

FAYETTE COUNTY BEHAVIORAL HEALTH
ADMINISTRATION (FCBHA)

AUDIT GUIDE

EFFECTIVE FISCAL YEAR 2024-2025

FAYETTE COUNTY
PROVIDER AUDIT GUIDELINES
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I. General Information

Overview

In accordance with your program's contract agreement with Fayette County MH/ID/EI depending on the level of funding received, an Audit of the financial transactions related to the contract may be required. Enclosed are audit guideline materials to assist you in meeting those requirements, **in addition to any federal and state requirements.**

The manual is designed to assist auditors in performing Audits of Behavioral Health-Mental Health, Intellectual Disability and Early Intervention. These Audits must be performed in accordance with Government Auditing Standards (the yellow book), issued by the comptroller general of the United States, as well as generally accepted auditing standards. The financial statements are to be prepared in conformity with the accounting practices prescribed by the applicable regulations, which may be a comprehensive basis of accounting other than generally, accepted accounting principles. The audit reports are used by Fayette County program managers to meet their responsibilities in overseeing programs and assuring the integrity of the funds. Instances of noncompliance and internal control weaknesses noted in these reports must be acted upon by program managers.

Programs may satisfy the audit requirements by obtaining an Audit in accordance with the Single Audit Act Amendments of 1996 and Office of Management and Budget (OMB) Uniform Guidance. Either a Program Specific Audit or an organization-wide Single Audit, performed in accordance with federal and state requirements, is acceptable.

Audit Objectives

The independent auditor must conduct the Audit in accordance with generally accepted Government Auditing Standards as issued by the comptroller general of the United States, OMB Uniform Guidance June 2016 (as appropriate), and the requirements listed within these guidelines. **The independent auditor must ensure that the provider is in material compliance with all regulations applicable to the provider programs.**

Audit Fees

The cost of the Audit made in accordance with the provisions of the Single Audit Act Amendment, OMB Uniform Guidance for Federal Awards (*cost principles audits and administrative requirements for federal awards*), the Yellow Book, and state regulations and audit guidance are allowable charges to federal and state awards. Providers with combined state **or** federal awards totaling less than \$750,000 are not required to have an Audit performed, however, county may request an agreed upon procedures report (AUP).

If the Audit covers program expenditures funded by sources other than FCBHA, the audit fee must be pro-rated. The audit fee must also be appropriately pro-rated between the different programs within FCBHA. Please note: If applicable, to recover audit costs, they must be built into the provider's budget.

Due Dates

Two copies of a complete audit report package, which includes all audit reports, Financial Statements, Supplementary Schedules and the Agreed-Upon Procedures Report, Corrective Action Plan (where findings are present), and the management letter must be received by:

Fayette County Behavioral Health Administration
215 Jacob Murphy Lane
Uniontown, PA 15401

Due No Later Than 5:00 PM

March 31st, xxxx

The above Due dates are based on a June 30 fiscal year end. For year-ends other than June 30, your audit is due by the 15th day of the ninth month following your year-end. If the audit report package cannot be submitted by the due date, a written request for an extension must be submitted to the Director of Financial Operations.

II. General Audit Requirements

A. Federally Mandated Audit Requirements

The provider must comply with all federal and state audit requirements including the *Single Audit Act*, as amended, Uniform Guidance for Federal Awards, Cost Principles, Audits and Administrative Requirements for Federal Awards and any other applicable laws or regulations and any amendment to such other applicable laws or regulations which may be enacted or promulgated by federal or state government.

Local Government or Non-Profit Organization

If the provider total federal awards of \$750,000 or more during its fiscal year, received either directly from the federal government or indirectly from a recipient of federal funds, the provider is required to have a Single Audit or Program Specific Audit made in accordance with the provisions of OMB Uniform Guidance.

If the provider expends total federal awards of less than \$750,000 during its fiscal year, it is exempt from these federal audit requirements, but it is required to maintain auditable records of federal and any state funds which supplement such awards and to provide access to such records by federal and state agencies or their designees.

If the providers combined state and federal funds annually in connection with a Department of Human Services (DHS) contract/grant agreement are equal to \$750,000 or more, the provider is required to have an annual program specific audit of those funds made in accordance with government auditing standards (yellow book).

For-Profit Organization

Although OMB Uniform Guidance does not apply to for-profit organizations, a provider agency is not exempt from reporting requirements simply because it is a for-profit agency. Many of the state departments that provide state funding require a GAGAS/Yellow Book audit to be performed. For-profit providers need to review the specific program areas in this manual for guidance. Additionally, the contract with a for-profit subrecipient will describe applicable compliance requirements and responsibilities. Methods to ensure compliance for federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the contract, and post-award audits.

B. Types of Federal Audits

1. Single Audits under OMB Uniform Guidance for Federal Awards

General: The Audit shall be conducted in accordance with Generally Accepted Governmental Auditing Standard (GAGAS). The Audit shall cover the entire operations of the auditee or at the option of the auditee, such Audit shall include a series of Audits that cover departments, agencies, and other organizational units which expended or otherwise administered federal awards during such fiscal year, provided that each such Audit shall encompass the financial statements and schedule of expenditures of federal awards for each such department, agency, and other organizational unit, which shall be considered to be a non-federal entity. The financial statements and schedule of expenditures of federal awards shall be for the same fiscal year.

Financial Statements: The auditor shall determine whether the Financial Statements of the auditee are presented fairly in all material respects in conformity with generally accepted accounting principles. The auditor shall also determine whether the Schedule of Expenditures of Federal Awards is presented fairly in all material respects in relation to the Auditee's Financial Statements taken as a whole.

Internal Control: In addition to the requirements of GAGAS, the auditor shall perform procedures to obtain an understanding of internal control over federal programs sufficient to plan the Audit to support a low-assessed level of control risk for major programs.

Compliance: In addition to the requirements of GAGAS, the auditor shall determine whether the auditee has complied with laws, regulations and the provisions of contracts

or grant agreements that may have a direct or material effect on each of its major programs.

Audit Follow-up: The auditor shall follow-up on prior audit findings; perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings prepared by the auditee, and report, as a current-year audit finding. The auditor shall perform Audit follow-up procedures regardless of whether a prior audit finding relates to a major program in the current year.

Required Reports for the Single Audits under OMB Uniform Guidance for Federal Awards:

- Report of Independent Certified Public Accountants
- Basic Financial Statements and Schedule of Expenditures of Federal Awards
- Report of Independent Certified Public Accountants on Compliance and on Internal Control over Financial Reporting based on an Audit of Financial Statements performed in accordance with Government Auditing Standards (GAGAS)
- Report on Compliance with Requirements Applicable to each major program and Internal Control over Compliance in Accordance with OMB Uniform Guidance for Federal Awards.
- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior Year Audit Findings
- Corrective Action Plan (CAP)
- AUP report and supplemental schedules as detailed in this manual
- Management Letter comments

Additional detailed guidance is provided in:

- OMB Uniform Guidance for Federal Awards- Revised December 22014, Cost Principles, Audit and Administrative Requirements for Federal Awards.
- OMB uniform Guidance for Federal Awards Compliance Supplement, June 2016.
- Single Audit Act Amendments of 1996, Public Law 104-156, S. 1579, 104 P.L. 156 100 Stat. 1936; 1996 Enacted S. 1579; 104 Enacted S. 1579.

