



Claire McCaskill

Missouri State Auditor

March 2006

MENTAL HEALTH

Hawthorn Children's Psychiatric Hospital



Office Of
Missouri State Auditor
Claire McCaskill

March 2006

The following findings were included in our audit report on the Department of Mental Health, Hawthorn Children's Psychiatric Hospital.

Hawthorn Children's Psychiatric Hospital (HCPH) personnel have not identified the reasons for the differences between the facility's internal receivable system and the Department of Mental Health's (DMH) receivable system. The July 31, 2005 reconciliation had an unreconciled difference between the two systems of approximately \$193,600.

The HCPH did not solicit bids or retain bid documentation for some expenditures, including: furniture, \$24,223; sprinkler and fire inspections, \$3,820; and locksmith tools and supplies, \$8,762, as required by state law. Also, HCPH management has not established a formal written policy for conducting annual physical inventories of capital assets, and current physical inventory procedures are not adequate. The physical inventories in fiscal year 2005 indicated 188 items, costing approximately \$132,200, were not found.

In three of the ten incident reports reviewed, the decision of whether or not to substantiate a charge of abuse or neglect was not always made within 10 working days after receiving the final investigative report, as required. Additionally, HCPH personnel were unable to locate an incident report or final investigative report for an incident recorded in the Incident and Investigation Tracking System (IITS). Facility personnel indicated this incident report was incorrectly entered into the IITS; however, there was no documentation to support this statement. Our office released a department-wide audit regarding abuse and neglect in September 2005 (Report no. 2005-62).

The DMH established a revolving fund to be used for facility supplies and patient outings. HCPH management has not established a formal written policy for revolving fund expenditures for meals and patient activities. As a result, HCPH management has no documented basis to determine that meal and patient activity expenditures are appropriate. Also, individuals who actually receive patient monies are not required to sign, documenting receipt of the monies, nor is the purpose of the expenditures noted on the request form. In addition, documentation of patient expenditures is not filed with HCPH to support purchases by social workers.

The audit also includes some matters related to state vehicles, meals, and the employee relations committee upon which the hospital should consider and take appropriate corrective action.

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YELLOW SHEET

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Matt Blunt, Governor
and
Mental Health Commission
and
Dorn Schuffman, Director
Department of Mental Health
and
Diane McFarland, Director
Division of Comprehensive Psychiatric Services
and
Marylois Lacey, Chief Executive Officer
Eastern Missouri Psychiatric Hospital System
and
Judy Finnegan, Chief Operating Officer
Hawthorn Children's Psychiatric Hospital
St. Louis, MO 63133

We have audited the Department of Mental Health, Hawthorn Children's Psychiatric Hospital. This hospital was consolidated with St. Louis Psychiatric Rehabilitation Center and Metropolitan St. Louis Psychiatric Center in August 2003. As a result of this consolidation, the Eastern Missouri Psychiatric Hospital System was formed which consolidated several positions and operations of these facilities. This audit only includes the operations of the Hawthorn Children's Psychiatric Hospital.

The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2005 and 2004. The objectives of this audit were to:

1. Review internal controls over significant management and financial functions.
2. Review compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations.

Our methodology to accomplish these objectives included reviewing minutes of meetings, written policies, financial records, and other pertinent documents; interviewing various personnel of the facility, and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

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.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the facility's management and was not subjected to the procedures applied in the audit of the facility.

The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Mental Health, Hawthorn Children's Psychiatric Hospital.



Claire McCaskill
State Auditor

September 20, 2005 (fieldwork completion date)

The following auditors participated in the preparation of this report:

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Audit Manager:	Debra S. Lewis, CPA
In-Charge Auditor:	Julie Vollmer
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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1.	Bidding Procedures
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The Hawthorn Children's Psychiatric Hospital (HCPH) did not solicit bids or retain bid documentation for some expenditures. For example, the HCPH did not have bid documentation for the following expenses:

Furniture	\$ 24,223
Sprinkler and fire inspections	3,820
Locksmith tools and supplies	8,762

Section 34.040, RSMo, requires all purchases in excess of \$3,000 to be competitively bid. Formal bidding procedures for major purchases also provides a framework for economical management of resources and helps ensure fair value is received by contracting with the lowest and best bidders. In addition, competitive bidding ensures all interested parties are given an equal opportunity to participate in the state's business. Written documentation of bids should always be retained as evidence to demonstrate compliance with the state's competitive bidding requirements.

