANCE

From July 1, 1976 to July 1, 1977 the State of West Virginia carried a blanket liability policy to cover the following:

Owners, Landlords and Tenants

Bodily Injury - \$100,000.00 Each Occurrence
Property Damage - \$25,000.00 Each Occurrence
Personal Injury - \$25,000.00 Each Occurrence or \$100,000.00 Aggregate

Company: Continental Casualty Company
Chicago, Illinois
Policy Number: CCP 248-32-50
Effective Date: July 1, 1976 - July 1, 1977

On July 1, 1977 a new policy went into effect which provides general liability insurance, personal injury liability insurance and public officials liability insurance. The policy provides coverage up to \$100,000.00 each occurrence or \$300,000.00 aggregate.

Company: Continental Casualty Company
Chicago, Illinois
Policy Number: CCP 332-33-23
Effective Date: July 1, 1977 - Continuous Until Cancelled

BOILER AND MACHINERY INSURANCE

Prior to July 1, 1977 the State of West Virginia carried a blanket, broad form policy which covered all boilers and machinery with a limit per accident of \$500,000.00 subject to a \$5,000.00 deductible on any one loss.

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

On July 1, 1977 a new Policy No. 88-11461-02 with the Hartford Steam Boiler Inspection and Insurance Company went into effect. This blanket policy covers damages up to \$500,000.00 per accident with a \$100,000.00 deductible per accident. The policy is to continue until cancelled.

PER CAPITA COST

	<u>Fiscal Year 1974-75</u>	<u>Fiscal Year 1975-76</u>	<u>Fiscal Year 1976-77</u>
<u>Average Inpatient Care Per Month</u>	27	22	25
<u>Inpatient Days</u>	9,855	8,030	9,125
<u>Appropriated Costs</u>	\$566,763.27	\$602,003.67	\$837,865.85
<u>Cost Per Inpatient - Day</u>	\$ 57.61	\$ 74.96	\$ 91.82
<u>Cost Per Inpatient - Year</u>	\$ 21,027.65	\$ 27,360.40	\$ 33,514.30
<u>Average Number of Employees Per Month</u>	59	58	62

Note: These cost per inpatient figures were computed without consideration given to outpatient costs. It was impossible to determine which costs were incurred in the treatment of outpatients and records showing the number of outpatients treated were incomplete. The number of outpatients treated, as determined from those records available, are as follows:

Average Outpatient Care Per Month	562	437	365
Outpatient Care Per Year	6,745	5,243	4,382

APPROPRIATED FUNDS
APPROPRIATIONS AND DISBURSEMENTS
JULY 1, 1974 - JUNE 30, 1975

	<u>Personal Services 4250-00</u>	<u>Current Expenses 4250-01</u>	<u>Repairs & Alterations 4250-02</u>	<u>Equipment 4250-03</u>	<u>Combined Totals</u>
<u>Appropriations</u>	<u>\$394,625.00</u>	<u>\$148,750.00</u>	<u>\$15,350.00</u>	<u>\$ 17,600.00</u>	<u>\$576,325.00</u>
<u>Disbursements</u>	<u>\$391,192.06</u>	<u>\$143,382.06</u>	<u>\$14,733.73</u>	<u>\$ 17,455.42</u>	<u>\$566,763.27</u>
<u>Unexpended Balance July 31</u>	<u>\$ 3,432.94</u>	<u>\$ 5,367.94</u>	<u>\$ 616.27</u>	<u>\$ 144.58</u>	<u>\$ 9,561.73</u>
<u>Transmittals Paid in July</u>	<u>14,450.00</u>	<u>9,706.63</u>	<u>12,221.36</u>	<u>12,798.29</u>	<u>49,176.28</u>
<u>Unexpended Balance June 30</u>	<u>\$ 17,882.94</u>	<u>\$ 15,074.57</u>	<u>\$12,837.63</u>	<u>\$ 12,942.87</u>	<u>\$ 58,738.01</u>

JULY 1, 1975 - JUNE 30, 1976

<u>Appropriations</u>	<u>\$414,356.00</u>	<u>\$158,860.00</u>	<u>\$ 3,350.00</u>	<u>\$ 29,600.00</u>	<u>\$606,166.00</u>
<u>Disbursements</u>	<u>\$413,464.39</u>	<u>\$156,386.33</u>	<u>\$ 2,635.86</u>	<u>\$ 29,517.09</u>	<u>\$602,003.67</u>
<u>Unexpended Balance July 31</u>	<u>\$ 891.61</u>	<u>\$ 2,473.67</u>	<u>\$ 714.14</u>	<u>\$ 82.91</u>	<u>\$ 4,162.33</u>
<u>Transmittals Paid in July</u>	<u>17,112.27</u>	<u>14,547.03</u>	<u>1,490.00</u>	<u>24,979.80</u>	<u>58,129.10</u>
<u>Unexpended Balance June 30</u>	<u>\$ 18,003.88</u>	<u>\$ 17,020.70</u>	<u>\$ 2,204.14</u>	<u>\$ 25,062.71</u>	<u>\$ 62,291.43</u>

JULY 1, 1976 - JUNE 30, 1977

<u>Appropriations</u>	<u>\$473,000.00</u>	<u>\$351,000.00</u>	<u>\$ 9,000.00</u>	<u>\$132,200.00</u>	<u>\$965,200.00</u>
<u>Transfers</u>	<u>53,500.00</u>	<u>(53,500.00)</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>Totals</u>	<u>\$526,500.00</u>	<u>\$297,500.00</u>	<u>\$ 9,000.00</u>	<u>\$132,200.00</u>	<u>\$965,200.00</u>
<u>Disbursements</u>	<u>\$525,167.95</u>	<u>\$174,446.96</u>	<u>\$ 6,987.22</u>	<u>\$131,263.72</u>	<u>\$837,865.85</u>
<u>Unexpended Balance July 31</u>	<u>\$ 1,332.05</u>	<u>\$123,053.04</u>	<u>\$ 2,012.78</u>	<u>\$ 936.28</u>	<u>\$127,334.15</u>
<u>Transmittals Paid in July</u>	<u>18,667.76</u>	<u>18,004.56</u>	<u>3,503.60</u>	<u>25,989.10</u>	<u>66,165.02</u>
<u>Unexpended Balance June 30</u>	<u>\$ 19,999.81</u>	<u>\$141,057.60</u>	<u>\$ 5,516.38</u>	<u>\$ 26,925.38</u>	<u>\$193,499.17</u>

JULY 1, 1977 - DECEMBER 31, 1977

<u>Appropriations</u>	<u>\$536,650.00</u>	<u>\$356,540.00</u>	<u>\$ 9,000.00</u>	<u>\$ 32,500.00</u>	<u>\$934,690.00</u>
<u>Disbursements</u>	<u>\$238,824.34</u>	<u>\$ 48,906.35</u>	<u>\$ 1,770.88</u>	<u>\$ 1,232.00</u>	<u>\$290,733.57</u>
<u>Unexpended Balance December 31</u>	<u>\$297,825.66</u>	<u>\$307,633.65</u>	<u>\$ 7,229.12</u>	<u>\$ 31,268.00</u>	<u>\$643,956.43</u>

ACCOUNT NO. 4251-15
NEW BUILDING AND RENOVATION
APPROPRIATIONS AND DISBURSEMENTS
JULY 1, 1974 - JUNE 30, 1975

<u>Balance</u>		
State Treasury		<u>\$909,847.35</u>

<u>Disbursements</u>		
Building Repairs and Alterations		\$281,036.70

<u>Balance</u>		
State Treasury		<u>628,810.65</u>

TOTAL CASH ACCOUNTED FOR	<u>\$909,847.35</u>
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JULY 1, 1975 - JUNE 30, 1976

<u>Balance</u>		
State Treasury		<u>\$628,810.65</u>

<u>Disbursements</u>		
Contractual and Professional Services	\$ 12,943.00	
Building Repairs and Alterations	<u>557,353.80</u>	
Total		\$570,296.80

<u>Balance</u>		
State Treasury		<u>58,513.85</u>

TOTAL CASH ACCOUNTED FOR	<u>\$628,810.65</u>
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JULY 1, 1976 - JUNE 30, 1977

<u>Balance</u>		
State Treasury		<u>\$ 58,513.85</u>

<u>Disbursements</u>		
Contractual and Professional Services	(\$ 12,943.00)	
Building Repairs and Alterations	<u>71,456.85</u>	
Total		<u>\$ 58,513.85</u>

ACCOUNT NO. 4251-16
CONSTRUCTION
APPROPRIATIONS AND DISBURSEMENTS
JULY 1, 1974 - JUNE 30, 1975

<u>Appropriation - Surplus</u>	<u>\$1,000,000.00</u>
<u>Disbursements</u>	
Contractual and Professional Services	\$ 37,457.00
<u>Balance</u>	
State Treasury	<u>962,543.00</u>
TOTAL CASH ACCOUNTED FOR	<u>\$1,000,000.00</u>

JULY 1, 1975 - JUNE 30, 1976

<u>Balance</u>		
State Treasury		<u>\$ 962,543.00</u>
<u>Disbursements</u>		
Contractual and Professional Services	\$ 19,220.00	
Building Repairs and Alterations	<u>904,437.70</u>	
Total		\$ 923,657.70
<u>Balance</u>		
State Treasury		<u>38,885.30</u>
TOTAL CASH ACCOUNTED FOR		<u>\$ 962,543.00</u>

JULY 1, 1976 - JUNE 30, 1977

<u>Balance</u>		
State Treasury		<u>\$ 38,885.30</u>
<u>Disbursements</u>		
Contractual and Professional Services	\$ 18,587.48	
Building Repairs and Alterations	<u>20,270.95</u>	
Total		\$ 38,858.43
<u>Balance</u>		
State Treasury		<u>26.87</u>
TOTAL CASH ACCOUNTED FOR		<u>\$ 38,885.30</u>

JULY 1, 1977 - DECEMBER 31, 1977

<u>Balance</u>		
State Treasury		<u>\$ 26.87</u>

Note: No activity this period.

ACCOUNT NO. 9733-05
CONSTRUCTION AND EQUIPMENT
APPROPRIATIONS AND DISBURSEMENTS
JULY 1, 1977 - DECEMBER 31, 1977

Appropriation

\$1,500,000.00

Note: No activity this period.

