



Claire McCaskill

Missouri State Auditor

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November 2005

# MENTAL HEALTH

## Central Missouri Regional Center



Office Of  
Missouri State Auditor  
Claire McCaskill

November 2005

**The following was discovered as a result of an audit conducted by our office of the Department of Mental Health, Central Missouri Regional Center (CMRC).**

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CMRC service coordinators provide Targeted Case Management (TCM) services for many of its clients. These clients must be eligible for the state's Medicaid program and must also meet the eligibility requirements for services from the Division of Mental Retardation and Developmental Disabilities. Most of what service coordinators do as routine activity qualifies as TCM and is billable. Each time a service coordinator provides TCM services they are required to log the duration and description of the services into the computer system. The Department of Mental Health has established a standard that provides that service coordinators are to log 106 direct service hours to the TCM system monthly, or 1,272 hours each year. Of 16 full-time service coordinators reviewed, 5 did not meet the 106 direct hour standard. We estimate the CMRC lost over \$29,000 in potential reimbursements during fiscal year 2005 due to these service coordinators not providing and logging direct service hours equal to the established standard.

Various problems were noted related to placement facilities' management of client funds. During our review, we visited four placement facilities and reviewed the records related to 27 client fund accounts. Problems noted included client ledgers not being reconciled to checking account balances, inadequate documentation to support some disbursements, client fund balances exceeding maximum limits, inaccurate recording of transactions, accounts with negative balances, and untimely deposits.

The audit report also includes some other matters related to the use of state vehicles, billing of Medicaid Waiver match, and payroll documentation upon which the CMRC should consider and take appropriate corrective action.

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YELLOW SHEET

DEPARTMENT OF MENTAL HEALTH  
CENTRAL MISSOURI REGIONAL CENTER

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S REPORT .....	1-3
MANAGEMENT ADVISORY REPORT - STATE AUDITOR'S FINDINGS.....	4-11

<u>Number</u>	<u>Description</u>	
1.	Targeted Case Management.....	5
2.	Placement Facilities' Handling of Client Funds .....	6
3.	Use of State Vehicles .....	9
4.	Billing of Medicaid Waiver Match .....	10
5.	Payroll Documentation .....	11

HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION.....	12-18
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Appendix

A	Comparative Statement of Appropriations and Expenditures, Years Ended June 30, 2004 and 2003 .....	15
B	Comparative Statement of Expenditures (From Appropriations), Years Ended June 30, 2004 and 2003 .....	16
C	Comparative Statement of Receipts, Disbursements, and Cash Balances – Client Funds (From Non-Appropriated Funds), Years Ended June 30, 2004 and 2003 .....	17
D	Comparative Statement of Mental Health Trust Fund Receipts, Disbursements, and Cash Balances (From Senate Bill 40 Tax), Years Ended June 30, 2004 and 2003 .....	18

STATE AUDITOR'S REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

Honorable Matt Blunt, Governor  
and  
Mental Health Commission  
and  
Dorn Schuffman, Director  
Department of Mental Health  
and  
Kent Stalder, Acting Division Director  
Mental Retardation and Developmental Disabilities  
and  
Sandra Wise, Acting Deputy Division Director  
for Community Services  
and  
Marcy Volner, Acting Director  
Central Missouri Regional Center  
Columbia, MO 65202

We have audited the Department of Mental Health, Central Missouri Regional Center. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2004 and 2003. The objectives of this audit were to:

1. Review facility compliance with certain legal provisions, statutes, regulations, and department policies.
2. Review the efficiency and effectiveness of certain management practices and operations.
3. Review certain revenues received and certain expenditures made by the Central Missouri Regional Center.

Our methodology to accomplish these objectives included reviewing the facility's revenues, expenditures, contracts, meeting minutes, written policies and procedures, and other pertinent documents; interviewing various personnel of the facility and various other state and provider personnel; and testing selected transactions.

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

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

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

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

The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Mental Health, Central Missouri Regional Center.