2. Program Specific Audits Under OMB Uniform Guidance for Federal Awards

A sub recipient that expends \$750,000 or more a year in federal awards may elect to have a Program Specific Audit (an Audit of one federal program) rather than a Single Audit if **both** of the following criteria are met:

- The Sub recipient expends federal awards under only one program excluding research and development.
- and**
- the federal program's laws, regulations or grant requirements do not require a Financial Statement audit.

Many federal assistance programs will have a Program Specific Audit Guide available. The auditor should contact the Office of the Inspector General of the federal agency to determine whether such a guide is available. If a guide exists, it must be followed.

Program Specific Guide Available: A Program Specific Audit Guide will provide specific guidance to the auditor with respect to internal control, compliance requirements, suggested audit procedures, and audit procedures, and audit reporting requirements. The Office of the Inspector General of the federal agency should be contacted by the auditor to obtain the most current guide. The auditor shall follow GAGAS and the guide when performing a Program Specific Audit.

Program Specific Audit Guide Not Available: The auditee and auditor shall have basically the same responsibilities for the federal program as they would have for an Audit of a major program in a Single Audit.

The auditor must perform an Audit of the Financial Statement(s) for the federal program in accordance with Generally Accepted Government Auditing Standards, must obtain an understanding of the provider's internal control, and perform tests of internal control as would be required for a major program. Also, the auditor must determine whether the auditee has complied with laws, regulations and the provision of the grant agreements that could have a direct and material effect on the program as would be required for a major program. Finally, the auditor must follow-up on prior audit findings, perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings prepared by the auditee and report as a current year audit finding, conclusions that the summary materially misrepresents the status of any prior audit findings.

Required Reports for the Program Specific Audits Under OMB Uniform Guidance for Federal Awards

- Report of Independent Certified Public Accountants.
- Basic Financial Statement(s) for the federal program that includes, at a minimum, a Schedule of Expenditures of Federal Awards for the program and notes that describe the significant accounting policies used in preparing the schedule
- Auditor's Reports on Compliance and Internal Control over Financial Reporting in accordance with Generally Accepted Government Auditing Standards (GAGAS).
- Schedule of Findings and Questioned costs
- Schedule of Status of Prior Year Findings and Questioned costs
- Corrective Action Plan (CAP)
- AUP report on Fayette County Supplement Schedules
- Fayette County Supplemental Schedules (see Appendix A)
- Management Letter comments

Additional detailed guidance is provided in:

- OMB Uniform Guidance for Federal Awards- Revised December 2014, Cost Principles, Audit, and administrative Requirements for Federal Awards.
- OMB Uniform Guidance for Federal Awards Compliance Supplement, June 2016.
- Single Audit Act Amendments of 1996, Public Law 104-156, S. 1579, 104 P.L. 156 110 Stat. 1936; 1996 Enacted S. 1579; 104 Enacted S. 1579.

C. Audit Guidance:

Guidance to assist in performing Audits in accordance with OMB Uniform Guidance can be obtained from the following sources:

Office of Management and Budget:

The following information is located under the grants management heading on OMB's internet home page (<http://www.whitehouse.gov/OMB>).

General Services Administration (GSA)

- *Catalog of Federal Domestic Assistance (CFDA)*

A searchable copy of the CFDA is available through the Internet on the GSA Home Page (<http://www.gsa.gov/fdac>). The CFDA is also available on machine-readable magnetic tape, high-density floppy diskettes and CD-ROM (from GSA). Federal Domestic Assistance Catalog Staff (MVS).

Government Printing Office (GPO)

- *Catalog of Federal Domestic Assistance (CFDA)*
- *Generally Accepted Government Auditing Standards (GAGAS)*
- *OMB Uniform Guidance for Federal Awards Compliance Supplement, June 2014*

Inspectors General

- Inspector General Directory
- Inspector General Act

The above information is located on the IGnet Home Page on the Internet (<http://www.ignet.gov>).

D. State and Local Requirements

The individual program service areas in this manual provide guidance on state and local audit requirements.

III. Other Audit Issues

A. Notes to the Financial Statements

Notes must be prepared to meet disclosure requirements of the appropriate state/federal regulations. The following are required Notes to the Financial Statements (see respective regulations for additional detail):

Summary of Significant Accounting Policies

Note agency's accounting basis during the reporting period and any deviations from the applicable governmental regulations. Describe which regulations were applied to which programs.

Accounts Receivable

List amounts by debtor type. Include a breakdown of any accounts receivable that were written off during the fiscal year due from Fayette County, other agencies, contracts, programs and /or all others.

Fixed Assets

Providers hold title to fixed assets purchased with MH/ID/EI , dollars in perpetuity unless said provider goes out of business or ceases to contract with Fayette County. At that time, all assets purchased with state and county funds revert back to the possession of Fayette County. Please note: the total dollar amount, at-cost, of the county's reversionary equity and /or vested interest in fixed assets by stating a balance as of the beginning of the fiscal period and noting all additions and disposals of fixed assets during the year to come up with the county's total vested interest (at-cost) for the period under review. Also, note the existence of a Fixed Assets Ledger and the performance of an annual inventory being completed during the fiscal year being reported. The county's vested interest is to be supported by the Schedule of Equity Buildings/Land and Renovations and the Annual Inventory of Fixed Assets.

Payables

List amounts by dept type (i.e., due to other agencies, contracts, programs and/or all others).

Capital Accounts

Disclose any significant changes to any net asset or capital account.

Administrative Cost Allocation Plan

Disclose that the County Administrative Cost Allocation Plan is being followed and administrative expenses are being distributed in a fair and equitable manner.

B. Related Party Transactions

Related party transactions, include, but are not limited to the following:

- Professional/management services agreements
- Rental agreements
- Loan transactions including interest charges and rates
- Sales, purchases, transfers, and/or use of realty and personal property
- Trust activity
- Intercompany billings
- Any other non-arm's length transaction

All related party notes must disclose the following:

- Names of the parties involved
- Each transaction descriptive
- Nature of the relationship
- Dollar amounts of each transaction
- Amounts due to/from related parties at fiscal year end

The auditor is responsible for determining whether these transactions are allowable and in compliance with federal, state, local laws and regulations, and GAAP. Fayette County requires all related party transactions to be fully disclosed in the notes to the Financial Statements.

C. Management Letter

Two copies of all Management Letters from the auditor of record to the auditee must be included with the audit report submitted to FCBHA. This includes any verbal issues typically found in a Management Letter. In the event no management issues are addressed, please provide conformation of such.

D. Schedule of Findings of Noncompliance & Questioned Costs

For all FCBHA providers, each audit finding will include an explanation of questioned costs and other audit adjustments. For each finding, the auditor of record must list

recommendations for corrective action to be taken by the management of the agency. Management must comment on each audit finding and recommendation period. The Status of Prior Year Findings is also a required schedule. If there were no prior year findings, please report none.

E. Corrective Action Plan

The Corrective Action Plan (CAP) is the responsibility of the provider agency not the auditor. A CAP needs to be written for every finding reported in the audit report and must be submitted to FCBHA with the audit report.