WE RECOMMEND HCPH management solicit written bids and retain bid documentation for all purchases in accordance with state law.

AUDITEE'S RESPONSE

We concur. We have implemented a written procedure to address this concern. All purchasing staff have been trained on the procedure.

2.	Receipts and Receivables
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Several weaknesses were noted with receipt procedures and receivable system reconciliations.

- A. The receipt slips used for all monies received are not issued in sequential order, resulting in numerous gaps in the receipt numbers issued. HCPH personnel were unable to locate all of the missing receipt slips. To adequately account for monies and to ensure all monies received are deposited, prenumbered receipt slips should be issued in sequence and accounted for properly.
- B. HCPH personnel have not identified the reasons for the differences between the facility's internal receivable system and the Department of Mental Health's

(DMH) receivable system. The DMH system is used to prepare the initial billings for services. HCPH personnel use the facility's internal receivables system to track and follow-up on the Medicaid billings/receivables. The July 31, 2005 reconciliation had an unreconciled difference between the two systems of approximately \$193,600. Periodic reconciliation of the receivable systems and adequate investigation of differences is needed to ensure all amounts due are correctly identified.

WE RECOMMEND HCPH management:

- A. Ensure receipt slips are issued in sequence and the numerical sequence of the receipt slips is accounted for properly.
- B. Ensure unreconciled differences between the facility's internal receivable system and the DMH receivable system are investigated and resolved in a timely manner.

AUDITEE'S RESPONSE

- A. *We concur. We will ensure receipt slips are issued and accounted for as recommended.*
- B. *We concur. We have implemented procedures to ensure this recommendation is executed.*

3. Capital Assets

HCPH management has not established a formal written policy for conducting annual physical inventories of capital assets. Furthermore, current physical inventory procedures are not adequate. The physical inventories in fiscal year 2005 indicated 188 items, totaling approximately \$132,200, were not found. We located two items which had been indicated as not found during the fiscal year 2005 inventory. When an item is not located for three years, the item is removed from the capital asset listings. HCPH does not have any written procedures to follow when an item is not found.

To ensure that capital assets are adequately safeguarded and accounted for, thorough and complete capital asset inventories and investigations of items not found should be performed.

WE RECOMMEND HCPH management establish a formal written policy which defines the procedures for physical inventories. In addition, HCPH management should ensure items not found during the physical inventory are adequately investigated.

AUDITEE'S RESPONSE

We concur. A formal written policy has been prepared and is currently under review. The policy will be implemented April 1, 2006. It is our intention to finalize the policy and to conduct staff training to ensure compliance.

4. State Vehicles

Several weaknesses were noted regarding state-owned vehicles, including gas credit card charges, vehicle logs, and underutilization of state vehicles.

- A. Credit card gas purchases are not recorded on the vehicle logs and are not always reconciled to the credit card billing statements. For example, on one credit card statement, the credit card charge slips for gasoline purchases were missing for 7 of the 18 transactions (39 percent). In these instances, accounting personnel processed these payments without questioning any of the purchases. As a result, there is less assurance that credit cards are only used for reasonable and proper purchases.
- B. Some of the vehicle logs were missing for three state vehicles. Although these vehicles had logs for a portion of the two fiscal years ended June 30, 2005, vehicle logs were not retained for several months during this time period. Vehicle logs are necessary to ensure state vehicles are properly used for business purposes.
- C. Some of the state-owned vehicles used by the HCPH appear to be underutilized. During the year ended June 30, 2005, pool vehicles usage ranged from 1,333 to 13,625 miles, and averaged 4,793 miles per vehicle. Low mileage can be an indicator that an agency is not utilizing the vehicles efficiently or that all pool vehicles are not needed. Office of Administration's (OA) vehicle guidelines, Policy SP-4, provide that pool vehicles should average at least 15,000 miles per year. Vehicle usage should be reviewed and underutilized vehicles should be disposed of to ensure that state resources are efficiently used and that vehicle usage complies with the state policy.