Claire McCaskill  
State Auditor

June 2, 2005 (fieldwork completion date)

The following auditors participated in the preparation of this report:

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MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

DEPARTMENT OF MENTAL HEALTH  
CENTRAL MISSOURI REGIONAL CENTER  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

**1. Targeted Case Management**

The Central Missouri Regional Center (CMRC) has not taken adequate steps to ensure Medicaid reimbursements from Targeted Case Management (TCM) services are maximized. As a result, the CMRC lost over \$29,000 in potential reimbursements during fiscal year 2004.

CMRC service coordinators (case managers) provide TCM services for many of its clients. These clients must be eligible for the state's Medicaid program and must also meet the eligibility requirements for services from the Division of Mental Retardation and Developmental Disabilities (MRDD). TCM services are defined as activities that assist individuals in gaining access to care and services, and they may be provided in or out of the presence of the client. Examples of TCM services include making contacts with applicable parties, making client assessments, planning for the client, and documenting client information. According to the TCM operations manual, most of what service coordinators in the MRDD regional centers do as routine activity qualifies as TCM and is billable.

Each time a service coordinator provides TCM services they are required to log the duration and description of the services into the computer system. The number of TCM hours is converted to units and billed monthly to the state's Medicaid program. During the year ended June 30, 2004, the Department of Mental Health (DMH) billed the Medicaid program \$6.60 for every unit, or five minutes, spent on TCM services, with approximately 60 percent (federal portion) of that amount being reimbursed. In that year, the CMRC generated approximately \$1.6 million in reimbursements from the state's Medicaid program for TCM services.

The DMH has established a standard that provides that service coordinators are to log 106 direct service hours to the TCM system monthly, or 1,272 hours each year. The CMRC has not developed adequate procedures to ensure each service coordinator is meeting the 106 direct hour standard. The CMRC case supervisors interviewed indicated they monitor the direct hours logged by the service coordinators under their supervision and stated there are frequently reasons why the 106 direct hour standard is not met; however, those reasons are not always documented.

During our review, we compared the total direct hours logged by service coordinators in fiscal year 2004 to the total hours based on the 106 direct hour standard. We concentrated our review on 16 full-time service coordinators who worked in that capacity for the entire fiscal year. We did not include in our analysis those service coordinators who worked part-time, did not work for CMRC the entire year, got promoted and picked



up more administrative duties, etc. Of the 16 service coordinators reviewed, 5 did not meet the 106 direct hour standard. We estimate the CMRC lost over \$29,000 in potential reimbursements during fiscal year 2004 due to these service coordinators not providing and logging direct service hours equal to the established standard. Even though the applicable case manager supervisors cited possible reasons why the 106 direct hour standard was not met by the applicable employees, those reasons were not documented.

Procedures should be established to ensure TCM reimbursements are maximized. The direct service hours of CMRC service coordinators should be closely monitored and deviations from the 106 direct hour standard should be investigated and documented.

**WE RECOMMEND** Regional Center management establish adequate procedures to ensure TCM revenues are maximized. This should include ensuring that service coordinators are in compliance with department's standard of providing and logging at least 106 hours of direct services each month.

### **AUDITEE'S RESPONSE**

*We concur. Case management supervisors do monitor TCM billing of the service coordinators; however, documentation has not been kept unless there was a significant problem that would require disciplinary action. Policy has been developed and logging of the Targeted Case Management hours by the service coordinator will be monitored on a monthly basis by the case management supervisor with an entry into the individual's performance log. Also, supervisors will report monthly to the Assistant Center Director of Habilitation to ensure that monitoring is completed and documented for each service coordinator.*

<b>2. Placement Facilities' Handling of Client Funds</b>
--

Various problems were noted related to placement facilities' management of client funds. Problems noted included client ledgers not being reconciled to checking account balances, inadequate documentation to support some disbursements, client fund balances exceeding maximum limits, inaccurate recording of transactions, accounts with negative balances, and untimely deposits.

