

**OFFICES OF THE
STATE AUDITOR OF MISSOURI
JEFFERSON CITY**

**DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
YEAR ENDED JUNE 30, 1988**

MARGARET KELLY, CPA



DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI

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STATE AUDITOR OF MISSOURI

JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA
STATE AUDITOR

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Honorable Vincent C. Schoemehl Jr, Mayor
and
Dr. William Kincaid, Director
Department of Health and Hospitals
City of St. Louis, Missouri 63103

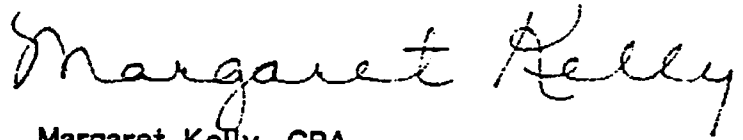
The State Auditor was petitioned under Section 29.230, RSMo 1986, to perform an audit of the city of St. Louis, Missouri. Accordingly, we have conducted a review of the Department of Health and Hospitals, city of St. Louis, excluding the contract with St. Louis Regional Medical Center. Our review included, but was not limited to the year ended June 30, 1988. The purposes of our review were to:

1. Study and evaluate the department's system of internal controls.
2. Perform a limited review of certain management practices to determine the efficiency and effectiveness of those practices.
3. Review probable compliance with certain constitutional provisions, statutes, administrative rules, attorney general's opinions, and city ordinances as we deemed necessary or appropriate.
4. Perform a limited review of the integrity and completeness of the department's financial reporting system.
5. Perform procedures deemed necessary to evaluate petitioner concerns.

Our review was made in accordance with generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the Department of Health and Hospitals' financial records, payroll procedures and documents, expenditures, contractual agreements, and other pertinent procedures and documents; interviewed personnel of the Department of Health and Hospitals; and compiled the information in the appendices from the department's records and reports. The data presented in the appendices were obtained from the city's accounting system. However, they were not verified by us via additional audit procedures and, therefore, we express no opinion on them.

The accompanying History and Organization is presented for informational purposes. This background information was obtained from office management and was not subject to the auditing procedures applied by us in our audit.

Our comments on management practices and related areas are presented in the accompanying Management Advisory Report.

A handwritten signature in cursive script that reads "Margaret Kelly". The signature is written in dark ink and is positioned above the printed name and title.

Margaret Kelly, CPA
State Auditor

July 13, 1988

HISTORY AND ORGANIZATION

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
HISTORY AND ORGANIZATION

Providing a variety of health related services to the citizens of St. Louis is the purpose of the Department of Health and Hospitals. The department's director is appointed by the mayor. Chester Hines Jr., served as Acting Director from September 1986 to July 1989. Dian K. Sharma was then appointed Acting Director until Dr. William Kincaid was appointed Director in November 1989.

The department has 416 regular full-time employees.

The following describes briefly the responsibilities of the Office of Director and each division of the department:

Office of Director

The Office of Director provides overall policy and administrative direction for the department.

Planning Section

The Planning Section provides planning and evaluation support for all department programs.

Fiscal Services

All financial transactions for the department are handled by this section.

Office of Health Commissioner

The Office of Health Commissioner administers six operational areas. The Bureau of Communicable and Reportable Diseases operates programs designed to prevent, detect, monitor, control and treat communicable diseases. Support for the Division of Health and Hospitals' programs and local clinics, hospitals and physicians is provided by the Bureau of Public Health Laboratory. Immunization and screening services to primary, secondary, and preschool children in St. Louis are supplied by the Bureau of School Health Services. The Bureau of Operations is made up of several sections which gather health related information and relay this information to the community. City birth and death information is compiled by the Bureau of Administrative Services, which is also responsible for operating the St. Louis AIDS Program. The Bureau of Environmental Health Services monitors the city's environment through various programs such as the Lead Poisoning Control Program, the Rat Control Program, and the Food Control Program.

Office of Operations Commissioner

The Commissioner of Operations reports directly to the director and is responsible for the following three sections. Emergency Medical Service is composed of paramedics and emergency medical technicians and is the only "911" prehospital emergency care activity for the city. Patient Monitoring Services monitors patient care activities at St. Louis Regional Medical Center and clinics

and Harry S Truman Restorative Center. The city's two adult day-care facilities entitled Programs for Alternative Care for the Elderly were operated by the Adult Day Care Section until September 1988. In September, the city signed a contract with the American Red Cross St. Louis Chapter to provide these services.

Maternal and Child Health Services

This program is responsible for all city efforts on behalf of pregnant women, nursing mothers, newborn infants, and young children.

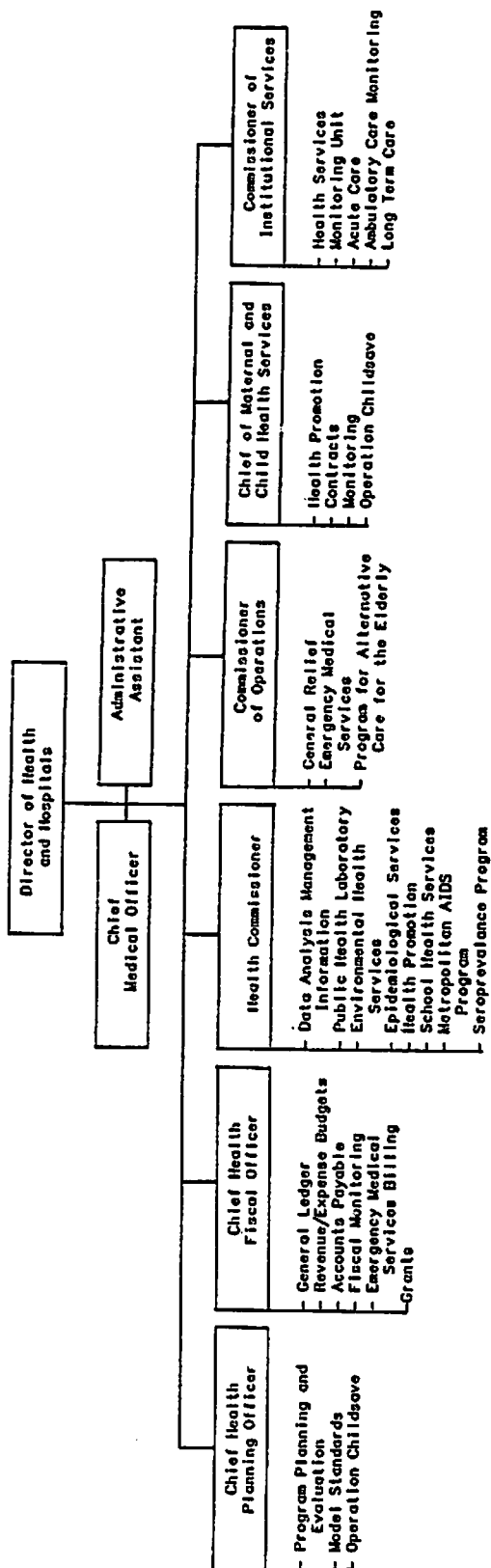
Harry S Truman Restorative Center

The facility was a licensed long-term care institution currently under the receivership of City Counselor James Wilson.

Regional Health Care Corporation

The city contracts all acute and ambulatory care with Regional Health Care Corporation.

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
ORGANIZATION CHART
APRIL 30, 1987



MANAGEMENT ADVISORY REPORT

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
SUMMARY OF FINDINGS

Department of Health and Hospitals

1. Fiscal Director's Compensation (page 14)

The department paid the Fiscal Director \$22,534, during the time period she worked at the St. Louis Regional Medical Center (SLRMC).

2. Contractual Agreements (pages 14-16)

- A. The department did not competitively bid all purchased goods and services.
- B. The department did not comply with contract terms for state general relief payments.

3. Payroll Procedures (page 16)

There is an inadequate segregation of duties concerning payroll record keeping and check distribution.

4. Fiscal Office Cash Controls (pages 16-17)

- A. Deposits are not made in accordance with Article XV, Section 24, of the City Charter.
- B. Responsibilities for receiving and recording cash receipts are not independently assigned.

Emergency Medical Services (EMS)

5. Inventory Controls and Procedures (pages 19-21)

Although a perpetual record of inventories is kept, inventory procedures could be improved. There is an inadequate segregation of duties, a periodic independent physical inventory of medical supplies is not taken, and inventory records are not updated on a timely basis. For medications issued in the field, perpetual inventory records are not always updated and comparisons of issuances to physicians' orders are not documented.

6. Billing and Collection Procedures and Agreements (pages 21-25)

Bids were not solicited for the billing and collection contract. Bidding the contract might have resulted in a cost saving as high as \$89,000. EMS did not adequately monitor the agencies' remittances, performance, or compliance with contract provisions. Bills are not mailed on a timely basis, resulting in the loss of at least \$22,874 in third-party reimbursements. Rates are not sufficient to recover the cost of all services and supplies provided. Supporting documentation for bills is not maintained.

7. Credit and Collection Procedures (page 25)

The EMS operates without written credit and collection policies.

8. Internal Accounting Controls (pages 26-27)

A number of internal accounting control weaknesses were noted during our review. These included a lack of controls in place to ensure all trips are billed, failure to issue receipts slips, and inadequate segregation of duties in several areas.

9. Data Processing Controls (pages 27-28)

Employee computer passwords are not periodically changed and backup data cartridges are accessible to all EMS personnel. There is also no computer printout of bill adjustments to enable management to review changes made.

Nursing Student Loan Program

10. Promissory Note Noncompliance (pages 30-32)

When the nursing student loans were made, the borrower was required to sign a promissory note. There are several conditions imprinted on the note agreement with which the city failed to comply.

11. Lack of Federal Loan Payment Information (pages 32-33)

There is insufficient information available from the department on all aspects of the federal portion of the Nursing Student Loan Program.

Program for Alternative Care for the Elderly

12. Program for Alternative Care for the Elderly (pages 35-36)

The Program for Alternative Care for the Elderly (PACE) 1 Program operated unlicensed for several months due to violations noted during a Missouri Department of Aging inspection. Policies and procedures regarding client fee determination and documentation were inadequate.

Laboratory Section

13. Accounting Controls over Cash (pages 38-40)

The policies, procedures, and controls in place in the Laboratory Section concerning charges and collections for blood tests performed do not ensure fees are properly assessed, collected, recorded, and deposited.

14. Inventory Controls (page 40)

The laboratory's inventory records are incomplete and unreliable and physical counts of inventory items are not performed.

Frozen Desserts Section

15. Permit Procedures and Controls (pages 42-43)

Frozen dessert permits are not consistently issued to all businesses on a timely basis as required by city ordinance. Also, permits are not prenumbered which decreases the department's ability to monitor and control them.

16. Internal Accounting Controls (page 43)

There is an inadequate division of money handling and recording duties which results in less assurance assets are safeguarded and properly recorded.

Food Control Section

17. Permit Procedures and Controls (page 45-46)

Permit procedures and controls do not provide assurance that the proper fees are being collected or only authorized permits are being issued.

18. Accounting Controls over Cash (pages 46-47)

Inadequate controls over cash provide little assurance receipts are properly handled and recorded.

19. Data Processing Controls (pages 47-48)

Access to computers and computer data is not adequately controlled or restricted.

Animal Control Section

20. Accounting Controls over Cash (pages 50-51)

Controls over receipts and record keeping are insufficient to ensure monies collected are properly deposited and recorded.

21. Inventory Controls (page 52)

The Animal Control Section does not keep inventory records for all supplies.

22. Legal Compliance Issues (page 52)

Various fees required by city ordinance are arbitrarily waived or altered by animal control personnel. The fees should be charged to cover costs, maximize revenue, and comply with the ordinances.

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
MANAGEMENT ADVISORY REPORT

As part of our review of the Department of Health and Hospitals, city of St. Louis, for the year ended June 30, 1988, we studied and evaluated the internal accounting control system to the extent needed to evaluate the system as required by generally accepted government auditing standards. For the purpose of this report, we have classified the significant internal accounting controls as cash, payroll, revenues, and expenditures. Our study included each of these control categories. Since the purpose of our study and evaluation was to determine the nature, timing, and extent of our audit procedures, it was more limited than would be needed to express an opinion on the internal accounting control system taken as a whole.

It is management's responsibility to establish and maintain the internal control system. In so doing, management assesses and weighs the expected benefits and related costs of control procedures. The system should provide reasonable, but not absolute, assurance that assets are safeguarded against loss, and that transactions are carried out as authorized by management and are recorded in a manner that will permit the subsequent preparation of reliable and proper financial reports.

Because of the inherent limitations in any internal control system, errors or irregularities may still occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation was made for the limited purposes described in the first paragraph and, thus, might not disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the internal accounting control system of the city taken as a whole. However, our study and evaluation disclosed certain conditions that we believe are material weaknesses and these findings are presented in this report.

We reviewed probable compliance with certain constitutional provisions, statutes, ordinances, and attorney general's opinions as we deemed necessary or appropriate. This review was not intended to provide assurance of full compliance with all regulatory provisions and, thus, did not include all regulatory provisions which may apply. However, our review disclosed certain conditions that may represent noncompliance and these findings are presented in this report.

During our review, we identified certain management practices which we believe could be improved. Our review was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in this report should not be considered as all inclusive of areas where improvements may be needed.

The State Auditor was petitioned under Section 29.230, RSMo 1986, to audit the city of St. Louis. We included those procedures necessary in our judgment to evaluate the petitioner concerns and those concerns requiring corrective action are addressed in this report.

The period of review for the purposes stated above included, but were not limited to, the period covered by the financial statements for the year ended June 30, 1988.

DEPARTMENT OF HEALTH AND HOSPITALS

1. Fiscal Director's Compensation

The Department of Health and Hospitals paid the Fiscal Director \$22,534 for time she spent working at St. Louis Regional Medical Center (SLRMC).

The current Fiscal Director initiated her employment in October 1987. From January 4 to July 20, 1988, she served as Acting Vice President of Finance at SLRMC. During this entire time, she was paid by the department as their Chief Fiscal Officer but the city did not receive any consideration for wages paid. In May 1988 the Fiscal Director received a one-year leave of absence to work as Vice President of Finance at SLRMC.

Additional department compensation provided to SLRMC in the form of a paid employee was not included in the settlement formula computation.

As stipulated by contract, payments made by the department to SLRMC are based on an intricate formula. In simplified form, SLRMC's annual estimated net loss is allocated to the city based on estimated city resident usage. Using this projection, the department makes monthly payments. At year-end, a final settlement is computed based on SLRMC's actual net loss and city resident usage. Any amounts paid during the year are subtracted from the total amount due to determine the department's final payment. However, the department's Fiscal Director's salary was not subtracted from the city's obligation. As a result, the department provided an employee to SLRMC without receiving proper credit in the settlement process.

WE RECOMMEND the city obtain \$22,534 adjustment from SLRMC.