COLLECTION ACCOUNT - LOCAL
RECEIPTS AND DISBURSEMENTS
APRIL 1, 1975 - JANUARY 31, 1978

Balance

Cash on Hand - Change Fund	\$	50.00
Cash in Transit to Bank		526.88
First National Bank in Fairmont		2,472.57
Plus: Deficit from Prior Audits		<u>1,088.41</u>

Total

\$ 4,137.86

Receipts

Vending Machine Commissions	\$	330.82
Hope Natural Gas Company - Rebate		1,738.88
Telephone Call - Collections		33.72
Room Rental		575.00
Meal Ticket Sales		5,712.60
Consumers' Sales Tax		198.29
Marion Meal on Wheels, Inc.		8,664.10
Refunds to Appropriations		10,000.19
Patients' Medical Payments	\$87,238.56	
Less: Refunds	<u>193.18</u>	87,045.38
Unreceipted Money		3.42
Medical Records		<u>3.00</u>

Total

114,305.40

TOTAL CASH TO ACCOUNT FOR

\$ 118,443.26

Disbursements

Department of Public Institutions and State Health Department	\$113,799.74	
State Tax Department: Consumers' Sales Tax		<u>196.67</u>

Total

\$ 113,996.41

Balance

Cash on Hand - Change Fund	\$	53.42
- Receipts		937.27
First National Bank in Fairmont		<u>2,367.75</u>

Total

3,358.44

TOTAL CASH ACCOUNTED FOR

\$ 117,354.85

Plus: Deficit, April 14, 1969

1,088.41

Total

\$ 118,443.26

COLLECTION ACCOUNT - LOCAL
OBLIGATION OF ACCOUNT BALANCE
JANUARY 31, 1978

Cash Balance

Cash on Hand - Change Fund	\$	53.42
- Receipts		937.27
First National Bank in Fairmont		<u>2,367.75</u>

Total

\$3,358.44

Obligation of Balance

Collections - January 1-31, 1978		
Telephone Collections	\$	33.72
Room Rental		10.00
Employees Meal Tickets		210.00
Consumers' Sales Tax		6.30
Medical Payments		3,045.00
Overage		<u>3.42</u>
Change Fund		\$3,308.44
Deficit, April 14, 1969		50.00
		<u>1,088.41</u>

Total

4,446.85

Deficit

(\$1,088.41)

COLLECTION ACCOUNT - LOCAL
STATEMENT OF GROSS RECEIPTS
APRIL 1, 1975 - JANUARY 31, 1978

	<u>General Collections</u>	<u>Refunds to Appropriations</u>	<u>Consumers' Sales Tax</u>	<u>Totals</u>
<u>1975</u>				
April	\$ 1,483.10		\$ 5.50	\$ 1,488.60*
May	2,739.62	\$.95	20.74	2,761.31
June	<u>1,765.60</u>		<u>6.04</u>	<u>1,771.64</u>
Subtotals	<u>\$ 5,988.32</u>	<u>\$.95</u>	<u>\$32.28</u>	<u>\$ 6,021.55</u>
<u>1975</u>				
July	\$ 3,615.78	\$ 195.40	\$ 5.18	\$ 3,816.36
August	1,978.47	446.15	5.00	2,429.62
September	1,196.75	5.29	5.90	1,207.94
October	354.40		2.81	357.21
November	2,302.69	217.09	6.66	2,526.44
December	2,269.90		5.62	2,275.52
<u>1976</u>				
January	1,573.52		6.26	1,579.78
February	1,002.75	452.59	7.20	1,462.54
March	3,096.01		6.48	3,102.49
April	2,652.62		6.30	2,658.92
May	1,167.55	15.00	4.92	1,187.47
June	<u>2,732.38</u>	<u>7.82</u>	<u>4.52</u>	<u>2,744.72</u>
Subtotals	<u>\$23,942.82</u>	<u>\$1,339.34</u>	<u>\$66.85</u>	<u>\$25,349.01</u>
<u>1976</u>				
July	\$ 5,187.43		\$ 5.87	\$ 5,193.30
August	5,010.91		5.04	5,015.95
September	3,183.70	\$ 923.14	5.94	4,112.78
October	2,856.67	2.35	6.84	2,865.86
November	2,454.55	760.54	5.22	3,220.31
December	4,154.55	46.03	3.96	4,204.54
<u>1977</u>				
January	2,244.75	10.58	5.58	2,260.91
February	3,577.75	99.62	4.68	3,682.05
March	5,230.55	481.86	4.68	5,717.09
April	4,529.85	41.96	6.59	4,578.40
May	4,363.40	212.70	6.48	4,582.58
June	<u>3,588.98</u>	<u>82.89</u>	<u>5.40</u>	<u>3,677.27</u>
Subtotals	<u>\$46,383.09</u>	<u>\$2,661.67</u>	<u>\$66.28</u>	<u>\$49,111.04</u>

* These balances were changed \$11.00 because of a refund made during this audit period that reduced the remittances for the prior period.

COLLECTION ACCOUNT - LOCAL
STATEMENT OF GROSS RECEIPTS
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>General</u> <u>Collections</u>	<u>Refunds to</u> <u>Appropriations</u>	<u>Consumers'</u> <u>Sales Tax</u>	<u>Totals</u>
<u>1977</u>				
July	\$ 5,266.55	\$ 4,923.29	\$ 5.04	\$ 10,194.88
August	1,946.65	889.15	3.99	2,839.79
September	4,307.37	27.00	4.59	4,338.96
October	3,743.50	119.72	2.34	3,865.56
November	3,338.45		5.40	3,343.85
December	5,888.03	39.07	5.22	5,932.32
<u>1978</u>				
January	<u>3,298.72</u>	<u> </u>	<u>6.30</u>	<u>3,305.02</u>
Subtotals	<u>\$ 27,789.27</u>	<u>\$ 5,998.23</u>	<u>\$ 32.88</u>	<u>\$ 33,820.38</u>
<u>Overage</u>	<u>\$ 3.42</u>	<u> </u>	<u> </u>	<u>\$ 3.42</u>
Totals	<u>\$104,106.92</u>	<u>\$10,000.19</u>	<u>\$198.29</u>	<u>\$114,305.40</u>

COLLECTION ACCOUNT - LOCAL
CONSUMERS' SALES TAX COLLECTED AND REMITTED
APRIL 1, 1975 - JANUARY 31, 1978

	<u>Collected</u>	<u>Remitted</u>	<u>Balance</u>
<u>1975</u>			
Balance - Prior Audit	\$ 4.68		
April	5.50	4.68	
May	20.74	5.50	
June	6.04	20.74	
July	5.18	6.04	
August	5.00	5.18	
September	5.90	5.00	
October	2.81	5.90	
November	6.66	2.81	
December	5.62	6.66	
<u>1976</u>			
January	6.26	5.62	
February	7.20	6.26	
March	6.48	7.20	
April	6.30	6.48	
May	4.92	6.30	
June	4.52	4.92	
July	5.87	4.52	
August	5.04	5.87	
September	5.94	5.04	
October	6.84	5.94	
November	5.22	6.84	
December	3.96	5.22	
<u>1977</u>			
January	5.58	3.96	
February	4.68	5.58	
March	4.68	4.68	
April	6.59	4.68	
May	6.48	6.59	
June	5.40	6.48	
July	5.04	5.40	
August	3.99	5.04	
September	4.59	3.99	
October	2.34	4.59	
November	5.40	2.34	
December	5.22	5.40	
<u>1978</u>			
January	<u>6.30</u>	<u>5.22</u>	<u>\$6.30</u>
Totals	\$202.97	<u>\$196.67</u>	<u>\$6.30</u>
Less: Prior Audit Collections	<u>4.68</u>		
Total Collections This Period	<u>\$198.29</u>		

VENDING MACHINE ACCOUNT - LOCAL
RECEIPTS AND DISBURSEMENTS
MARCH 15, 1976 - JANUARY 31, 1978

Receipts

Mid-Town Novelty Company	\$215.70
Coca-Cola Bottling Company	126.41
C & P Telephone Company	<u>37.32</u>

TOTAL CASH TO ACCOUNT FOR

\$379.43

Disbursements

Goldmit - Black

\$140.24

Balance

Cash on Hand

\$ 17.02

First National Bank in Fairmont

222.17*

Total

239.19

TOTAL CASH ACCOUNTED FOR

\$379.43

* Verified January 31, 1978 - No Checks Outstanding

ACCOUNTS RECEIVABLE
SUMMARY OF CHARGES AND COLLECTIONS
APRIL 1, 1975 - JANUARY 31, 1978

<u>Balance March 31, 1975</u>		\$1,338,637.77
<u>Charges</u>		
Outpatients - Active	\$ 103,207.16	
Inpatients - Penal Institutions	91,716.40	
- Institutional	245,875.28	
- Local	<u>479,190.57</u>	
Total		<u>919,989.41</u>
TOTAL FUNDS TO ACCOUNT FOR		<u>\$2,258,627.18</u>
<u>Credits</u>		
Outpatients - Active	\$ 18,840.86	
Inpatients - Penal Institutions	215.74	
- Institutional	14,317.19	
- Local	<u>60,469.63</u>	
Total		\$ 93,843.42
<u>Balance</u>		
Outpatients - Active	\$ 214,171.17	
- Inactive	39,045.40	
Inpatients - Inactive	1,091,527.11	
- Penal Institutions	91,500.66	
- Institutional	277,857.83	
- Local	<u>450,681.59</u>	
Total		<u>2,164,783.76</u>
TOTAL FUNDS ACCOUNTED FOR		<u>\$2,258,627.18</u>

ACCOUNTS RECEIVABLE
OUTPATIENT ACCOUNTS - ACTIVE
CHARGES AND COLLECTIONS
APRIL 1, 1975 - JANUARY 31, 1978

<u>Names Beginning With the Letter</u>	<u>Balance March 31, 1975</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance January 31, 1978</u>
A	\$ 2,704.15	\$ 2,583.50	\$ 602.95	\$ 4,684.70
B	9,297.40	9,199.75	1,301.15	17,196.00
C	8,526.35	8,121.80	1,204.75	15,443.40
D	4,681.10	3,766.75	800.30	7,647.55
E	1,600.20	1,654.55	156.50	3,098.25
F	4,752.20	3,138.60	611.50	7,279.30
G	7,539.55	3,603.45	813.25	10,329.75
H	12,966.40	9,170.75	1,604.40	20,532.75
I	280.25	213.50	13.00	480.75
J	3,150.85	2,409.55	368.80	5,191.60
K	4,674.45	3,985.30	639.80	8,019.95
L	4,960.40	4,699.36	1,013.81	8,645.95
M	2,998.45	2,249.00	317.00	4,930.45
N	11,681.05	9,385.50	1,502.50	19,564.05
O	2,992.80	2,172.45	412.25	4,753.00
P	1,180.10	735.25	132.25	1,783.10
Q	6,881.15	5,393.45	1,131.20	11,143.40
R	31.00	30.50		61.50
S	5,420.97	5,406.00	1,442.70	9,384.27
T	13,231.20	10,784.30	2,015.45	22,000.05
U	4,529.20	3,299.55	661.80	7,166.95
V	1,030.00	132.25	27.25	1,135.00
W	2,237.80	2,290.10	668.25	3,859.65
X	11,213.60	7,658.30	1,154.50	17,717.45
Y	1,149.00	944.00	167.50	1,925.50
Z	95.25	179.60	78.00	196.85
Totals	<u>\$129,804.87</u>	<u>\$103,207.16</u>	<u>\$18,840.86</u>	<u>\$214,171.17</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Ables, Felicia**	\$	7,406.25		\$ 7,406.25 <u>3/</u>
Allen, Berth A.		345.75		345.75 <u>2/</u>
Allen, George		188.40		188.40 <u>2/</u>
Allen, James H.		945.05		945.05 <u>2/</u>
Allen, William M.		95.25	\$ 95.25	-0-
Anderson, Robert		179.00		179.00 <u>3/</u>
Appel, Edwin W.		1,498.00	325.00	1,173.00 <u>1/</u>
Arnold, Pearl		1,762.00		1,762.00 <u>2/</u>
Ashby, Kenneth		147.25	50.00	97.25 <u>3/</u>
Ashcraft, Alberta		176.00	50.00	126.00 <u>3/</u>
Ayers, Charles Jr.		141.00	141.00	-0-
Bagwell, Mona		5,250.65	620.00	4,630.65 <u>3/</u>
Balasko, Helen		390.75		390.75 <u>2/</u>
Barker, Carl		321.40		321.40 <u>1/</u>
Barker, Thomas		3,915.65	1,500.00	2,415.65 <u>1/</u>
Barnett, Barbara J.		104.50		104.50 <u>3/</u>
Barnett, Raymond		161.75		161.75 <u>3/</u>
Barnett, Ricky		64.50		64.50 <u>3/</u>
Barnett, Ricky D.		86.00		86.00 <u>3/</u>
Bartholow, Florence E.		1,467.70	350.00	1,117.70 <u>3/</u>
Beaven, Stanley Earl		436.00	234.50	201.50 <u>3/</u>
Berry, Willis		69.75	69.75	-0-
Bias, James S.		893.30		893.30 <u>3/</u>
Blake, Mabel		447.00		447.00 <u>3/</u>
Blankenship, Glen		70.00	70.00	-0-
Blount, Katherine		87.25		87.25 <u>3/</u>
Blount, Madeline		86.50	86.50*	-0-
Bock, Hazel E.		1,450.45		1,450.45 <u>1/</u>
Bolyard, Ernest		216.00		216.00 <u>3/</u>
Bragg, Nora		4,035.10		4,035.10 <u>3/</u>
Brenneman, Leona		2,050.90	2,050.90	-0-
Brewer, Lucille		68.50		68.50 <u>3/</u>
Bright, Gary		142.75		142.75 <u>3/</u>
Brown, Lula Belle		1,620.00		1,620.00 <u>3/</u>
Bryant, Ellen		183.25		183.25 <u>3/</u>
Bryant, Mollie		267.50		267.50 <u>3/</u>
Buckhaman, Robert		169.40		169.40 <u>2/</u>
Buchanan, Ruth		440.75		440.75 <u>3/</u>
Byrd, Jeffrey A.		482.25		482.25 <u>1/</u>
Buffington, Wavelene		178.50	178.50	-0-
Bumer, Larry		63.50		63.50 <u>3/</u>
Burnett, Paul		68.50		68.50 <u>3/</u>
Burnsworth, Ora Lea		1,285.50		1,285.50 <u>3/</u>
Burdette, Guy		114.75	114.75	-0-
Canady, James		559.00		559.90 <u>1/</u>
Caldwell, Willis		512.70		512.70 <u>1/</u>
Cain, James P.		55.00		55.00 <u>3/</u>
Cain, Thelma Ruth		251.00		251.00 <u>3/</u>
Campbell, Bertha		162.50		162.50 <u>3/</u>

