DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER

From The Office Of State Auditor
Claire McCaskill

Report No. 2003-68
July 11, 2003
www.auditor.state.mo.us

AUDIT REPORT

Office Of The
State Auditor Of Missouri
Claire McCaskill

July 2003

YELLOW SHEET

The following problems were discovered as a result of an audit conducted by our office of the Department of Mental Health, St. Louis Psychiatric Rehabilitation Center.

The Auxiliary of the St. Louis Psychiatric Rehabilitation Center (SLPRC) operates a canteen that sells food, beverages, cigarettes, and other miscellaneous items to clients and employees. Our review of canteen operations noted:

- The Auxiliary has not entered into formal written agreements with the vendors.

- Five client accounts, within the canteen fund, had negative balances. These negative balances result when clients are allowed to make purchases at the canteen without sufficient monies in their accounts. Disbursements made on behalf of these five clients were made using, or borrowing, other clients' monies. In addition, thirty-eight of the client accounts within the canteen fund, totaling approximately $630, have been inactive for over six months. Client account balances become inactive when the client is no longer able to use the canteen or when a client leaves the facility or dies.

- Differences noted in the monthly bank reconciliations are not adequately investigated and resolved.

The SLPRC purchases various statutorily-defined psychiatric services from private and public vendors under the authority of state law. The Department of Mental Health (DMH), through its facilities, has entered into contracts with vendors to provide these services and has developed guidelines by which these programs must be operated. State law requires the DMH to monitor the contracts to ensure the services are cost and benefit effective. We visited four vendors and noted some client files reviewed did not contain complete and current Individual Treatment Plans, progress notes that met the established requirements, and did not contain a current Standard Means Test. In addition, some client files reviewed showed units billed in excess of the maximum units allowed for a one month period.

The DMH purchases residential care in community-based facilities through the Community Placement Program (CPP) for clients who would otherwise require institutionalization. The SLPRC is responsible for monitoring the CPP vendors for compliance with contractual terms and quality of care. Our review of four CPP vendors found incomplete and inaccurate quarterly reports, inadequate client fund records, and the facilities not remitting client personal funds exceeding $200 to the SLPRC as required.

The SLPRC operates a Client Work Program (CWP) under a certificate issued by the federal Department of Labor. The certificate requires certain records to be kept in the participating client's files. Client records do not always indicate their productivity at periodic intervals, including documents explaining how the productivity and hourly wage of the client was determined. In addition, the amounts paid to clients did not always agree to the commensurate wage rates recorded in the client files, hours recorded on the timesheets approved by the clients' supervisor did not always agree to the hours for which the client was paid, and hourly wage rates of the clients have been reduced to compensate for the cost of care and treatment which is prohibited by federal regulations.

Five of fifteen state-owned vehicles were driven less than 5,000 miles during the year ended June 30, 2002. Low mileage can often indicate that a facility has too many vehicles or is not using them efficiently. During the two years ended June 30, 2002, personnel received mileage reimbursements when using their personal vehicles for business travel instead of utilizing state-owned vehicles. In addition, vehicle logs were not always complete.

The audit report also includes some other matters related to payroll procedures, non-appropriated funds system procedures, accounts receivable, general fixed assets and vending machines upon which the center should consider and take appropriate corrective action.

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DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER

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CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Mental Health Commission
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and
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St. Louis Psychiatric Rehabilitation Center
St. Louis, MO 63139

We have audited the Department of Mental Health, St. Louis Psychiatric Rehabilitation Center. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2002 and 2001. The objectives of this audit were to:

1. Review certain management practices and financial information for compliance with applicable constitutional provisions, statutes, regulations, and administrative rules.

2. Review the efficiency and effectiveness of certain management practices.

3. Review certain expenditures made by the St. Louis Psychiatric Rehabilitation Center.

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Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the facility's expenditures, rules, regulations, and other pertinent procedures and documents, and interviewed various personnel of the St. Louis Psychiatric Rehabilitation Center.