AUDITEE'S RESPONSE

The duties of the Fiscal Director of the Department of Health and Hospitals were largely devoted to monitoring the city's financial interest in SLRMC. During the period of January 4 through July 20, 1988, SLRMC was without a Vice President of Finance. The impact of SLRMC not having a Vice President of Finance posed a serious financial risk for the city of St. Louis. It was decided to temporarily reassign the Fiscal Director of Health and Hospitals to SLRMC to protect the city's financial investment. The city of St. Louis will seek an adjustment of \$22,534 from SLRMC during the appropriate settlement process.

2. Contractual Agreements

Our review of various contracts entered into by the department disclosed the following concerns:

- A. The department did not obtain bids for the following goods and services:
 - 1) Washington University School of Medicine provided physician services in the Sexually Transmitted Disease Clinic. The contract rate was \$100 per three hour daily session up to a maximum of \$15,600 for the year ended April 30, 1987.

- 2) During the year ended April 30, 1987, a national accounting firm provided consulting services in regard to SLRMC for \$40,926. The original agreement was signed in November 1985 and has been extended each subsequent year, including the fourteen months ended June 30, 1988.

To ensure quality services are obtained at the lowest and best price available, some form of competitive selection process should be used which includes quality of services and expense. Without this type of procedure, the department's expenses for professional services may be excessive.

- B. The department did not comply with the terms of the state of Missouri general relief contract. During the fourteen months ended June 30, 1988, the department received \$1,560,948 from the state to provide medical services to eligible city residents. The related contract required the department to have a written subcontract with medical providers treating general relief clients. Our examination revealed the department had paid some medical providers without a written subcontract. As a result, the department violated the terms of the general relief contract with the state.

WE RECOMMEND the Department of Health and Hospitals:

- A. Obtain proposals and evaluate for quality as well as expense on contracts.
- B. Comply with the state general relief contract by entering into written subcontracts with all medical providers.

AUDITEE'S RESPONSE

- A.1. Washington University School of Medicine is one of two medical schools in the city of St. Louis. St. Louis University School of Medicine was contacted. Only Washington University was interested in providing physician services in the Sexually Transmitted Disease Clinic.
 2. The contract signed with the accounting firm to provide consultant services had written into it extension privileges which were exercised on a year to year basis.
- B. It is extremely difficult for the Department of Health and Hospitals to enter into a subcontractual agreement for all services provided under the terms of the general relief contract. All contractual arrangements must be approved by the City Counselor and signed by the Comptroller of the city of St. Louis. This means that in every emergency case, a contract would have to be let with that procedure before payment could be made or a contract would have to be signed after the provision of care before payment could be made. This issue was brought to the attention of the Department of Social Services and it has been asked repeatedly that they clarify the language of the contract.

AUDITOR'S COMMENT

- A.1. There was no documentation showing what institution was contacted concerning the request to provide physician services for the clinic. Without adequate documentation it is not possible to determine if the city has obtained the services at the best available price.
2. As we noted in the finding, to ensure quality services are provided at the lowest and best price, competitive bidding should be used. The continued extensions of contracts does not allow the city to take advantage of the benefits of competitive bidding.
- B. The contract with the Department of Social Services has specific guidelines for the handling of emergency situations. Section 10.1.2 addresses the provisions for emergencies and out of area services.

3. Payroll Procedures

Payroll checks are received and distributed by payroll personnel. These duties are not adequately segregated from the preparation of payroll requisitions which is handled by the same personnel. Failing to adequately segregate payroll functions reduces assurance that all payroll disbursements are proper and that record-keeping discrepancies are promptly noted and resolved.

An adequate system of payroll internal controls includes proper segregation of duties and assigns responsibility for receiving and distributing payroll checks to persons with no record-keeping responsibilities. Personal service expenditures for the fourteen months ended June 30, 1988, exceeded \$11.0 million comprising approximately 19 percent of the department's total expenditures.

WE RECOMMEND the duties of preparing payroll requisitions and receiving and distributing checks be independently assigned.

AUDITEE'S RESPONSE

The duties of preparing payroll requisitions and the receiving and distribution of payroll checks have been segregated and an auditing system has been implemented to ensure that these procedures have been carried out.

4. Fiscal Office Cash Controls

Our review of controls and procedures in the fiscal office revealed the following:

- A. Deposits are not made on a timely basis. In one instance, a \$222,768 deposit was held three days prior to remittance to the City Treasurer. Another instance was noted where two checks dated September 22, 1986, were not deposited until November 5, 1986. Undeposited funds result in lost interest earnings and increase the risk for misuse or theft of assets. Additionally, Article XV, Section 24 of the city of St. Louis Charter requires daily deposits.

B. Inadequate segregation of duties exists in the following circumstances:

- 1) One individual receives monies, records cash receipts, prepares receipt coding forms (RCFs) and deposit tickets, makes deposits, and reconciles cash receipt records to the general ledger.
- 2) One individual is responsible for maintaining student loan accounts receivable records and receiving related loan payments.

An adequate system of internal controls requires proper segregation of duties. Adequate segregation provides for timely detection of errors, provides better assurance all receipts are properly recorded, and establishes safeguards against possible loss or misuse of funds.

WE RECOMMEND the Department of Health and Hospitals:

- A. Deposit daily, in accordance with Article XV, Section 24 of the City Charter.
- B. Independently assign cash handling and record-keeping responsibilities.

AUDITEE'S RESPONSE

- A. Effective August 6, 1989, deposits were being made on a daily basis as required by the City Charter. This procedure has been implemented in the Fiscal Section and monitored by the accounting manager.
- B. Responsibilities for receiving and recording cash receipts have been segregated and a monitoring system implemented to ensure compliance.

EMERGENCY MEDICAL SERVICES

5. Inventory Controls and Procedures

The Emergency Medical Services (EMS) maintains inventories of various medical supplies and medications. A perpetual record of inventories is kept, whereby inventory transactions are recorded as they occur. The EMS inventory procedures could be improved in the following areas:

- A. An inadequate segregation of duties exists in inventory procedures for medical supplies and medications. One individual has both custodial and recording responsibilities for medical supplies. Another individual is solely responsible for all inventory procedures regarding medications. This individual orders, receives, issues, and records medications. He also performs a periodic physical inventory. Custodial, recording, and physical inventory responsibilities should be segregated. Without adequate segregation, there is less assurance medical supply and medication purchases and issuances are properly accounted for and controlled.
- B. A periodic independent physical inventory of medical supplies is not taken. A physical inventory is necessary to detect any missing items and to ensure that inventory records are accurate. Without conducting a physical count, management has less assurance inventories are complete and records are accurate.
- C. During our test of inventories, we noted medical supplies inventory records had not been updated for several months. We noted the following discrepancies between the inventory records and our count of items on hand:

<u>Item</u>	<u>Quantity Per Records</u>	<u>Quantity on Hand</u>	<u>Difference</u>
3cc syringes	7 cases	0 cases	7 cases
12cc syringes	19 cases	5 cases	14 cases
Urinals	61	30	31
1-inch tape	6 cases	4 cases	2 cases
Gloves	7 cases	13 cases	6 cases

For perpetual inventory records to be useful, they must be maintained on a current basis. Without accurate inventory records, management is unable to properly monitor inventory levels, and further, cannot conclude inventory items have been properly administered.

- D. Comparison between medications issued and those ordered by a physician are not documented. At each emergency scene, the EMS crews consult a physician by radio. The physician gives the EMS crew a verbal order for medications and then files a written order which is kept at a local hospital. The EMS crews administer medications from the stock maintained on each ambulance. Medications administered are then recorded on an ambulance trip sheet, which is a record of the details concerning each ambulance trip.

Due to the large volume of trip sheets, an EMS officer judgmentally selects trip sheets and compares the medications recorded on the trip sheets to physician's written orders to ensure medications are properly administered. Documentation of these comparisons is not retained. Without documentation, there is no evidence the comparisons are adequate or actually conducted. Documented and complete comparisons between medications ordered by physicians and issued by the EMS crews are necessary to ensure patients are receiving appropriate medications in accordance with physician orders and medication inventories are properly administered.

- E. Some medications issued were not recorded in the perpetual inventory records. Our test of medication issuances revealed two of thirteen medications issued according to the trip sheets had not been recorded in the perpetual inventory records. All inventory transactions should be recorded. Failure to record inventory transactions results in inaccurate and unreliable inventory records, and further, increases the risk of undetected misuse of medications.

WE RECOMMEND the EMS:

- A. Segregate custodial, record-keeping, and physical inventory responsibilities.
- B. Conduct an independent physical inventory of medical supplies on a periodic basis, compare the count to inventory records, and investigate any differences.
- C. Maintain medical supplies inventory records on a current basis.
- D. Document comparisons performed between medications issued and medications ordered.
- E. Record all medication issuances in the perpetual inventory records.

AUDITEE'S RESPONSE

- A. The responsibilities of custodial and record keeping and fiscal inventory control have now been segregated.
- B. The purchase of a computer has enabled the development of a physical inventory control system, and a system for the purchase and distribution of all supplies is currently in effect.
- C. Since the computer inventory control system has been implemented, perpetual inventory records are currently being maintained, and a system of inventory purchase levels has also been established.
- D. An EMS supervisor has been designated to coordinate drug inventory control through documentation of inventory per ambulance and utilization based on the ambulance trip sheets. This recommendation has been accepted. A quality assurance paramedic has begun a program of evaluating and monitoring all Missouri ambulance trip sheets for the

purpose of monitoring patient care, procedures and drug therapy, and physician orders.

- E. All medications being issued are now recorded in a perpetual inventory record. The EMS supervisor has been assigned to evaluate utilization and documentation of medications.

6. Billing and Collection Procedures and Agreements

During June 1985 the EMS lost the billing services of Max C. Starkloff Hospital (city hospital) when the hospital closed. In November 1985, the department contracted with a private firm to provide billing and collection services. The firm terminated the agreement in September 1986, and the EMS began current procedures for their own billing and collection. In July 1987, the Department of Health and Hospitals entered into a contract with a collection agency for the collection of past due accounts. Our review of the EMS billing and collection procedures and contracts disclosed the following concerns:

A. Billing and collection contract, June 1985 to September 1986:

- 1) No bids were solicited for this contract which allowed the firm to retain 20 percent of collections as compensation. We contacted five billing and collecting agencies in the St. Louis area and found their collection fees during 1988 ranged from 5.5 to 11 percent. Had the department paid an 11 percent fee rather than 20 percent they would have saved over \$89,000 in fees for the collections made. By obtaining bids, there is more assurance quality services are received at the lowest cost.
- 2) The contract required collections to be remitted to the EMS by the first day of the month following collection. The department did not monitor the contract and enforce this provision. Our test work indicated that an average of forty-three days elapsed from the end of a collection month to the date of remittance. These remittance delays resulted in the city losing an undetermined amount of interest income. Management should monitor contractual provisions to ensure compliance.
- 3) The firm was required to provide the EMS with aging reports that list outstanding accounts, categorized by the length of time they have been outstanding. These reports were not provided. Had the aging reports been submitted, the department could have monitored the number, dollar amount, and age of the accounts receivable. This information could be used to monitor and evaluate the collection firm's effectiveness. Management should require and enforce compliance with all contract terms.

B. Contract for collection of past due accounts, July 1987 to present:

- 1) The EMS did not monitor the collection agency's performance nor include a penalty clause in the contract. The agency collected less than 1 percent of the dollar value of the accounts placed with them during the first year. Some of the accounts were two years old which may have been a factor in the low collection rate. However, we contacted seven collection agencies located in the St. Louis area; they stated their 1988 collection rates for similar accounts were as high as 40 percent. Management should periodically evaluate contract results to ensure they are reasonable and provide the department with the greatest amount of revenue. Also, a penalty clause in the contract would provide performance incentive and help ensure acceptable collection rates.
- 2) The EMS personnel failed to adequately review the monthly remittances submitted by the collection agency. During our review of the collection agency's remittances, we discovered the following:
 - a. The collection agency erroneously reported the EMS had received direct payments from debtors. The payments the EMS received were for claims not referred to the collection agency. As a result, the collection agency improperly withheld a collection fee.
 - b. The agency improperly calculated their fees, resulting in net overpayments to the EMS.

Although the amounts were not significant, a review of remittances is necessary to ensure they are proper and in compliance with contract terms. Had management performed a thorough review of the collection agency's remittance advices, the errors noted above could have been detected.

- 3) The contract requires the collection agency to provide the EMS with a detailed, aged accounts receivable trial balance each month. The EMS has not requested this report. Without this report management cannot adequately monitor the contractor's performance.

C. Current EMS billing policies and procedures:

- 1) As a result of the administrative and procedural changes involved in the 1986 transition, the EMS bills are not printed and mailed until approximately eight months after the service date. Accounts are less likely to be collected after such a lengthy delay. We were able to identify \$22,874 in lost medicaid and medicare revenue because billing was not timely. To increase the likelihood of collection, bills should be prepared and mailed on a monthly basis.
- 2) The EMS does not bill for ambulance service unless a patient is transported to a hospital. The EMS officials stated this

policy is based on the premise insurance companies will not pay ambulance claims unless a patient is actually transported. Of the fifty-nine EMS trips we reviewed, twenty-three or 39 percent, were not billed as a result of nontransport. We contacted five ambulance services in the St. Louis area and found that three charge fees ranging from \$35 to \$80 for nontransport situations. Fees should be charged for all services provided. The EMS could increase revenues by charging patients a fee for nontransport cases.

- 3) The EMS charges \$120 for each ambulance transport, irrespective of the number of miles driven, treatment rendered, or medical supplies and equipment used. We obtained the ambulance rates charged by five other area ambulance services and determined the following fee ranges:

<u>Base Rate</u>	<u>Life Support</u>	<u>Mileage</u>	<u>Ancillaries</u>
\$83 to \$125	\$110 to \$155	\$1.75 to \$3 per mile	\$5 to \$50 each

We also reviewed medicaid and medicare reimbursement policies and noted reimbursement could be increased if bills were itemized. The EMS should itemize their fees in an attempt to increase revenues.

- 4) Ambulance personnel complete a trip sheet documenting the details of each ambulance trip. Trip sheets are submitted to the billing section where they are used to generate a bill. We were unable to locate trip sheets for some trips billed. Without a trip sheet, there is little evidence to support a bill. Should a billing dispute arise with a debtor or insurance company, it is unlikely the EMS could collect without a trip sheet documenting the ambulance trip.

WE RECOMMEND the EMS:

- A.1. Solicit bids on contracts.
- 2&3. Monitor contracts and require contractors to comply with all terms.
- B.1. Evaluate the collection agency's results and consider rebidding the contract in order to increase collections on past due accounts.
 2. Thoroughly review the collection agency's remittance advices to detect errors.
 3. Require the collection agency to provide the monthly trial balance as specified in the contract.
- C.1. Increase efforts to bill on a monthly basis.
- 2&3. Reevaluate fees and adopt an itemized fee structure which includes a charge for nontransports.