The Corrective Action Plan must contain the following elements:

- Finding Number: As reported in your agency's Fiscal Year Audit Report
- Description of Finding: As recorded in your agency's Fiscal Year Audit Report
- Corrective Action Taken or To Be Taken: This should include the specific steps taken or to be taken to correct the situation, or specific reasons why corrective action is not necessary
- Timetable for Implementation: This should include a timetable for performance of the corrective action steps to be taken
- Monitoring to be Performed: This should include a timetable for performance of the corrective action steps to be taken
- Personnel Responsible: This should include the provider Personnel responsible for ensuring that corrective action achieves the desired result in a timely and efficient manner
- Finally, the Corrective Action Plan must be signed and dated by the executive director

F. Testing of Major and Nonmajor Programs

Risk-based approach

The auditor must use the risk-based approach to determine which federal programs are major programs. This must include consideration of current and prior audit experience, oversight by federal agencies and pass-through entities, and inherent risk of federal program (see OMB Uniform Guidance for Federal Awards).

The steps are as follows:

1. Must identify larger federal programs (Type A programs).
2. Must identify Type A programs which are low risk.
3. Must identify programs, which are high risk (Type B programs are all federal programs not labeled Type A).
4. At a minimum, must audit the following as major programs:
 - Type A programs, but may exclude those identified as low risk.

- At least ½ of Type B programs identified as high risk but not more than the number of Type A low-risk programs.
- Such additional programs necessary to comply with 40% rule. The auditor must audit as major programs federal programs with expenditures that, in aggregate encompass at least 40% of total federal expenditures. The effect is that the 40% rule is extended for testing internal control to testing compliance.

Challenges by federal agencies and pass-through entities shall only be for clearly improper use of the guidance in this part. However, federal agencies and pass-through entities may provide auditors guidance about the risk of a particular federal program and the auditor shall consider this guidance in determining major programs in Audits not yet completed (see OMB Uniform Guidance for Federal Awards).

G. Illegal Acts

When illegal acts are discovered, the auditor should notify the top officer of the agency being audited. **The agency, in turn, should promptly notify the Fayette MH/MR Program.** If the top officer is involved in any way with the acts, then the auditor is to report to the FCBHA. FCBHA Program will then inform the appropriate governmental funding source office(s). Illegal Acts may be reported in a separate report from the auditor to the agency.

H. For-Profit Providers

A provider agency is not exempt from reporting requirements simply because it is a For-profit agency. For-Profit providers need to review the specific program areas in this manual for guidance

I. Compliance Testing When There is No Guidance

When no authoritative guidance exists for testing programs for compliance, the following steps are helpful:

- Determine the laws and regulations that affect the program(s). Use sources such as the Guide to Federal Program Compliance Audits, and grant agreements to determine which laws and regulations apply.
- Review compliance requirements for similar programs (*in program design*), and modify slightly to fit needs
- Rely on generic audit guides related to types of awards and recipients
- Areas to be examined should include: Services allowed/ disallowed, eligibility requirements, matching/earmarking/ level of effort, reporting and any other specific areas emphasized in laws and regulations

J. Records Retention

Audit working papers and audit reports shall be retained by the provider's auditor for a minimum of three years from the date of issuance of the audit report, unless the provider's auditor is notified in writing by the commonwealth or the cognizant or oversight federal agency to extend the retention period. Audit working papers shall be made available upon request to authorized representatives of the commonwealth, the cognizant or oversight agency, or the General Accounting Office.

The **provider** shall preserve all books, records, and documents related to this agreement for a period of time which is the greater of **four years** from the agreement expiration date or until all questioned costs or activities have been resolved to the satisfaction of the commonwealth or as required by applicable federal laws and regulations, whichever is longer. If this agreement is completely or partially terminated, the records related to the work terminated shall be preserved and made available for a period of four years from the date of any resulting financial settlement.

Records which relate to litigation or the settlement of claims arising out of performance or expenditures under this contract to which exception has been taken by the auditors, shall be retained by the contractor or provider to the commonwealth at the department's option until such litigation, claim or exceptions have reached final disposition.

K. Vendor versus Subrecipient

When determining whether a vendor or subrecipient relationship exists, it is the relationship that matters. No single factor should be taken alone in making this determination. All of the applicable criteria for each decision should be reviewed.

A **subrecipient** is defined as a legal non-federal entity that expends federal/state awards received from a pass-through entity (a prime recipient or other sub recipient) for the purpose of carrying out a federal program. The subrecipient is accountable to the recipient for the funds provided, and is subject to Audit requirements identifying in OMB Uniform Guidance for Federal Awards. The subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

Distinguishing characteristics of a subrecipient are:

- Determining eligibility of applicants for assistance and enrollment of participants
- Performance measured against meeting the objectives of the program
- Responsibility for programmatic decision making and compliance with program requirements and
- Use of the funds awarded to carry out a program as compared to providing goods or services for a program of the prime recipient

In contrast, a **contractor** is defined as an entity responsible for providing generally required goods or services related to the administrative support of the federal award. Payments received for goods or services provided, would not be considered federal awards.

The contractor is accountable for compliance with the contract and is not subject to audit under OMB Uniform Guidance for Federal Awards.

Distinguishing characteristics are:

- Providing the goods and services within normal business operations
- Providing similar goods and services to many different purchasers
- Operating in a competitive environment
- Providing goods or services that are ancillary to the operation of the federal/state program and
- Is not subject to compliance requirements of federal/state programs

IV. Program Service Areas

A. Behavioral Health-Mental Health

PA Department of Human Services Audit Requirements

PA Department of Public Welfare audit requirements are applicable to Mental Health programs. Both for-profit and non-profit providers must meet DHS's audit requirements.

If the provider expends **\$750,000 or more in combined state and federal funds** during the program year specified herein, the provider is required to have an Audit.

The following Audits are acceptable:

- 1) **GAGAS/the yellow book** – A Program Specific Audit of those funds made in accordance with Generally Accepted Government Auditing Standards (the yellow book) as published by the comptroller general of the United States. The audit report must include Fayette County Supplemental Schedules and an Independent Auditor's Report on Applying Agreed-Upon Procedures (AUP) for the Supplemental Schedules (see example AUP Report provided in this section).

Required Reports for a GAGAS/the yellow book Audit

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Statement of Functional Expenses
- Auditor's Opinion on Basic Financial Statements
- Auditor's Report on Compliance and Internal Control over Financial Reporting in accordance with Government Auditing Standards
- Schedule of Findings and Questioned costs

- Schedule of Status of Prior Year Findings and Questioned costs
 - Corrective Action Plan
 - Agreed-Upon Procedures Report on Fayette County Supplemental Schedules
 - Fayette County Supplemental Schedules (See Appendix A)
 - Management Letter Comments
- 2) **Federal OMB Uniform Guidance for Federal Awards**– A Single Audit or Program Specific Audit conducted in accordance with the federal audit requirements found in OMB Uniform Guidance will be accepted by the department provided that:
- a. A full copy of the audit report is submitted, and
 - b. The prescribed Independent Auditor's Report on Applying Agreed-Upon Procedures (AUP) and Fayette County Supplemental Schedules are included in the audit package submitted.