The CMRC has entered into contracts with many private care providers whereby it purchases residential care in community-based facilities for clients who would otherwise require institutionalization. These placement facilities include residential care centers, group homes, foster homes, supervised apartments, and individualized supported living sites. Besides providing care and treatment for the clients, these placement facilities are responsible for maintaining adequate records of the clients' personal funds and complying with established guidelines pertaining to those monies.

CMRC has not established an adequate level of oversight over client funds maintained at placement facilities. During our review, we visited four placement facilities and

reviewed the records related to 27 client fund accounts. A review of those client funds and related records disclosed the following concerns:

- A. Two of the facilities visited did not reconcile the client ledgers to the checking account balance. This affected 13 of 27 client fund accounts reviewed. In addition, one of the facilities visited had over \$500 in the bank account which could not be identified to any particular clients.

Periodic reconciliations of the client ledgers to the bank account help provide assurance the client ledgers are being maintained accurately and help detect errors on a timely basis. Any differences between the client ledgers and the bank account should be investigated and resolved on a timely basis.

- B. Two of the facilities visited did not maintain supporting documentation for various expenditures made from client funds. For 13 of 27 client fund accounts tested, these facilities did not always maintain receipts or signed ledger sheets supporting cash disbursements for a number of expenditures reviewed. Placement facilities should maintain adequate documentation to support the expenditure of all client monies.
- C. All four facilities visited did not ensure client funds did not exceed \$200. Eight of 27 client fund accounts exceeded the \$200 maximum, sometimes for extended periods of time, and we saw no reasons documented for the excess. A facility policy (FOR #1.220) indicates that a client's placement facility account balance can only exceed \$200 for a stated purpose. To ensure compliance with facility policy, CMRC should more closely monitor clients' ledger balances to ensure balances are maintained within the established limit.
- D. Two of the facilities visited did not always accurately record the date transactions occurred on the quarterly reports accounting for client fund activity. Numerous instances were noted where the date of deposits and disbursements were not recorded accurately.

The regional center should ensure the quarterly reports prepared by placement facilities accurately reflect when the client fund transactions actually occur and present accurate client account balances. This is necessary to ensure account balances are kept within the established limits.

- E. Three of the client fund accounts reviewed at one of the facilities visited had negative balances as of March 31, 2005. Overspending occurred because client balances were not adequately monitored to ensure sufficient balances existed before expenditures were made.
- F. Two of the facilities visited did not deposit client funds received in a timely manner. We noted numerous instances where client checks received by the provider were not deposited timely, with delays of up to 36 days before a check

was deposited. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited daily or when accumulated receipts exceed \$100.

**WE RECOMMEND** Regional Center management:

- A. Require placement facilities to periodically reconcile the client ledgers to the client bank account and maintain documentation of such reconciliations. Any differences between the client ledgers and the bank account should be investigated and resolved on a timely basis.
- B. Require placement facilities to maintain adequate documentation, such as original invoices, to support expenditures made from client funds. In addition, the placement facilities should ensure clients initial the ledger sheets when obtaining cash and ensure the clients and staff sign off on ledger sheets.
- C. Monitor client fund account balances to ensure the accounts do not exceed the \$200 limit, unless a specific reason is documented.
- D. Ensure the quarterly reports prepared by placement facilities accurately reflect when the client fund transactions actually occur.
- E. Ensure placement facilities do not make expenditures from client fund accounts in excess of available balances.
- F. Ensure placement facilities deposit client receipts on a timely basis.