As part of our audit, we assessed the facility's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the facility's management and the Statewide Advantage for Missouri (SAM II) system and was not subjected to the procedures applied in the audit of the Department of Mental Health, St. Louis Psychiatric Rehabilitation Center.

The accompanying Management Advisory Report presents our findings arising from our audit of the St. Louis Psychiatric Rehabilitation Center.

Claire McCaskill
State Auditor

January 31, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. Canteen Procedures

The Auxiliary of the St. Louis Psychiatric Rehabilitation Center (SLPRC) operates a canteen that sells food, beverages, cigarettes, and other miscellaneous items to clients and employees. The Auxiliary maintains a bank account for the canteen that includes sales from operations and client monies (to be spent at the canteen). Our review of canteen operations and related record-keeping procedures indicated the following areas where improvements are needed:

A. The Auxiliary has not entered into formal written agreements with the vendors from whom food, beverages, and other miscellaneous merchandise are purchased for resale in the canteen. Written contracts are necessary to ensure all parties are aware of their duties, rights, and responsibilities and to provide protection to all parties.

B. Five client accounts, within the canteen fund, had negative balances. Overspending occurred because client balances were not adequately reviewed to ensure sufficient balances existed before purchases were made. As a result, disbursements made on behalf of these five clients were made using, or borrowing, other clients' monies. In addition, thirty-eight of the client accounts within the canteen fund, totaling approximately $640, have been inactive for over six months. Client account balances become inactive when the client is no longer able to use the canteen or when a client leaves the facility or dies.

   It is imperative that clients' balances and expenditures are closely monitored to ensure only a client's own funds are used for expenditures. In addition, personnel should investigate the inactive accounts and determine the proper disposition of the account balances.

C. Differences noted in the monthly bank reconciliations are not adequately investigated and resolved. A difference of approximately $360 was noted on the June 30, 2002 bank reconciliation. This difference had not been properly investigated, nor had entries been made to correct the difference. In addition, the balance in the canteen account is not reconciled to the individual client account balances.

   Complete and accurate bank reconciliations should be prepared to ensure all monies have been properly deposited, accounting records are in agreement with the bank, and errors or discrepancies are detected and corrected timely. In addition, it is imperative that Auxiliary personnel research noted differences and make the appropriate corrections in the financial records, rather than simply carrying forward the adjustments on the bank statement reconciliation. Ignoring these errors could allow the misuse or theft of monies to go undetected.

D. Backup disks of the financial records are not prepared. As a result, all computerized financial records from July 2002 through December 2002 were lost when the Auxiliary's computer malfunctioned. Back up disks should be prepared to provide a means of recreating destroyed or lost records. In addition, backup disks should be stored in a secure, off-site location.

WE RECOMMEND the Auxiliary:

A. Enter into formal written contracts which specify the goods and services to be provided and the amount of compensation. These contracts should adequately detail the rights and duties of all parties to the respective contracts.

B. Ensure purchases are not made in excess of client balances. In addition, each inactive account should be investigated to determine the proper disposition of the account balances.

C. Ensure all errors and discrepancies noted during preparation of the bank reconciliation are investigated and corrected in a timely manner. In addition, the Auxiliary should reconcile the balance in the canteen account to the individual client account balances and their operating balance.

D. Ensure computerized accounting records are backed up on disk and these disks are stored in a secure, off-site location.

AUDITEE'S RESPONSE

The Auxiliary provided the following responses:

A. We do not concur. Past practices have not dictated a need for such contracts.

B. We concur. Procedures are in place to aid with this. When problems are noted re-training occurs and the balance is dealt with.

C&D. We concur.