4. Retain all trip sheets as documentation for billings.

AUDITEE'S RESPONSE

- A.1. The contract to collect EMS bills was implemented when St. Louis City Hospital closed in June 1985. The St. Louis City Hospital patient care billing section also billed for ambulance trips. When those employees were laid off and hired by SLRMC, there was no staff to contract for billing. Due to the urgency and the emergency situation at the time it was deemed appropriate to sign an agreement with National Medical Enterprises (currently under contract at the time for management services) for ambulance billing in order to reduce a potential loss in revenue.
2. The Fiscal Services Section that was monitoring the compliance of this contract and an audit by the Comptroller's office revealed that the contractor had not submitted reports and remittances as dictated by the contract. By this time, the contractor had given formal notice of the termination of the contract and the department's resources were reassigned to acquiring an appropriate in-house billing and accounts payable system, and additional staff to continue the billing service.
3. The reports as identified in this section were not submitted and it was recognized that this was a weakness in the contract. The contract has been discontinued.
- B.1. There were weaknesses in monitoring the collection agency's performance, and every effort has been made to collect past due accounts through extensive resubmitting of EMS bills.
2. The collection agency remittances as identified by the State Auditor have discrepancies and were not thoroughly reviewed. This contract has been discontinued.
3. It is recognized that the collection agency did not provide detailed aged accounts receivable trial balances each month. However, this contract has been discontinued.
- C.1. Issues raised concerning EMS billing policies and procedures are in the process of being addressed and corrected. All billing and claim backlogs that have been noted by the State Auditor have been eliminated. All eligible bills are currently being issued within twenty-five days of the date of service.
2. The recommendation to issue ambulance bills for nontransports is currently being evaluated in order to address the issue of additional personnel, supplies and postage costs that would be required to bill thirty-five thousand additional trips a year. Since the EMS is the only 911 responder in the city of St. Louis, it must respond to all 911 calls regardless of the inability to pay. The only two medical transport services transport patients where there is evidence of their ability to pay. They do not respond to the 911 emergency calls.

3. The current EMS charges exceed the cost of providing that service per 911 responses. We are currently evaluating the effectiveness of a mileage charge and a supply item charge. Since we are the only 911 responder and not a medical transport service it may be difficult to document in a 911 emergency response situation supplies and mileage cost during the emergency response. The current advanced life support charge is \$175 and the basic life support charge is \$125. The paramedic on the ambulance determines based upon the patient's condition whether it is an advanced life support or basic life support.
4. Since the EMS generates seventy-five thousand ambulance trip sheets a year, there will be times when a small percentage of those trip sheets may be unavailable at a specific period. All trip sheets are evaluated by the supervisor for completeness and accuracy, and a random sample is taken by the EMS Training Officer and Medical Advisor for quality assurance.

7. Credit and Collection Procedures

The EMS operates without written credit and collection policies. There are no specific guidelines for making adjustments to accounts or placing past due accounts with the collection agency. Written credit and collection policies would provide more assurance all accounts are treated in a consistent manner and collection efforts are maximized. During our review of accounts receivable, we noted the following concerns:

Our review of forty-two bill adjustments indicated ten were questionable. The following are examples of these adjustments:

- 1) Debtors indicated to the EMS their identification had been stolen and used by other persons who had obtained ambulance services. The EMS canceled the debt without requiring adequate information.
- 2) The EMS canceled the debt of state institution residents. In many cases, the state institution would be responsible for paying these bills.
- 3) Bankrupt debtors were relieved of their debt without copies of the court's bankruptcy discharge. Without reviewing a copy of the court's discharge, management has less assurance a debtor is actually bankrupt and unable to pay.

WE RECOMMEND the EMS develop and implement a written credit and collection policy detailing under what conditions debt is canceled and at what point the accounts are sent to the collection agency.

AUDITEE'S RESPONSE

The EMS billing section is currently developing written policies and procedures to ensure that all accounts are treated in a consistent manner. The development of written policies and procedures will address the issue of inappropriate adjustments to accounts and failure to place accounts with collection agencies on a timely basis.

8. Internal Accounting Controls

The following internal accounting control weaknesses were noted during our review of the EMS:

- A. A prenumbered dispatcher ticket is completed each time an ambulance is dispatched on a call. The dispatcher ticket number is recorded on a trip sheet by an EMS crew member. The trip sheets are used to prepare billings. No comparison is made between dispatcher tickets and trip sheets to ensure a trip sheet has been completed for each ambulance dispatched. Consequently, there is less assurance all trips are billed.
- B. No control exists to ensure all trip sheets delivered to data processing are actually entered into the billing system. Without such controls, there is little assurance all accounts are being properly entered and billed.
- C. Prenumbered receipt slips are not issued to individuals making over-the-counter payments. Prenumbered receipts, properly issued and accounted for, provide additional assurance all monies collected are properly recorded and deposited.
- D. Inadequate segregation of duties exists as follows:
 - 1) Over-the-counter payments are initially received by data processing personnel who also enter the payments on the accounts receivable system. Without segregation of these duties, there is less assurance all payments are properly recorded.
 - 2) One individual in the accounting department is responsible for recording cash receipts and depositing them with the city treasurer. During the fourteen months ended June 30, 1988, the EMS collected patient revenue totaling over \$1.5 million. To provide additional assurance all receipts are properly recorded and deposited, these duties should be independently assigned.
 - 3) Data processing personnel are responsible for posting payments to the accounts receivable system based upon remittance advices. The same personnel then compare the remittance advices to a computer printout of posting entries. This lack of independent verification provides less assurance payments are properly recorded and errors are detected.

Segregation of duties is necessary to provide additional assurance all receipts are properly recorded and deposited.

WE RECOMMEND the EMS:

- A. Reconcile dispatcher tickets to trip sheets to ensure each prenumbered dispatcher ticket has a corresponding trip sheet.

- B. Implement a control to ensure all trip sheets delivered to data processing are entered into the billing system.
- C. Issue and account for prenumbered receipt slips.
- D.1.
- & 2. Segregate responsibilities for handling and recording cash receipts.
- 3. Assign someone independent of data processing responsibilities to compare the payment printout to the remittance advices to ensure payments are properly entered.

AUDITEE'S RESPONSE

- A. The use of a prenumbered dispatch ticket enables the tracking of all calls. Only 911 transport calls are billed and these trip sheets are used to prepare EMS billings. There are assurances that 911 medical transports that are currently billed have been dispatched.
- B. We are currently evaluating the mechanism and procedure to ensure that all 911 trip sheets are entered into the billing system.
- C. Prenumbered receipt slips are currently issued to individuals who make over the counter EMS billing payments.
- D. A system of segregation of duties has been initiated to ensure that all payments are properly recorded and deposited with the City Treasurer's office.

AUDITOR'S COMMENT

- A. The recommendation addresses the lack of assurance that all transports are billed, not that all billings are a result of transporting a patient. The comparison between the prenumbered dispatch tickets would increase the assurance that appropriate bills are generated.

9. Data Processing Controls

The EMS billing section enters billing information from ambulance trip sheets into a computer. The computer maintains all accounts receivable and generates monthly billing statements. We observed the following weaknesses in the data processing system:

- A.1. Employee passwords required to access the data processing system are not periodically changed. Passwords are necessary to prevent unauthorized changes to information stored in the computer. Changing employee passwords on an unannounced interval would enhance the confidentiality of records and would reduce the possibility an unauthorized person would gain access to the EMS' data system.
- 2. Backup data cartridges are stored on an open shelf in the computer area accessible to all EMS billing personnel. These cartridges contain billing and payment information for all EMS accounts. In its

current location, both current and backup account information is subject to loss from a disaster or unauthorized changes. It would be very difficult and time consuming, if not impossible, for the EMS to reconstruct records that had been destroyed in a fire or improperly altered. Backup data should be stored in a secure, fireproof, off-site location to prevent loss of data due to a disaster or unauthorized changes.

- B. Management does not review and evaluate adjustments made to the EMS accounts. Adjustments are made by data processing personnel based on supporting documentation from management or third parties, such as medicare, medicaid, and private insurers. No computer printout of adjustments is generated. Therefore, management is unable to review adjustments made and evaluate for propriety. As a result, any improper adjustment made by data processing could go undetected. Management should review adjustments made to detect any errors or improprieties.

WE RECOMMEND the EMS implement the following controls:

- A.1. Periodically change employee passwords.
- 2. Store backup data cartridges in a secure, fireproof, off-site location.
- B. Generate a printout of account adjustments and require management to review these adjustments for propriety.

AUDITEE'S RESPONSE

- A.1. An employee password system with unannounced password changes has been implemented as of October 20, 1989.
- 2. Backup data cartridges are being stored in a secured fireproof off-site location.
- B. The new EMS billing system produces separate daily adjustments reports for each adjustment type which are currently being reviewed by the EMS billing supervisor and accounting manager.

NURSING STUDENT LOAN PROGRAM

10. Promissory Note Noncompliance

When the St. Louis Municipal School of Nursing was in operation, there was a Nursing Student Loan Program funded with city and federal funds. Because of the lack of records, there was no available information concerning the period of time the loan program existed, the number or dollar amounts of loans made, or the amounts collected and canceled.

Upon obtaining a loan, each nursing student was required to sign a promissory note. The note served as the student's written commitment to repay the loan and comply with the repayment and cancellation conditions detailed in the promissory note agreement. The department failed to comply with or enforce these conditions as follows:

A. Condition II states:

"Repayment of the total accrued amount of the loan shall be made over a five-year repayment period . . . in equal or graduated periodic installments . . . in no case . . . paid less frequently than annually, and shall commence not later than the end of the first year of the repayment period."

- 1) According to the department, there was over \$36,000 in outstanding nursing student loans at May 31, 1988. Many of these outstanding loans became payable in the mid to late 1970s. Thus, the five-year repayment period has been exceeded.
- 2) The department could not provide documentation that any payment schedules or installment plans were ever developed.
- 3) Based on a review of the accounts, it appears payments were made at the debtor's convenience. Many times, the payments were more than a year apart and/or did not start within a year of the repayment period.

It is imperative collection attempts be made within the time period specified. Otherwise, it becomes increasingly difficult to collect on the loans. By allowing long periods of nonpayment, many of the nursing student loan accounts are now uncollectable.

B. Condition IIIB states:

"The school may assess a late penalty charge for failure of the Student to pay all or any part of an installment when it is due . . . at the rate of \$1 for the first month . . . and \$2 for each month or part thereof thereafter."

We noted no instances where the late penalty charge was assessed. The main purpose of a late charge is to encourage timely payments. Because the department never assessed this

penalty, there was no added incentive for timely payments to be made, and further, city revenue was forfeited.

- C. Condition IIIC states: "The Student undertakes to inform the school . . . of any change in his address after he ceases to be a full-time student at such school."

If students move without the department's knowledge and cannot be located, it is impossible to collect on their accounts. The department indicated an estimated \$11,000 of the \$36,000 outstanding will be canceled because the debtor cannot be located at the address in the department's records.

- D. Condition IIID states:

"The student shall be fully relieved of repayment of this tuition loan upon . . . (serving) as a full-time employee in a hospital or nurse-related institution operated by the city of St. Louis for a period of three full years immediately following graduation . . . said loan shall be satisfied at the rate of one thirty-sixth of the total amount of such tuition loan for each complete calendar month of hospital or nurse-related institutional service. Should the student elect not to serve the full three-year period, he shall be required to begin periodic repayments within two months of his separation from city service. . . ."

- 1) Although the accounts do show amounts being canceled, presumably for service time, the amounts are not well documented. It was sometimes unclear how the cancellation amount was computed or why a particular percentage was used. In one instance, the account card indicated 15 percent of the balance was being canceled for a one-year period, the standard amount is 33 percent; there was no explanation for the difference. In addition, 15 percent of the \$1,400 balance was computed as \$192 rather than the correct amount of \$210.
- 2) According to department account records, there were many instances where repayment did not begin two months after the student left city employment. In some cases, repayment did not begin until more than a year later.

Computations must be documented to ensure only proper amounts are canceled. Collection of any remaining balance should be made on a timely basis to prevent accounts becoming increasingly difficult to collect.

The department clearly failed to enforce promissory note provisions. However, this does not relieve the debtors from their obligation to pay. While the city is no longer making nursing student loans, there continues to be unpaid accounts. In an effort to resolve these accounts, the department has referred them to the city counselor's office.

WE RECOMMEND the department continue to work with the city counselor's office in attempting to collect on all outstanding accounts and consider contacting the state licensing board for current information on students licensed in the state.

AUDITEE'S RESPONSE

In September 1987, at the recommendation of the Comptroller's Office Audit Section, the ledger cards and promissory notes were transferred to the City Counselor's office for their assistance in collections. All payments received by the City Counselor's office are sent to the Fiscal Section of the Department of Health and Hospitals for deposit.

11. Lack of Loan Payment Information

A portion of the Nursing Student Loan Program was federally funded. Our review of the federal program revealed the following:

- A. We were unable to obtain sufficient information concerning the federal portion of the Nursing Student Loan Program, such as the original federal grant agreement, the name and address of the federal contact person, and documentation of the amount of reimbursements made to the federal government. Without adequate information, monitoring efforts are obviously insufficient and the risk of program mismanagement is significantly enhanced. In the case of a federal program, the city could be assessed penalties or lose reimbursements.
- B. Supporting documentation for the deposit of student loan payments, such as deposits slips and RCFs, could not be provided. As a result, we could not assure ourselves federal loan receipts were properly recorded and deposited. Documentation is necessary to provide assurance unrecorded and undeposited receipts do not go undetected.
- C. At April 30, 1988, there was \$32,503 in the Student Loan Repayment Program Fund. Personnel in the department's fiscal office denied responsibility for the money. Likewise, the Comptroller's office Federal Grants Section, which has limited responsibilities for this program, denied having control over these funds. Apparently these funds have remained idle for some time as only \$4,090 of the total, or 13 percent, has been deposited since May 1, 1985. If this money is owed to the federal government, the city could be assessed penalties and interest for the period the reimbursement went unpaid. Otherwise, it is revenue the city has failed to use. In addition, there is obviously confusion concerning responsibility for this fund. If lines of responsibility are not clearly defined, there is a greater risk of mismanagement. In this case, the money has been idle and will continue to be so unless somebody is assigned the responsibility for resolving the situation.
- D. The department has made no plans for funds collected since the St. Louis City Nursing Student Loan Program terminated in the fall

of 1982. Irrespective of the lack of a collection policy, payment trends indicate some monies on overdue accounts will continue to be received. As mentioned in part C., monies deposited into the Student Loan Repayment Program Fund have remained idle for several years. Without a plan detailing how future collections are to be used and who is responsible for them, the fund balance will continue to grow and remain idle. Again, this could result in penalties and interest assessed by the federal government or the city's continued failure to use available revenue.