* Rehabilitation

** Currently an Inpatient

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Canfield, Hanning		\$ 81.00	\$ 81.00	-0-
Carp, Frances		146.75		146.75 <u>3/</u>
Carpenter, Ellis		42.00		42.00 <u>3/</u>
Carpenter, Gladys		208.75	5.00	203.75 <u>3/</u>
Chengel, John W.		217.50		217.50 <u>1/</u>
Church, Vernice		108.00	6.50*	101.50 <u>3/</u>
Claybrook, Willie		76.00		76.00 <u>2/</u>
Clem, Carl A.		124.05		124.05 <u>3/</u>
Coe, Robert M.		91.00		91.00 <u>3/</u>
Collins, Elie		259.00		259.00 <u>3/</u>
Conaway, Arlene		225.50		225.50 <u>2/</u>
Corbin, Sallie		102.10	102.10	-0-
Cosner, Vera		258.50		258.50 <u>3/</u>
Coogle, Ralph		22.75		22.75 <u>3/</u>
Cooley, Jane		133.80	133.80	-0-
Copley, Ruth		420.00		420.00 <u>3/</u>
Crandall, Douglas		348.00		348.00 <u>3/</u>
Cremeens, Edna		310.05		310.05 <u>3/</u>
Crim, Roger		115.00	50.00	65.00 <u>3/</u>
Cromer, David		116.00	116.00	-0-
Cross, Cecil		403.00	348.00	55.00 <u>3/</u>
Cross, John		194.15		194.15 <u>3/</u>
Cummings, Norman Keith Jr.		64.00		64.00 <u>3/</u>
Cunningham, Marshall		144.25		144.25 <u>3/</u>
Cunningham, Myrtle		868.10		868.10 <u>2/</u>
Curry, Wiley V.		265.00	265.00	-0-
Chapman, Maggie		386.25		386.25 <u>1/</u>
Collins, Misty B.		104.50		104.50 <u>1/</u>
Cotrell, Calvin Lee		286.00		286.00 <u>1/</u>
Crews, Danny		65.75		65.75 <u>1/</u>
Daniels, Cecil		38.50	38.50	-0-
Davis, Anna		562.75	200.00	362.75 <u>3/</u>
Davis, Mary A.		33.04		33.04 <u>2/</u>
Davis, Mary G.		1,151.50	809.00	342.50 <u>2/</u>
Davis, Nancy	\$ 448.88			448.88 <u>3/</u>
Davis, Paul		138.50		138.50 <u>3/</u>
Davis, Wayne		170.60		170.60 <u>3/</u>
Day, Robert		2,134.20		2,134.20 <u>1/</u>
Dean, Carolyn		140.00	140.00*	-0-
Deison, John		201.25		201.25 <u>3/</u>
Dennison, Harriett Lillian		1,050.00	1,050.00	-0-
Devault, Archie C.		151.75		151.75 <u>3/</u>
Dickey, George		817.30		817.30 <u>3/</u>
Dies, James		324.40	6.00*	318.40 <u>2/</u>
Dillow, Arthur		379.25	379.25	-0-
Dixon, William	800.75	2,025.25	150.00	2,676.00 <u>3/</u>
Dobbins, John		130.00		130.00 <u>3/</u>
Drummond, Clifford F.		142.25		142.25 <u>1/</u>
Dulin, Nancy		7,057.10	300.00	6,757.10 <u>1/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Eddy, Elsie		\$ 161.25		\$ 161.25 <u>3/</u>
Eddy, Marvin		157.75		157.75 <u>3/</u>
Eddy, Pauline		345.50		345.50 <u>3/</u>
Eldridge, Gregory		136.75		136.75 <u>2/</u>
Escobedo, Phoebe		24.50		24.50 <u>3/</u>
Estlack, Sally	\$ 283.00	96.75	\$ 3.00	376.75 <u>3/</u>
Evans, Dorothy		10,074.30	10,074.30	-0-
Evans, Webster		148.50		148.50 <u>1/</u>
Fanto, Nick		10,242.95		10,242.95 <u>1/</u>
Ferrall, Betty	145.00			145.00 <u>3/</u>
Finamore, Shelia J.		180.00		180.00 <u>3/</u>
Finamore, Violet		132.50		132.50 <u>3/</u>
Fitzpatrick, Vickie		184.50		184.50 <u>3/</u>
Fleming, David Phillip		2,257.75	292.50	1,965.25 <u>1/</u>
Flint, Permilie		5,535.54		5,535.54 <u>2/</u>
Flowers, Thomas		166.75		166.75 <u>3/</u>
Floyd, Lucinda		794.20	25.00	769.20 <u>3/</u>
Foults, Albert J.		1,368.80		1,368.80 <u>3/</u>
Fox, Howard		121.50	103.00	18.50 <u>3/</u>
Freeman, Sally		152.25		152.25 <u>3/</u>
Fridley, Charmin Lynn	20,139.25			20,139.25 <u>3/</u>
Fugers, Katherine	162.50			162.50 <u>3/</u>
Furr, Helen		125.00		125.00 <u>3/</u>
Furr, Nicholas		366.60		366.60 <u>1/</u>
Gallagher, Ann		347.00		347.00 <u>3/</u>
Garrison, Opal		212.75		212.75 <u>3/</u>
Gasda, Janet		271.00		271.00 <u>3/</u>
Gaskill, Lillie		253.25		253.25 <u>3/</u>
Gaston, Janet Margaret		127.25		127.25 <u>3/</u>
Gibson, Mary		123.25		123.25 <u>3/</u>
Gilbert, Thomas		124.50		124.50 <u>3/</u>
Gill, Judy		130.25		130.25 <u>3/</u>
Gilliam, Marion		664.00		664.00 <u>1/</u>
Glover, Brenda		181.50		181.50 <u>3/</u>
Glover, Florence Viola		27.50		27.50 <u>3/</u>
Goad, Agatha		546.90		546.90 <u>1/</u>
Gore, Velma		99.25		99.25 <u>3/</u>
Goush, Norma		182.25	182.25	-0-
Graham, Jessie		63.50		63.50 <u>3/</u>
Green, Bessie		168.50		168.50 <u>3/</u>
Green, Janie		280.46		280.46 <u>3/</u>
Griffith, Maude V.		237.20		237.20 <u>1/</u>
Gum, Yvonne		527.00		527.00 <u>3/</u>
Haddix, Walter		138.00		138.00 <u>3/</u>
Hall, Amanda		266.40		266.40 <u>3/</u>
Hall, Moss L.		559.00		559.00 <u>3/</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Haller, Ernest		\$ 280.00		\$ 280.00 <u>3/</u>
Hamilton, Opal		176.50	\$ 50.00*	126.50 <u>3/</u>
Harbarger, Terrie		264.65	50.00*	214.65 <u>3/</u>
Hardman, Iva		347.50		347.50 <u>3/</u>
Harker, Helen		112.00	112.00	-0-
Harold, George		164.00	50.00*	114.00 <u>3/</u>
Harper, Minnie		264.00		264.00 <u>3/</u>
Hawkins, Jerry		227.25		227.25 <u>1/</u>
Haught, Julie		32.50		32.50 <u>1/</u>
Haught, Valjean		205.75	50.00*	155.75 <u>3/</u>
Hawkins, Amanda		272.50		272.50 <u>3/</u>
Hawkins, Emma L.		1,270.25	305.00	965.25 <u>3/</u>
Hawkins, James		28.75		28.75 <u>3/</u>
Hayes, Darlene	\$ 506.75		3.00	503.75 <u>3/</u>
Hayes, Goldie		615.90		615.90 <u>2/</u>
Hayes, Karen		163.25		163.25 <u>3/</u>
Hayes, Ronald	89.50	231.97		321.47 <u>3/</u>
Hayes, Susan		154.00		154.00 <u>3/</u>
Haymond, Alpheus F.		586.25		586.25 <u>3/</u>
Haymond, Ned F.		859.00		859.00 <u>3/</u>
Heater, Fred		108.00		108.00 <u>3/</u>
Heath, Clyde		47.25		47.25 <u>3/</u>
Heaton, Bobby		115.50	115.50	-0-
Heck, Mazie		159.50		159.50 <u>3/</u>
Heldreth, Cindy		164.25		164.25 <u>3/</u>
Helmick, Everett		3,896.70	730.00	3,166.70 <u>2/</u>
Hess, Roy		83.25		83.25 <u>3/</u>
Higginbotham, Walter		54.75		54.75 <u>3/</u>
Hinerman, Helen		181.00		181.00 <u>2/</u>
Holbert, Paul N.		732.50	732.50	-0-
Holbert, Noel Paul		291.00	291.00	-0-
Holloway, Alfred		445.06		445.06 <u>3/</u>
Holmes, Margaret		273.75	273.75	-0-
Holsberry, Francis		379.85	379.85	-0-
Hood, Jo Ann		179.35		179.35 <u>3/</u>
Hornick, Ebert		518.50	89.75	428.75 <u>3/</u>
Horton, Adrienne		330.05		330.05 <u>3/</u>
Horton, Bertha		525.75		525.75 <u>3/</u>
Hoskins, Pearl		74.00	74.00	-0-
Hoult, Ethyl Romain		725.30		725.30 <u>3/</u>
Howard, Janice		94.25		94.25 <u>3/</u>
Howard, Joe III		69.25		69.25 <u>3/</u>
Hughes, Brent		235.00	37.25	197.75 <u>3/</u>
Hughes, Della		183.25		183.25 <u>3/</u>
Huffman, Tony		220.00		220.00 <u>1/</u>
Hughes, Joseph		4,264.84		4,264.84 <u>3/</u>
Hughes, Russell		411.75		411.75 <u>3/</u>
Hunsaker, Lena		7,906.15		7,906.15 <u>1/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Hunt, Karen		\$ 167.00		\$ 167.00 <u>3/</u>
Hunt, Robert		168.50		168.50 <u>3/</u>
Hupp, William		101.75		101.75 <u>3/</u>
Hursey, Gladys		637.55		637.55 <u>2/</u>
Iaquinth, John		1,579.05	\$ 1,579.05	-0-
Jackson, Connie J.		446.85	6.50*	440.35 <u>1/</u>
Jackson, Stacy	\$ 248.25		248.25	-0-
Jackson, Sylvia Ann		29.50		29.50 <u>3/</u>
James, Patricia		29.00		29.00 <u>3/</u>
Jeffries, James		108.25		108.25 <u>2/</u>
Jenkins, Cecil		1,038.55	1,038.55	-0-
Jenkins, Marie		137.00		137.00 <u>3/</u>
Johnson, John		154.50	154.50	-0-
Jones, Edith		182.50		182.50 <u>3/</u>
Jones, Ellen		171.75		171.75 <u>3/</u>
Jones, Gary		131.75		131.75 <u>3/</u>
Jones, Patty		98.49		98.49 <u>3/</u>
Justice, Bobby Ray		359.75		359.75 <u>1/</u>
Kearney, Thomas		22.50		22.50 <u>2/</u>
Kee, Michael	97.50			97.50 <u>3/</u>
Kee, Richard	104.00			104.00 <u>3/</u>
Kee, Thomas	75.50			75.50 <u>3/</u>
Keefover, Gail Hubert	1,801.20	1,873.25		3,674.45 <u>3/</u>
Keefover, Linda	592.00	177.50		769.50 <u>3/</u>
Keener, Dorothy A.		889.60		889.60 <u>1/</u>
Keener, Modena	83.50			83.50 <u>3/</u>
Keener, Paul	184.25		6.00*	178.25 <u>3/</u>
Kellar, Kennis J.	125.75			125.75 <u>3/</u>
Keller, James		154.90	154.90	-0-
Kelley, Howard J.	1,189.00	482.10		1,671.10 <u>3/</u>
Kendall, Lee J.		214.25		214.25 <u>3/</u>
Kennedy, Annr Belle		574.55		574.55 <u>3/</u>
Kennedy, Minnie		663.60		663.60 <u>1/</u>
Kennedy, William		163.50	297.00	(133.50) <u>3/</u>
Kerns, Steen E.		112.50		112.50 <u>2/</u>
King, Henry C.		1,991.60	553.00	1,438.60 <u>3/</u>
King, Melverta		165.00		165.00 <u>3/</u>
Kincaid, Anna A.		2,221.40	400.00	1,821.40 <u>3/</u>
King, Tamara		116.75		116.75 <u>3/</u>
Kirby, Patrick		484.50		484.50 <u>3/</u>
Kirk, Gail		189.75	189.75	-0-
Kisamore, Dorothy		163.50		163.50 <u>3/</u>
Kisner, Marlene		90.75		90.75 <u>3/</u>
Kniceley, Myrtle		1,002.90		1,002.90 <u>3/</u>
Knotts, Elva	294.75			294.75 <u>3/</u>
Kogar, Trudy		269.50		269.50 <u>3/</u>
Kolar, Joyce	249.50			249.50 <u>3/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Kovacic, Patty		\$ 102.60		\$ 102.60 <u>2/</u>
Krensen, Bruce	\$ 81.00			81.00 <u>3/</u>
Lattes, Sharlet		186.75	\$ 105.50*	81.25 <u>3/</u>
Ledsome, Clarence		226.75		226.75 <u>3/</u>
Ledsome, Delbert		35.25		35.25 <u>3/</u>
Ledesma, Lydia		979.75		979.75 <u>1/</u>
Lee, Carolyn	136.25			136.25 <u>3/</u>
Leeson, Ruth		2,791.40		2,791.40 <u>3/</u>
Legg, Florida		130.75	125.75	5.00 <u>3/</u>
Lewis, Icie R.		3,698.00		3,698.00 <u>2/</u>
Lightner, Audrey Ruth		233.75	233.75	-0-
Linkfield, Kathleen		207.75		207.75 <u>3/</u>
Lipscomb, Donald		169.25	50.00*	119.25 <u>3/</u>
Liston, Charles		4,888.70		4,888.70 <u>3/</u>
Little, Joseph		5,720.75	85.00	5,635.75 <u>1/</u>
Lohiser, Gary		116.25		116.25 <u>3/</u>
Long, Gary		141.25	141.25	-0-
Long, Pearl		166.00		166.00 <u>3/</u>
Long, Ruben		135.50	30.00*	105.50 <u>3/</u>
Lough, Charles R.		3,137.45	2,508.00	629.45 <u>1/</u>
Loughry, Richard		269.75		269.75 <u>1/</u>
Love, Carl		179.50	75.00	104.50 <u>3/</u>
Lucas, Larry		158.50		158.50 <u>3/</u>
Lyon, Blanche	593.35			593.35 <u>3/</u>
McBee, Effie		2,697.85	541.80	2,156.05 <u>3/</u>
McCardle, Henry		151.40		151.40 <u>2/</u>
McCauley, Donna		489.25	489.25	-0-
McClain, Sandra		60.50		60.50 <u>3/</u>
McDonald, Charles M.		29.05		29.05 <u>2/</u>
McDoughal, Otta		1,382.70		1,382.70 <u>1/</u>
McKinney, Artis		270.90		270.90 <u>2/</u>
McKinstry, Charles		230.00		230.00 <u>3/</u>
McVicker, Ada		2,936.05		2,936.05 <u>2/</u>
Maddox, Senita		171.00		171.00 <u>3/</u>
Mahaney, Clark Alex		531.25		531.25 <u>3/</u>
Manuel, Florence		2,952.55		2,952.55 <u>3/</u>
Marano, Antonio		7,571.75	900.00	6,671.75 <u>3/</u>
Martin, Terry		111.00		111.00 <u>3/</u>
Mason, Judy		87.00		87.00 <u>3/</u>
Masters, Goldie		544.45		544.45 <u>3/</u>
Masters, Homer		4,187.90	260.00	3,927.90 <u>3/</u>
Matro, George		293.75		293.75 <u>3/</u>
Mathews, Virgil		422.74	222.75	200.00 <u>3/</u>
Maunz, Mark		291.50	291.50	-0-