2. Purchase of Service

The SLPRC purchases various statutorily-defined psychiatric services from private and public vendors under the authority of Section 630.405, RSMo Cumulative Supp. 2002. The Department of Mental Health (DMH), through its facilities, has entered into contracts with vendors to provide these services and has developed a Purchase of Service

(POS) manual to establish guidelines by which these programs must be operated. Section 630.415, RSMo 2000, requires the DMH to monitor the contracts to ensure the services are cost and benefit effective. Pursuant to this section, the DMH has included monitoring guidelines in the POS manual. The SLPRC has a Supportive Community Living Program (SCLP) which is responsible for monitoring the various vendors to ensure they are in compliance with their contract with the SLPRC. As part of our review, we visited four POS vendors and noted the following areas where improvements are needed:

A. Three of the eleven (27 percent) client files reviewed did not contain complete and current Individual Treatment Plans. The POS manual states that "treatment plans shall be updated at least every six months." Current and complete treatment plans are necessary to ensure clients receive the care and treatment needed to allow them to achieve their defined goals.

B. Three of the eleven (27 percent) client files reviewed did not contain progress notes that met the requirements established in the POS manual. The vendors use logs to record contacts with clients; however, the logs reviewed did not detail the required clock time and length of service. In addition, one of these three client files did not have the caseworker listed on the progress note.

   The POS manual requires progress notes to document all contacts between the caseworker and the clients including the date, name, location, length of service, and an activity synopsis of the service. In addition, progress notes must be signed by the service provider.

C. Two of the eleven (18 percent) client files reviewed showed units billed in excess of the maximum units allowed for a one month period, as established by the POS manual. The number of units billed in these two months exceeded the allowable maximum by 11 and 37 percent. There was no evidence indicating the SLPRC had detected these over-billings. To avoid overpayments, facility personnel should ensure vendor bills do not exceed the maximum allowable units.

D. One of the eleven (9 percent) client files reviewed did not contain a current Standard Means Test (SMT). The SMTs are used to identify the clients' financial resources to determine an appropriate rate to charge for care and treatment costs.

   Section 630.210, RSMo 2000, states that the director shall apply the SMT annually. Failure to annually prepare the SMT increases the risk that the SLPRC may not receive the maximum revenue available to cover the costs of care and treatment.

WE RECOMMEND the SCLP:

A. Ensure complete and current Individual Treatment Plans are present in the client files.

B. Ensure progress notes are complete and in compliance with the POS manual.

C. Ensure amounts billed by vendors do not exceed amounts allowed by the POS manual.

D. Ensure the vendors update the Standard Means Test annually for all clients.

AUDITEE'S RESPONSE

We concur.

3. Community Placement Monitoring

The DMH purchases residential care in community-based facilities through the Community Placement Program (CPP) for clients who would otherwise require institutionalization. The CPP facilities include residential care facilities, group homes, independent apartments, and nursing homes providing intermediate or skilled nursing care. The SLPRC is responsible for monitoring the CPP vendors for compliance with contractual terms and quality of care.

Our review of four CPP vendors noted the following concerns:

A. Two of the four (50 percent) vendors' quarterly reports were not complete and accurate. One facility reported only a cumulative total of client revenues and another facility included the resident client balances but not the independent living client balances. In addition, personnel at all four facilities stated they do not remit client personal funds exceeding $200 to the SLPRC. The SLPRC's policy states that "placement facilities are to reduce all state patients' accounts that exceed $200…"

   Accurate, detailed quarterly reports are necessary to detect excessive account balances. In addition, to avoid additional program costs and the risk of jeopardizing client benefits, the SLPRC's personnel should ensure all client funds in excess of $200 are being remitted to the SLPRC.

B. One of the four (25 percent) facilities reviewed did not always require a client's signature for release of funds for procurement. Without a documented authorization for release of funds, the SLPRC has no assurance that individual client monies are only used on the clients' behalf.

C. One of the four (25 percent) facilities reviewed did not prepare bank reconciliations of client funds on a timely basis. The facility performs bank reconciliations on a quarterly basis. Timely preparation of bank reconciliations is critical to ensure client records are accurately maintained.

D. Two of the four (50 percent) facilities' client fund records were inadequate. The vendors combined clients' monies with the facility's operating account. The SLPRC's policy requires facilities to keep client funds in a separate bank account from the facilities' operating funds**.** In addition, the bank balance was not reconciled to the individual client account balances. To ensure all client monies are properly recorded and deposited, the bank balance should be reconciled monthly to the client balances, and any other monies remaining in that account.