WE RECOMMEND the Department of Health and Hospitals:

- A. Retain all pertinent information concerning federal programs, such as the grant agreement and amounts received from and reimbursed to the federal government.
- B. Locate supporting documentation for the deposit of federal nursing student loan payments, if possible, and determine that deposits were proper.
- C. Determine the proper disposition of the \$32,503 in the Student Loan Repayment Program Fund and disburse the money accordingly.
- D. Develop a plan for the proper disposition of future collections.

AUDITEE'S RESPONSE

- A. The closing of St. Louis City Hospital operations in June 1985 caused substantial disruption and loss of nursing student loan records and information. Therefore, complete documentation is not always available.
- B. As indicated above, supporting documentation may not be available or may have been lost.
- C. The department has contacted the City Counselor's office and requested clarification concerning the utilization of the \$32,503 in the Student Loan Repayment Fund.
- D. As soon as clarification from the City Counselor's office is received, a plan will be detailed on how future collections are to be used.

PROGRAM FOR ALTERNATIVE CARE FOR THE ELDERLY

12. Program for Alternative Care for the Elderly

The American Red Cross assumed responsibility for the Program for Alternative Care for the Elderly (PACE) programs on September 1, 1988. Because the Department of Health and Hospitals was relieved of this responsibility subsequent to our review, our comments have been limited to only those points with significant management or financial impact.

A. Operating Unlicensed

Section 660.403, RSMo 1986, declares it unlawful to operate an adult day-care program without the proper license. The PACE I Program operated unlicensed for several months because of violations that could have been avoided. The Missouri Department of Aging (DOA) is responsible for inspecting and licensing adult day-care facilities. The PACE I Program's license expired on March 24, 1988. An inspection performed by the DOA on April 11 and 12, 1988, revealed deficiencies requiring correction before the DOA would relicense the PACE I facility. These deficiencies included insufficient staffing and inadequate, unapproved structural changes to the facility. According to the DOA personnel, PACE I did pass a reinspection performed several months later. Operating a program which violated local, state, or federal requirements could have led to closure of the facility or city liability for inadequate care.

B. Fee Structure

The system used to determine client fees was inadequate. Prior to August 1987 fees for the PACE programs were negotiated on an individual basis. After that time, a financial review form was used to determine a client's net income. This net income figure was then used to determine the client's fee from the departmentally developed Outpatient-Self Pay Guidelines for Senior Citizens and Disabled Persons. During our review of fee determination procedures, we noted the following examples of inadequacies:

- 1) Client fees were not always properly computed. One of nine, or 12 percent, of the PACE I fees and two of fourteen, or 15 percent, of the PACE II fees tested were incorrect. According to the information available on these three cases, the city should have collected an additional \$20.55 per day.
- 2) The PACE personnel did not obtain any documentation of the client's reported gross income or expenses when preparing or verifying the information on the financial review form. Without documentation, the city could not be sure it was charging the appropriate fee and maximizing revenue.
- 3) The PACE programs did not document amounts clients paid voluntarily when they qualified to attend at no charge. Without documentation, there was no assurance clients were aware payment was voluntary and little assurance the money was deposited.

- 4) There was no policy for handling nonmonthly income or expenses when computing a client's fee. When an unusual item arose, such as the sale of a residence, standard fee determination procedures were abandoned and a fee was negotiated. Because the city had no policy governing negotiation, fees could be inconsistent or too low, resulting in lost city revenue.
- 5) The department's Outpatient-Self Pay Guidelines for Senior Citizens and Disabled Persons was not updated since it was originally prepared in 1986. However, the poverty guidelines on which it was based were updated annually in the federal register. By not updating the Outpatient-Self Pay Guidelines for Senior Citizens and Disabled Persons to reflect increases in the poverty guidelines, the PACE fees could have been overly taxing on elderly people with a fixed income, resulting in decreased program enrollment and increased delinquent accounts.

Because the department discontinued operation of the PACE programs, we make no recommendations to improve procedures regarding licensure and fee determination.

AUDITEE'S RESPONSE

As noted by the state auditors, the Department of Health and Hospitals recognizes the need to improve city services on a continuing basis. As of September 1988, the city awarded the American Red Cross complete contract management of the PACE.

LABORATORY SECTION

13. Accounting Controls over Cash

The city of St. Louis Laboratory Section performs tests for rubella or syphilis on a fee basis. These tests are required by several states prior to the issuance of a marriage license. The following areas were noted where the Laboratory Section could improve on its money handling and record-keeping procedures:

- A. The Laboratory Section issues prenumbered receipts for fees collected. However, collection procedures do not include periodically accounting for the numerical sequence of receipt slips. During our review of cash receipts we could not account for 53 of 126 receipts apparently issued during the three years ended April 30, 1987. Laboratory personnel were unable to locate the missing receipts slips or explain what had happened to them. As a result, we were unable to determine what amount, if any, those receipts represent.

Of twenty-six receipt slips apparently issued during the year ended April 30, 1987, only sixteen could be located. These sixteen accounted for the total patient revenue recorded in the general ledger for the year. The money from the ten missing receipt slips was either not collected, not deposited, or was not credited to the Laboratory Section's patient revenue account. The department was notified but was unable to resolve the difference.

Prenumbered receipt slips provide greater assurance all monies collected are properly recorded and deposited. However, unless the numerical sequence of receipt slips is periodically accounted for by someone independent of other cash handling responsibilities, the additional control associated with the issuance of prenumbered receipt slips is diminished.

- B. The Laboratory Section does not agree applications to receipt slips, deposit slips, and the general ledger. Only two of fifteen applications reviewed from the year ended April 30, 1987, could be traced to receipt slips and city treasurer validated deposit slips. Based on information obtained from applications, a total of \$502 should have been collected during the year. According to the general ledger and deposit slips, only \$220 was deposited, resulting in an unexplained difference of \$282. Again, the department was notified but was unable to resolve the discrepancy. Reconciliations are necessary to provide additional assurance all revenue collected is properly recorded and deposited.
- C. Some states requiring medical tests before marriage also require these tests to be done at the official state laboratory. According to city laboratory personnel, fees are not collected when test work is referred to the state laboratory. In these cases, the blood sample is taken at the city laboratory and sent to the state laboratory in Jefferson City for testing. However, during our review, we noted one instance where the application indicated the test was sent to Jefferson City but a fee was collected and deposited by the city. Without a written policy, inconsistencies

such as this can occur. This weakens the integrity of the department's records and controls over receipts.

Written policies and procedures are necessary to ensure employees handle all situations consistently, fairly, and according to department policy.

- D. One individual collects and records receipts, prepares deposits, and agrees receipts to deposits. An adequate system of internal controls requires proper segregation of duties with money handling and record-keeping duties being independently performed. Adequate segregation provides for timely detection of errors, additional assurance all receipts are properly recorded, and added safeguards against possible loss or misuse of funds.
- E. Receipts are not deposited daily with the city treasurer as required by Article XV, Section 24, of the City Charter. An average time lag of approximately thirteen business days between collection and deposit was revealed. To comply with the city charter, properly safeguard all monies collected and maximize the city's interest income from deposits, receipts should be deposited on a daily basis.

WE RECOMMEND the Laboratory Section:

- A. Account for numerical sequence of receipt slips and investigate any missing items.
- B. Have someone independent of cash handling duties agree applications, receipt slips, deposit slips, and the general ledger; any discrepancies should be investigated.
- C. Establish a written policy concerning fee collection for tests performed by the state laboratory and monitor compliance with this policy.
- D. Segregate the duties of cash collection, record keeping, and reconciliations.
- E. Deposit receipts in accordance with Article XV, Section 24, of the city of St. Louis Charter.

AUDITEE'S RESPONSE

- A. The Laboratory Section has initiated a policy and procedure to track and document all prenumbered receipts for fees collected.
- B. The Laboratory Section is currently investigating the deposit procedures and identified applications to collections to try to reconcile the differences.
- C. Premarital testing was discontinued in July 1988, and it was not the policy to collect fees for the test work that was referred to the Missouri State Laboratory. A written policy and procedure has been established for the collection of all patient laboratory fees.

- D. The segregation of the duties of cash collection, record keeping, and reconciliation has been implemented.
- E. Receipts are deposited daily with the City Treasurer's office, as required by the City Charter.

14. Inventory Controls

The Laboratory Section purchased over \$62,100 in medical, surgical, and laboratory supplies during the fourteen months ended June 30, 1988. The following weaknesses were noted in our review of the laboratory section's inventory procedures:

- A. According to department personnel, expenditure information was incorrectly entered into the inventory records, resulting in the Laboratory Section having incomplete and unreliable inventory records. Because of the lack of adequate records, the effectiveness of the inventory system cannot be evaluated. Adequate inventory procedures are necessary to help ensure records are accurate and there is proper accounting over inventory.
- B. Physical counts are not performed and reconciled to inventory records. Periodic physical counts are necessary to detect any missing items and to ensure inventory records are accurate. Without conducting a physical count, management has less assurance inventories are complete and records are accurate.

WE RECOMMEND the Laboratory Section:

- A. Develop and implement inventory procedures which will help ensure accurate records.
- B. Perform physical counts periodically and reconcile counts to records, any discrepancies should be investigated.

AUDITEE'S RESPONSE

- A. A system of inventory control and record keeping has been implemented.
- B. The physical inventory control was implemented beginning in January 1989, on an annual basis.

FROZEN DESSERTS SECTION

15. Permit Procedures and Controls

City Ordinance No. 57505 requires frozen dessert plants, processors, and distributors to obtain an annual operating permit. Permits are not transferable with respect to persons or locations. Areas where control over permits could be improved follow:

- A. During our examination, we found the following conditions:
- 1) One facility had not received a renewal application; consequently, they were unaware their permit had expired.
 - 2) One facility had been classified as out of business even though it was still operating.
 - 3) Companies are not renewing their permits on a timely basis. We noted instances where companies did not renew their permits until more than nine months after the December 31 expiration date.
 - 4) All frozen dessert facilities are not required to obtain permits. The permit requirement was waived for one district office because another company office had a permit. A waiver was also issued to a warehouse. In both instances, a frozen dessert product was being handled and a permit should have been obtained.

By failing to enforce the ordinance, the department is not collecting all applicable fees in a timely manner resulting in lost revenue for the city. In addition, because the department may not be aware facilities without permits are in operation, these facilities are not inspected. This could result in individuals or businesses being allowed to operate in an unsafe, unsanitary condition.

- B. Permits are not prenumbered. Use of prenumbered permits allows both issued and unissued permits to be more easily accounted for and controlled. Without this control, there is less assurance only authorized permits are issued.

WE RECOMMEND the Frozen Desserts Section:

- A. Comply with City Ordinance No. 57505 by requiring all frozen dessert plants, processors, and distributors to obtain a permit on a timely basis.
- B. Use and account for sequentially prenumbered permits. Any discrepancies should be investigated.

AUDITEE'S RESPONSE

- A. All permits for frozen dessert plants are issued on a calendar year. In order that outstate manufacturing plants may receive their permit applications on time we are now mailing renewal applications in October to become effective in January.

B. The procedure of initiating sequential prenumbered permits will be implemented and discrepancies will be investigated in a timely manner.

16. Internal Accounting Controls

There is a lack of segregated duties in the processing of receipts. One employee performs the following functions for frozen dessert permits:

- 1) Physically receives monies and applications;
- 2) Records cash receipts;
- 3) Prepares deposit tickets, RCFs, and makes deposits; and
- 4) Reviews applications.

An adequate system of internal controls requires proper segregation of duties. Adequate segregation provides for timely detection of errors, reasonably assures all receipts are properly recorded, and provides safeguards against the possible loss or misuse of funds. While the complete segregation of duties is not always possible, the functions noted above should be independently assigned to the extent possible.

WE RECOMMEND the Frozen Desserts Section segregate cash handling and recording functions.

AUDITEE'S RESPONSE

A system of segregation of duties in the processing of receipts has been implemented to ensure segregated cash handling and recording activities.

FOOD CONTROL SECTION

17. Permit Procedures and Controls

City Ordinance No. 58789 outlines the requirements for food establishment inspection, permit issuance, and fee assessment. Annual permits are to be obtained by all food establishments after passing inspection and paying the required fee. During our review of permits and associated fees, we noted the following areas needing improvement:

- A. The Food Control Section is accepting incomplete applications for food establishment permits. Each year when food establishments renew their food service permits, they must pay a fee based on prior year's gross receipts. Establishments are required to indicate their prior year's gross receipt amount on the renewal application; however, many do not. Without this information, the Food Control Section cannot determine if the establishment is remitting the proper fee. As a result, the department cannot be assured revenues are maximized.
- B. The Food Control Section has not developed a system to determine whether food establishments are remitting the proper fee for their food establishment permits. To detect possible underpayment of permit fees, a method of evaluating the reasonableness of the gross receipts reported and fees remitted is necessary. The Food Control Section could utilize gross receipts information available in other city offices, such as the Collector of Revenue, to evaluate the reasonableness of the amount reported. Use of outside information would assist in evaluating the accuracy of fees paid. Underpaid permit fees result in lost city revenue.
- C. Permits are not prenumbered. Use of sequentially numbered permits allows for improved control over both issued and unissued permits. Without prenumbering, there is a greater risk of unauthorized permits being issued.

WE RECOMMEND the Food Control Section:

- A. Require all food establishments to complete the permit application in full.
- B. Develop a system to determine if food establishments are submitting the correct permit fee.
- C. Use and account for sequentially numbered permits. Any discrepancies noted should be investigated.

AUDITEE'S RESPONSE

- A. At the present food service establishments classified as restaurants do not pay a renewal fee, the fee is included in their gross receipt tax. A review system to ensure that the permit application is completed before processing has been implemented.
- B. The Food Control Section will work with the Collector of Revenue to determine if the gross receipt information is available.

- C. A system of sequentially numbered permit applications has been implemented.

18. Accounting Controls over Cash

- A. To obtain an operating permit, new food establishments submit an application and the appropriate fee. When applications for new establishments are processed, they are recorded in a ledger. A revenue collection form (RCF) is then prepared from actual checks received which shows receipts for new and renewal fees separately. The "new" applications amount recorded on the RCF is not compared to the new application ledger. Without this reconciliation, the department cannot be sure all funds received are properly recorded and deposited. The "new" application ledger should be reconciled to RCFs by an employee independent of cash handling and record-keeping functions, with any differences being investigated.
- B. Food Control Section receipts for delinquent food establishment permits are not deposited intact. During our review of delinquent food establishment permit fees, we were unable to trace some fees from the RCFs to deposit slips by establishment. Some checks listed on the RCF were deposited at a later date making it impossible to agree each day's RCF to the corresponding deposit slip. To assure that permit fees are properly accounted for, they should be deposited with the treasurer intact.
- C. There is a lack of segregated duties in the processing of receipts. One employee performs the following functions for food establishment permits:
- 1) Physically receives monies and application;
 - 2) Records cash receipts;
 - 3) Prepares deposit tickets, RCFs, and makes deposits; and
 - 4) Reviews applications.