Mays, Kathryn	154.25		6.00*	148.25 <u>3/</u>
Mazure, Anna		420.00		420.00 <u>3/</u>
Merrifield, Betty		102.75	112.75	(10.00) <u>3/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Meintel, Genevieve		\$ 1,396.40		\$ 1,396.40 <u>1/</u>
Merrill, Judith		125.25		125.25 <u>2/</u>
Merrill, Robert		53.00		53.00 <u>3/</u>
Merriman, Judith Ann		91.75		91.75 <u>3/</u>
Michael, Elizabeth J.	\$ 118.75			118.75 <u>3/</u>
Mick, Carl		1,141.00		1,141.00 <u>3/</u>
Mike, Myrtle		165.50	\$ 50.00*	115.50 <u>3/</u>
Miller, Bernice		185.25		185.25 <u>3/</u>
Miller, Charlie		3,440.05		1,440.05 <u>3/</u>
Miller, Esther		137.50	50.00*	87.50 <u>3/</u>
Miller, Lena		181.50		181.50 <u>3/</u>
Miller, Patricia		307.50		307.50 <u>3/</u>
Miller, Roger		130.00	50.00*	80.00 <u>3/</u>
Moats, Clara M.		174.00		174.00 <u>3/</u>
Moccio, Grace		470.50	50.00	420.50 <u>3/</u>
Moore, Lester Sr.		3,966.25		3,966.25 <u>3/</u>
Moore, Manuel Thomas		120.25	121.25	(1.00) <u>3/</u>
Moore, Patricia		8,362.50		8,362.50 <u>1/</u>
Morgan, Earl		786.15		786.15 <u>3/</u>
Morgan, Esther		149.75		149.75 <u>3/</u>
Morgan, Fleming		228.85		228.85 <u>3/</u>
Morgan, Lester Ray	876.82	2,521.15	854.64	2,543.33 <u>1/</u>
Morgan, Mary Jane		967.75		967.75 <u>3/</u>
Morris, Jimmy J.		12,376.00		12,376.00 <u>2/</u>
Morris, Nell D.		127.35	127.35	-0-
Morton, James		2,201.30		2,201.30 <u>3/</u>
Mullenax, Mary		211.25		211.25 <u>3/</u>
Mundell, Jim L.		134.50		134.50 <u>3/</u>
Mundell, Ruby Pearl		162.00		162.00 <u>3/</u>
Myers, Adolph		493.00		493.00 <u>3/</u>
Myers, David		156.00		156.00 <u>3/</u>
Myers, Jeffrey		85.65		85.65 <u>3/</u>
Narog, Donald		170.75		170.75 <u>3/</u>
Neal, James		530.55		530.55 <u>1/</u>
Nottingham, Sharon		32.25		32.25 <u>2/</u>
Neel, Claude		519.25		519.25 <u>3/</u>
Neel, Crystal		139.50		139.50 <u>3/</u>
Neel, Mary		651.00		651.00 <u>1/</u>
Nicholson, Susan		150.00		150.00 <u>3/</u>
Nobles, Donald		1,769.25		1,769.25 <u>3/</u>
Nowlin, Stratton		5,102.20		5,102.20 <u>3/</u>
Ocheltree, Francis		71.65	71.65	-0-
Orwig, Alva		66.75		66.75 <u>3/</u>
Osborne, Clyde		211.00		211.00 <u>1/</u>
Osborne, Ronald		158.75		158.75 <u>3/</u>
Paletta, John		361.10	326.10	35.00 <u>2/</u>
Palmer, Elaine Rose		231.35		231.35 <u>3/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Palmer, Elizabeth		\$ 181.95		\$ 181.95 <u>3/</u>
Parker, Ethel		747.00		747.00 <u>3/</u>
Patrick, Aaron		472.70		472.70 <u>2/</u>
Pauley, Beane		1,163.80		1,163.80 <u>1/</u>
Paulovich, Steve		4,811.12		4,811.12 <u>2/</u>
Peaytt, Caryl		188.25		188.25 <u>2/</u>
Perdue, Margaret M.		623.20		623.20 <u>1/</u>
Perkins, Shirley		247.25		247.25 <u>1/</u>
Phillips, Earl		189.00	\$ 189.00	-0-
Phillips, James A.		116.25		116.25 <u>3/</u>
Phillips, William		135.50		135.50 <u>3/</u>
Plaughter, Helen V.		244.75		244.75 <u>3/</u>
Powell, Carria		22,332.15		22,332.15 <u>1/</u>
Powell, Georgia		376.15		376.15 <u>3/</u>
Powell, Jessie		246.00		246.00 <u>3/</u>
Popolegio, Maria		209.50	209.50	-0-
Pozella, Frank		28.50	28.50	-0-
Prather, Clara		426.25		426.25 <u>1/</u>
Prendergast, Mary		488.50		488.50 <u>3/</u>
Prendergast, Thomas		5,757.70		5,757.70 <u>2/</u>
Price, Anna		138.74		138.74 <u>3/</u>
Price, Roama		148.00		148.00 <u>3/</u>
Price, Rose Marie		63.00		63.00 <u>3/</u>
Price, Vilinda	\$ 371.65		329.50	42.15 <u>3/</u>
Prickett, Betty Lou		180.50		180.50 <u>3/</u>
Prickett, Hayward Richard		85.50	85.50	-0-
Pride, John		1,373.52	281.25	1,092.27 <u>3/</u>
Pride, Robert C.		122.75	122.75	-0-
Priester, Edward		129.00		129.00 <u>3/</u>
Pyles, Richard Scott		82.00		82.00 <u>3/</u>
Rager, Edith Opal		491.60	287.13	204.47 <u>3/</u>
Rager, Naomi		179.00		179.00 <u>3/</u>
Rager, Sammy		1,010.10		1,010.10 <u>3/</u>
Rathburn, Guy		1,138.95	441.15	697.80 <u>2/</u>
Rathburn, Walter	173.50			173.50 <u>3/</u>
Reitz, Margaret B.		10,009.79	2,824.00	7,185.79 <u>2/</u>
Rexrode, Howard		168.75	168.75	-0-
Rice, Luther		883.20	883.20	-0-
Rittehouse, Ruth		191.00		191.00 <u>3/</u>
Roach, Floyd		200.25	200.25	-0-
Robe, Edra		246.00	246.00	-0-
Robe, George		3,380.84		3,380.84 <u>3/</u>
Robinson, Audia		48.00		48.00 <u>3/</u>
Robinson, Glen		121.40		121.40 <u>3/</u>
Rosinski, Margaret K.		2,496.25		2,496.25 <u>3/</u>
Robinson, Samuel		105.50		105.50 <u>3/</u>
Rowan, Alma J.		125.50	125.50*	-0-
Rowe, Mary		374.50		374.50 <u>3/</u>
Roy, Robert		158.25		158.25 <u>3/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Rufer, Clyde Allen		\$ 68.00		\$ 68.00 <u>3/</u>
Rush, Charles		152.50	\$ 152.50*	-0-
Sakaris, Della L.		141.75	20.00	121.75 <u>3/</u>
Satterfield, Gertrude	\$ 387.00			387.00 <u>3/</u>
Satterfield, Thomas		194.50		194.50 <u>3/</u>
Sawitski, Gail Ann		29.50		29.50 <u>3/</u>
Sawotski, Pat		400.75	230.75	170.00 <u>3/</u>
Scott, Katherine M.		173.00		173.00 <u>3/</u>
Scott, Quinton E.		22.50		22.50 <u>2/</u>
Sears, Vernon Pasco		2,077.85		2,077.85 <u>3/</u>
Shawver, Roland		313.75		313.75 <u>1/</u>
Shaw, Kevin		27.50		27.50 <u>3/</u>
Sheppard, William		172.25		172.25 <u>3/</u>
Shuck, Jack		356.60		356.60 <u>3/</u>
Sigley, Zella		118.25	31.16*	87.09 <u>3/</u>
Simpkins, Beulah		193.25	89.50	103.75 <u>3/</u>
Sions, Charles Edward		903.75		903.75 <u>3/</u>
Smallwood, Darl		347.50	347.50	-0-
Smedley, Charles E.		348.60	348.60	-0-
Smith, Dorothy		123.75		123.75 <u>1/</u>
Smith, Jacob		126.75		126.75 <u>3/</u>
Smith, Mary Lou		385.75		385.75 <u>3/</u>
Smith, Robert		2,909.00		2,909.00 <u>1/</u>
Smith, William Edward		367.35	367.35	-0-
Snyder, Ella		16,937.95		16,937.95 <u>1/</u>
Snider, Glenna		2,299.50		2,299.50 <u>3/</u>
Sokal, Valents		5,154.20	2,183.37	2,970.83 <u>1/</u>
Spencer, Romie		92.00		92.00 <u>3/</u>
Stanley, John		851.15		851.15 <u>1/</u>
Stanza, Conchetta T.		319.30		319.30 <u>3/</u>
Starcher, Fred		169.00		169.00 <u>3/</u>
Starrett, Pamela		170.75		170.75 <u>3/</u>
Stevens, Oliver		196.75		196.75 <u>3/</u>
Stiles, Anna M.		8,981.60	2,388.00	6,593.60 <u>3/</u>
Stockwell, Howard		7,577.61	1,160.70	6,416.91 <u>2/</u>
Stonestreet, Garel		305.00		305.00 <u>1/</u>
Stout, Evelyn		1,201.00		1,201.00 <u>3/</u>
Strawser, Victor B.		332.25	124.00	208.25 <u>3/</u>
Stump, Ada		333.25		333.25 <u>3/</u>
Sturgeon, Clara	220.25			220.25 <u>3/</u>
Swisher, Leona	226.25		60.00	166.25 <u>3/</u>
Tate, Betty		181.25		181.25 <u>3/</u>
Taylor, Frankie		202.50		202.50 <u>1/</u>
Taylor, Raymond		51.00		51.00 <u>3/</u>
Taylor, Richard A.		170.50	170.50	-0-
Tennant, Jess		336.15		336.15 <u>3/</u>
Tennant, Nell		202.25	202.25	-0-
Terry, Anna Lee		277.25	79.00	198.25 <u>3/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Terry, Jessie		\$ 10,485.90		\$ 10,485.90 <u>1/</u>
Terminatio, Betty		203.00		203.00 <u>1/</u>
Thomas, Olivia		199.70		199.70 <u>3/</u>
Thompson, Thomas Charles		163.25	\$ 163.25	-0-
Thompson, Willa		95.25		95.25 <u>3/</u>
Thorne, Edward		944.11		944.11 <u>2/</u>
Thornton, Kedrick		259.25		259.25 <u>3/</u>
Toothman, Okey W.		49.75	49.75	-0-
Tribble, Alvin		199.50		199.50 <u>3/</u>
Trio, Mary R.		1,230.00	1,230.00	-0-
Tucker, Eunice		3,900.35		3,900.35 <u>1/</u>
Tucker, James		167.25		167.25 <u>3/</u>
Tuttle, Earl L.		136.00		136.00 <u>3/</u>
Underwood, Annette M.		44.00		44.00 <u>3/</u>
Underwood, Pauline		43.50		43.50 <u>2/</u>
Upton, Macel Shaw		5,349.19		5,349.19 <u>3/</u>
Valentine, Alice		29.50		29.50 <u>1/</u>
Valentine, Forrest		384.00		384.00 <u>3/</u>
Vanmeter, Harlan		3,785.00		3,785.00 <u>1/</u>
Vaughan, Florence E.		545.50		545.50 <u>3/</u>
Vannis, Stephen B.		22.50		22.50 <u>3/</u>
Vessecchia, Patsy		1,442.00		1,442.00 <u>1/</u>
Vincent, Oakay		1,057.25		1,057.25 <u>1/</u>
Vincent, Sally		139.00		139.00 <u>3/</u>
Vincent, Wilbert		473.49		473.49 <u>3/</u>
Victor, David		130.75	30.68	100.07 <u>3/</u>
Walker, Ola Belle		2,215.50		2,215.50 <u>3/</u>
Watkins, Alvin		26.00		26.00 <u>3/</u>
Watkins, Della		153.50		153.50 <u>3/</u>
Watson, Izella		730.00		730.00 <u>3/</u>
Watson, Mary M.		1,980.25		1,980.25 <u>3/</u>
Watson, Robert L.		2,167.25		2,167.25 <u>3/</u>
Watson, William		167.25		167.25 <u>3/</u>
Watson, Charles W.		125.50		125.50 <u>2/</u>
Weaver, Maude		6,518.80	167.80	6,351.00 <u>3/</u>
Weekly, Howard A.		150.75	100.00	50.75 <u>3/</u>
Wells, Margaret	\$ 353.50			353.50 <u>3/</u>
West, Patricia J.		623.25	623.25	-0-
West, Thomas		548.40		548.40 <u>2/</u>
West, William		4,186.00		4,186.00 <u>3/</u>
White, Betty		170.75		170.75 <u>3/</u>
White, Jack B.		30.75		30.75 <u>3/</u>
White, Joseph		143.00		143.00 <u>3/</u>
Whitecotton, Delores	137.75			137.75 <u>3/</u>
Whitecotton, Theodore		172.80		172.80 <u>3/</u>
Whitesides, Betty	91.25		45.00	46.25 <u>3/</u>
Whitt, Littia	142.50			142.50 <u>3/</u>
Williams, Allen		116.00		116.00 <u>3/</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - LOCAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Williams, Alma		\$ 924.76		\$ 924.76 <u>2/</u>
Williams, John		1,355.00		1,355.00 <u>3/</u>
Williams, Juanita		111.00		111.00 <u>3/</u>
Williams, Linda L.		303.25		303.25 <u>3/</u>
Williamson, Lucille		26,261.75	\$ 5,801.50	20,460.25 <u>1/</u>
Williams, William		198.50		198.50 <u>3/</u>
Wilson, Charles G.		222.25		222.25 <u>3/</u>
Wilson, Florence		354.50		354.50 <u>3/</u>
Wilson, Maxine	\$ 147.75		122.75	25.00 <u>3/</u>
Wilson, Oscar L.		117.50	117.50	-0-
Winemiller, Patricia		162.00	50.00*	112.00 <u>3/</u>
Winkler, Paul		51.00		51.00 <u>3/</u>
Wolfe, Batty		141.00	50.00*	91.00 <u>3/</u>
Wood, Edna E.		318.75		318.75 <u>3/</u>
Workman, Dan		153.50		153.50 <u>3/</u>
Wright, Audra		61.70		61.70 <u>2/</u>
Wright, Arthur		1,234.50		1,234.50 <u>2/</u>
Wright, Charles	128.00			128.00 <u>3/</u>
Wright, Clarence F.		293.00		293.00 <u>3/</u>
Wright, Lillie B.		485.25		485.25 <u>3/</u>
Yankie, Mary		143.25	50.00*	93.25 <u>3/</u>
Yost, Ada		2,037.60		2,037.60 <u>1/</u>
Yost, James Leon		627.00		627.00 <u>3/</u>
Zinn, Margaret		17,464.80***		17,464.80 <u>3/</u>
Dillinger, Fred		2,780.70		2,780.70 <u>3/</u>
Doll, Edward		1,112.25		1,112.25 <u>3/</u>
Dodd, Audry WM.		422.25	422.25	-0-
Kogar, Percy		93.50		93.50 <u>3/</u>
McCutcheon, Gladys		165.50		165.50 <u>3/</u>
Mitchell, James		940.45		940.45 <u>3/</u>
Rano, Virgil		22.50		22.50 <u>3/</u>
Kennedy, William		422.00	422.00	-0-
Totals	<u>\$31,960.65</u>	<u>\$479,190.57</u>	<u>\$60,469.63</u>	<u>\$450,681.59</u>