WE RECOMMEND the SLPRC's management:

A. Ensure the CPP vendors' quarterly reports are complete and accurate and all client funds in excess of $200 are remitted to the SLPRC.

B. Ensure the CPP facilities require the signature of the client withdrawing funds for personal procurements.

C. Ensure the CPP facilities perform bank reconciliations on client funds on a timely basis.

D. Ensure the clients' monies are not combined with the facilities' operating accounts. If these are combined, management should ensure the balance is reconciled monthly to the client account balances and any other monies remaining in the account.

AUDITEE'S RESPONSE

We concur.

4. Client Work Program

The SLPRC operates a Client Work Program (CWP) under a certificate issued by the federal Department of Labor. This certificate authorizes the employment of workers with disabilities in accordance with the requirements of 29 Code of Federal Regulations (CFR) part 525. In addition to the CFR requirements, the certificate requires certain records to be kept in the participating clients' files. Our review of the CWP for compliance with the various requirements noted the following concerns:

A. Client records do not always indicate their productivity at periodic intervals (not to exceed six months), including documents explaining how the productivity and hourly wage of the client was determined. The DOL certificate indicates the facility must maintain certain records. CFR 29 Part 525.9 requires records "showing the productivity of each worker with a disability or patient worker on a continuing basis or at periodic intervals (not to exceed six months in the case of workers paid hourly wage rates), including documents explaining how the productivity of workers with disabilities not paid a piece rate is determined".

Without adequate documentation of productivity, there is little assurance the commensurate wage rate being paid is accurate.

B. The prevailing wage rates, paid in the vicinity, are not being updated at least every twelve months. The DOL certificate states the facility must maintain records showing "prevailing wage rates paid in the vicinity to experienced workers not disabled for the work to be performed (updated at least every twelve months)", as required by CFR 29 Part 525.9. Updating the prevailing wage rates on a yearly basis ensures client workers are being paid wages based on current salaries.

C. Production standards and supporting documentation, including work measurements, were not present in all files. We noted the following concerns:

1) The amounts paid to clients did not always agree to the commensurate wage rates recorded in the client files.

2) The hours recorded on the timesheets approved by the clients' supervisor did not always agree to the hours for which the client was paid. In addition, the weekly timesheets do not always agree to the Record of Activity Reports (ROAR).

3) Quantity amounts recorded as accepted on the ROARs are not always given the correct corresponding score for that quantity. In addition, all of the ROARs are not maintained to support the scores given to the clients.

The DOL certificate requires records of "production standards and supporting documentation, including work measurements", as required by CFR 29 Part 525.16. To ensure compliance with the federal regulations, the various records maintained must be in agreement.

D. Hourly wage rates of the clients have been reduced to compensate for the cost of care and treatment. CFR 29 Part 525.5 states "no deductions can be made from such individuals' commensurate wages to cover the cost of room, board, or other services provided by the facility. Such individuals must receive his or her wages free and clear…"

The SLPRC has the responsibility to ensure the records maintained by the CWP are in compliance with the DOL certificate and federal regulations. Non-compliance with these requirements could result in the loss of certification.

WE RECOMMEND the SLPRC's management ensure records are kept in compliance with the DOL certificate and federal requirements.

AUDITEE'S RESPONSE

We concur.

5.	General Fixed Assets Policies and Procedures

A. The SLPRC has fifteen state-owned vehicles (excluding special purpose vehicles) that are primarily used to transport clients, move goods between campus facilities, and for employee travel. We noted the following concerns regarding the state-owned vehicles:

1) Vehicle logs were not always complete. The SLPRC's policy requires employees to document information such as date, odometer reading, time, driver's name and signature, purpose, client name (if applicable), and complete a safety checklist. Vehicle logs reviewed did not always include the driver's signature, the name of the client being transported, or a completed safety checklist.

   Complete vehicle logs are necessary to ensure state vehicles are properly used for business purposes.