WE RECOMMEND HCPH management:

- A. Ensure that credit card purchase slips are reconciled to the credit card invoice before payment is made. In addition, HCPH management should ensure that all gas purchases are recorded on the vehicle logs.
- B. Ensure vehicle usage logs are accurately completed and retained for all vehicles.
- C. Evaluate the usage and necessity of all vehicles to ensure they are properly utilized.

AUDITEE'S RESPONSE

- A. *We concur. We are developing a written procedure to ensure that this process takes place. Once approved, appropriate staff will be trained to the procedure. The procedure will be implemented by April 1, 2006.*
- B. *We concur. We have drafted a written procedure to ensure this process takes place. Once approved, appropriate staff will be trained to the procedure. The procedure will be implemented by April 1, 2006.*
- C. *We concur. We will conduct an evaluation of usage to determine whether or not existing vehicles are fully utilized based on standards outlined by the Office of Administration.*

5. Incident Reports

Several weaknesses were noted with incident reports. The incident reports meeting the abuse and neglect criteria are to be recorded in the DMH database within 24 hours or by the end of the next working day after the incident occurred, was discovered, or the notification was received. These incidents are assigned to an investigator who is required to complete an investigative report. Within 10 working days after receiving the final investigative report, the Chief Operating Officer then makes recommendations based upon the investigative reports and is responsible for the final disposition of each case.

- A. In three of the ten incident reports reviewed, the decision to substantiate or not substantiate the charge of abuse or neglect was not always made within 10 working days after receiving the final investigative report, as required. For example, a final investigative report was received on June 23, 2005, but a decision to substantiate or not substantiate was not determined until August 2, 2005.

DOR 2.205 states, "After receiving the final investigative report, the facility head shall within 10 working days, do one of the following: (A) Decide upon appropriate disposition of the matter, or (B) Request further investigation in which case an additional 10 working days may be allowed to complete the investigation unless the facility head allows for a longer period of time."

- B. HCPH personnel were unable to locate an incident report or final investigative report for an incident recorded in the department's Incident and Investigation Tracking System (IITS). In IITS, the system indicates the individual's name, incident date, and various other dates regarding the follow-up of this incident. Facility personnel indicated this incident report was incorrectly entered into the IITS; however, there was no documentation to support this statement. Documentation should be maintained to support any incorrect entries in the IITS.

WE RECOMMEND HCPH management:

- A. Document the decision to substantiate or not substantiate charges within the time frames established by departmental regulations.
- B. Maintain documentation to support all entries in the IITS.

AUDITEE'S RESPONSE

- A. *We concur. Since December 2005, all abuse or neglect reports have been posted. Furthermore, since December 2005, we are ensuring that decisions to substantiate or not to substantiate have been documented.*
- B. *We concur. Since December 2005, we are ensuring that documentation supporting any incident entries is maintained.*

6. Meals

HCPH provides approximately 28,470 meals each year to employees at no charge as part of a "modeling" program. According to facility personnel, the purpose of the "modeling" program is to encourage employees to eat with the patients to set a good example. However, the providing of free meals appears to violate state law.

Section 630.186, RSMo, states "Any purchase of food in any institution under the control of the department, other than the usual quantity purchased for the patients or residents thereof, to be used by or for anyone other than the patients or residents of such institution shall be charged directly to the individual responsible for such purchase." HCPH management, along with the department, should review the benefits or results provided by the "modeling" program to determine if a change in state law should be pursued that would allow the program.

WE RECOMMEND HCPH management, along with the department, review the benefits of providing free meals to employees.