Age of Accounts Receivable

<u>1/</u> Less than 60 days	\$157,101.61
<u>2/</u> 60 to 180 days	65,373.32
<u>3/</u> More than 6 months	<u>228,206.66</u>
Total	<u>\$450,681.59</u>

* Rehabilitation

*** A portion of this amount was incurred in 1974 but was omitted in our prior audit.

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - INSTITUTIONAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Adkinson, Howard	\$ 127.25	\$ 1,024.25	\$ 50.50*	\$ 1,101.00 3/
Anderson, Okey		1,562.85	130.50*	1,432.35 3/
Anderson, Malvin		638.00	128.50	509.50 3/
Armour, Gary D.		145.50	7.00*	138.50 3/
Arkwood, Mark		117.00		117.00 3/
Ash, Leonard	1,379.50	235.00	197.50	1,417.00 3/
Baker, Elmer		5,219.95		5,219.95 3/
Bankert, William		472.25		472.25 3/
Barnett, Wendall		244.50		244.50 3/
Barnhouse, Wilson		380.25		180.25 3/
Bartlett, Lowell G.		141.50	12.00*	129.50 3/
Bays, George	99.50			99.50 3/
Beall, Hallie		137.75	62.00	75.75 3/
Bennett, Anna Bell		508.25		508.25 3/
Bills, William		268.00	18.00*	250.00 3/
Bird, David G		276.00	27.00*	249.00 3/
Blake, Daisy		1,295.75		1,295.75 3/
Blanchard, Doris		233.00		233.00 3/
Bonham, Daniel	271.75		86.50*	185.25 3/
Bogard, Allie		904.20		904.20 3/
Bocher, Anna		2,770.05	190.00*	2,580.05 3/
Booker, Lynn	256.25		30.50	225.75 3/
Boone, Charles		1,080.40		1,080.40 3/
Brake, Opal		243.75		243.75 3/
Bratcher, Ollie Pearl		326.00	116.00*	210.00 3/
Bremar, Edna Marie		505.75		505.75 3/
Broadstone, Martha		616.85	89.50	527.35 3/
Brown, Joseph		385.50		385.50 3/
Brown, Truman Randolph		201.50	22.50*	179.00 3/
Burdette, Leonard		181.75	32.00*	149.75 3/
Burke, Fred		427.00	74.00*	353.00 3/
Burks, William H.		1,686.50	160.00	1,526.50 3/
Buzzard, F. M.		219.20		219.20 3/
Cantley, Paula		251.75	86.50*	165.25 3/
Carr, William		122.00	2.50	119.50 3/
Casto, Hazel		939.95		939.95 3/
Casto, William R.		2,000.25		2,000.25 3/
Clark, Mildred	2,460.75		261.50	2,199.25 3/
Clark, William	229.25		48.00	181.25 3/
Clayton, Rose		17,971.24	1,467.00	16,504.24 3/
Clevenger, Roy		1,165.90	311.50*	854.40 3/
Conrad, Elvin		8,184.29		8,184.29 3/
Crowder, Herbert Jesse		865.85	48.90*	816.95 3/
Cumberledge, Fanny	1,404.75			1,404.75 3/
Curry, Tony		1,025.00	94.00*	931.00 3/
Danley, Creed	3,960.00			3,960.00 3/
Davis, Hazel		309.75	37.50*	272.25 3/