Note: The incremental cost for preparation of the AUP cannot be charged to federal funding streams.

Required reports for a OMB Uniform Guidance Audit

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Statement of Functional Expenses
- Auditor's Opinion on Basic Financial Statements
- Schedule of Federal Awards and Notes
- Auditor's Report on Schedule of Federal Awards
- Auditor's Report on Compliance and Internal Control over Financial Reporting in accordance with Government Auditing Standards
- Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in accordance with OMB Uniform Guidance
- Schedule of Findings and Questioned costs
- Schedule Status of Prior Year Findings and Questioned costs
- Corrective Action Plan
- Agreed-Upon Procedures Report on Fayette County Supplemental Schedules
- Fayette County Supplemental Schedules (See Appendix A)
- Management Letter Comments

Fayette County Supplemental Schedules

The supplemental financial schedules and the corresponding Independent Auditor's Report on applying Agreed-Upon Procedures are required for all FCBHA contracts totaling \$750,000 or more. These schedules are to be submitted on a July 1 through June 30 fiscal

year regardless of the provider's accounting period, and they are required for all programs in which the provider participates.

The appendices contain example supplementary schedules for each program. The auditor and provider are responsible for submitting all applicable supplementary schedules contained in the following universal schedule list.

Fayette County Supplemental Schedules

List of Universal Schedules (See Appendix A)

- Schedule of Funding Sources
- Statement of Functional Expenditures, Revenues, Contract Amounts, and Changes in Fund Balance—Summary All Programs
- Statement of Administrative Costs
- Schedule of Functional Expenditures by cost center
- Schedule of Units
- Schedule of Findings and Questioned Costs
- Status of Prior Year Findings

When these schedules are submitted with an audit package, they are considered an integral part of the Single Audit. The issuance of this report in no way absolves the auditor of his/her responsibility to disclose financial and/or compliance irregularities. The standards pertaining to adequate disclosure still apply to this report.

Example Agreed Upon Procedures Report

Independent Accountant's Report on Applying Agreed-Upon Procedures

To (Auditee)

We have performed the procedures enumerated below, which are agreed to by FCBHA, the Commonwealth of Pennsylvania, Department of Human Services (DHS) and (Auditee) solely to assist you with respect to the Supplemental Schedules and exhibits required this agreement. This engagement to apply agreed-upon was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the FCBHA and DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- a. We have verified by comparison the amounts and classifications that the supplemental financial schedules and/or exhibits listed below which, summarize amounts reported to DHS for fiscal year ended June 30, ____, have been accurately compiled and reflect the audited books and records of (Auditee). We have also

verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the FCBHA and DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Fayette County Awards		Summary of All Programs Statement of Functional Expenditures Statement of Administrative Costs
Mental Health		Schedule of Funding Sources Schedule of Functional Expenditures by cost center Schedule of Utilization

(List each individual schedule for ALL programs in which the auditee participated.)

- b. We have inquired of Management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports, submitted to FCBHA and DHS for the period in question.
- c. The processes detailed in paragraphs (a) and (b) above disclosed the following adjustments and/or findings which have/have not been reflected on corresponding schedules:

(List each adjustments and/or findings separately, indicating whether it has/has not been reflected on the schedule.)

We were not engaged to, and did not perform, an Audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the FCBHA Program DHS and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

(date)

(Signature)

Schedule of Findings of Noncompliance and Questioned Costs

The schedule should include the following three components as dictated by Federal OMB Uniform Guidance for Federal Awards

1. A Summary of the auditor's results which include:
 - a. The auditor's opinion on the financial statements
 - b. Material reportable conditions in internal control
 - c. Material noncompliances
 - d. Material reportable conditions in internal control over major programs
 - e. The auditor's opinion on compliance for major programs
 - f. Disclosure of any audit findings
 - g. Identification of major programs
 - h. The dollar threshold used to distinguish between Type A and Type B programs
 - i. Determination as to whether the auditee qualifies as low-risk
2. Findings relating to the financial statements that are required to be reported in accordance with GAGAS
3. Findings and questioned costs for Federal awards that shall include audit findings

In addition to the above Fayette County is specifically interested in the following compliance issues:

- Method of procurement, record-keeping, and control over fixed assets purchased with County allocated funds (see 4300 regulations)
- Method of procurement, record-keeping and/or control of property (buildings and land) purchased with County allocated funds (see 4300 regulations)
- Discrepancies between actual units of service supplied, units of service submitted for reimbursement, and units credited by the County
- Room and board regulations (6200 regulations)
- Client liability determinations (4305 regulations)
- Indirect Cost Allocation Plan (refer to user Manuals)
- Personnel Action Plan (PAP) (refer to user Manuals)
- Health Insurance Portability and Accountability Act (HIPPA)

If deemed material the above examples should be identified as a finding; otherwise **each immaterial noncompliance should appear in the Agency's Management Letter to be submitted with the Audit Report package.**

Corrective Action Plan

The provider must prepare a Corrective Action Plan (CAP) to address all findings of non-compliance or internal control weaknesses disclosed in the audit report. For each finding noted, the CAP should include a brief description identifying the finding, whether the provider agrees with the finding, the specific steps to be taken to correct the deficiency or specific reasons why corrective action is not necessary, a time table for completion of the

corrective action steps and a description of monitoring to be performed to ensure that the steps are taken.

Less Than \$750,000 of Combined Funding

If in connection with this agreement the provider expends **less than \$750,000 in combined state and federal funds** during the program year specified herein, the provider is required to maintain auditable records of those funds cooperate in any risk assessments and to provide access to such records by federal, state and county agencies or their designees.

Audit Workpapers

Audit working papers and audit reports are to be retained by the provider's auditor for a minimum of three years from the date of issuance of the audit report, unless the provider's auditor is notified in writing by the commonwealth or the cognizant or oversight federal agency to extend the retention period. Audit working papers shall be made available upon request to authorized representatives of the commonwealth, the cognizant or oversight agency, the federal funding agency, or the General Accounting Office.

DHS General Audit Provisions

The provider is responsible for obtaining the necessary Audit and securing the services of a certified public accountant or other independent governmental auditor. Federal regulations preclude public accountants licensed in the Commonwealth of Pennsylvania from performing audits of federal awards.

The commonwealth reserves the right for federal and state agencies or their authorized representatives to perform additional audits of a financial or performance nature, if deemed necessary by commonwealth or federal agencies. Any such additional audit work will rely on work already performed by the provider's auditor, and the costs for any additional work performed by the federal or state agencies will be borne by those agencies at no additional cost to the provider.

B. Intellectual Disabilities/ Early Intervention

PA Department of Human Services

PA Department of Human Services audit requirements are applicable to ODP- ID/EI programs. Both for-profit and non-profit providers must meet DPW's audit requirements.

If the provider expends **\$750,000 or more in combined state and federal funds** during the program year specified herein, the provider is required to have an Audit.

The following Audits are acceptable:

- 1) **GAGAS/the yellow book** – A program Specific Audit of those funds made in accordance with Generally Accepted Government Auditing Standards (the yellow book) as published by the comptroller general of the United States. The audit report must include FCBHA Supplemental Schedules and an Independent Auditor's Report on Applying Agreed-Upon Procedures (AUP) for the Supplemental Schedules (see example AUP Report provided in this section).