2) Five of fifteen (33 percent) vehicles were driven less than 5,000 miles during the year ended June 30, 2002. Low mileage can often indicate that a facility has too many vehicles or is not using them efficiently. During the two years ended June 30, 2002, personnel received mileage reimbursements when using their personal vehicles for business travel instead of utilizing state-owned vehicles.

   Based on this underutilization, it appears the facility should consider reducing the size of its vehicle fleet.

B. The general fixed asset listing contained inaccuracies. We noted the following concerns regarding general fixed assets:

1) Items on the general fixed asset listing could not be found at the SLPRC. These items included a camera/VCR and a vacuum cleaner.

2) The accounting department maintains the property control records and performs the annual physical inventory. Because these employees have custody of the fixed asset records and are involved in the annual physical inventory, there is an inadequate segregation of duties.

3) The property control manual is outdated. For example, the revised threshold amount for an asset to be accounted for is $1,000 as opposed to

$250 as stated in the SLPRC's policy. The last revision of the SLPRC's policy was in 1998.

Adequate general fixed asset records are necessary to improve internal controls over property and provide assurance that assets purchased with taxpayer monies are properly utilized.

WE RECOMMEND the SLPRC's management:

A.1. Ensure vehicle logs are accurately completed.

2. Evaluate the need for each vehicle and ensure each vehicle is effectively utilized.

B.1. Ensure the general fixed asset listing includes accurate information for all assets.

2. Ensure the annual physical inventory of fixed assets is performed by persons with no custodial or record-keeping responsibilities.

3. Ensure the property control policy is updated to outline the SLPRC's current procedures.

AUDITEE'S RESPONSE

We concur.

6. Payroll Procedures

A. Procedures for documenting employees' actual time worked are inadequate. A weekly attendance sheet with each employee's name is maintained for each SLPRC department. Employees are required to record their daily arrival and departure times on the weekly attendance sheet; this sheet must be signed and approved at the end of the week. We noted the following concerns relating to the attendance sheets:

1) Employees do not always document time worked. Six of the twenty (30 percent) employee attendance sheets reviewed did not record arrival and/or departure times for a total of six days during March 2002. These employees did not use leave for these days. The SLPRC assumed these employees were working on these days and they were fully compensated.

2) There is a lack of supervisory review of time worked. Seven of the twenty (35 percent) attendance sheets reviewed were not signed by employees' supervisors.

3) Nine of the twenty (45 percent) departments' records reviewed did not retain attendance sheets for one or both months reviewed. The attendance sheets should be retained to support monthly payroll expenditures.

Accurate documentation of time worked and a supervisory review of this documentation are necessary to ensure time worked is adequately supported and employees are paid correctly.

B. The SLPRC has five unclaimed payroll checks totaling approximately $2,200 which date back to February 2002. Outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If the payees cannot be located, Sections 447.550 through 447.585, RSMo, which relate to unclaimed property, should be used to dispose of these monies.

WE RECOMMEND the SLPRC's management:

A.1. Ensure all employees accurately document actual time worked.

2. Perform a documented review of weekly attendance sheets.

3. Ensure all attendance sheets are maintained to support payroll expenditures.

B. Ensure personnel follow-up on old outstanding checks and transfer all unclaimed checks to the state's unclaimed property division as provided by state law.

AUDITEE'S RESPONSE

We concur.

7. Accounts Receivable Procedures

Our review noted that client Work Program accounts receivable records are not adequately maintained to ensure amounts are accurate. Facility personnel maintain a listing of each invoice which notes if the invoice has been paid or remains outstanding, and a customer listing which shows the outstanding balance for each vendor. We noted differences between these records. In addition, invoices are not noted as paid or otherwise cancelled upon receipt of payment. The possibilities of an invoice being billed twice are increased when invoices are not properly cancelled. Furthermore, canceled invoices should be reconciled to the detailed accounts receivable records to ensure complete and accurate records are being maintained.

WE RECOMMEND the SLPRC's management ensure accounts receivable records are adequately maintained and reconciled to the canceled invoices.

AUDITEE'S RESPONSE

We concur.