**AUDITEE'S RESPONSE**

*We concur with all of the recommendations as follows:*

- A. *During on-site visits, an accountant reviews the bank statements and reconciliations.*
- B. *During on-site visits, an accountant reviews ledgers and verifies that original receipts are maintained to support expenditures from consumers' funds. Ledgers are also reviewed for the consumers' initials, signature, or mark when receiving cash and the provider staff's initials or signatures.*
- C. *During Fiscal Year 2005, we began monitoring all placement facility consumer accounts on a quarterly basis when data is sent to the Regional Center. We verify balances and notify providers of excess funds (over \$200).*
- D. *During on-site visits, the accountant will review the quarterly reports to ensure transaction dates are accurate.*

- E. *During our monitoring of placement facility consumer accounts, we review for expenditures made in excess of available balances.*
- F. *During on-site visits, the accountant verifies deposits are being made in a timely manner.*

*If any discrepancies are found during the review, the provider and Case Manager are notified, and if needed, another review is conducted within a short period of time to assist the provider in correcting procedures. The Regional Center also conducts training for providers when errors seem to be repeated and for new providers to assure they maintain adequate consumer fund information, balance ledgers, bank statements and receipts.*

<b>3. Use of State Vehicles</b>
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State vehicles have not been adequately utilized and monthly vehicle logs are not always complete or accurate.

- A. The CMRC has a fleet of state-owned vehicles that are considered pool vehicles and available for use by all employees. During the two fiscal years ended June 30, 2004, the regional center owned and operated 23 pool vehicles for virtually all of that two-year period. During this period, the average annual usage of these 23 pool vehicles ranged from 4,422 to 24,795 miles, with an overall annual average of 12,935 miles per vehicle.

Office of Administration (OA) vehicle guidelines, Policy SP-4, and DMH policy, DOR 1.540, provides that pool vehicles should average at least 15,000 miles per year. Mileage less than 15,000 miles per year can be an indicator that an agency is not utilizing the vehicles efficiently or that some vehicles are not needed.

In an effort to improve the utilization of its vehicle fleet, toward the end of fiscal year 2004, CMRC officials disposed of three of its vehicles by transferring two vehicles to other state agencies and surplus another. We reviewed fiscal year 2005 mileage records through April 30, 2005, and determined that while it appears overall vehicle usage increased in that year, we noted that some vehicles are still being underutilized.

CMRC should continue to review the usage of its pool vehicles and consider reducing the size of its vehicle fleet further, if necessary, to ensure that state vehicles are efficiently used and that vehicle usage complies with policy.

- B. The vehicle logs maintained by the facility were not always complete or accurate, and mileage is not always recorded correctly. We noted several instances in which the mileage logs contained gaps between the ending odometer reading of one trip and the beginning odometer reading of the following trip. In addition, the

total mileage driven for several trips was not calculated correctly, and the purpose of the trip was not always documented.

Complete, detailed vehicle logs, reviewed periodically by a supervisor, documenting all dates traveled, destinations, and mileage for state-owned vehicles are necessary to help provide assurance that vehicles are used only for authorized purposes and that mileage logs are accurate and reliable.

**WE RECOMMEND** Regional Center management:

- A. Continue to evaluate the need for each vehicle and ensure each vehicle is effectively utilized. If necessary, the current vehicle fleet should be reduced further.
- B. Maintain complete and accurate mileage logs for each vehicle.

**AUDITEE'S RESPONSE**

- A. *During Fiscal Year 2005 we reviewed and evaluated the use of state vehicles on a monthly basis, to see that each vehicle is effectively utilized, and if rotation is necessary to comply with guidelines set by State Fleet Management. We adjust by transferring vehicles among our sites.*
- B. *A new vehicle log has been implemented to make it easier for staff using the vehicle and staff who enter the information into the Fleet Management System to complete with fewer mileage errors.*

<b>4. Billing of Medicaid Waiver Match</b>
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The CMRC did not bill a Senate Bill (SB) 40 board the correct waiver match. As a result, the SB 40 board was under billed by \$1,700 during the two years ending June 30, 2004.

The Medicaid Home and Community-Based Waiver (waiver) program has been established for mentally retarded and/or developmentally disabled individuals who are Medicaid eligible and who would otherwise, but for receipt of services through the waiver, require placement in an Intermediate Care Facility for the Mentally Retarded (ICF/MR). Services under the waiver are provided as an alternative to an ICF/MR level of care or to allow a person to be discharged from an ICF/MR into the community.