An adequate system of internal controls requires proper segregation of duties. Adequate segregation provides for timely detection of errors, reasonably assures all receipts are properly recorded, and provides safeguards against possible loss or misuse of funds. While the complete segregation of duties is not always possible, the functions noted above should be segregated to the extent possible.

WE RECOMMEND the Food Control Section:

- A. Reconcile the amount for "new" permit applications recorded on the RCF to the amount recorded in the daily ledger.
- B. Deposit all receipts intact.
- C. Segregate money handling and record-keeping duties.

AUDITEE'S RESPONSE

- A. All fees collected are paid for by check. A system of reconciliation for new permit applications has been implemented.
- B. A policy and procedure has been implemented to ensure that all deposits for receipts are deposited intact.
- C. A system has been implemented to ensure segregation of money handling duties and record keeping.

19. Data Processing Controls

- A. Four Food Control Section employees have unrestricted access to the computer. Any of these people can add, delete, or change information without authorization. Computer files contain information concerning inspections and data on the establishment and proprietors. Without controls over computer access, inspection records or data files can be altered and the city has little assurance only approved changes have been correctly made.
- B. Employee computer passwords are not utilized. Passwords are necessary to prevent unauthorized changes to information stored in the computer. Use of employee passwords, changed on an unannounced interval, would reduce the risk an unauthorized person would gain access to food control's data system.
- C. Back-up disks are stored next to the computer, accessible to all food control personnel. These disks contain inspection information and establishment and proprietor data. In their current location, both current and back-up food establishment information is subject to loss from a disaster or unauthorized use. If these records were destroyed in a fire or improperly altered, food control personnel would have to reconstruct the records using original documentation from individual files. Back-up data should be stored in a secure, fireproof, off-site location.

WE RECOMMEND the Food Control Section:

- A. Restrict access to the computer and computer files to authorized food control personnel.
- B. Use passwords, periodically changing them on an unannounced basis.
- C. Store back-up disks at a secure off-site location.

AUDITEE'S RESPONSE

- A. A system to restrict access from employees to the computer has been implemented.
- B. A system for instituting a periodical change in the password for access to the computer has been implemented.

- C. The storage of the computer backup disk at a secure off-site location has been implemented.

ANIMAL CONTROL SECTION .

20. Accounting Controls over Cash

- A. The Animal Control Section does not restrictively endorse checks immediately upon receipt. Checks are received and processed by animal control personnel and forwarded to the City Treasurer's office for deposit. The City Treasurer's office then restrictively endorses checks. To safeguard against the potential loss or misuse of funds, checks should be restrictively endorsed immediately upon receipt.
- B. Cash receipts are not deposited on a timely basis. Money from the sale of animal leashes is separately maintained in a desk drawer to reimburse people returning adopted animals. The existence of the cash fund does not allow for compliance with Article XV, Section 24 of the city of St. Louis Charter which requires daily deposit of receipts. The lack of controls over this unauthorized cash fund creates the potential for theft or misuse.
- C. The Animal Control Section does not record differences noted when cash register receipt totals are compared to the prenumbered receipts total and the cash count. To perform a cash receipt reconciliation properly, any differences should be documented and investigated. If this is not done, reconciliations are of little use and there is little assurance receipts are properly deposited and errors are promptly corrected.
- D. The Animal Control Section has established fees for their services and miscellaneous merchandise, such as animal leashes and pet carriers. However, animal control personnel indicated that when an animal is adopted, a leash or pet carrier is sometimes given to the new owner at no charge. Because this is done arbitrarily, the Animal Control Section has no assurance that all amounts collected are deposited. This policy violation also results in revenues not being maximized. To cover merchandise costs and provide greater assurance all collections are recorded and deposited, the established fee should be consistently charged.
- E. The following two problems were noted with receipt slips used by the Animal Control Section:
 - 1) Although the Animal Control Section does have prenumbered receipt slips, they are not issued for all sales. Prenumbered receipt slips provide more assurance all monies collected are properly recorded. However, if they are not issued for all monies received, they cannot serve this function.
 - 2) Receipt slips are sometimes altered. This severely weakens the reliability of the information they provide. Again, receipts slips, when properly used, provide additional assurance all monies collected are properly recorded.

Because of the weaknesses mentioned regarding the improper use of receipt slips, the Animal Control Section has no assurance monies collected are recorded and deposited. The lack of adequate records

makes it impossible to determine the extent to which these weaknesses may have affected the section's receipts.

- F. When an adopted animal is returned to animal control, a refund is made in cash. Refund slips are not used. A refund slip is necessary to document the transaction, provide the reason for it, to allow for proper cash disbursement authorization, and to document the money was received by a customer. To ensure propriety of the refund transaction, the person receiving the refund should verify receipt of the refund in writing and supervisory authorization should be made in writing.

WE RECOMMEND the Animal Control Section:

- A. Restrictively endorse checks immediately upon receipt.
- B. Maintain all receipts collectively and deposit daily in compliance with City Charter, Article XV, Section 24.
- C. Record and resolve all differences noted when performing reconciliations.
- D. Collect the predetermined fee for all merchandise.
- E.1. Issue receipts slips for all monies received.
- 2. Eliminate the practice of altering of receipt slips.
- F. Issue refund slips which provide an explanation and an authorizing signature for the transaction as well as the signature of the person receiving the money.

AUDITEE'S RESPONSE

- A. Policies and procedures have been implemented to ensure that checks are restrictively endorsed immediately upon receipt.
- B. Policies and procedures have been implemented to ensure that cash receipts are deposited on a timely basis.
- C. Policies and procedures have been implemented to ensure that receipts are properly deposited and reconciliation of differences are noted at the time.
- D. The established fees for all services will be collected and policies have been established to document waiver and approval from the collection of established fees.
- E. Procedure has been changed to ensure that prenumbered receipt slips are issued for all sales and documentation of any alteration to the receipt slip.
- F. Refund receipts are currently being issued with authorized signature and documentation of the purpose of the refund.

21. Inventory Controls

During our review of the Animal Control Section's inventory procedures, we noted the following area where improvements could be made:

Animal control does not maintain inventory records for all supplies, including medical laboratory supplies. Inventory records documenting purchases, distributions, and amounts on hand are necessary to physically control inventories and monitor their usage. Without such records, there is a greater risk of loss or misuse of inventory.

WE RECOMMEND the Animal Control Section maintain inventory records documenting purchases, distributions, and balances on hand to be used to control and monitor inventories.

AUDITEE'S RESPONSE

A system of inventory record keeping and documentation of purchases, distributions, and balances has been initiated.

22. Legal Compliance Issues

City ordinances stipulate required fees for the purchase of animals. The Animal Control Section is not complying with the following fee requirements:

- A. City Ordinance No. 10.04.170 states that, after five days, animals may be adopted upon payment of a service fee. According to animal control personnel, this fee is sometimes adjusted or waived.
- B. City Ordinance No. 10.04.160 requires a fee to be paid to retrieve a stray animal. This fee is also waived at times.

Waiving or altering stipulated fees on an arbitrary basis provides the Animal Control Section with no assurance that money collected is recorded and deposited. These violations of city ordinances also decrease the city's revenue. Because of the lack of adequate records, the effect of these weaknesses on Animal Control Section receipts cannot be determined. To provide additional assurance all receipts are recorded and deposited, department costs are covered, revenues are maximized, and applicable ordinances are observed, the Animal Control Section should charge the required fees.

WE RECOMMEND the Animal Control Section charge and collect the fees required by City Ordinance Nos. 10.04.170 and 10.04.160.

AUDITEE'S RESPONSE

A policy has been established to conform with the collection of fees as required by City Ordinance and exceptions to that collection are covered in the policies and procedures.

APPENDICES

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Appendix A-1

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
SCHEDULE OF REVENUES BY DIVISION
FOURTEEN MONTHS ENDED JUNE 30, 1988

(UNAUDITED)

	Health Commissioner	Communicable Diseases Section	Laboratory Section	Animal Control Section	Community Sanitation and Vector Control	Biostatistics and Vital Records
GENERAL FUND						
Rabies shot reimbursement	\$ -0-	300	-0-	-0-	-0-	-0-
Tuberculosis	-0-	90,337	-0-	-0-	-0-	-0-
Dog pound receipts	-0-	-0-	-0-	50,109	-0-	-0-
Frozen dessert inspections	-0-	-0-	-0-	-0-	25,650	-0-
Birth and death certificates	-0-	-0-	-0-	-0-	-0-	328,876
Notary and searching fees	-0-	-0-	-0-	-0-	-0-	559
Emergency fees	-0-	-0-	-0-	-0-	-0-	82,436
Restaurant applications	-0-	-0-	-0-	-0-	-0-	-0-
Patient revenue	-0-	-0-	274	-0-	-0-	-0-
Commercial insurance	-0-	-0-	-0-	-0-	-0-	-0-
Medicare revenue - outpatient	-0-	-0-	-0-	-0-	-0-	-0-
Medicaid revenue - outpatient	-0-	-0-	-0-	-0-	-0-	-0-
Other revenue:						
Inpatient	-0-	-0-	-0-	-0-	-0-	-0-
Outpatient	-0-	-0-	-0-	-0-	-0-	-0-
General relief	-0-	-0-	-0-	-0-	-0-	-0-
Ambulance damage claims	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous other income	844	-0-	-0-	-0-	-0-	-0-
Prior year medicaid adjustment	-0-	-0-	-0-	-0-	-0-	-0-
Total General Fund	644	90,637	274	50,109	25,650	409,871
ENTERPRISE FUND						
Reimbursement - health department	-0-	-0-	-0-	-0-	-0-	-0-
Total All Funds	\$ 644	90,637	274	50,109	25,650	409,871

Food Control Section	Hospital Commissioners Office	Acute Care Services	Emergency Medical Services	Milk Control Section	Total (Memorandum Only)
-0-	-0-	-0-	-0-	-0-	300
-0-	-0-	-0-	-0-	-0-	90,337
-0-	-0-	-0-	-0-	-0-	50,109
-0-	-0-	-0-	-0-	-0-	25,650
-0-	-0-	-0-	-0-	-0-	326,876
-0-	-0-	-0-	-0-	-0-	559
-0-	-0-	-0-	-0-	-0-	82,436
175,089	-0-	-0-	-0-	-0-	175,089
-0-	-0-	-0-	221,002	-0-	221,276
-0-	-0-	-0-	166,728	-0-	166,728
-0-	-0-	-0-	483,726	-0-	483,726
-0-	-0-	-0-	186,394	-0-	186,394
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	1,560,948	-0-	-0-	1,560,948
-0-	-0-	-0-	8,187	-0-	8,187
-0-	338,961	-0-	1,045	-0-	340,650
-0-	406,074	-0-	-0-	-0-	406,074
175,089	745,035	1,560,948	1,067,082	-0-	4,125,339
-0-	-0-	-0-	-0-	509,112	509,112
175,089	745,035	1,560,948	1,067,082	509,112	4,634,451

Appendix A-2

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
SCHEDULE OF REVENUES BY DIVISION
YEAR ENDED APRIL 30, 1987

(UNAUDITED)

	Health Commissioner	Communicable Diseases Section	Laboratory Section	Animal Control Section	Community Sanitation and Vector Control	Biostatistics and Vital Records
GENERAL FUND						
Rabies shot reimbursement	\$ -0-	1,371	-0-	-0-	-0-	-0-
Tuberculosis	-0-	43,127	-0-	-0-	-0-	-0-
Dog pound receipts	-0-	-0-	-0-	41,777	-0-	-0-
Frozen dessert inspections	-0-	-0-	-0-	-0-	24,450	-0-
Birth and death certificates	-0-	-0-	-0-	-0-	-0-	251,502
Notary and searching fees	-0-	-0-	-0-	-0-	-0-	603
Emergency fees	-0-	-0-	-0-	-0-	-0-	46,811
Restaurant applications	-0-	-0-	-0-	-0-	-0-	-0-
Patient revenue	-0-	-0-	138	-0-	-0-	-0-
Commercial insurance	-0-	-0-	-0-	-0-	-0-	-0-
Medicare revenue - outpatient	-0-	-0-	-0-	-0-	-0-	-0-
Medicaid revenue - outpatient	-0-	-0-	-0-	-0-	-0-	-0-
Other revenue:						
Inpatient	-0-	-0-	-0-	-0-	-0-	-0-
Outpatient	-0-	-0-	-0-	-0-	-0-	-0-
General relief	-0-	-0-	-0-	-0-	-0-	-0-
Ambulance damage claims	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous other income	71	-0-	-0-	-0-	-0-	-0-
Prior year medicaid adjustment	-0-	-0-	-0-	-0-	-0-	-0-
Total General Fund	71	44,498	138	41,777	24,450	298,916
ENTERPRISE FUND						
Reimbursement - health department	-0-	-0-	-0-	-0-	-0-	-0-
Total All Funds	\$ 71	44,498	138	41,777	24,450	298,916

Food Control Section	Hospital Commissioners Office	Acute Care Services	Emergency Medical Services	Milk Control Section	Total (Memorandum Only)
-0-	-0-	-0-	-0-	-0-	1,371
-0-	-0-	-0-	-0-	-0-	43,127
-0-	-0-	-0-	-0-	-0-	41,777
-0-	-0-	-0-	-0-	-0-	24,450
-0-	-0-	-0-	-0-	-0-	251,502
-0-	-0-	-0-	-0-	-0-	603
-0-	-0-	-0-	-0-	-0-	46,811
131,547	-0-	-0-	-0-	-0-	131,547
-0-	-0-	-0-	2,485	-0-	2,623
-0-	-0-	228	4,933	-0-	5,161
-0-	403	-0-	778,015	-0-	778,418
-0-	2,614	-0-	1,488	-0-	4,102
-0-	-0-	1,108	-0-	-0-	1,108
-0-	-0-	731	-0-	-0-	731
-0-	-0-	1,515,763	-0-	-0-	1,515,763
-0-	-0-	-0-	13,819	-0-	13,819
-0-	293,239	1,725	-0-	-0-	295,035
-0-	123,332	-0-	-0-	-0-	123,332
131,547	419,588	1,519,555	800,740	-0-	3,281,280
-0-	-0-	-0-	-0-	449,414	449,414
131,547	419,588	1,519,555	800,740	449,414	3,730,694

Appendix A-3

DEPARTMENT OF HEALTH AND HOSPITALS
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF ESTIMATED AND ACTUAL REVENUES - GENERAL FUND
 FOURTEEN MONTHS ENDED JUNE 30, 1988

(U N A U D I T E D)