* Intra-Governmental Transfer

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - INSTITUTIONAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credit</u>	<u>Balance</u>
Dawson, Dillon		\$ 1,716.75	\$ 115.50*	\$ 1,601.25 <u>3/</u>
Day, Robert		168.25		168.25 <u>3/</u>
Defazio, Carmella		78.25		78.25 <u>3/</u>
Derflinger, Gary		200.50	200.50	-0-
Dilley, Twila		420.50		420.50 <u>3/</u>
Deem, S. Stoke		1,355.00	114.50*	1,240.50 <u>3/</u>
Dowlen, Margaret		433.25	122.50	310.75 <u>3/</u>
Eggleston, Pearl Louise		434.50	123.50*	311.00 <u>3/</u>
Elam, Wauleka		1,828.25	137.75*	1,690.50 <u>3/</u>
Emmart, James Leonard		8,054.35		8,054.35 <u>3/</u>
Estep, Goldie		472.25	26.50*	445.75 <u>2/</u>
Farris, Mabel		606.00	130.00*	476.00 <u>3/</u>
Flanagan, James		2,044.50	276.50*	1,768.00 <u>3/</u>
Flint, Kenneth	\$ 1,312.75		216.00*	1,096.75 <u>3/</u>
Fontain, Ethel		51.25		51.25 <u>3/</u>
Flynn, Nona B.		7,039.60		7,039.60 <u>3/</u>
Garner, Everett		48.00		48.00 <u>2/</u>
Gawthrop, Evan		225.25		225.25 <u>3/</u>
Gay, Walter		1,444.50	81.50	1,363.00 <u>3/</u>
George, Elbert		332.52	14.50*	318.02 <u>3/</u>
Gipson, Huey		1,087.05		1,087.05 <u>3/</u>
Golden, Rosie Ann		188.50		188.50 <u>3/</u>
Gower, Ira		1,410.25	82.50*	1,327.75 <u>3/</u>
Graham, Elsie Mae		214.75	17.50*	197.25 <u>3/</u>
Grandon, George A.		835.45		835.45 <u>3/</u>
Greathouse, Stella	14,331.00		109.00*	14,222.00 <u>3/</u>
Gregory, Daisy		739.75	118.00*	621.75 <u>2/</u>
Gregory, Elmer Lee		11,005.56	397.00	10,608.56 <u>3/</u>
Grogan, Bessie R.		2,299.25	181.00*	2,118.25 <u>3/</u>
Grund, Burl		1,149.75	57.50*	1,092.25 <u>3/</u>
Hackney, John V. Jr.		282.30	21.50*	260.80 <u>3/</u>
Haller, Ernest Henry	911.25		108.00*	803.25 <u>3/</u>
Haney, Loyal	217.50		4.00	213.50 <u>3/</u>
Hanshaw, Lamont W.		259.75	13.50*	246.25 <u>2/</u>
Harless, Kirk	1,031.50	738.40	143.50*	1,626.40 <u>3/</u>
Harper, James		1,231.70		1,231.70 <u>3/</u>
Hart, Glen		202.80		202.80 <u>3/</u>
Harvey, Sarah		18,926.06		18,926.06 <u>3/</u>
Hashman, Frances		297.25	22.00*	275.25 <u>3/</u>
Haught, Enos		3,334.17	68.00*	3,266.17 <u>3/</u>
Hedrick, Theodore		622.35	67.00*	555.35 <u>3/</u>
Hedrick, Walter Henry		327.75	63.00*	264.75 <u>3/</u>
Heil, Albert		925.00	123.00*	802.00 <u>3/</u>
Henthorn, Geraldine		2,105.35		2,105.35 <u>3/</u>
Herron, Sandra		725.45	104.50	620.95 <u>2/</u>
Higginbotham, Henry Frank		533.00	28.50*	504.50 <u>3/</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - INSTITUTIONAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Hill, Harry E.	\$ 838.75			\$ 838.75 <u>3/</u>
Hinchman, Mary		\$ 348.05		348.05 <u>3/</u>
Hinkle, Polly Louise		487.10		487.10 <u>3/</u>
Hippert, Margaret		378.05	\$ 87.00*	291.05 <u>3/</u>
Hoffman, Jack		184.75	114.50*	70.25 <u>3/</u>
Holliday, Nola		930.00		930.00 <u>3/</u>
Hornick, Jessie		94.00	10.00*	84.00 <u>3/</u>
Horton, MacArthur D.		410.00		410.00 <u>3/</u>
Howard, Opal Louise		916.50	175.50	741.00 <u>3/</u>
Hubbard, Lewis		444.50	17.00*	427.50 <u>2/</u>
Humphrey, George		573.75		573.75 <u>3/</u>
Ingram, Rockford	163.75		13.00*	150.75 <u>3/</u>
Jackson, Alonzo C. Jr.		311.00		311.00 <u>3/</u>
Jackson, Donnie Harold		506.45		506.45 <u>3/</u>
James, Paul		165.05	55.00*	110.05 <u>3/</u>
Jarrell, Adar		538.25		538.25 <u>3/</u>
Jenny, Charles		96.25		96.25 <u>3/</u>
Johnson, Victoro	227.75		8.50*	219.25 <u>3/</u>
Jones, Ellen Mae		142.00	20.50	121.50 <u>3/</u>
Johnson, Victoro		208.75		208.75 <u>3/</u>
Jones, Silver		1,133.25		1,133.25 <u>3/</u>
Kane, Nell Louise		1,195.50	47.50*	1,148.00 <u>3/</u>
Keiffer, Ronald		320.75		320.75 <u>3/</u>
Kees, Waiter		1,522.45		1,522.45 <u>3/</u>
Kirk, Mary Louise	248.00		49.50*	198.50 <u>3/</u>
Kronik, Frank		106.00	25.50	80.50 <u>3/</u>
Larch, John		385.99	17.50*	368.49 <u>3/</u>
Laxton, Larry	844.50	187.00	81.00	950.50 <u>3/</u>
Lewis, Bobby		206.75		206.75 <u>3/</u>
Liggett, Jean	214.25		14.00*	200.25 <u>3/</u>
Linkenhoger, Walter Phillip		123.50	11.50*	112.00 <u>3/</u>
Lowther, Perlis		492.50	75.50*	417.00 <u>3/</u>
Lucas, May		475.75		475.75 <u>3/</u>
Lytte, Cecil		1,342.85		1,342.85 <u>3/</u>
McCarthy, Irene		968.50		968.50 <u>3/</u>
McCoy, John		270.75		270.75 <u>3/</u>
McDiffitt, John		35.05		35.05 <u>3/</u>
McElroy, Larry		22.75		22.75 <u>3/</u>
McIntosh, Mary		705.00	115.50*	589.50 <u>2/</u>
McMillian, Brison		2,440.32	86.50*	2,353.82 <u>3/</u>
McNear, Margaret	582.25		68.50*	513.75 <u>3/</u>
Mallory, Morris	193.00		13.00*	180.00 <u>3/</u>
Markie, Zelma		97.90	23.00*	74.90 <u>3/</u>
Marshall, Alice		315.00	38.00*	277.00 <u>3/</u>
Martin, Resella		155.50	31.50	124.00 <u>3/</u>
May, Naomi		2,835.30		2,835.30 <u>3/</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - INSTITUTIONAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Mayle, Jethro		\$ 749.00	\$ 137.50	\$ 611.50 <u>3/</u>
Maynard, Valerie		2,010.60		2,010.60 <u>3/</u>
Meintel, Geneive		2,936.00	222.00*	2,714.00 <u>3/</u>
Metheny, Flora		855.75	100.50	755.25 <u>3/</u>
Mick, Arthur French		399.00		399.00 <u>3/</u>
Milan, Hansford		428.90	132.50*	296.40 <u>3/</u>
Miller, Dorothy	\$ 272.50		88.50*	184.00 <u>3/</u>
Miller, Lula	964.00	570.00	35.00*	1,499.00 <u>3/</u>
Minor, Ellen Lovie		730.75		730.75 <u>3/</u>
Miranda, Herbert		130.50		130.50 <u>3/</u>
Mollo Han, Marjorie	283.00	211.50	119.50*	375.00 <u>3/</u>
Moore, Polly	755.00		79.50*	675.50 <u>3/</u>
Mock, Mary		2,163.00		2,163.00 <u>3/</u>
Morgan, Marshall		2,822.00	268.50*	2,553.50 <u>3/</u>
Morgan, Richard		171.00		171.00 <u>3/</u>
Morgan, William		499.25	48.50*	450.75 <u>3/</u>
Morris, Roy Lee	202.50		17.50*	185.00 <u>3/</u>
Murphy, Jerry		590.25	13.50*	576.75 <u>3/</u>
Muyers, David		190.00		190.00 <u>3/</u>
Nestor, Daisy		137.29		137.29 <u>3/</u>
O'Conner, Calvert		1,357.00	190.50*	1,166.50 <u>3/</u>
Osborne, Rena		964.25		964.25 <u>1/</u>
Pack, Louise	237.50		78.50*	159.00 <u>3/</u>
Patton, Robert Joseph		1,779.75	197.50	1,582.25 <u>3/</u>
Pauley, Deane B.	1,017.00	1,087.25	97.00*	2,007.25 <u>3/</u>
Payne, Earl		383.70	15.50*	368.20 <u>3/</u>
Paytor, Frank	4,952.40		180.00*	4,772.40 <u>3/</u>
Pence, John		1,521.25	118.50	
			72.00*	1,330.75 <u>3/</u>
Perkins, Ogden		2,277.25	73.50*	2,203.75 <u>3/</u>
Peters, William		141.00	85.50*	55.50 <u>3/</u>
Phillips, Media M.		50.75		50.75 <u>3/</u>
Pitts, Samantha		437.25		437.25 <u>3/</u>
Pollock, Mary		160.25		160.25 <u>3/</u>
Porter, Herman		234.25	13.00	221.25 <u>3/</u>
Powell, Carrie Angeline		1,608.00		1,608.00 <u>3/</u>
Prather, Edward		70.75	1.00	69.75 <u>3/</u>
Pyler, Sue		362.50		362.50 <u>3/</u>
Raikes, Harold		903.25	56.00*	847.25 <u>3/</u>
Raines, Hubert		698.70	37.00*	661.70 <u>3/</u>
Rakas, Oscar		1,437.25		1,437.25 <u>3/</u>
Ramsey, James		242.75		242.75 <u>3/</u>
Ramsey, William D.		695.55	66.50*	629.05 <u>3/</u>
Reed, Beryl	1,251.80		113.00*	1,138.80 <u>3/</u>
Reed, Esther		1,027.55		1,027.55 <u>3/</u>