AUDITEE'S RESPONSE

We concur. As of March 1, 2006, the "modeling" program has been discontinued.

7. Non-Appropriated Funds Procedures

The facility's non-appropriated funds include the revolving fund and patient monies. Several weaknesses were noted with the revolving fund and adequate documentation was not maintained for expenditures of patient monies.

- A. The DMH established a revolving fund of \$4,000, which is maintained by facility personnel. The state's General Revenue Fund reimburses the facility for expenditures made from this fund. These monies are available to be used for facility supplies and patient outings. A review of revolving fund activity noted the following concerns:

1. HCPH management has not established a formal written policy for revolving fund expenditures for meals and patient activities. As a result, HCPH management has no documented basis to determine that meal and patient activity expenditures are appropriate. In addition, expenditures for meals and patient activities are not supported by a complete listing of all individuals who received the meals or participated in the patient activity.

HCPH management should consider establishing a formal written policy which defines the guidelines for using revolving fund monies for meals and patient activities. In addition, meal expenditures should be supported by adequate documentation of those receiving the meals to ensure the validity and propriety of these expenditures.

2. Sales taxes were paid on several expenditures. Employees receive revolving fund monies to make various purchases for patient parties, outings, gifts, and supplies. After the purchases are made, any remaining monies from the purchases are returned to the facility. We noted that the HCPH had unnecessarily paid sales taxes on several revolving fund purchases.

- B. The individuals who actually receive patient monies are not required to sign a receipt, documenting receipt of the monies. Patient monies are received by either the patient or a social worker. Social workers prepare requests to withdraw patient monies which are approved by their supervisor. The purpose of the expenditure is not noted on the request form. In addition, documentation of patient expenditures is not filed with HCPH to support the purchases by the social workers.

HCPH management has the fiduciary responsibility to ensure its patients' monies are properly disbursed. Without oversight, management cannot be assured that patient monies are handled in a prudent and appropriate manner.

WE RECOMMEND HCPH management:

- A.1. Establish a formal written policy which defines the guidelines for using revolving fund monies for meals and patient activities. In addition, HCPH management should require employees to submit proper documentation for revolving fund expenses, including the name(s) of the individuals who received the meal or participated in the patient activity.

2. Discontinue paying sales taxes on purchases.
- B. Require the individual receiving patients' monies to document receipt and state the purpose for which the monies will be used or are needed. In addition, HCPH management should require actual supporting documentation of purchases be submitted for all patients' monies not disbursed to the patient.

AUDITEE'S RESPONSE

- A.1. *We concur. We have prepared a written procedure to ensure that this process takes place. Once approved, appropriate staff will be trained to the procedure. The procedure will be fully implemented by June 1, 2006.*
2. *We concur. We have prepared a written procedure to ensure that this process takes place. Once approved, appropriate staff will be trained to the procedure. The procedure will be implemented April 1, 2006.*
- B. *We concur. We have prepared a written procedure to ensure that this process takes place. Once approved, appropriate staff will be trained to the procedure. The procedure will be implemented April 1, 2006.*

8. Employee Relations Committee
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The Employees Relations Committee (ERC) maintains the ERC fund. The ERC receives monies from various fundraising events and all of the vending machine commissions. The ERC fund is used to recognize employees and promote employee welfare and morale. The ERC expenditure and receipt procedures need improvement.

- A. Although patients and visitors may also purchase items from vending machines owned and operated by an independent vendor, all vending commissions are deposited in the ERC Fund. These ERC monies are used for employee recognition awards, flowers for staff members, and other activities or items to benefit the employees. However, ERC expenditures are not made for the benefit of the patients.

Because vending machines can also be used by patients, parents, and guests, it appears appropriate that an allocation method be developed to allow vending commissions to be used for the benefit of both patients and employees.

- B. The ERC is not following the Eastern Missouri Psychiatric Hospital System policies for the ERC fund. The Treasurer signs checks for expenditures without the required approval from the Chair of the ERC and the Chief Accountant/designee. Several disbursements were also made which violate the ERC fund policy including two gifts to employees, totaling approximately \$800, and Christmas gifts for all employees, totaling approximately \$1,300.