Revenue Type	Estimated	Actual	Actual Over (Under) Estimated
Rabies shot reimbursement	\$ 2,000	300	(1,700)
Tuberculosis	80,000	90,337	10,337
Dog pound receipts	47,000	50,109	3,109
Frozen dessert inspections	25,000	25,650	650
Birth and death certificates	285,000	326,876	41,876
Notary and searching fees	1,000	559	(441)
Emergency service fees	45,000	82,436	37,436
Restaurant applications and inspections	175,000	175,089	89
Patient revenue	11,000	221,276	210,276
Commercial insurance	20,000	166,728	146,728
Medicare revenues - outpatient	550,000	483,726	(66,274)
Medicaid revenues - outpatient	300,000	186,394	(113,606)
General relief	1,150,000	1,560,948	410,948
Ambulance damage claims	15,000	8,187	(6,813)
Miscellaneous other income	325,000	340,650	15,650
Prior year adjustments to medicaid	-0-	406,074	406,074
Total	\$ 3,031,000	4,125,339	1,094,339

Appendix A-4

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
SCHEDULE OF ESTIMATED AND ACTUAL REVENUES - GENERAL FUND
YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

Revenue Type	Estimated	Actual	Actual Over (Under) Estimated
Rabies shot reimbursement	\$ 2,000	1,371	(629)
Tuberculosis	80,000	43,127	(36,873)
Dog pound receipts	45,000	41,777	(3,223)
Frozen dessert inspections	25,000	24,450	(550)
Birth and death certificates	234,500	251,502	17,002
Notary and searching fees	500	603	103
Emergency service fees	-0-	46,811	46,811
Duplicating service St. Louis County	35,000	-0-	(35,000)
Restaurant applications and inspections	115,000	131,547	16,547
Patient revenue	2,000	2,623	623
Commercial insurance	10,000	5,161	(4,839)
Medicare revenues - outpatient	500,000	778,418	278,418
Medicaid revenues - outpatient	50,000	4,102	(45,898)
Other revenues:			
Inpatient	-0-	1,108	1,108
Outpatient	-0-	731	731
General relief	1,412,550	1,515,763	103,213
Ambulance damage claims	15,000	13,819	(1,181)
Miscellaneous other income	795,000	295,035	(499,965)
Prior year adjustments to medicaid	192,000	315,154	123,154
Total	\$ 3,513,550	3,473,102	(40,448)

Appendix B-1

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
SUMMARY OF EXPENDITURES BY FUND TYPE
FOURTEEN MONTHS ENDED JUNE 30, 1988

(UNAUDITED)

	General Fund	Federal and State Funds	Special Revenue Funds	Total (Memorandum Only)
PERSONAL SERVICE				
Salaries	\$ 9,093,999	262,653	396,046	9,752,698
Fringe benefits	1,213,281	35,921	53,573	1,302,775
Workers' compensation	309,793	-0-	26	309,819
Total Personal Service	10,617,073	298,574	449,645	11,365,292
EXPENSE AND EQUIPMENT				
Office and operating supplies	356,310	(2,636)	9,770	363,444
Operating expenses	266,800	1,364	49,256	317,420
Equipment purchases and repairs	182,825	21,327	4,044	208,196
Contractual services	232,645	209,614	-0-	442,259
Miscellaneous and special purpose expenses	1,215,084	(5,604)	8,873	1,218,353
General relief - St. Louis				
Regional Medical Center (SLRMC)	1,067,999	-0-	-0-	1,067,999
Contingency payments to SLRMC	12,078,827	-0-	-0-	12,078,827
Subsidy payments to SLRMC	26,666,666	-0-	-0-	26,666,666
Payment to SLRMC	800,000	-0-	-0-	800,000
Debt service	1,989,936	-0-	-0-	1,989,936
Family planning and maternal, infants, and children	-0-	-0-	-0-	-0-
Total Expense and Equipment	44,857,092	224,065	71,943	45,153,100
Total Expenditures	\$ 55,474,165	522,639	521,588	56,518,392

Appendix 8-2

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
SUMMARY OF EXPENDITURES BY FUND TYPE
YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

	General Fund	Federal and State Funds	Special Revenue Funds	Total (Memorandum Only)
PERSONAL SERVICE				
Salaries	\$ 7,017,786	724,774	298,002	8,040,562
Fringe benefits	1,310,164	141,863	59,397	1,511,424
Workers' compensation	236,853	-0-	-0-	236,853
Total Personal Service	8,564,803	866,637	357,399	9,788,839
EXPENSE AND EQUIPMENT				
Office and operating supplies	523,158	7,820	7,818	538,796
Operating expenses	285,217	5,409	44,757	335,383
Equipment purchases and repairs	490,486	20,921	26,839	538,246
Contractual services	751,080	425,052	-0-	1,176,132
Miscellaneous and special purpose expenses	526,135	451,317	6,138	983,590
General relief - St. Louis Regional Medical Center (SLRMC)	924,000	-0-	-0-	924,000
Contingency payments to SLRMC	3,500,000	-0-	-0-	3,500,000
Subsidy payments to SLRMC	22,440,332	-0-	-0-	22,440,332
Payment to SLRMC	4,900,000	-0-	-0-	4,900,000
Debt service	1,764,660	-0-	-0-	1,764,660
Family planning and maternal, infants, and children	550,000	-0-	-0-	550,000
Total Expense and Equipment	36,655,068	910,519	85,552	37,651,139
Total Expenditures	\$ 45,219,871	1,777,156	442,951	47,439,978

Appendix B-3

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES -
GENERAL FUND
FOURTEEN MONTHS ENDED JUNE 30, 1988

(U N A U D I T E D)

	Appropriations	Expenditures	Lapsed Balances
PERSONAL SERVICE			
Salaries	\$ 9,299,615	9,093,999	205,616
Fringe benefits	1,290,683	1,213,281	77,402
Workers' compensation	323,834	309,793	14,041
Total Personal Service	10,914,132	10,617,073	297,059
EXPENSE AND EQUIPMENT			
Office and operating supplies	615,296	356,310	258,986
Operating expenses	324,366	266,800	57,566
Equipment purchases and repair	156,781	182,825	(26,044)
Contractual services	292,465	232,645	59,820
Miscellaneous and special purpose expenses	1,199,124	1,215,084	(15,960)
General relief - St. Louis Regional Medical Center (SLRMC)	1,150,000	1,067,999	82,001
Contingency payments to SLRMC	5,300,000	12,078,827	(6,778,827)
Subsidy payments to SLRMC	26,666,666	26,666,666	-0-
Payment to SLRMC	800,000	800,000	-0-
Debt service	1,989,936	1,989,936	-0-
Family planning and maternal, infants, and children	-0-	-0-	-0-
Total Expense and Equipment	38,494,634	44,857,092	(6,362,458)
Total Expenditures	\$ 49,408,766	55,474,165	(6,065,399)

Appendix B-4

DEPARTMENT OF HEALTH AND HOSPITALS
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES -
 GENERAL FUND
 YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

	Appropriations	Expenditures	Lapsed Balances
PERSONAL SERVICE			
Salaries	\$ 7,118,432	7,017,786	100,646
Fringe benefits	1,362,226	1,310,164	52,062
Workers' compensation	227,100	236,853	(9,753)
Total Personal Service	8,707,758	8,564,803	142,955
EXPENSE AND EQUIPMENT			
Office and operating supplies	654,570	523,158	131,412
Operating expenses	371,247	285,217	86,030
Equipment purchases and repair	572,625	490,486	82,139
Contractual services	716,348	751,080	(34,732)
Miscellaneous and special purpose expenses	723,730	526,135	197,595
General relief - St. Louis Regional Medical Center (SLRMC)	1,412,550	924,000	488,550
Contingency payments to SLRMC	3,500,000	3,500,000	-0-
Subsidy payments to SLRMC	22,440,332	22,440,332	-0-
Payment to SLRMC	4,900,000	4,900,000	-0-
Debt service	1,764,660	1,764,660	-0-
Family planning and maternal, infants, and children	550,000	550,000	-0-
Total Expense and Equipment	37,606,062	36,655,068	950,994
Total Expenditures	\$ 46,313,820	45,219,871	1,093,949

Appendix C-1

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - OFFICE OF THE DIRECTOR

(UNAUDITED)

	June 30, 1988	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ 1,338,786	396,981	128,499	206,198	237,849
Temporary employees	8,436	567	-0-	-0-	-0-
Per performance	32,132	-0-	-0-	-0-	-0-
Employer:					
Social security coverage	101,025	28,242	7,694	13,341	14,362
Social security employer -					
Managerial and supervisory	-0-	-0-	-0-	-0-	-0-
Clerical and other	-0-	-0-	-0-	-0-	-0-
Medical insurance	74,552	18,262	3,876	2,700	3,042
Retirement contribution	-0-	21,782	7,613	9,872	-0-
Life insurance costs	9,712	2,851	779	568	1,013
Workers' compensation	5,751	18	-0-	-0-	-0-
Workers' compensation settlements	195,523	159,824	177,665	-0-	-0-
Overtime	31,855	485	257	258	-0-
Total Personal Service	1,797,772	629,012	326,383	232,937	256,266
EXPENSE AND EQUIPMENT					
Office supplies	11,642	7,849	666	692	765
Medical, surgical, and laboratory supplies	-0-	41	-0-	-0-	-0-
Household supplies	162	431	-0-	-0-	-0-
Education and recreation supplies	-0-	2,075	-0-	-0-	-0-
Miscellaneous supplies	859	840	-0-	-0-	6
Postage	27,000	1,475	450	-0-	380
Office services	4,464	2,889	596	481	577
Carfare	923	609	-0-	-0-	-0-
Allowance for personal owned cars	2,168	1,871	1,044	801	671
Repairs to office and other operating equipment	2,249	1,366	178	64	50
Equipment rental	15,016	14,839	2,570	992	1,007
Advertising services	-0-	-0-	-0-	2,408	3,655
Printing services	-0-	1,006	602	314	-0-
Miscellaneous contractual services	223,213	704,240	381,086	-0-	-0-
Equipment services by Equipment Services Division	-0-	91,803	101,874	114,520	135,015
Capital equipment - Equipment Services Division	-0-	130,892	-0-	-0-	-0-
Prior year encumbrance	-0-	23,578	-0-	-0-	-0-
Turley Martin building contract	352,142	264,049	-0-	-0-	-0-
Medicare/medicaid payback	32,024	54,799	-0-	-0-	-0-
Unpaid invoices Truman Center	400,000	-0-	1,373,101	-0-	-0-
CPA contract regular	87,081	-0-	-0-	-0-	-0-
CPA cost report medicare/medicaid	112,000	-0-	-0-	-0-	-0-
Total Expense and Equipment	1,270,943	1,304,652	1,862,167	120,272	142,126
Total Expenditures	\$ 3,068,715 **	1,933,664	2,188,550	353,209	398,392

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$212 at June 30, 1988.

Appendix C-2

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - HEALTH COMMISSIONER

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 169,603	156,730	260,564	256,329	371,737
Employer:					
Social security coverage	12,299	9,729	17,169	16,625	23,573
Medical insurance	8,235	7,144	10,184	9,216	13,010
Retirement contribution	-0-	7,843	16,097	22,472	-0-
Life insurance costs	1,267	1,070	1,666	1,376	2,586
Workers' compensation	9,160	3,564	-0-	12,247	-0-
Overtime	419	1,005	-0-	-0-	-0-
Total Personal Service	200,983	187,085	305,680	318,265	410,906
EXPENSE AND EQUIPMENT					
Office supplies	4,653	4,331	4,137	3,442	11,122
Printed supplies	-0-	-0-	-0-	-0-	-0-
Household supplies	-0-	150	87	105	69
Education and recreation supplies	678	635	408	589	969
Miscellaneous supplies	100	295	91	274	729
Postage	33,580	25,395	31,260	17,955	21,585
Office services	5,208	4,595	3,341	3,965	8,847
Allowance for personal owned cars	1,274	1,177	1,850	1,703	937
Repairs to office and other					
operating equipment	5,517	2,381	1,588	741	866
Equipment rental	6,190	8,095	10,526	8,570	20,755
Light and power services	-0-	-0-	-0-	52,614	157,004
Heating service	-0-	-0-	-0-	21,682	102,726
Printing services	-0-	3,266	11,501	8,186	5,683
Miscellaneous contractual services	-0-	-0-	-0-	-0-	432
Turley Martin building contract	-0-	-0-	273,084	274,723	278,253
Total Expense and Equipment	57,200	50,320	337,673	394,549	609,977
Total Expenditures	\$ 258,183 **	237,405	643,353	712,814	1,020,883

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$57 at June 30, 1988.

Appendix C-3

DEPARTMENT OF HEALTH AND HOSPITALS

CITY OF ST. LOUIS, MISSOURI

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES -- COMMUNICABLE DISEASES SECTION

(U N A U D I T E D)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ 471,251	382,066	394,683	384,074	415,802
Per performance	24,695	28,150	26,320	29,430	25,687
Employer:					
Social security coverage	34,960	27,956	28,494	27,649	28,594
Medical insurance	19,283	16,871	14,934	13,968	12,695
Retirement contribution	-0-	20,336	21,575	33,009	-0-
Life insurance costs	2,880	2,332	2,077	1,763	2,569
Overtime	-0-	107	-0-	-0-	-0-
Total Personal Service	553,069	477,818	488,083	489,893	485,347
EXPENSE AND EQUIPMENT					
Office supplies	2,713	1,778	1,670	1,757	1,688
Printed supplies	-0-	-0-	-0-	-0-	-0-
Medical, surgical, and laboratory supplies	37,044	27,295	19,341	20,833	33,223
Household supplies	202	360	213	297	350
Wearing apparel	217	220	229	185	250
Drugs and medicines	86,574	92,989	96,028	112,273	111,560
Office equipment	-0-	-0-	-0-	-0-	773
Office services	4,540	4,442	4,449	3,242	2,240
Carfare	300	300	300	300	300
Allowance for personal owned cars	1,241	1,475	1,656	1,446	3,187
Repairs to office and other operating equipment	2,087	1,471	1,366	1,492	1,495
Health care services	15,400	14,100	16,600	13,200	14,600
Printing services	-0-	918	5,790	4,139	3,348
Total Expense and Equipment	150,318	145,348	147,642	159,164	173,014
Total Expenditures	\$ 703,387 **	623,166	635,725	649,057	658,361

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$975 and commitments of \$2,082 at June 30, 1988.