Various county SB 40 boards in CMRC's service region have entered into cooperative funding agreements with the regional center, agreeing to pay all or a portion of the state match of certain waiver clients residing in their respective counties. Under these agreements, the regional center determines the amount of state match owed and bills the respective SB boards on a monthly basis.

The regional center did not ensure the correct amount of waiver match was billed to one of the SB 40 boards in that region. We determined that SB 40 board was under billed by \$1,700 during the two years ending June 30, 2004. This situation occurred because the regional center billed the applicable SB 40 board the waiver match for two clients based on a contracted service rate established in 2000 rather than the current year rates. As a result, the state paid for service costs which should have instead been paid by the local funding.

The regional center needs to ensure SB 40 boards are billed the correct amount of waiver match to reduce the amount of care and treatment costs incurred by the state.

**WE RECOMMEND** Regional Center management ensure SB 40 boards are billed for the correct amount of waiver match in accordance with the cooperative funding agreements.

**AUDITEE'S RESPONSE**

*We concur, and will oversee staff to assure that SB40 Boards are billed accurately and in a timely manner, to receive collections. The Accountant will forward SB40 Board Invoices which are submitted to the County Board to the Region Program Specialist and to the Assistant Center Director of Administration to review also.*

**5.**

**Payroll Documentation**

The regional center does not always maintain written documentation authorizing an employee's current position and pay rate.

The CMRC employed approximately 79 employees as of June 30, 2004, assigned to various administrative, service, and support sections. We determined that in eight of ten employee files reviewed there was not written authorization for the applicable employee's current position and pay rate. The payroll clerk indicated that normally supervisors advise her of any changes in an employee's position and pay rate by phone.

To ensure adequate documentation is maintained to support employee salaries, written documentation should be maintained to authorize an employee's current position and pay rate.

**WE RECOMMEND** Regional Center management ensure written authorization is maintained to support any changes in an employee's position and pay rate.

**AUDITEE'S RESPONSE**

*We concur and corrected this during Fiscal Year 2005. We have sent formal letters to the employees showing their position and pay rate. A copy is maintained in the employee's personnel file.*

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

DEPARTMENT OF MENTAL HEALTH  
CENTRAL MISSOURI REGIONAL CENTER  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

The Central Missouri Regional Center (CMRC) is one of eleven regional centers established by the Department of Mental Health. The objective of the facility is to provide, procure, or purchase comprehensive services for the mentally retarded, cerebral palsied, epileptic, autistic, and learning disabled residents of a thirteen-county region including, Benton, Boone, Callaway, Carroll, Chariton, Cole, Cooper, Howard, Moniteau, Morgan, Pettis, Randolph, and Saline counties. The facility originally began operations in 1975 at the Marshall Habilitation Center as an operating unit of that facility. In November 1982, the facility was moved to Columbia and given its current designation. In May 1999, the facility moved to its present location at 1500 Vandiver Drive.

The facility serves as the entry and exit point for securing comprehensive mental retardation and developmentally disabled services for clients of the Department of Mental Health who reside in the region identified above.