To ensure all monies are used as intended, the ERC should follow the written policies for the ERC fund. Eastern Missouri Psychiatric Hospital System Policy number 5.11 requires the HCPH Chief Accountant to approve expenditures and also outlines the allowable expenditures for the ERC Fund.

- C. Cash receipts are not deposited intact. Some cash receipts are used as petty cash for ERC expenditures instead of being deposited. Depositing all monies received intact is necessary to ensure proper recording and accountability of receipts. If a petty cash fund is determined to be necessary, it should be kept on an imprest basis and all reimbursements should be supported by vendor invoices or other documentation.

WE RECOMMEND:

- A. HCPH management develop a method to fairly allocate vending commissions in a manner to benefit both patients and employees.
- B. HCPH management work with the ERC to ensure all ERC policies are followed. In addition, the ERC should ensure proper authorization is obtained for all purchases as required and expenditures comply with written policies.
- C. The ERC deposit all receipts intact. If a petty cash fund is determined to be necessary, it should be maintained on an imprest basis.

AUDITEE'S RESPONSE

- A. *We concur. We will develop a methodology which fairly allocates vending commissions in a manner to benefit both patients and employees. Written policy outlining the allocation will be established. The policy will be fully implemented by June 1, 2006.*
- B. *We concur.*
- C. *We concur. A meeting will be scheduled with the Employee Relations Committee to explain the recommendation.*

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

Hawthorn Children's Psychiatric Hospital (HCPH) is located in St. Louis County. Until 1989, HCPH was part of the St. Louis Psychiatric Rehabilitation Center (SLPRC) which was originally known as the St. Louis State Hospital. HCPH split from SLPRC because it became larger than the space available. HCPH moved to a new separate facility campus in 1990. Although the facility has sixty beds on two wards and five cottages, one of the cottages with eight beds has never been opened due to a lack of funding. This unopened cottage is currently used as a storage area.

HCPH was consolidated with St. Louis Psychiatric Rehabilitation Center (SLPRC) and Metropolitan St. Louis Psychiatric Center (MPC) in August 2003. As a result of this consolidation, the Eastern Missouri Psychiatric Hospital System was formed which consolidated several positions and operations of these facilities.