8. Non-Appropriated Funds System Procedures

The Non-Appropriated Funds System (NAFS) personnel do not perform monthly reconciliations of the Mental Health Trust Fund (MHTF) balances resulting in an unidentified difference of $455 as of June 30, 2002. The NAFS personnel maintain the MHTF balances for their individual institution (SLPRC), while the DMH maintains records for the MHTF on a department-wide basis. The SLPRC's balance has not been reconciled to the DMH balance since 1999. As a result, the SLPRC's management can not be assured these monies are accounted for properly, and errors cannot be detected and corrected in a timely manner.

Monthly reconciliations of the MHTF balances are necessary to ensure the MHTF monies are accounted for properly. If reconciliations had been completed, the errors would have likely been detected and corrected in a timely manner.

WE RECOMMEND the SLPRC's management require the NAFS personnel to perform a monthly reconciliation of the MHTF balance, investigate any differences, and make appropriate corrections when necessary.

AUDITEE'S RESPONSE

We concur.

9. Vending Machines

The Auxiliary contracts with a local vending company to provide vending services for the SLPRC. The Auxiliary has no procedures to ensure the commissions from all vending machines are being received. The Auxiliary receives a monthly commission statement from the vendor; however, the statement does not list all machines within the facility. The vendor includes only the machines that monies had been removed from during that period. Without receiving a commission statement listing all machines within the facility and a periodic comparison of commission statements, the Auxiliary cannot ensure they are receiving commissions on all machines.

WE RECOMMEND the Auxiliary ensure commission statements list all vending machines within the facility.

AUDITEE'S RESPONSE

We concur.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The St. Louis Psychiatric Rehabilitation Center (SLPRC) is located in the city of St. Louis. First opened in 1869 to accommodate 150 clients, the facility, originally known as the St. Louis State Hospital, provided state-of-the-art care for people with mental illnesses. During the 1950s, the hospital expanded its facilities to accommodate more than 3,800 clients.

Beginning in the 1960s, the use of psychotropic medications and other new treatment methods enabled many patients to leave the hospital and return to the community. With the success of these types of modern treatments, the hospital was able to reduce to a 212-person facility. In 1997, design and construction of a new hospital building and fourteen cottages was completed to accommodate these new treatment and rehabilitation methods. Along with the new buildings, the name of the facility was changed to St. Louis Psychiatric Rehabilitation Center.

The SLPRC is accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO). In addition, the SLPRC is certified to provide Medicare/Medicaid services by the Center for Medicare/Medicaid Services (CMS).