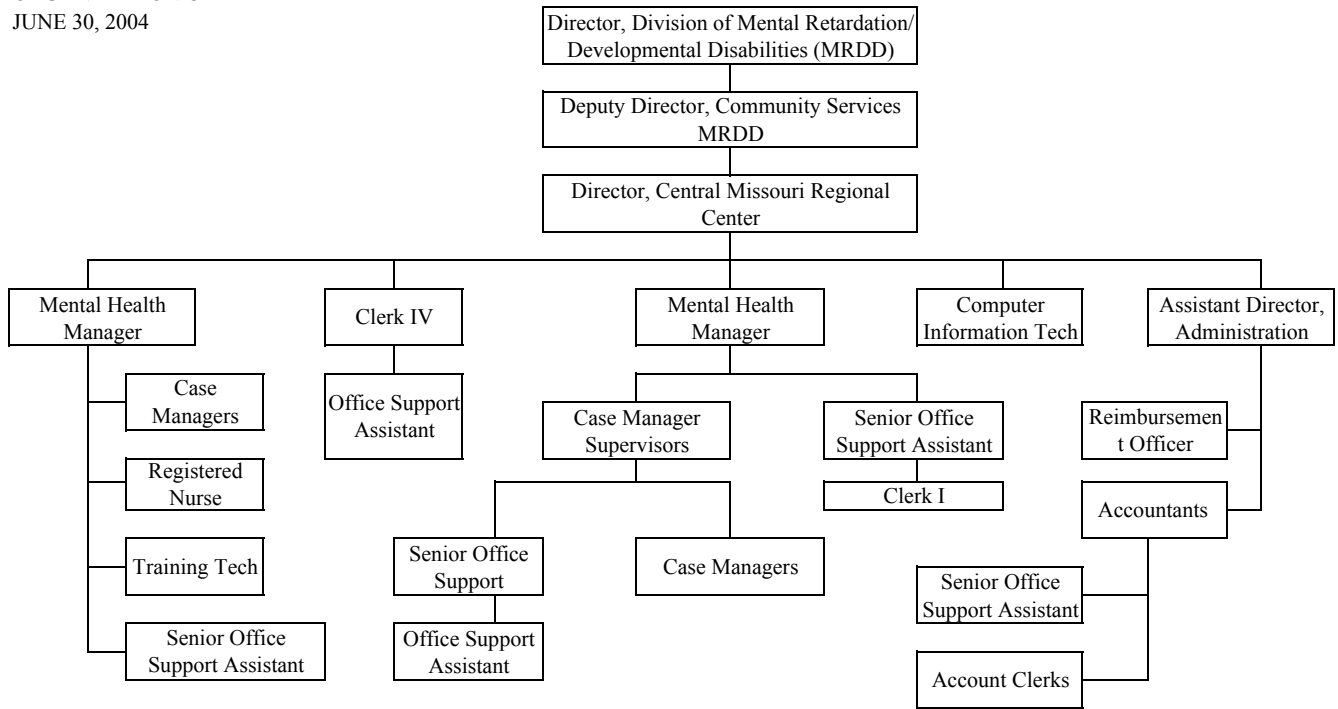
The facility is a focal point from which a developmentally disabled individual and family are directed to all essential services required to meet the needs of the client. The facility's staff, working in cooperation with the family, area organizations, state-operated habilitation centers, community placement facilities, and other service vendors, plans and provides for lifetime services to meet the needs of the clients. As of June 30, 2004, the facility had an active caseload of approximately 3,136 clients and employed approximately 79 personnel assigned to various administrative, service, and support sections.

At June 30, 2004, Dr. Anne Deaton served as Director of the Division of Mental Retardation and Developmental Disabilities. On December 15, 2004, Anthony A. Casey Jr. became the Interim Director of the division, and on March 15, 2005, he was appointed to the position of Division Director. Mr. Casey resigned as Division Director effective August 31, 2005, and Kent Stalder currently serves in that capacity as Acting Division Director. Mr. Stalder had previously served as the Deputy Division Director for Community Services and was responsible for supervising operations of the CMRC and all other regional centers. Sandra Wise, who held the position of the Director of the CMRC since April 1, 2001, is currently serving as Acting Deputy Division Director for Community Services. Marcy Volner is currently serving as Acting Director of the CMRC.

An organization chart and statistical data follow:



DEPARTMENT OF MENTAL HEALTH  
 CENTRAL MISSOURI REGIONAL CENTER  
 ORGANIZATION CHART  
 JUNE 30, 2004



Appendix A

DEPARTMENT OF MENTAL HEALTH  
 CENTRAL MISSOURI REGIONAL CENTER  
 COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
 TWO YEARS ENDED JUNE 30, 2004