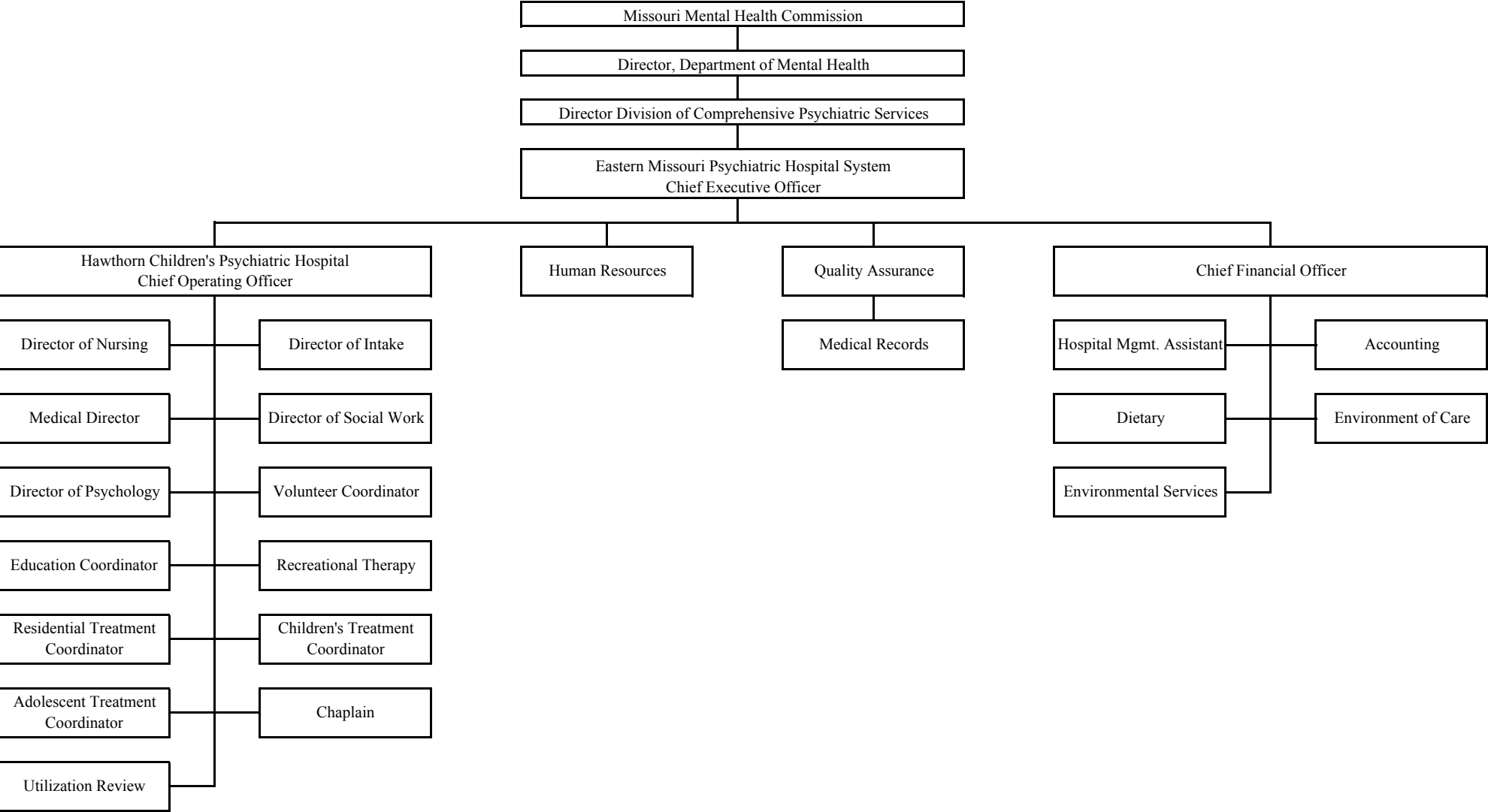
HCPH provides services for children and adolescents, age six to seventeen, living in a thirty-one county area in eastern and southeastern Missouri. These children and adolescents are referred by family members, Department of Mental Health Administrative Agents, the Department of Social Services - Children's Division and Division of Youth Services, Department of Mental Health – divisions of Mental Retardation and Development Disabilities and Alcohol and Drug Abuse, juvenile and family courts, and schools. The facility maintains twenty-eight beds for inpatient psychiatric services and twenty-four beds for residential services. Inpatient psychiatric services are to provide acute care. Residential services are to provide an intensive treatment program focused on preparation for returning to family, school, and/or community. The cost is shared by Medicaid, private insurance, patients based on their ability to pay, and the Department of Mental Health. In addition to these services, the facility also operates a cooperative day treatment program providing psycho-educational services for sixteen students in conjunction with the Special School District of St. Louis County.

HCPH is accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO). In addition to having a training affiliation with the Psychiatry Department of Washington University School of Medicine, the facility also provides clinical experience to various student training programs, including the disciplines of social work, dietary, nursing, and psychology.

At June 30, 2005, HCPH had approximately 184 full-time employees performing various administrative, operational, and service functions. David Blue had served as the facility's chief operating officer since 1998. Judy Finnegan became the facility's chief operating officer, when David Blue resigned in July 2005.

An organization chart follows:

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL*
ORGANIZATION CHART
JUNE 30, 2005



* This organization chart only includes the departments involved in the operation of HCPH.