Required Reports for a GAGAS/the yellow book Audit

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Statement of Functional Expenses
 - Auditor's Opinion on Basic Financial Statements
 - Auditor's Report on Compliance and Internal Control over Financial Reporting in accordance with Government Auditing Standards
 - Schedule of Findings and Questioned costs
 - Schedule of Status of Prior Year Findings and Questioned costs
 - Corrective Action Plan
 - Agreed-Upon Procedures Report on FCBHA Supplemental Schedules
 - FCBHA Supplemental Schedules (See Appendix A)
 - Management Letter Comments
- 2) **Federal OMB Uniform Guidance for Federal Award Audit-** A Single Audit or Program Specific Audit conducted in accordance with the federal audit requirements found in OMB Uniform Guidance will be accepted by the department provided that:
 - a. A full copy of the audit report is submitted, and
 - b. The prescribed Independent Auditor's Report on Applying Agreed-Upon Procedures (AUP) and FCBHA Supplemental Schedules are included in the audit package submitted.

Note: The incremental cost for preparation of the AUP cannot be charged to federal funding streams.

Required reports for OMB Uniform Guidance Audit

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Statement of Functional Expenses
- Auditor's Opinion on Basic Financial Statements
- Schedule of Federal Awards and Notes
- Auditor's Report on Schedule of Federal Awards

- Auditor's Report on Compliance and Internal Control over Financial Reporting in accordance with Government Auditing Standards
- Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in accordance with OMB Uniform Guidance
- Schedule of Findings and Questioned costs
- Schedule Status of Prior Year Findings and Questioned costs
- Corrective Action Plan
- Agreed-Upon Procedures Report on FCBHA Supplemental Schedules
- FCBHA Supplemental Schedules (See Appendix A)
- Management Letter Comments

Fayette County Supplemental Schedules

The supplemental financial schedules and the corresponding Independent Auditor's Report on applying Agreed-Upon Procedures are required for all FCBHA Services contracts totaling \$750,000 or more. These schedules are to be submitted on a July 1 through June 30 fiscal year regardless of the provider's accounting period, and they are required for all programs in which the provider participates.

The appendices contain example supplementary schedules for each program. The auditor and provider are responsible for submitting all applicable supplementary schedules contained in the following universal schedule list.

Fayette County Supplemental Schedules

List of Universal Schedules (See Appendix A)

- Schedule of Funding Source
- Statement of Functional Expenditures, Revenues, Contract Amounts, and Changes in Fund Balance – Summary All Programs
- Statement of Administrative Costs
- Schedule of Functional Expenditures by cost center
- Schedule of Units
- Schedule of Findings and Questioned Costs
- Status of Prior Year Findings

When these schedules are submitted with an audit package, they are considered an integral part of the Single Audit. The issuance of this report in no way absolves the auditor of his/her responsibility to disclose financial and/or compliance irregularities. The standards pertaining to adequate disclosure still apply to this report.

Example Agreed Upon Procedures Report

Independent Accountant's Report on Applying Agreed-Upon Procedures

To (Auditee)

We have performed the procedures enumerated below, which are agreed to by the FCBHA, the Commonwealth of Pennsylvania, Department Human Services (DHS) and (Auditee) solely to assist you with respect to the Supplemental Schedules and exhibits required this agreement. This engagement to apply agreed-upon was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the FCBHA and DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- a. We have verified by comparison the amounts and classifications that the supplemental financial schedules and/or exhibits listed below which, summarize amounts reported to DPW for fiscal year ended June 30, ___, have been accurately compiled and reflect the audited books and records of (Auditee). We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the FCBHA and DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Fayette County Awards		Statement of Functional Expenditures Statement of Administrative Costs
Intellectual Disabilities and/or Early Intervention		Schedule of Funding Sources Schedule of Functional Expenditures Schedule of Units of Service

- b. We have inquired of Management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports, submitted to FCBHA and DHS for the period in question.
- c. The processes detailed in paragraphs (a) and (b) above disclosed the following adjustments and/or findings which have/have not been reflected on corresponding schedules:

(List each separately. Indicate whether it has/has not been reflected on the schedule.)
(Or state "none" is applicable).

We were not engaged to, and did not perform, an Audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the FCBHA and DHS and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

(date)

(Signature)

Schedule of Findings of Noncompliance and Questioned Costs

The Schedule should include the following three components as dictated by OMB Uniform Guidance

1. A summary of the auditor's results which include:
 - a. The auditor's opinion on the financial statements
 - b. Material reportable conditions in internal control
 - c. Material noncompliances
 - d. Material reportable conditions in internal control over major programs
 - e. The auditor's opinion on compliance for major programs
 - f. Disclosure of any audit findings
 - g. Identification of major programs
 - h. The dollar threshold used to distinguish between Type A Type B programs
 - i. Determination as to whether the auditee qualifies as low-risk
2. Findings relating to the financial statements that are required to be reported in accordance with GAGAS.
3. Findings and questioned costs for Federal awards that shall include audit findings.

In addition to the above Fayette County is specifically interested in the following compliance issues:

- Method of procurement, record-keeping, and control over fixed assets purchased with County allocated funds (see 4300 regulations)
- Method of procurement, record-keeping, and/or control of property (buildings and land) purchased with County allocated funds (see 4300 regulations)
- Discrepancies between actual units of service supplied, units of service submitted for reimbursement, and units credited by the County
- Room and board regulations (6200 regulations)
- Client liability determinations (4305 regulations)
- Indirect Cost Allocation Plan (refer to user Manuals)
- Personnel Action Plan (PAP) (refer to user Manuals)

- Health Insurance Portability and Accountability Act (HIPPA)

If deemed material the above examples should be identified as a finding; otherwise **each immaterial noncompliance should appear in the Agency's Management Letter to be submitted with the Audit Report package.**

Corrective Action Plan

The provider must prepare a Corrective Action Plan (CAP) to address all findings of non-compliance or internal control weaknesses disclosed in the audit report. For each finding noted, the CAP should include a brief description identifying the finding, whether the provider agrees with the finding, the specific steps to be taken to correct the deficiency or specific reasons why corrective action is not necessary, a time table for completion of the corrective action steps and a description of monitoring to be performed to ensure that the steps are taken.

Less Than \$750,000 of Combined Funding

If in connection with this agreement the provider expends **less than \$750,000 in combined state and federal funds** during the program year specified herein, the provider is required to maintain auditable records of those funds cooperate in any risk assessments and to provide access to such records by federal, state and county agencies or their designees.

Audit Workpapers

Audit working papers and audit reports are to be retained by the provider's auditor for a minimum of three years from the date of issuance of the audit report, unless the provider's auditor is notified in writing by the commonwealth or the cognizant or oversight federal agency to extend the retention period. Audit working papers shall be made available upon request to authorized representatives of the commonwealth, the cognizant or oversight agency, the federal funding agency, or the General Accounting Office.

DHS General Audit Provisions

The provider is responsible for obtaining the necessary Audit and securing the services of a certified public accountant or other independent governmental auditor. Federal regulations preclude public accountants licensed in the Commonwealth of Pennsylvania from performing audits of federal awards.