	Year Ended June 30,					
	2004			2003		
	Appropriation Authority	Expenditures	Lapsed Balances *	Appropriation Authority	Expenditures	Lapsed Balances *
GENERAL REVENUE FUND						
Personel Service	\$ 1,482,100	1,371,425	110,675	1,403,411	1,317,098	86,313
Expense and Equipment	109,446	107,746	1,700	109,446	99,669	9,777
Personel Service/Expense & Equipment Flex	0	0	0	73,863	56,251	17,612
Total General Revenue Fund	\$ 1,591,546	1,479,171	112,375	1,586,720	1,473,018	113,702

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

\* The lapsed balances included the following withholdings made at the Governor's request:

	Year Ended June 30,	
	2004	2003
GENERAL REVENUE FUND		
Personel Service	\$ 110,675	85,402
Expense and Equipment	1,152	9,154
Personel Service/Expense & Equipment Flex	0	17,612
Total General Revenue Fund	\$ 111,827	112,168

Appendix B

DEPARTMENT OF MENTAL HEALTH  
 CENTRAL MISSOURI REGIONAL CENTER  
 COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,			
	2004		2003	
	Expenditures from Facility Appropriations	Expenditures from Department-Wide Appropriations for CMRC	Expenditures from Facility Appropriations	Expenditures from Department-Wide Appropriations for CMRC
Salaries and Wages	\$ 1,371,425	878,374	1,373,348	913,735
Travel, In-State	753	4,248	1,815	3,407
Fuel and Utilities	0	27,852	0	26,666
Supplies	12,358	39,010	16,656	29,909
Professional Development	240	605	1,220	300
Communication Service and Support	15,053	30,223	4,353	30,603
Professional Services	61,978	55,156	58,232	77,677
Housekeeping and Janitorial Services	12,364	12,243	12,812	2,044
Maintenance and Repair Services	1,469	14,874	1,704	8,641
Computer Equipment	1,806	0	296	0
Office Equipment	0	146	336	330
Property and Improvements	0	313	0	0
Real Property Rentals and Leases	0	223,732	0	230,812
Equipment Rental and Leases	1,126	0	1,346	45
Miscellaneous Expenses	599	2,262	900	2,258
Program Distributions	0	29,720,425	0	13,245,883
Total Expenditures	\$ 1,479,171	31,009,463	1,473,018	14,572,310

Note: In fiscal year 2004, the federal share of Medicaid expenditures related to programs of the Department of Mental Health were appropriated to the DMH-Office of Director. This resulted in a significant increase in the Program Distributions category compared to fiscal year 2003.

Appendix C

DEPARTMENT OF MENTAL HEALTH  
CENTRAL MISSOURI REGIONAL CENTER  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH BALANCES - CLIENT FUNDS ( FROM NON-APPROPRIATED FUNDS)

	<u>Year Ended June 30,</u>	
	<u>2004</u>	<u>2003</u>
CASH BALANCE, JULY 1	\$ 237,339	245,003
RECEIPTS	4,081,639	3,884,518
DISBURSEMENTS	4,041,932	3,892,182
CASH BALANCE, JUNE 30	\$ <u>277,046</u>	<u>237,339</u>

Appendix D

DEPARTMENT OF MENTAL HEALTH  
 CENTRAL MISSOURI REGIONAL CENTER  
 COMPARATIVE STATEMENT OF MENTAL HEALTH TRUST FUND RECEIPTS,  
 DISBURSEMENTS, AND CASH BALANCES (FROM SENATE BILL 40 TAX)

	Year Ended June 30,	
	2004	2003
CASH BALANCE, JULY 1	\$ 69,579	16,812
RECEIPTS	749,002	632,445
DISBURSEMENTS	688,135	579,678
CASH BALANCE, JUNE 30	\$ <u>130,446</u>	<u>69,579</u>

Note: Vendors of the Central Missouri Regional Center provide services to numerous clients who are also affiliated with the surrounding counties' Senate Bill 40 Boards. The costs of these services are initially paid by the state's Medicaid program. The receipts in the schedule above represent reimbursements made by the various Senate Bill 40 Boards for a percentage of the cost. The disbursements represent the Central Missouri Regional Center's match, which is paid to the state's Medicaid program.