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL
STATISTICAL DATA

	Year Ended June 30,	
	2005	2004
YEARLY ADMISSIONS		
Inpatient	207	184
Residential	21	36
Total	228	220
YEARLY PATIENT DAYS		
Inpatient	8,302	8,410
Residential	6,864	6,572
Total	15,166	14,982
OCCUPANCY STATISTICS		
Number of beds	52	52
Average daily census	42	41
Bed occupancy percentage	80%	79%

Appendix A

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

		Year Ended June 30,					
		2005			2004		
		Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND							
Personal Service	\$	5,439,625	5,120,163	319,462	5,348,893	5,244,023	104,870
Expense and Equipment		1,263,136	1,192,466	70,670	1,144,952	1,101,561	43,391
Total General Revenue Fund		6,702,761	6,312,629	390,132	6,493,845	6,345,584	148,261
DEPARTMENT OF MENTAL HEALTH FUND							
Personal Service		1,330,749	1,274,038	56,711	1,266,912	1,243,698	23,214
Expense and Equipment		78,684	78,684	0	78,684	78,684	0
Total Department of Mental Health Fund		1,409,433	1,352,722	56,711	1,345,596	1,322,382	23,214
Total All Funds	\$	8,112,194	7,665,351	446,843	7,839,441	7,667,966	171,475

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 Hawthorn Children's Psychiatric Hospital are noted in Appendix B.

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

		Year Ended June 30,	
		2005	2004
Personal Service	\$	319,462	104,870
Expense and Equipment		70,670	43,390
Total	\$	390,132	148,260

Appendix B

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

Year Ended June 30,				
	2005		2004	
	Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations For HCPH	Expenditures From Facility Appropriations	Expenditures From Department-Wide Appropriations For HCPH
Salaries and Wages	\$ 6,394,201	0	6,487,721	0
Travel Expenditures	1,460	0	949	0
Fuel and Utilities	13,261	150,744	0	166,285
Communication Services and Supplies	46,771	0	49,677	0
Other Supplies	542,888	123,799	461,483	123,799
Professional Development	1,584	0	2,720	0
Professional Services	526,808	21,144	494,668	20,464
Housekeeping and Janitorial Services	14,189	0	10,433	0
Maintenance and Repair Services	30,410	0	27,248	0
Office Equipment	17,986	0	31,118	0
Other Equipment	36,957	0	81,276	0
Property and Improvements	24,665	41,813	0	116,223
Building Lease Payments	0	0	222	0
Equipment Rentals and Leases	1,569	0	15,093	0
Miscellaneous Expenditures	12,602	4,352	5,358	0
Refunds	0	0	0	1,583
Total Expenditures	\$ 7,665,351	341,852	7,667,966	428,354

Appendix C

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL
COMPARATIVE STATEMENT OF PATIENT RECEIPTS, DISBURSEMENTS,
AND CASH BALANCES (FROM NON-APPROPRIATED FUNDS)

		Year Ended June 30,	
		2005	2004
CASH BALANCE, JULY 1	\$	0	173
RECEIPTS		1,154	1,752
DISBURSEMENTS		1,139	1,925
CASH BALANCE, JUNE 30	\$	<u>15</u>	<u>0</u>

Note: The receipts and disbursements presented in this schedule include patient monies.

Appendix D

DEPARTMENT OF MENTAL HEALTH
HAWTHORN CHILDREN'S PSYCHIATRIC HOSPITAL
COMPARATIVE STATEMENT OF EMPLOYEE RELATIONS FUND RECEIPTS,
DISBURSEMENTS, AND CASH BALANCES (FROM NON-APPROPRIATED FUNDS)

		Year Ended June 30,	
		2005	2004
CASH BALANCE, JULY 1	\$	977	1,844
RECEIPTS		9,104	4,179
DISBURSEMENTS		7,822	5,046
CASH BALANCE, JUNE 30	\$	<u>2,259</u>	<u>977</u>

Note: The receipts and disbursements presented in this schedule include Employee Relations Committee monies. This schedule does not include the receipts and disbursements not recorded in the checking account records. These unrecorded receipts and disbursements represented primarily petty cash transactions.