The commonwealth reserves the right for federal and state agencies or their authorized representatives to perform additional audits of a financial or performance nature, if deemed necessary by commonwealth or federal agencies. Any such additional audit will rely on work already performed by the provider's auditor, and the costs for any additional work performed by the federal or state agencies will be borne by those agencies at no additional cost to the provider.

C. Intellectual Disabilities/ Early Intervention Program

PA Department of Human Services Audit Requirements

PA Department of Human Services audit requirements are applicable to ID- Waiver/ Early Intervention programs. Both for-profit and non-profit providers must meet DHS's audit requirements.

If the provider expends **\$750,000 or more in combined state and federal funds** during the program year specified herein, the provider is required to have an Audit.

The following Audits are acceptable:

- 1) **GAGAS/the yellow book** – A program Specific Audit of those funds made in accordance with Generally Accepted Government Auditing Standards (the yellow book) as published by the comptroller general of the United States. The audit report must include FCBHA Supplemental Schedules and an Independent Auditor's Report on Applying Agreed-Upon Procedures (AUP) for the Supplemental Schedules (see example AUP Report provided in this section).

Required Reports for a GAGAS/the yellow book Audit

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Statement of Functional Expenses
 - Auditor's Opinion on Basic Financial Statements
 - Auditor's Report on Compliance and Internal Control over Financial Reporting in accordance with Government Auditing Standards
 - Schedule of Findings and Questioned costs
 - Schedule of Status of Prior Year Findings and Questioned costs
 - Corrective Action Plan
 - Agreed-Upon Procedures Report on FCBHA Supplemental Schedules
 - FCBHA Supplemental Schedules (See Appendix A)
 - Management Letter Comments
- 2) **Federal OMB Uniform Guidance Audit-** A Single Audit or Program Specific Audit conducted in accordance with the federal audit requirements found in OMB Uniform Guidance will be accepted by the department provided that:
 - a. A full copy of the audit report is submitted, and
 - b. The prescribed Independent Auditor's Report on Applying Agreed-Upon Procedures (AUP) and FCBHA Supplemental Schedules are included in the audit package submitted.

Note: The incremental cost for preparation of the AUP cannot be charged to federal funding streams.

Required reports for a federal OMB Uniform Guidance

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Statement of Functional Expenses
- Auditor's Opinion on Basic Financial Statements
- Schedule of Federal Awards and Notes
- Auditor's Report on Schedule of Federal Awards
- Auditor's Report on Compliance and Internal Control over Financial Reporting in accordance with Government Auditing Standards
- Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in accordance with OMB Uniform Guidance
- Schedule of Findings and Questioned costs
- Schedule Status of Prior Year Findings and Questioned costs
- Corrective Action Plan
- Agreed-Upon Procedures Report on FCBHA Supplemental Schedules
- FCBHA Supplemental Schedules (See Appendix A)
- Management Letter Comments

Fayette County Supplemental Schedules

The supplemental financial schedules and the corresponding Independent Auditor's Report on applying Agreed-Upon Procedures are required for all MH/MR Services contracts totaling \$750,000 or more. These schedules are to be submitted on a July 1 through June 30 fiscal year regardless of the provider's accounting period, and they are required for all programs in which the provider participates.

The appendices contain example supplementary schedules for each program. The auditor and provider are responsible for submitting all applicable supplementary schedules contained in the following universal schedule list.

Fayette County Supplemental Schedules

List of Universal Schedules (See Appendix A)

- Schedule of Funding Sources
- Statement of Functional Expenditures, Revenues, Contract Amounts, and Changes in Fund Balance – Summary All Programs
- Statement of Administrative Costs
- Schedule of Functional Expenditures by cost center

- Schedule of Units
- Schedule of Findings and Questioned Costs
- Status of Prior Year Findings

When these schedules are submitted with an audit package, they are considered an integral part of the Single Audit. The issuance of this report in no way absolves the auditor of his/her responsibility to disclose financial and/or compliance irregularities. The standards pertaining to adequate disclosure still apply to this report.

Example Agreed Upon Procedures Report

Independent Accountant's Report on Applying Agreed-Upon Procedures

To (Auditee)

We have performed the procedures enumerated below, which are agreed to by FCBHA, the Commonwealth of Pennsylvania, Department of Human Services (DHS) and (Auditee) solely to assist you with respect to the Supplemental Schedules and exhibits required this agreement. This engagement to apply agreed-upon was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the FCBHA and DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- We have verified by comparison the amounts and classifications that the supplemental financial schedules and/or exhibits listed below which, summarize amounts reported to DPW for fiscal year ended June 30, ____, have been accurately compiled and reflect the audited books and records of (Auditee). We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the FCBHA and DHS Single Audit Supplement pertaining to this period.

(List each individual schedule for ALL programs in which the auditee participated.)

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Fayette County Awards		Summary of All Programs Statement of Functional Expenditures Statement of Administrative Cost
Intellectual Disabilities and/or Early Intervention		Schedule of Funding Sources Schedule of Functional Expenditures by cost center

Schedule of Units
Statement of Administrative Costs

- b. We have inquired of Management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports, submitted to FCBHA and DHS for the period in question.
- c. The processes detailed in paragraphs (a) and (b) above disclosed the following adjustments and/or findings which have/have not been reflected on corresponding schedules:

(List each adjustments and/or findings separately, indicating whether it has/has not been reflected on the schedule.)

We were not engaged to, and did not perform, an Audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of FCBHA and DHS and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

(date)

(Signature)

Schedule of Findings of Noncompliance and Questioned Costs

The Schedule should include the following three components as dictated by Federal Uniform Guidance

- 1. A summary of the auditor's results which include:
 - a. The auditor's opinion on the financial statements
 - b. Material reportable conditions in internal control
 - c. Material noncompliances
 - d. Material reportable conditions in internal control over major programs
 - e. The auditor's opinion on compliance for major programs
 - f. Disclosure of any audit findings
 - g. Identification of major programs
 - h. The dollar threshold used to distinguish between Type A and Type B program.
 - i. Determination as to whether the auditee qualifies as low-risk
- 2. Findings relating to the financial statements that are required to be reported in accordance with GAGAS.

3. Findings and questioned costs for Federal awards that shall include audit findings.

In addition to the above FCBHA is specifically interested in the following compliance issues:

- Method of procurement, record-keeping, and control over fixed assets purchased with County allocated funds (see 4300 regulations)
- Method of procurement, record-keeping, and/or control of property (buildings and land) purchased with County allocated funds (see 4300 regulations)
- Discrepancies between actual units of service supplied, units of service submitted for reimbursement, and units credited by the County
- Room and board regulations (6200 regulations)
- Client liability determinations (4305 regulations)
- Indirect Cost Allocation Plan (refer to user Manuals)
- Personnel Action Plan (PAP) (refer to user Manuals)
- Health Insurance Portability and Accountability Act (HIPPA)

If deemed material the above examples should be identified as a finding; otherwise **each immaterial noncompliance should appear in the Agency's Management Letter to be submitted with the Audit Report package.**

Corrective Action Plan

The provider must prepare a Corrective Action Plan (CAP) to address all findings of non-compliance or internal control weaknesses disclosed in the audit report. For each finding noted, the CAP should include a brief description identifying the finding, whether the provider agrees with the finding, the specific steps to be taken to correct the deficiency or specific reasons why corrective action is not necessary, a time table for completion of the corrective action steps and a description of monitoring to be performed to ensure that the steps are taken.