Appendix C-4

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - SCHOOL HEALTH PROGRAM

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ 637,448	511,135	504,233	484,822	3,110,334
Per performance	-0-	-0-	-0-	-0-	187,772
Employer:					
Social security coverage	44,369	34,548	33,040	31,609	219,005
Medical insurance	27,613	23,418	18,354	16,596	116,865
Retirement contribution	-0-	30,227	29,388	38,388	-0-
Life insurance costs	4,708	3,637	2,944	2,399	22,365
Overtime	-0-	312	-0-	-0-	57
Total Personal Service	714,138	603,277	587,959	573,814	3,656,398
EXPENSE AND EQUIPMENT					
Office supplies	1,358	1,094	1,531	1,275	13,601
Printed supplies	-0-	-0-	-0-	-0-	-0-
Laundry and cleaning supplies	-0-	-0-	-0-	-0-	5,391
Medical, surgical, and laboratory supplies	3,432	1,177	4,397	3,307	63,403
Household supplies	-0-	-0-	-0-	-0-	6,235
Small tools and implements	-0-	-0-	-0-	-0-	-0-
Wearing apparel	-0-	-0-	-0-	-0-	-0-
Education and recreation supplies	-0-	-0-	-0-	-0-	79
Drugs and medicines	-0-	-0-	-0-	-0-	318,873
Building equipment and maintenance supplies	-0-	-0-	-0-	-0-	2,195
Miscellaneous supplies	-0-	-0-	-0-	-0-	311
Office equipment	-0-	-0-	-0-	-0-	182
Office services	3,946	3,608	3,312	146	7,053
Allowance for personal owned cars	4,214	2,460	3,114	2,609	7,879
Repairs to office and other operating equipment	1,293	1,030	550	957	18,660
Equipment rental	-0-	-0-	-0-	-0-	11,317
Health care services	-0-	-0-	-0-	-0-	18,561
Printing services	-0-	-0-	5,605	5,123	2,754
Miscellaneous contractual services	-0-	-0-	-0-	-0-	40,000
Total Expense and Equipment	14,243	9,369	18,509	13,417	516,494
Total Expenditures	\$ 728,381	612,646	606,468	587,231	4,172,892

* Fourteen months ended June 30, 1988.

Appendix C-5

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - LABORATORY SECTION

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 405,524	334,707	344,240	392,954	365,889
Employer:					
Social security coverage	29,280	23,659	24,115	27,343	24,676
Medical insurance	21,215	18,735	16,226	18,540	14,157
Retirement contribution	-0-	19,700	21,059	36,142	-0-
Life insurance costs	2,989	2,453	2,199	2,221	2,761
Workers' compensation	-0-	-0-	-0-	130	-0-
Overtime	178	342	477	-0-	-0-
Total Personal Service	459,186	399,596	408,316	477,330	407,483
EXPENSE AND EQUIPMENT					
Office supplies	1,620	1,679	1,633	2,217	2,710
Printed supplies	-0-	-0-	-0-	-0-	-0-
Medical, surgical, and laboratory supplies	62,163	74,597	62,875	68,598	98,210
Household supplies	134	187	187	164	171
Food supplies	115	83	74	74	51
Wearing apparel	362	139	680	277	421
Postage	3,306	3,486	3,453	3,559	4,952
Office services	2,638	2,510	3,269	3,315	2,766
Allowance for personal owned cars	227	374	717	1,363	1,755
Repairs to office and other operating equipment	12,375	9,703	9,490	13,172	14,432
Printing services	-0-	921	3,709	5,613	1,688
Miscellaneous contractual services	8,592	7,765	7,712	6,427	13,113
Total Expense and Equipment	91,532	101,444	93,799	104,779	140,269
Total Expenditures	\$ 550,718 **	501,040	502,115	582,109	547,752

* Fourteen months ended June 30, 1988.

* Total expenditures do not include encumbrances of \$62 and commitments of \$4,586 at June 30, 1988.

Appendix C-6

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - ANIMAL CONTROL SECTION

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ 331,039	248,985	255,384	238,633	163,714
Per performance	13,798	12,198	12,382	12,040	11,960
Employer:					
Social security coverage	25,554	18,929	19,158	17,734	11,946
Medical insurance	23,785	18,782	15,618	14,234	8,050
Retirement contribution	-0-	12,570	13,187	19,301	-0-
Life insurance costs	2,407	1,783	1,569	1,293	1,223
Workers' compensation	520	346	619	1,452	-0-
Overtime	3,812	2,187	2,048	808	60
Total Personal Service	400,915	315,780	319,965	305,495	196,953
EXPENSE AND EQUIPMENT					
Office supplies	733	532	384	367	373
Printed supplies	-0-	-0-	-0-	-0-	-0-
Laundry and cleaning supplies	1,895	1,957	1,797	1,026	1,938
Medical, surgical, and laboratory supplies	2,994	1,435	2,620	726	975
Household supplies	789	747	729	393	788
Food supplies	6,135	5,996	5,999	5,404	3,169
Small tools and implements	35	198	76	88	141
Wearing apparel	2,252	1,697	1,423	952	913
Miscellaneous supplies	5,352	4,802	4,009	2,962	5,313
Telephone and other communications	4,349	3,995	3,639	2,042	1,114
Allowance for personal owned cars	-0-	-0-	-0-	153	621
Repairs to office and other operating equipment	1,597	1,943	2,120	1,623	2,399
Equipment rental	1,040	1,049	70	-0-	-0-
Light and power services	-0-	-0-	-0-	2,595	-0-
Heating services	-0-	-0-	-0-	4,470	-0-
Printing services	-0-	40	1,478	2,783	808
Total Expense and Equipment	27,171	24,391	24,344	25,584	18,552
Total Expenditures	\$ 428,086 **	340,171	344,309	331,079	215,505

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$103 at June 30, 1988.

Appendix C-7

DEPARTMENT OF HEALTH AND HOSPITALS

CITY OF ST. LOUIS, MISSOURI

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - COMMUNITY SANITATION AND VECTOR CONTROL

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 1,134,832	932,578	984,432	602,703	531,202
Employer:					
Social security coverage	83,894	67,623	70,805	42,446	36,126
Medical insurance	67,841	60,699	52,174	31,204	22,985
Retirement contribution	-0-	53,877	58,358	52,444	-0-
Life insurance costs	8,331	6,876	6,145	3,307	4,096
Workers' compensation	917	101	160	8,654	-0-
Overtime	2,793	3,065	3,705	2,440	3,645
Total Personal Service	1,298,608	1,124,819	1,175,779	743,198	598,054
EXPENSE AND EQUIPMENT					
Office supplies	5,247	2,841	5,163	2,167	970
Medical, surgical, and laboratory supplies	212	141	862	128	175
Small tools and implements	348	361	221	179	245
Education and recreation supplies	-0-	-0-	-0-	-0-	-0-
Miscellaneous supplies	15,282	20,261	25,543	14,817	8,130
Postage	1,500	-0-	-0-	715	-0-
Telephone and other communications	51	1,028	1,556	1,212	-0-
Office services	347	258	342	229	269
Allowance for personal owned cars	8,450	8,733	9,996	288	2,237
Repairs to:					
Motor vehicles	-0-	-0-	1,240	-0-	-0-
Office and other operating equipment	9,344	6,691	13,332	734	917
Equipment rental	5,612	5,775	3,162	-0-	-0-
Light and power services	-0-	-0-	-0-	1,229	-0-
Heating services	-0-	-0-	-0-	924	-0-
Printing services	-0-	276	5,231	1,973	1,106
Miscellaneous contractual services	-0-	51	44	404	45
Total Expense and Equipment	46,393	46,416	66,692	24,999	14,094
Total Expenditures	\$ 1,345,001 **	1,171,235	1,242,471	768,197	612,148

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$158 at June 30, 1988.

Appendix C-8

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - LEAD POISON CONTROL SECTION

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 391,278	127,699	-0-	556,363	448,152
Employer:					
Social security coverage	28,562	9,130	-0-	39,033	30,440
Medical insurance	27,750	7,475	-0-	28,584	18,925
Retirement contribution	-0-	5,264	-0-	48,153	-0-
Life insurance costs	2,923	767	-0-	2,992	3,208
Overtime	7	-0-	-0-	-0-	-0-
Total Personal Service	450,520	150,335	-0-	675,125	500,725
EXPENSE AND EQUIPMENT					
Office supplies	2,461	1,357	-0-	2,311	2,228
Medical, surgical, and laboratory supplies	4,742	1,436	-0-	5,709	14,237
Education and recreation supplies	80	-0-	-0-	188	397
Drugs and medicines	17,943	5,292	-0-	5,599	2,580
Miscellaneous supplies	1,789	-0-	-0-	2,311	-0-
Office equipment	-0-	5,587	-0-	-0-	-0-
Postage	4,000	4,000	-0-	-0-	-0-
Telephone and other communications	-0-	-0-	-0-	438	-0-
Office services	308	20	-0-	-0-	-0-
Carfare	300	-0-	-0-	-0-	100
Allowance for personal owned cars	1,262	162	-0-	7,147	6,063
Repairs to office and other operating equipment	4,920	-0-	-0-	16,544	1,499
Equipment rental	-0-	-0-	-0-	2,496	3,362
Printing services	-0-	-0-	-0-	2,956	1,140
Total Expense and Equipment	37,805	17,854	-0-	45,699	31,606
Total Expenditures	\$ 488,325 **	168,189	-0-	720,824	532,331

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$177 and commitments of \$2,782 at June 30, 1988.

Appendix C-9

DEPARTMENT OF HEALTH AND HOSPITALS

CITY OF ST. LOUIS, MISSOURI

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - BIOSTATISTICS AND VITAL RECORDS

(U N A U D I T E D)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 149,486	122,829	121,882	119,888	-0-
Employer:					
Social security coverage	10,899	8,795	8,631	8,410	-0-
Medical insurance	10,765	9,320	7,410	7,128	-0-
Retirement contribution	-0-	6,483	6,731	10,909	-0-
Life insurance costs	1,122	905	745	652	-0-
Overtime	-0-	67	-0-	-0-	-0-
Total Personal Service	172,272	148,399	145,399	146,987	-0-
EXPENSE AND EQUIPMENT					
Office supplies	6,804	6,345	6,550	7,004	-0-
Household supplies	42	76	88	89	-0-
Office services	12,365	20,197	19,356	5,515	-0-
Allowance for personal owned cars	26	-0-	81	163	-0-
Repairs to office and other					
operating equipment	1,419	710	1,448	637	-0-
Equipment rental	5,805	4,167	14,313	16,204	-0-
Printing services	-0-	1,265	4,962	2,861	-0-
Miscellaneous contractual services	298	-0-	620	185	-0-
Total Expense and Equipment	26,759	32,760	47,418	32,658	-0-
Total Expenditures	\$ 199,031 **	181,159	192,817	179,645	-0-

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$2,316 at June 30, 1988.

Appendix C-10

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - FOOD CONTROL SECTION

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 283,742	196,112	188,979	177,383	186,700
Employer:					
Social security coverage	20,932	14,325	13,666	12,444	12,682
Medical insurance	14,406	10,739	8,664	7,704	6,845
Retirement contribution	-0-	10,963	10,701	15,181	-0-
Life insurance costs	1,959	1,368	1,135	921	1,399
Workers' compensation	-0-	-0-	-0-	65	-0-
Overtime	117	2,232	1,509	-0-	-0-
Total Personal Service	321,156	235,739	224,654	213,698	207,626
EXPENSE AND EQUIPMENT					
Office supplies	1,089	296	291	257	623
Education and recreation supplies	185	189	138	94	40
Miscellaneous supplies	1,152	226	212	213	267
Telephone and other communications	745	672	505	-0-	-0-
Office services	-0-	-0-	19	18	100
Allowance for personal owned cars	6,553	2,887	2,987	2,540	3,000
Repairs to office and other operating equipment	220	150	88	198	53
Printing services	-0-	-0-	2,757	2,055	143
Total Expense and Equipment	9,944	4,420	6,997	5,375	4,226
Total Expenditures	\$ 331,100 **	240,159	231,651	219,073	211,852

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$110 at June 30, 1988.

Appendix C-11

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - HOSPITAL COMMISSIONER

(U N A U D I T E D)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ -0-	741,476	1,438,079	1,434,868	3,413,907
Per performance	-0-	1,575	57,962	131,079	120,854
Employer:					
Social security coverage	-0-	55,314	108,680	115,068	261,716
Medical insurance	-0-	56,441	81,092	73,440	152,001
Retirement contribution	-0-	43,208	86,079	129,251	-0-
Life insurance costs	-0-	5,478	9,042	7,874	24,051
Workers' compensation	-0-	8,297	6,633	14,965	-0-
Overtime	-0-	42,080	51,084	29,832	250,771
Total Personal Service	-0-	953,869	1,838,651	1,936,377	4,223,300
EXPENSE AND EQUIPMENT					
Office supplies	-0-	-0-	5,044	4,628	6,395
Printed supplies	-0-	-0-	-0-	-0-	-0-
Motor vehicle supplies	-0-	-0-	-0-	-0-	477
Laundry and cleaning supplies	-0-	-0-	-0-	-0-	-0-
Medical, surgical, and laboratory supplies	-0-	-0-	197	1,507	82,656
Household supplies	-0-	-0-	409	-0-	1,017
Wearing apparel	-0-	-0-	-0-	-0-	14,009
Education and recreation supplies	-0-	-0-	2,204	2,973	2,935
Painting supplies	-0-	-0-	-0-	-0-	15
Gasoline supplies	-0-	-0-	-0-	-0-	104,101
Linen supplies	-0-	-0-	-0-	-0-	608
Drugs and medicines	-0-	-0-	-0-	-0-	11,422
Miscellaneous supplies	-0-	-0-	985	786	2,528
Postage	-0-	-0-	1,000	363	676
Telephone and other communications	-0-	-0-	2,689	-0-	378,176
Office services	-0-	-0-	1,749	1,559	2,115
Carfare	-0-	-0-	940	2,700	2,644
Allowance for personal owned cars	-0-	490	2,212	3,244	3,639
Repairs to:					
Motor vehicles	-0-	-0-	4,898	-0-	25,374
Office and other operating equipment	-0-	-0-	2,975	1,475	29,757
Equipment rental	-0-	-0-	9,114	12,756	17,145
Cleaning services	-0-	-0-	-0-	-0-	-0-
Light and power services	-0-	-0-	-0-	-0-	756,432
Heating services	-0-	-0-	-0-	-0-	1,876,825
Printing services	-0-	-0-	1,307	3,623	9,460
Miscellaneous contractual services	-0-	-0-	271,591	213,403	203,024
Equipment services by Equipment Service Division	-0-	-0-	-0-	-0-	8,203
Rental equipment for Home Care	-0-	-0-	979	25,401	29,237
Emergency Medical Service vehicle repair	-0-	-0-	-0-	-0-	181,378
Nursing education program tuition payment	-0-	-0-	-0-	325	4,340
Main depreciation schedule	-0-	-0-	3,505	10,950	8,950
Continuing MCS operations	-0-	-0-	-0-	-0-	-0-
Time sharing agreement and consulting services for conversion to new system	\$ -0-	-0-	-0-	-0-	-0-

* Fourteen months ended June 30, 1988.

Appendix C-11 (Continued)

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - HOSPITAL COMMISSIONER

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
EXPENSE AND EQUIPMENT (CONTINUED)					
Contingency cost of transferring Koch's Riverside patients	\$ -0-	-0-	-0-	-0-	-0-
To replace obsolete hospital division telemetry system	-0-	-0-	-0-	-0-	-0-
Centralized laundry building	-0-	-0-	-0-	-0-	-0-
Total Expense and Equipment	-0-	490	311,798	285,693	3,763,538
Total Expenditures	\$ -0-	954,359	2,150,449	2,222,070	7,986,838

* Fourteen months ended June 30, 1988.