* Intra-Governmental Transfer

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - INSTITUTIONAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Reynolds, Dorothy		\$ 2,915.24		\$ 2,915.24 <u>3/</u>
Riggleman, Harry		7,130.50		7,130.50 <u>3/</u>
Rittenour, Lorella		283.50	\$ 45.50	238.00 <u>3/</u>
Robinson, Adlia		1,859.00	96.50	1,762.50 <u>3/</u>
Rogan, James		88.00		88.00 <u>3/</u>
Rogers, Paul		152.25	12.50*	139.75 <u>3/</u>
Rogers, Pauline		573.75	63.00*	510.75 <u>3/</u>
Rorata, Glen		98.75		98.75 <u>3/</u>
Rose, Bobby		210.45		210.45 <u>3/</u>
Ross, Ruth		49.50	15.50*	34.00 <u>3/</u>
Rumyon, Elic		303.60		303.60 <u>2/</u>
Russell, Roy		128.50		128.50 <u>1/</u>
Saunders, Teddy Jay		194.50		194.50 <u>3/</u>
Sayre, Otho C.		1,078.50		1,078.50 <u>3/</u>
Schultz, Henry		508.85		508.85 <u>3/</u>
Shields, Michael		198.75		198.75 <u>3/</u>
Shrevas, Paul		1,129.40		1,129.40 <u>3/</u>
Shriver, Lucy Jean		954.25		954.25 <u>3/</u>
Shuman, Tena		121.75	37.50*	84.25 <u>3/</u>
Skaen, Irvin		211.50	100.50*	111.00 <u>3/</u>
Sims, Frank		1,389.15		1,389.15 <u>1/</u>
Skidmore, LLOYD	\$ 929.25		176.50*	752.75 <u>3/</u>
Slonaker, Kathleen		1,758.00	19.00*	1,739.00 <u>3/</u>
Slone, Betty		157.00		157.00 <u>3/</u>
Smith, Anastasia		392.50		392.50 <u>3/</u>
Smith, Andrew		1,853.15		1,853.15 <u>2/</u>
Smith, Mable		225.25		225.25 <u>3/</u>
Smith, Mona Bell		466.00		466.00 <u>1/</u>
Smith, Orsen		989.00		989.00 <u>3/</u>
Smith, Ruth Hilda		1,052.25		1,052.25 <u>3/</u>
Smith, William L.		1,129.00	34.00*	1,095.00 <u>3/</u>
Smurek, Bessie	1,073.50		225.00*	848.50 <u>3/</u>
Stanley, Joseph		679.25	280.25*	399.00 <u>3/</u>
Starkey, Nellie		1,277.85	252.00	1,025.85 <u>3/</u>
Statler, Theima		159.25	12.50*	146.75 <u>3/</u>
Stoetzer, Donnie		287.25		287.25 <u>3/</u>
Stout, Lorentz		163.85		163.85 <u>3/</u>
Straight, James		690.20	49.00	641.20 <u>3/</u>
Stricklen, Charles H.		302.75	23.50*	279.25 <u>3/</u>
Swartz, Marlene		1,266.50	134.00*	1,132.50 <u>3/</u>
Suto, John		593.40	64.50*	528.90 <u>3/</u>
Tedrow, Alice		929.75	50.00*	879.75 <u>3/</u>
Teter, Maysie		536.50	70.50*	466.00 <u>3/</u>
Thornburg, Margaret		884.00	84.00	800.00 <u>3/</u>
Tincher, Elmer		199.75		119.75 <u>3/</u>
Tomey, Janna Jo		452.50	66.50*	386.00 <u>3/</u>
Trioli, Tony		1,101.25	219.00*	882.25 <u>3/</u>
Vandevender, Benjamin		517.75	36.00*	481.75 <u>3/</u>
Vest, Ellen	191.50	63.75	48.00*	207.25 <u>3/</u>

* Intra-Governmental Transfer

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - INSTITUTIONAL
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Waid, Margaret Geneieve	\$ 191.50		\$ 13.50*	\$ 178.00 3/
Ward, May		\$ 290.00		290.00 3/
Wanstreet, Zilla	819.04		194.29*	624.75 3/
Ward, Frances		392.00		392.00 3/
Ward, Frances		200.00		200.00 3/
Warsinsly, Mildred		1,181.55		1,181.55 3/
Watson, Ida		725.50		725.50 3/
Wayne, Eliza		1,369.00		1,369.00 3/
Weaver, Doris	212.75		13.00*	199.75 3/
Webster, Charles		2,390.45		2,390.45 3/
Whaley, Leroy		110.50		110.50 3/
White, Jack		7,856.90	197.00*	7,659.90 3/
White, Jo Ann		413.00		413.00 3/
Whittington, Guy	935.25		93.00*	842.25 3/
Whittington, Iva		236.50	35.00*	201.50 3/
Wick, Frank	706.00			706.00 3/
Williams, Everett Clarence		163.25	21.00	142.25 3/
Williams, Lewis		153.75	15.50*	138.25 3/
Wiseman, Andrew Gorgon		1,333.00	244.00*	1,089.00 3/
Wolfe, Dora		528.50		528.50 3/
Woodall, Maude		795.10		795.10 3/
Woodson, Paul, Jr.		910.90	119.50*	791.40 3/
Woofter, Marie		664.25	59.00*	605.25 3/
Workman, Odbert Raymond		547.25	160.50*	386.75 3/
Wright, Russell		259.50		259.50 3/
Yeager, Elizabeth		939.80		939.80 3/
Totals	<u>\$46,299.74</u>	<u>\$245,875.28</u>	<u>\$14,317.19</u>	<u>\$277,857.83</u>

Accounts Receivable

1/ Less Than 60 Days	\$ 2,947.90
2/ 60 Days to 180 Days	5,108.45
3/ More Than 6 Months	<u>269,801.48</u>

Total \$277,857.83

Summary of Accounts Receivable by Institution

Colin Anderson Center	\$ 4,098.70
Spencer State Hospital	69,506.43
Weston State Hospital	193,471.70
Andrew S. Rowan Memorial Home	2,472.75
Lakin State Hospital	910.70
Childrens's Home	939.25
Hopemont State Hospital	3,526.75
Work Release Center	96.25
Denmar State Hospital	<u>2,835.30</u>

Total \$277,857.83

* Intra-Governmental Transfer

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - PENAL INSTITUTIONS
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978

	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Adkins, Howard	\$ 369.50		\$ 369.50 <u>3/</u>
Adkins, Richard	116.25		116.25 <u>3/</u>
Adkins, William	51.50		51.50 <u>3/</u>
Albright, Eugene	364.45		364.45 <u>3/</u>
Albright, Gilmar	185.50		185.50 <u>3/</u>
Aleshire, Carl	571.25		571.25 <u>3/</u>
Aliff, Frank	122.50		122.50 <u>3/</u>
Altizer, James	179.75		179.75 <u>3/</u>
Ames, Tim	31.00		31.00 <u>3/</u>
Anderson, James	349.75		349.75 <u>3/</u>
Arbogast, Danny	454.15		454.15 <u>3/</u>
Arthur, Jerry	88.50		88.50 <u>3/</u>
Bagley, Justine	278.75		278.75 <u>3/</u>
Bailey, Charles	311.15		311.15 <u>3/</u>
Bailey, Quinton	224.50		224.50 <u>3/</u>
Ball, Joseph	118.50		118.50 <u>3/</u>
Bandy, James	241.25		241.25 <u>3/</u>
Barker, Debra	157.50		157.50 <u>3/</u>
Barnes, Robert	58.00		58.00 <u>3/</u>
Barringer, Ralph	275.50		275.50 <u>3/</u>
Bartrug, Billie	371.50	\$ 6.00*	365.50 <u>3/</u>
Beam, Kelly	313.00		313.00 <u>3/</u>
Behanna, James E.	1,086.46		1,086.46 <u>3/</u>
Belcher, David	245.70		245.70 <u>3/</u>
Belcher, Mark E.	99.20		99.20 <u>3/</u>
Belcher, Robert	85.50		85.50 <u>3/</u>
Bennett, Zeb Powell	228.00		228.00 <u>3/</u>
Bias, Jennings	305.80		305.80 <u>2/</u>
Bird, Cline	287.50		287.50 <u>3/</u>
Bird, Richard	187.50		187.50 <u>3/</u>
Bishop, Grover	3,277.25		3,277.25 <u>2/</u>
Blankenship, Harry	138.50		138.50 <u>3/</u>
Blankenship, Rickey	153.75		153.75 <u>3/</u>
Blevins, Harley	162.50		162.50 <u>3/</u>
Blosser, Jennifer	446.40		446.40 <u>3/</u>
Boggess, Michael	43.25		43.25 <u>3/</u>
Bolden, Lillian	285.00		285.00 <u>3/</u>
Boley, Wayne	131.75		131.75 <u>3/</u>
Booth, John	98.05		98.05 <u>2/</u>
Bosley, Harold	131.50		131.50 <u>3/</u>
Brown, Billy Clint	70.00		70.00 <u>3/</u>
Brumfield, Okey	363.00		363.00 <u>3/</u>
Buckhannon, Lloyd	245.50		245.50 <u>3/</u>
Bunting, Kenneth	351.05		351.05 <u>3/</u>
Burrows, Edward	154.00		154.00 <u>3/</u>
Burton, George	578.65		578.65 <u>3/</u>
Busonick, Charles	326.10		326.10 <u>1/</u>

* Rehabilitation

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - PENAL INSTITUTIONS
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Canterbury, Billy	\$ 115.00		\$ 115.00 2/
Cavallaro, Timothy	784.00		784.00 3/
Cokely, Jerry	137.00		137.00 3/
Collins, Gwen	539.50		539.50 3/
Collins, James	164.25		164.25 3/
Combs, Charles Wn.	181.75		181.75 3/
Comer, Jesse	247.50		247.50 3/
Cook, Tyree	84.00		84.00 3/
Coombs, Virgil	111.50		111.50 3/
Cooper, Irene	1,559.75		1,559.75 3/
Cornell, James	247.50		247.50 3/
Cunningham, Marshall	666.22		666.22 2/
Curnette, Beth	246.50		246.50 3/
Curry, Timothy Wayne	183.00		183.00 3/
Dalton, Robert	276.70		276.70 2/
Damewood, Richard Lee	101.00		101.00 3/
Davis, Jerry	460.25		460.25 3/
Day, Uzeala	182.50		182.50 3/
Decker, Arthur	147.75		147.75 3/
Dolan, Lawrence	612.50		612.50 3/
Donahue, Vickie D.	222.25		222.25 3/
Dowler, Mary C.	433.80		433.80 3/
Dravenstott, Keith Lee	218.25		218.25 3/
Duncan, Calvin	293.00		293.00 3/
Durham, Katherine	303.50		303.50 3/
Dye, Thurman	197.75		197.75 3/
Eagle, Dalbert	128.50		128.50 3/
Evans, Ida M.	599.00		599.00 3/
Everatt, George	345.80		345.80 3/
Exline, Jennie	204.75		204.75 3/
Faircloth, Jr., Wesley	240.00		240.00 3/
Farley, Lonnie E.	1,386.75		1,386.75 3/
Finaley, Robert	156.75		156.75 3/
Finley, Judith Arlene	94.25		94.25 3/
Fisher, Richard, Jr.	230.50		230.50 3/
Floria, Ricky	244.75		244.75 3/
Floyd, William T.	413.00		413.00 3/
Ford, Patrick	281.75		281.75 3/
Fuller, David	51.50		51.50 3/
Gora, Glen L.	163.25		163.25 3/
Graham, Bobby	84.50		84.50 3/
Graer, Bernard	112.75		112.75 3/
Green, Dorothy	1,905.00		1,905.00 3/
Gregory, William Howard	145.25		145.25 3/
Guttillo, Anthony	450.74		450.74 3/