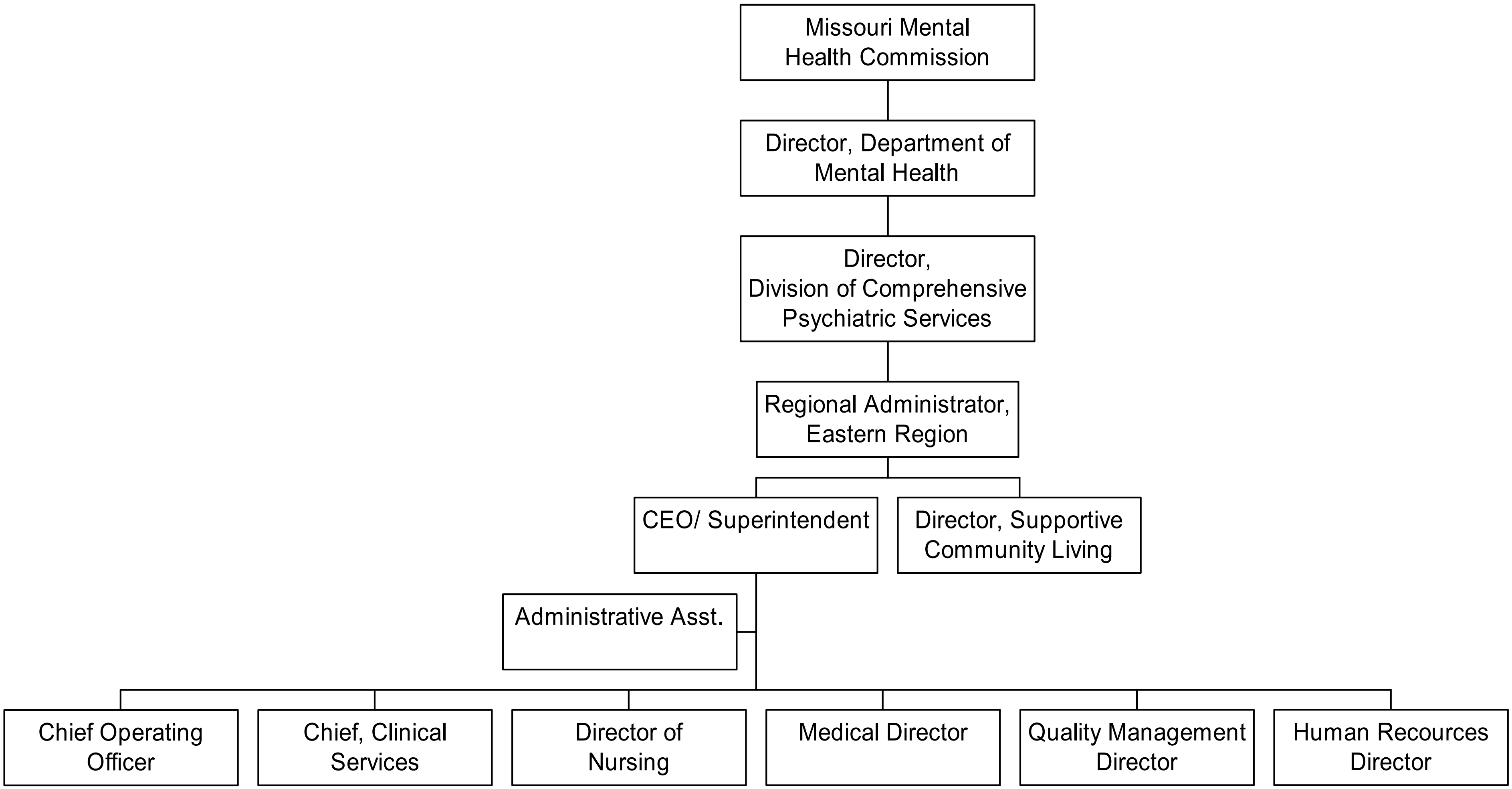
The mission of the SLPRC is to provide high quality, intermediate to long-term, inpatient psychiatric and psychosocial treatment and rehabilitation services for the adult mentally ill residents of the Eastern Region of Missouri.

Today, the SLPRC campus is composed of fourteen cottages and four wards. As of June 30, 2002, the SLPRC housed approximately 206 clients on campus and had an additional 1,522 clients participating in the Supportive Community Living Program (SCLP).

To enhance the efficiency and create synergies between the SLPRC and Metropolitan St. Louis Psychiatric Center (MPC), in June 2002, the Department of Mental Health decided to consolidate several top-level positions: Chief Executive Officer (CEO), Chief Operating Officer (COO), Human Resource Director, and Information Technology Director. Previously distinct titles within both the SLPRC and MPC, these positions are now shared between the two divisions. This audit reports only the management practices and operations of the SLPRC. A separate audit report will be issued for the MPC.

An organization chart and statistical data follow:

DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER
ORGANIZATION CHART*
JUNE 30, 2002



* Only personnel at the management level are included on this organization chart. There are numerous staff within each department.

DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER
STATISTICAL DATA-CLIENT OCCUPANCY

	Year Ended June 30,	
	2002	2001
St. Louis Supportive Community Living:		
Nursing Homes	240	261
Residential Care Facilities II	396	438
Residential Care Facilities I	182	215
Psychiatric Group Homes	3	2
Apartment Programs	635	711
Children's Facilities	23	24
Inactive	43	58
St. Louis Psychiatric Rehabilitation Center Campus	206	210
Total Clients	1,728	1,919

Appendix A

DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

		Year Ended June 30,					
		2002			2001		
		Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND - STATE							
Personal Service	$	16,154,919	15,604,517	550,402	16,780,086	16,608,039	172,047
Personal Service and/or Expense and Equipment		1,794,991	1,794,522	469	0	0	0
Expense and Equipment		2,203,198	2,141,162	62,036	2,157,171	2,157,171	0
Total General Revenue Fund - State		20,153,108	19,540,201	612,907	18,937,257	18,765,210	172,047
DEPARTMENT OF MENTAL HEALTH FUND							
Personal Service		159,250	159,250	0	175,580	175,088	492
Personal Service and/or Expense and Equipment		17,695	17,695	0	0	0	0
Total Department of Mental Health Fund		176,945	176,945	0	175,580	175,088	492
Total All Funds	$	20,330,053	19,717,146	612,907	19,112,837	18,940,298	172,539

Note: The appropriations presented above are used to account for and control the facility's expenditures from amounts appropriated to the facility by the General Assembly. The facility administers transactions from the appropriations presented above. However, the State Treasurer, as fund custodian, and the Office of Administration provide administrative control over the fund resources within the authority prescribed by the General Assembly. This schedule does not represent all expenditures of the facility. Some expenditures relating to state facilities are charged to department-wide appropriations and are not identified by facility. Expenditures charged to department-wide appropriations that are identified to St. Louis Psychiatric Rehabilitation Center are noted in Appendix B.

The lapsed balances include the following withholdings made at the Governor's request:

		Year Ended June 30,	
		2002	2001
Personal Service	$	550,088	111,981
Expense and Equipment		62,036	0
Total	$	612,124	111,981

Appendix B

DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,			
	2002		2001	
	Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations For SLPRC	Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations For SLPRC
Salaries and Wages	$ 17,473,390	230,891	16,783,127	1,081,359
Travel Expenditures	29,355	30	33,471	18,566
Supplies	1,538,850	617,219	1,434,338	782,903
Fuel and Utilities	0	696,873	0	692,723
Professional Development	8,047	0	13,200	3,182
Communication Services and Supplies	9,143	0	14,622	827
Professional Services	191,731	164,011	177,621	127,316
Housekeeping and Janitorial Services	45,332	0	41,218	0
Maintenance and Repair Services	241,262	0	254,551	2,614
Equipment	91,030	60	69,392	3,084
Property and Improvements	4,354	38,013	33,792	363,372
Debt Service	1,060	0	1,671	0
Equipment Rental & Leases	7,803	6	1,955	511
Miscellaneous Expenses	2,364	57,097	5,716	67,990
Rebillable Expenses	73,425	0	75,624	0
Refunds		348	0	19
Total Expenditures	$ 19,717,146	1,804,548	18,940,298	3,144,466

Note: Certain classifications of expenditures changed during the two-year period, which may affect the comparability of the amounts.

Appendix C

DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER
COMPARATIVE STATEMENT OF CLIENT RECEIPTS, DISBURSEMENTS, AND CASH BALANCES (FROM NON-APPROPRIATED FUNDS)

	Year Ended June 30,	
	2002	2001
CASH BALANCE, JULY 1	$ 547,579	458,350
RECEIPTS	4,152,426	4,570,158
DISBURSEMENTS	4,238,327	4,480,929
CASH BALANCE, JUNE 30	$ 461,678	547,579

Note: The receipts and disbursements presented in this schedule include client benefits as well as other facility monies.

Appendix D

DEPARTMENT OF MENTAL HEALTH
ST. LOUIS PSYCHIATRIC REHABILITATION CENTER
COMPARATIVE STATEMENT OF MENTAL HEALTH TRUST FUND RECEIPTS, DISBURSEMENTS, AND CASH BALANCES

	Year Ended June 30,	
	2002	2001
CASH BALANCE, JULY 1	$ 217,137	223,163
RECEIPTS	85,820	55,421
DISBURSEMENTS	81,576	61,447
CASH BALANCE, JUNE 30	$ 221,381	217,137

Note: The receipts and disbursements presented in this schedule primarily represent donations from the Auxiliary.

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