Appendix C-12

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - ACUTE CARE SERVICES

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ -0-	-0-	8,079,262	21,307,159	19,455,455
Per performance	-0-	-0-	579,784	2,159,181	1,831,767
Employer:					
Social security coverage	-0-	-0-	566,525	1,603,985	1,396,666
Medical insurance	-0-	-0-	405,812	912,567	604,481
Retirement contribution	-0-	-0-	358,481	1,642,937	-0-
Life insurance costs	-0-	-0-	37,584	103,931	114,161
Workers' compensation	-0-	-0-	36,328	47,688	-0-
Overtime	-0-	-0-	69,058	239,313	385,586
Total Personal Service	-0-	-0-	10,132,834	28,016,761	23,788,116
EXPENSE AND EQUIPMENT					
Office supplies	-0-	-0-	19,890	52,965	75,176
Printed supplies	-0-	-0-	-0-	-0-	-0-
Laundry and cleaning supplies	-0-	-0-	7,591	21,494	31,728
Medical, surgical, and laboratory supplies	-0-	-0-	735,655	2,316,269	2,541,844
Household supplies	-0-	-0-	35,202	111,614	99,482
Food supplies	-0-	-0-	113,931	341,923	472,957
Small tools and implements	-0-	-0-	-0-	-0-	753
Wearing apparel	-0-	-0-	15,511	26,651	30,788
Education and recreation supplies	-0-	-0-	-0-	-0-	32
Painting supplies	-0-	-0-	94	4,351	4,548
Linen supplies	-0-	-0-	15,031	40,116	46,749
Drugs and medicines	-0-	-0-	699,469	2,142,972	2,440,195
Building equipment and maintenance supplies	-0-	-0-	2,849	24,465	30,738
Miscellaneous supplies	-0-	-0-	8,750	25,540	17,171
Postage	-0-	-0-	10,285	36,351	60,445
Telephone and other communications	-0-	-0-	168,576	337,252	-0-
Office services	-0-	-0-	16,392	49,176	94,015
Carfare	-0-	-0-	1,455	2,703	10,948
Allowance for personal owned cars	-0-	-0-	989	874	381
Repairs to office and other operating equipment	-0-	-0-	90,709	283,818	295,294
Equipment rental	-0-	-0-	250,471	796,506	971,825
Cleaning services	-0-	-0-	5,726	17,618	18,499
Light and power services	-0-	-0-	-0-	224,955	-0-
Heating services	-0-	-0-	112,816	832,964	-0-
Health care services	-0-	-0-	1,763	-0-	1,255,903
Printing services	-0-	-0-	76,241	249,252	41,749
Miscellaneous contractual services	-0-	-0-	289,822	255,652	468,805
Blood processing	-0-	-0-	83,682	212,387	-0-
Outpatient purchased health care	-0-	-0-	73,145	105,805	-0-
Inpatient purchased health care	-0-	-0-	284,022	91,757	-0-
General relief purchased health care	-0-	-0-	22,813	78,886	-0-
Malpractice insurance	-0-	-0-	626,529	-0-	-0-
Equipment reserve	-0-	-0-	-0-	32,876	-0-
Miscellaneous contracts	-0-	-0-	2,601,083	2,225,264	-0-
Physicians contracts	-0-	-0-	2,465,251	-0-	-0-
Security areas outpatient cash collection	-0-	-0-	-0-	33,617	-0-
Pediatric services	-0-	-0-	-0-	413	-0-
Replace fire doors	-0-	-0-	-0-	28,639	-0-
General relief - St. Louis Regional Medical Center (SLRMC)	1,067,999	923,999	-0-	-0-	-0-
Family planning and Maternal, Infant Care	-0-	-0-	5,596	54,178	34,824
Collection agency service charges	-0-	-0-	78,389	-0-	2,878
Data processing time sharing and consulting	\$ -0-	-0-	135,890	444,448	699,185

* Fourteen months ended June 30, 1988.

Appendix C-12 (Continued)

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - ACUTE CARE SERVICES

(U N A U D I T E D)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
EXPENSE AND EQUIPMENT (CONTINUED)					
Joint Commission on Accreditation of Hospitals requirements	\$ -0-	-0-	-0-	-0-	22,770
Contingency payment to SLRMC	12,078,827	2,500,000	447,883	-0-	-0-
Subsidy payments to SLRMC	16,516,666	15,640,332	2,985,884	-0-	-0-
Payment to SLRMC	800,000	4,900,000	-0-	-0-	-0-
Payment of debt service	1,989,936	1,764,660	-0-	-0-	-0-
Total Expense and Equipment	32,453,428	25,728,991	12,489,385	11,503,751	9,769,682
Total Expenditures	\$ 32,453,428	25,728,991	22,622,219	39,520,512	33,557,798

* Fourteen months ended June 30, 1988.

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - AMBULATORY CARE

(U N A U D I T E D)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ -0-	-0-	793,526	2,394,148	-0-
Per performance	-0-	-0-	72,504	260,784	-0-
Employer:					
Social security coverage	-0-	-0-	61,347	183,147	-0-
Medical insurance	-0-	-0-	42,256	115,956	-0-
Retirement contribution	-0-	-0-	45,647	206,417	-0-
Life insurance costs	-0-	-0-	5,279	13,304	-0-
Workers' compensation	-0-	-0-	5,259	3,256	-0-
Overtime	-0-	-0-	443	-0-	-0-
Total Personal Service	-0-	-0-	1,026,261	3,177,012	-0-
EXPENSE AND EQUIPMENT					
Office supplies	-0-	-0-	1,796	17,322	-0-
Laundry and cleaning supplies	-0-	-0-	185	5,943	-0-
Medical, surgical, and laboratory supplies	-0-	-0-	15,174	82,384	-0-
Household supplies	-0-	-0-	1,088	11,324	-0-
Drugs and medicines	-0-	-0-	146,915	391,964	-0-
Building equipment and maintenance supplies	-0-	-0-	362	1,472	-0-
Office services	-0-	-0-	1,769	6,038	-0-
Allowance for personal owned cars	-0-	-0-	766	4,442	-0-
Repairs to office and other operating equipment	-0-	-0-	7,241	13,912	-0-
Equipment rental	-0-	-0-	4,222	10,412	-0-
Light and power services	-0-	-0-	-0-	18,957	-0-
Heating services	-0-	-0-	-0-	8,180	-0-
Health care services	-0-	-0-	4,778	14,312	-0-
Printing services	-0-	-0-	594	29,354	-0-
Miscellaneous contractual services	-0-	-0-	-0-	27,442	-0-
Contingency payments to St. Louis Regional Medical Center (SLRMC)	-0-	1,000,000	537,750	-0-	-0-
Subsidy payments to SLRMC	10,150,000	6,800,000	3,585,000	-0-	-0-
Total Expense and Equipment	10,150,000	7,800,000	4,307,640	643,458	-0-
Total Expenditures	\$ 10,150,000	7,800,000	5,333,901	3,820,470	-0-

* Fourteen months ended June 30, 1988.

Appendix C-14

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - EMERGENCY MEDICAL SERVICES

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ 3,254,173	2,439,775	2,225,198	2,095,145	-0-
Temporary employees	-0-	173	-0-	-0-	-0-
Per performance	13,252	21,455	-0-	-0-	-0-
Employer:					
Social security coverage	277,413	208,602	185,753	172,241	-0-
Medical insurance	187,346	166,153	133,114	121,572	-0-
Retirement contribution	-0-	109,858	104,837	147,271	-0-
Life insurance costs	23,005	17,643	13,752	11,319	-0-
Workers' compensation	97,922	64,704	34,998	91,989	-0-
Overtime	395,343	352,794	302,501	308,541	-0-
Total Personal Service	4,248,454	3,381,157	3,000,153	2,948,078	-0-
EXPENSE AND EQUIPMENT					
Office supplies	3,317	3,610	3,242	3,033	-0-
Motor vehicle supplies	371	454	303	1,278	-0-
Medical, surgical, and laboratory supplies	100,066	100,405	80,459	88,843	-0-
Household supplies	964	987	547	799	-0-
Wearing apparel	19,969	15,016	7,741	17,320	-0-
Education and recreation supplies	269	364	-0-	41	-0-
Gasoline supplies	8,518	16,563	63,853	87,495	-0-
Linen supplies	766	-0-	209	345	-0-
Drugs and medicines	20,206	10,726	15,029	8,442	-0-
Miscellaneous supplies	5,663	4,950	3,599	4,390	-0-
Motor vehicle equipment	12,026	-0-	201,636	-0-	-0-
Telephone and other communications	19,535	13,471	11,964	10,861	-0-
Repairs to:					
Motor vehicles	50,121	44,259	36,937	27,077	-0-
Office and other operating equipment	41,903	34,847	33,210	27,277	-0-
Equipment rental	3,780	3,689	3,815	2,997	-0-
Printing services	-0-	1,721	2,825	4,929	-0-
Miscellaneous contractual services	542	1,937	2,849	2,973	-0-
Prior year encumbrances	-0-	-0-	1,226	-0-	-0-
Vehicle repair at the Police Department	216,437	183,709	195,525	224,293	-0-
Total Expense and Equipment	504,453	436,708	664,969	512,393	-0-
Total Expenditures	\$ 4,752,907 **	3,817,865	3,665,122	3,460,471	-0-

* Fourteen months ended June 30, 1988.

** Total expenditures do not include encumbrances of \$1,701 and commitments of \$1,582 at June 30, 1988.

Appendix C-15

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - HARRY S TRUMAN RESTORATIVE CENTER

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ -0-	-0-	-0-	3,251,792	4,565,960
Per performance	-0-	-0-	-0-	89,697	46,632
Employer:					
Social security coverage	-0-	-0-	-0-	237,216	312,653
Medical insurance	-0-	-0-	-0-	189,792	213,379
Retirement contribution	-0-	-0-	-0-	287,058	-0-
Life insurance costs	-0-	-0-	-0-	17,458	32,186
Workers' compensation	-0-	-0-	-0-	37,295	-0-
Overtime	-0-	-0-	-0-	57,836	28,251
Total Personal Service	-0-	-0-	-0-	4,168,144	5,199,061
EXPENSE AND EQUIPMENT					
Office supplies	-0-	-0-	-0-	6,808	5,435
Printed supplies	-0-	-0-	-0-	-0-	-0-
Laundry and cleaning supplies	-0-	-0-	-0-	14,139	14,033
Medical, surgical, and laboratory supplies	-0-	-0-	-0-	182,885	228,702
Household supplies	-0-	-0-	-0-	39,546	39,090
Food supplies	-0-	-0-	-0-	262,132	365,003
Wearing apparel	-0-	-0-	-0-	2,565	1,183
Education and recreation supplies	-0-	-0-	-0-	1,462	1,286
Painting supplies	-0-	-0-	-0-	3,674	1,001
Linen supplies	-0-	-0-	-0-	1,245	-0-
Drugs and medicines	-0-	-0-	-0-	55,194	48,107
Building equipment and maintenance supplies	-0-	-0-	-0-	2,183	375
Miscellaneous supplies	-0-	-0-	-0-	1,294	3,095
Household equipment	-0-	-0-	-0-	14,105	-0-
Postage	-0-	-0-	-0-	1,750	1,500
Telephone and other communications	-0-	-0-	-0-	48,752	58,557
Office services	-0-	-0-	-0-	5,163	3,367
Carfare	-0-	-0-	-0-	546	859
Allowance for personal owned cars	-0-	-0-	-0-	47	1,202
Repairs to:					
Building and structures	-0-	-0-	-0-	-0-	-0-
Office and other operating equipment	-0-	-0-	-0-	8,802	6,103
Equipment rental	-0-	-0-	-0-	42,243	46,720
Cleaning services	-0-	-0-	-0-	6,480	8,400
Light and power services	-0-	-0-	-0-	33,005	-0-
Heating services	-0-	-0-	-0-	69,416	-0-
Printing services	-0-	-0-	-0-	2,307	807
Miscellaneous contractual services	-0-	-0-	-0-	2,849	77,762
Maintenance of the Harry S Truman Restorative Center	-0-	-0-	-0-	-0-	-0-
Management contract	-0-	-0-	-0-	195,000	-0-
Total Expense and Equipment	-0-	-0-	-0-	1,003,592	912,587
Total Expenditures	\$ -0-	-0-	-0-	5,171,736	6,111,648

* Fourteen months ended June 30, 1988.

Appendix C-16

DEPARTMENT OF HEALTH AND HOSPITALS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - ROBERT KOCH HOSPITAL

(UNAUDITED)

	June 30, 1988*	Year Ended April 30,			
		1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ -0-	-0-	-0-	-0-	2,259,587
Per performance	-0-	-0-	-0-	-0-	6,965
Employer:					
Social security coverage	-0-	-0-	-0-	-0-	151,767
Medical insurance	-0-	-0-	-0-	-0-	40,646
Life insurance costs	-0-	-0-	-0-	-0-	6,425
Overtime	-0-	-0-	-0-	-0-	9,437
Total Personal Service	-0-	-0-	-0-	-0-	2,474,827
EXPENSE AND EQUIPMENT					
Office supplies	-0-	-0-	-0-	-0-	1,087
Printed supplies	-0-	-0-	-0-	-0-	-0-
Motor vehicle supplies	-0-	-0-	-0-	-0-	665
Laundry and cleaning supplies	-0-	-0-	-0-	-0-	3,463
Medical, surgical, and laboratory supplies	-0-	-0-	-0-	-0-	22,405
Household supplies	-0-	-0-	-0-	-0-	8,448
Food supplies	-0-	-0-	-0-	-0-	104,507
Small tools and implements	-0-	-0-	-0-	-0-	-0-
Wearing apparel	-0-	-0-	-0-	-0-	798
Education and recreation supplies	-0-	-0-	-0-	-0-	88
Linen supplies	-0-	-0-	-0-	-0-	-0-
Drugs and medicines	-0-	-0-	-0-	-0-	12,274
Building equipment and maintenance supplies	-0-	-0-	-0-	-0-	504
Miscellaneous supplies	-0-	-0-	-0-	-0-	897
Postage	-0-	-0-	-0-	-0-	-0-
Office services	-0-	-0-	-0-	-0-	346
Allowance for personal owned cars	-0-	-0-	-0-	-0-	1,006
Repairs to office and other operating equipment	-0-	-0-	-0-	-0-	4,235
Equipment rental	-0-	-0-	-0-	-0-	5,839
Cleaning services	-0-	-0-	-0-	-0-	6,080
Printing services	-0-	-0-	-0-	-0-	438
Miscellaneous contractual services	-0-	-0-	-0-	-0-	1,157
Rental of buses for patient transportation	-0-	-0-	-0-	-0-	474
Total Expense and Equipment	-0-	-0-	-0-	-0-	174,711
Total Expenditures	\$ -0-	-0-	-0-	-0-	2,649,538

* Fourteen months ended June 30, 1988.