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - PENAL INSTITUTIONS
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Haddix, William Lee	\$ 134.20		\$ 134.20 <u>3/</u>
Haines, Kenneth	261.70		261.70 <u>3/</u>
Hammonds, William	219.00		219.00 <u>3/</u>
Hanlon, Russell	179.50		179.50 <u>3/</u>
Hanson, Paul	103.50		103.50 <u>3/</u>
Harman, Thomas	167.25		167.25 <u>3/</u>
Harmon, Ricky	250.50		250.50 <u>3/</u>
Harper, Ricky	567.75		567.75 <u>3/</u>
Harrah, Dorothy	445.50		445.50 <u>3/</u>
Harris, Fletcher	133.00		133.00 <u>3/</u>
Hawkins, Jerry	1,009.90		1,009.90 <u>2/</u>
Haynes, Lawrence	257.85		257.85 <u>3/</u>
Helmick, James	1,061.50		1,061.50 <u>3/</u>
Hendershot, Clair	131.75		131.75 <u>3/</u>
Hill, Michael Wayne	168.00		168.00 <u>3/</u>
Hillman, Thomas	252.50		252.50 <u>3/</u>
Hinkle, Philip	146.75		146.75 <u>3/</u>
Hite, Larry	116.50		116.50 <u>3/</u>
Hodge, Tracy	142.25		142.25 <u>3/</u>
Hope, Robert Dawitt	621.80		621.80 <u>3/</u>
Hudson, Robert	243.50		243.50 <u>3/</u>
Hull, Robert	422.50		422.50 <u>3/</u>
Hundley, Michael	258.00		258.00 <u>3/</u>
Hupp, Kenneth	646.15		646.15 <u>3/</u>
Hyde, Ira	229.75		229.75 <u>3/</u>
Jackson, Michael David	277.50		277.50 <u>3/</u>
Johnson, Joseph	101.25		101.25 <u>3/</u>
Johnson, Harry A., Jr.	307.00		307.00 <u>3/</u>
Jones, Gary	202.00		202.00 <u>3/</u>
Jordan, Eugene	500.65		500.65 <u>3/</u>
Keller, Robert Lee	343.50		343.50 <u>3/</u>
Kelley, Harlan	472.00		472.00 <u>2/</u>
Kelley, Joseph M.	277.50		277.50 <u>3/</u>
King, Billy Jo	285.00		285.00 <u>3/</u>
Kincaid, Michael	203.50		203.50 <u>3/</u>
Klimas, Herbert	182.50		182.50 <u>3/</u>
Lane, Rick	564.75		564.75 <u>3/</u>
Leasure, John	1,867.25		1,867.25 <u>3/</u>
Lee, Franklin	471.25		471.25 <u>3/</u>
Leonard, John	82.50		82.50 <u>3/</u>
Lewis, Ray	533.50		533.50 <u>3/</u>
Lindsey, Ricky Lee	93.50		93.50 <u>3/</u>
Linton, Harman W.	69.25		69.25 <u>2/</u>
Lively, Timothy	160.00		160.00 <u>3/</u>
Locke, Donald F.	336.50		336.50 <u>3/</u>
Lowery, James	497.40		497.40 <u>3/</u>
Lyons, Joe	284.75		284.75 <u>3/</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - PENAL INSTITUTIONS
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Chargas</u>	<u>Credits</u>	<u>Balance</u>
McCauley, Darrell	\$ 652.15		\$ 652.15 <u>2/</u>
McCormick, Linda	182.00		182.00 <u>3/</u>
McDonald, Troy	298.15		298.15 <u>3/</u>
McGuire, Leslie	114.25		114.25 <u>3/</u>
McKinney, Roger	856.55		856.55 <u>2/</u>
McMannis, Archie E.	240.00		240.00 <u>2/</u>
Maley, Diane	445.75		445.75 <u>3/</u>
Marsh, Kenneth	301.50		301.50 <u>3/</u>
Marshall, Ralph	245.25		245.25 <u>3/</u>
Marshall, Telmadge	318.00		318.00 <u>3/</u>
Martin, Crystal	621.99	\$133.74*	488.25 <u>3/</u>
Martin, Thomas Boyd	202.65		202.65 <u>3/</u>
Matheney, William	165.00		165.00 <u>3/</u>
May, Thomas	357.50		357.50 <u>3/</u>
Mafford, Wayne Lee, Jr.	116.40		116.40 <u>2/</u>
Middlebrooks, Deloris E.	538.00		538.00 <u>3/</u>
Miller, Elizabeth Jeannie	220.00		220.00 <u>3/</u>
Miller, Kenneth	191.25		191.25 <u>3/</u>
Miller, Tyrone	140.00		140.00 <u>3/</u>
Mitchell, Dan	402.80		402.80 <u>3/</u>
Mitchell, Danny	187.00		187.00 <u>3/</u>
Mitchell, Fred	585.00		585.00 <u>3/</u>
Mitchell, Joseph	46.50		46.50 <u>3/</u>
Moonay, Carlos	359.50		359.50 <u>3/</u>
Moore, Darlene	171.50		171.50 <u>3/</u>
Morgan, Stephen	240.00		240.00 <u>3/</u>
Morris, Russell A.	148.25		148.25 <u>3/</u>
Morrison, Nellie	293.50		293.50 <u>3/</u>
Morton, James	631.65		631.65 <u>3/</u>
Mullenax, Vonda	2,111.20	76.00**	2,035.20 <u>3/</u>
Mullins, Violet	451.25		451.25 <u>3/</u>
Meadows, Wesley	150.75		150.75 <u>3/</u>
Neale, James	292.00		292.00 <u>1/</u>
Neece, Alvin L.	810.25		810.25 <u>3/</u>
Nestor, David	210.65		210.65 <u>1/</u>
Nichols, Donna	318.00		318.00 <u>3/</u>
Nomar, Louis	203.75		203.75 <u>3/</u>
Nottingham, Ray J.	71.25		71.25 <u>3/</u>
Olnick, George	82.25		82.25 <u>3/</u>
Palatta, John	1,107.90		1,107.90 <u>3/</u>
Parker, Albert	171.25		171.25 <u>3/</u>
Paugh, David Gene	311.00		311.00 <u>3/</u>
Petry, Duane Joseph	106.50		106.50 <u>3/</u>
Phelps, William	267.75		267.75 <u>3/</u>
Piercy, Neil	237.29		237.29 <u>3/</u>
Pope, Larry S.	101.00		101.00 <u>3/</u>

* Equitable Life Insurance

** Intra-Governmental Transfer

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - PENAL INSTITUTIONS
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Preston, John	\$ 206.00		\$ 206.00 <u>3/</u>
Prince, Willard	351.75		351.75 <u>2/</u>
Pritt, Johnny Jeffrey	102.50		102.50 <u>3/</u>
Ramey, James	454.50		454.50 <u>3/</u>
Reed, Charles	228.50		228.50 <u>3/</u>
Reed, James	116.80		116.80 <u>3/</u>
Rhoades, David	39.00		39.00 <u>3/</u>
Rice, Ocea	62.75		62.75 <u>3/</u>
Riley, Denzil	172.50		172.50 <u>3/</u>
Robison, Robert	502.50		502.50 <u>2/</u>
Ringer, Donald	109.00		109.00 <u>3/</u>
Roberts, Charles	289.05		289.05 <u>3/</u>
Rogers, Charles	235.25		235.25 <u>2/</u>
Rose, Shirley	907.45		907.45 <u>3/</u>
Ruffin, Kenneth	158.50		158.50 <u>3/</u>
Rutter, Arville E.	140.00		140.00 <u>3/</u>
Samples, David	589.25		589.25 <u>3/</u>
Sanders, Helan	503.80		503.80 <u>3/</u>
Scarberry, Hugh	1,004.35		1,004.35 <u>2/</u>
Shaffer, Andrew	255.00		255.00 <u>3/</u>
Shamblin, Champie H.	331.75		331.75 <u>3/</u>
Sheppard, Harrison	144.50		144.50 <u>3/</u>
Simpson, Sharon	272.50		272.50 <u>3/</u>
Singeton, Webster	231.25		231.25 <u>3/</u>
Sleasman, Jessie John	171.50		171.50 <u>3/</u>
Slone, Betty	43.00		43.00 <u>3/</u>
Smith, Clifford	1,917.10		1,917.10 <u>3/</u>
Smith, Clinton	1,385.25		1,385.25 <u>3/</u>
Smith, Darlene	895.50		895.50 <u>3/</u>
Smith, Larry	220.00		220.00 <u>3/</u>
Smith, Richard Paul	100.75		100.75 <u>3/</u>
Smogoleski, Glen J., Jr.	204.00		204.00 <u>3/</u>
Sneeden, Elwood	201.35		201.35 <u>2/</u>
Soles, Betty	111.50		111.50 <u>3/</u>
Spade, Harry	421.70		421.70 <u>3/</u>
Spangler, Larry	108.90		108.90 <u>3/</u>
Spradling, Judith	159.50		159.50 <u>3/</u>
Spurlock, Billie	1,023.05		1,023.05 <u>3/</u>
Spurlock, Terry	149.00		149.00 <u>3/</u>
Stepp, Bernie	569.80		569.80 <u>2/</u>
Stewart, Steven	109.00		109.00 <u>2/</u>
Stillions, Roger	150.75		150.75 <u>3/</u>
Stonestreet, Garel	37.50		37.50 <u>3/</u>
Stotllemire, Clifford	138.75		138.75 <u>3/</u>
Stotler, Richard	57.00		57.00 <u>3/</u>
Stout, Donald	39.00		39.00 <u>3/</u>
Stover, Lula	469.55		469.55 <u>3/</u>
Sirry, James	139.25		139.25 <u>3/</u>
Sizemore, Donna Lou	380.75		380.75 <u>3/</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - PENAL INSTITUTIONS
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

	<u>Charges</u>	<u>Credits</u>	<u>Balance</u>
Tapp, Calvin	\$ 206.60		\$ 206.60 <u>3/</u>
Teet, Robert	498.25		498.25 <u>3/</u>
Tharp, Anthony	316.80		316.80 <u>3/</u>
Thomas, Edward	157.50		157.50 <u>3/</u>
Thomas, Otis	258.75		258.75 <u>3/</u>
Thomas, Susan	146.25		146.25 <u>3/</u>
Toney, Frank	171.00		171.00 <u>1/</u>
Trader, Richard	173.75		173.75 <u>3/</u>
Velire, Curtis	152.35		152.35 <u>3/</u>
Walker, Dean	239.80		239.80 <u>3/</u>
Wallace, Marsha	249.00		249.00 <u>3/</u>
Walton, Eleanor	65.25		65.25 <u>3/</u>
Ward, Douglas	271.50		271.50 <u>3/</u>
Watson, Michael	273.10		273.10 <u>3/</u>
Watson, William	132.75		132.75 <u>3/</u>
Weller, Robert	544.25		544.25 <u>3/</u>
West, Joseph Anthony	401.50		401.50 <u>3/</u>
West, Michael	117.50		117.50 <u>3/</u>
Wheeler, Randy	993.05		993.05 <u>2/</u>
White, Darrell	300.25		300.25 <u>3/</u>
White, Donald	383.40		383.40 <u>1/</u>
White, Gary	247.90		247.90 <u>3/</u>
White, Jimmy	352.10		352.10 <u>3/</u>
White, Nora	220.00		220.00 <u>3/</u>
White, Wayne Lee	877.40		877.40 <u>2/</u>
Wiley, Kenneth Earl	116.10		116.10 <u>3/</u>
Williamson, Otho	164.30		164.30 <u>3/</u>
Willis, Harry	346.65		346.65 <u>2/</u>
Wilson, Robert	290.75		290.75 <u>3/</u>
Withrow, Carl	91.00		91.00 <u>3/</u>
Withrow, John	168.75		168.75 <u>3/</u>
Woodson, Carla	1,323.35		1,323.35 <u>3/</u>
Woody, Lippity	591.50		591.50 <u>3/</u>
Woodyard, Terry	84.50		84.50 <u>3/</u>
Wotring, Wanda	96.00		96.00 <u>2/</u>
Wright, George, Jr.	90.75		90.75 <u>3/</u>
Wright, Robert Archie, Jr.	244.90		244.90 <u>3/</u>
Yoho, Steven	305.25		305.25 <u>3/</u>
Younger, Roger Dale	209.75		209.75 <u>3/</u>
Totals	<u>\$91,716.40</u>	<u>\$215.74</u>	<u>\$91,500.66</u>
<u>Accounts Receivable</u>			
<u>1/</u> Less than 60 days			\$ 1,383.15
<u>2/</u> 60 to 180 days			13,442.37
<u>3/</u> More than 6 months			<u>76,675.14</u>
Totals			<u>\$91,500.66</u>

ACCOUNTS RECEIVABLE
INPATIENT ACCOUNTS - PENAL INSTITUTIONS
CHARGES, COLLECTIONS AND AGED LISTING OF RECEIVABLES
APRIL 1, 1975 - JANUARY 31, 1978 - CONTINUED

Balance

Summary of Accounts Receivable by Penal
Institutions

Forestry Camp - Davis	\$ 1,615.50
Huttonsville Correctional Center	52,665.86
Industrial School for Boys	15,502.90
Industrial Home for Girls	6,406.35
Leckie Center	315.85
W. Va. State Prison for Women	13,247.45
Anthony Center	1,274.75
W. Va. Penitentiary	<u>472.00</u>
Total	<u>\$ 91,500.66</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

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

Given under my hand this 16th day of

August, 1978.

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 Fairmont Emergency Hospital; Director, Department of Health; Attorney General; Governor; and State Auditor.