Less Than \$750,000 of Combined Funding

If in connection with this agreement the provider expends **less than \$750,000 in combined state and federal funds** during the program year specified herein, the provider is required to maintain auditable records of those funds cooperate in any risk assessments and to provide access to such records by federal, state and county agencies or their designees.

Audit Workpapers

Audit working papers and audit reports are to be retained by the provider's auditor for a minimum of three years from the date of issuance of the audit report, unless the provider's auditor is notified in writing by the commonwealth or the cognizant or oversight federal agency to extend the retention period. Audit working papers shall be made available upon request to authorized representatives of the commonwealth, the cognizant or oversight agency, the federal funding agency, or the General Accounting Office.

DHS General Audit Provisions

The provider is responsible for obtaining the necessary Audit and securing the services of a certified public accountant or other independent governmental auditor. Federal regulations preclude public accountants licensed in the Commonwealth of Pennsylvania from performing audits of federal awards.

The commonwealth reserves the right for federal and state agencies or their authorized representatives to perform additional audits of a financial or performance nature, if deemed necessary by commonwealth or federal agencies. Any such additional audit work will rely on work already performed by the provider's auditor, and the costs for any additional work performed by the federal or state agencies will be borne by those agencies at no additional cost to the provider.

APPENDIX A

EXAMPLE SUPPLEMENTAL SCHEDULES

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XYZ Agency Inc.,
Schedule of Federal Awards
for the Year Ended June 30, 20XX

Federal Grantor/ Pass -Through Grantor Program or Cluster Title	Federal CFDA#	Federal Program Award Amount	Expenditure/ Disbursement
<u>US Department of Agriculture</u>			
Pass through PA Department of Education			
TEFAP	10.568	862,000	862,000
National School Breakfast Program	10.569	2,000,000	2,000,000
TOTAL U.S. Department of Agriculture		2,862,000	2,862,000
<u>Pass through PA Department of Labor and Industry</u>			
WIA	17.258	153,700	153,700
WTWP	17.253	160,700	160,700
SPOC	93.558	150,000	150,000
TANF	93.558	680,246	680,246
Self Employment Assistance	99.999	138,395	138,395
AMERICORPS	94.006	179,480	179,480
TOTAL		1,462,521	1,462,521
<u>Pass through PA Department of Community & Economic Development</u>			
CSBG	93.569	149,200	149,200
CDBG	14.218	175,950	175,950
TOTAL		325,150	325,150
<u>Pass through PA Commission on Crime and Delinquency</u>			
Safe Start Project	16.599	158,235	158,235
<u>US Department of Housing and Urban Development</u>			
HUD	14.235	854,000	854,000
<u>US Department of Health & Human Services</u>			
Pass through County CYF	93.558	1,100,000	1,100,000
Temporary Assist. For Needy Families	93.658	900,000	900,000
Foster Care-Title IV-E			
Pass through County OCS			
Head Start Program	93.600	9,523,247	9,523,247
		11,523,247	11,523,247
<u>Pass through PA Department of Public Welfare</u>			
Medical Assistance	93.778	155,980	155,980
CMHBG	93.958	45,000	45,000
SSBG	93.667	650,000	650,000
XIX	93.778	3,902,300	3,902,300
TOTAL		4,753,280	4,753,280
<u>Pass through PA Dept of Health Bureau of Drug and Alcohol</u>			
SAPT Alcohol Block Grant	93.959	500,000	500,000
Total Federal Awards		22,438,433	22,438,433

Note: Departments and Programs are NOT all inclusive.

XYZ Agency Inc.,
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 20XX

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of XYZ Agency and is presented on the accrual basis of accounting (or identify any other basis). The information in this schedule is presented in accordance with the requirements of OMB Uniform Guidance. Therefore, some presented in this schedule may differ from the amounts presented in or used in the preparation of the basis financial statement.

Note 2. Sub recipient

OMB Uniform Guidance requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to sub recipients from each federal program. (This information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee).

Note 3. Loans Outstanding

This note is intended to meet OMB Uniform Guidance requirement that loans or loan guarantees outstanding at year end be included in the schedule.

Please note that this is an example schedule and is by no means exhaustive

XYZ, Inc.
Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX
All Programs Summary

	Mental Health	ID/Waiver/EI	Drug & Alcohol	Homeless	Hunger	CYF	OCS	Aging	TOTAL
Expenditures									
Personal Expenses	\$ 219,100	\$ 6,459,900	\$ 511,000	\$ 293,000	\$ 728,400	\$ 1,226,600	\$ 8,940,025	\$ 1,045,795	\$ 19,423,820
Wages/Salaries									
Employee Benefits									
Staff Development									
Purchased Personnel									
Administrative Costs	38,800	694,900	53,400	124,600	92,300	197,800	391,198	79,100	1,672,098
Operating Expenses	50,900	1,378,400	178,400	121,984	234,800	928,400	5,802,127	142,370	8,837,381
Purchased Treatment	1,400	132,200			74,700	79,000	593,664	89,362	970,326
Fixed Assets	2,400	243,500	7,200	9,600	62,900	7,100	74,835	31,500	439,035
Total Expenditures	312,600	8,908,900	750,000	549,184	1,193,100	2,438,900	15,801,849	1,388,127	31,342,660
Ineligible Expenditures		(3500)			(2300)				(5800)
Gross Eligible Expenses	312,600	8,905,400	750,000	549,184	1,190,800	2,438,900	15,801,849	1,388,127	31,336,860
Revenue and Income									
Program Service Fees	500		26,200				70,000	120,000	216,700
Private Insurance	9,400		40,200						49,600
Other Third Party Fees	21,500		1,500						23,000
Medical Assistance	38,600	117,380	104,500						260,480
Room and Board	8,700	500,700			113,300				622,700
Interest Income	1,500	6,523	500	3,900	7,700	300	7,000	7,330	34,753
Other (specify)	6,000	55,900	24,200	29,100	14,700		1,027,100	185,000	1,342,000
Total Revenue and Income	86,200	680,503	197,100	33,000	135,700	300	1,104,100	312,330	2,549,233
Net Eligible Expenditures	226,400	8,224,897	552,900	516,184	1,055,100	2,438,600	14,697,749	1,075,797	28,787,627
County Contract Amount	229,818	8,220,007	678,900	498,084	1,087,000	2,344,500	14,661,109	981,775	28,701,193
Surplus (Deficit) of Contract Amount Over Total Reimbursement Expenditures	3,418	(\$4,890)	\$126,000	(\$18,100)	\$31,900	(\$94,100)	(\$36,640)	(\$94,022)	(\$86,434)
Less Refund To County/DHS									
Retained Revenues/(Deficit)	\$ 3,418	\$ (4,890)	\$ 126,000	\$ (18,100)	\$ 31,900	\$ (94,100)	\$ (36,640)	\$ (94,022)	\$ (86,434)

Note 1 For year FY 04/05 and thereafter; personnel expense line must be presented within the following categories: wages/salaries, employee benefits, staff development, purchased personnel

Comments:
The programs shown are not all inclusive.

XYZ, Inc.
Schedule of Administrative Cost County
For the Year Ended June 30, 20XX

<u>Personnel Services</u>	<u>Amount</u>
Wages & Salaries	\$ 850,450
Employee Benefits	186,378
Other Personnel Services	
Advisory & Incorporated Board	7,500
Total Personnel Services	1,044,328
<u>Operating Expenses</u>	
Occupancy	478,700
Communications	15,100
Administrative Supplies	98,270
Administrative Staff Travel	23,200
Interest Expense	6,700
Hotel/Support Overhead Cost	
Other Operating Expenses	29,300
Total Operating Expenses	651,270
<u>Equipment and Fixed Assets</u>	
Building and Land	20,200
Equipment/Furn/Motor Vehicles	18,700
Renovation/Repairs	3,700
Depreciation	2,900
Other Ineligible Costs (specify)	45,500
Total Equipment and Fixed Assets	
<u>Less: Ineligible Costs</u>	
Wages and Salaries	(23,000)
Benefits	(5,200)
Fixed Assets	(24,300)
Depreciation	
Other Ineligible Costs (specify)	
Total Ineligible Costs	(52,500)
<u>Gross Administrative Costs</u>	1,688,598
<u>Less: Revenues</u>	
Interest Earned	(16,500)
Other Revenue/Income (specify)	
Total Revenue	(16,500)
Net Eligible Administrative Costs	<u><u>\$ 1,672,098</u></u>

XYZ Agency, Inc.
Schedule of Administrative Cost County
For the Year Ended June 30, 20XX

Distribution of Costs

	Fee For Service	Program Funded	Total Allocation	% of Allocation	PY % of Allocation	% Variance
Behavioral Health - Mental Health						
ID	\$ 19,200	\$ 19,600	\$ 38,800	2.3%		
Waiver/ EI		89,600	89,600	5.4%	Agency	
Behavioral Health -Drug and Alcohol		605,300	605,300	36.2%	to	
Homeless	\$ 48,900	4,500	53,400	3.2%	Complete	
Hunger		124,600	124,600	7.5%		
CYF		92,300	92,300	5.5%		
OCS		197,800	197,800	11.8%		
Aging		391,198	391,198	23.4%		
		79,100	79,100	4.7%		
Total Administrative Cost for all Programs	\$ 68,100	\$ 1,603,998	\$ 1,672,098	100.0%	100.0%	

XYZ, Inc.
Schedule of Funding Sources Relating to Grants
From County Programs

Behavioral Health - Mental Health/DHS
Contract # XXXXX

<u>Funding Sources</u>		<u>Amount</u>
Federal Funds:		
CMHBG	CFDA # 93.958	\$ 45,000
SSBG	CFDA # 93.667	50,000
State funds:		
CHIPP	Appr. # 146	35,000
State maintenance	Appr. # 156	89,828
Other:		
County Match		<u>9,980</u>
County Contract Amount		<u><u>\$ 229,808</u></u>

Comments:

The above funding sources are not all inclusive.

Dollar amounts must agree to the Final Allocation letter.

XYZ, Inc.

Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX
Behavioral Health - Mental Health Programs
Contract # XXXXX

	Note 1	Outpatient	Intensive Case Management	Facility-Based Voc. Services*	Resource Coordination	Family Support Svcs.*	TOTAL
Expenditures							
Personal Expenses		\$54,800	\$ 57,100	\$ 60,700	\$ 6,200	\$ 40,300	\$ 219,100
Wages/Salaries							
Employee Benefits							
Staff Development							
Purchased Personnel							
Administrative Costs		7,600	10,100	10,100	1,500	9,500	38,800
Operating Expenses		10,200	13,200	14,100	1,100	12,300	50,900
Purchased Treatment			1,400				1,400
Fixed Assets		900	1,500				2,400
Total Expenditures		73,500	83,300	84,900	8,800	62,100	312,600
Intelligible Expenditures							
Gross Eligible Expenses		73,500	83,300	84,900	8,800	62,100	312,600
Revenue and Income							
Program Service Fees			2,700	3,900	500		500
Private Insurance						2,800	9,400
Other Third Party Fees						21,500	21,500
Medical Assistance			5,100	29,300		4,200	38,600
Room and Board		3,200	1,200	4,300			8,700
Interest Income				200	100	1,200	1,500
Other (specify)		2,400	1,200	2,200	200		6,000
Total Revenue and Income		5,600	10,200	39,900	800	29,700	86,200
Net Eligible Expenditures		67,900	73,100	45,000	8,000	32,400	226,400
County Contract Amount		72,880	69,338	50,000	7,600	30,000	229,818
Surplus (Deficit) of Contract Amount Over Total Reimbursement Expenditures		4,980	(3,762)	5,000	(400)	(2,400)	3,418
Less Refund To County/DHS							
Retained Revenues/(Deficit)		\$ 4,980	\$ (3,762)	\$ 5,000	\$ (400)	\$ (2,400)	\$ 3,418

Note 1 For year FY 04/05 and thereafter; personnel expense line must be presented within the following categories: wages/salaries, employee benefits, staff development, purchased personnel
TOTAL column flows to "All Programs Summary" schedule.

Comments:
The programs shown are not all inclusive.

XYZ, Inc.
County
Schedule of Units of Service
For The Year Ending June 30, 20XX

Behavioral Health - Mental Health
Contract # XXXXX
Final

Cost Center	Budgeted Units of Service	Actual Units of Service (1)	Contract/ Billing Rate (2)	Gross Fee for Service Reimbursement	Other Revenue (3)	Net Fee for Service Reimbursement	Audited Actual Rate
Outpatient							
Individual Therapy		300	\$ 55.00	\$ 16,500		\$ 16,500	
Group Therapy		950	16.00	15,200		15,200	
Family Therapy		400	55.00	22,000		22,000	
Psychiatric Evaluation		65	110.00	7,150		7,150	
Clinical Evaluation		110	73.00	8,030		8,030	
Medical Check		400	24.00	9,600	5,600	4,000	
Outpatient Total	0	2225		78,480	5,600	\$ 72,880	
Intensive Case Management							
FFP		761	12.50	9,513	5,100	4,413	
Non-FFP		5602	12.50	70,025	5,100	64,925	
ICM Total	0	6363		79,538	10,200	\$ 69,338	
FFP							
Non-FFP		700	12.00	8,400	800	7,600	
RC Total	0	700		8400	800	\$ 7,600	

Comments:

1. MH will prepare the final Audit reconciliation for the fiscal year-end based upon the units submitted and accepted
2. Contract/Billing rate is to agree to the applicable Work Statement by cost center and service.
3. Other revenue must agree with Total Revenue and Income figure reported on the "Schedule of Functional Expenditure, Revenues, Contract Amounts Relating to Grants from County Programs by cost center.
4. May be used for future rate negotiations (gross eligible expenditures/actual units of service).
5. Schedule is to Include both Program-funded and FFS cost centers.

XYZ, Inc.
Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX
Intellectual Disabilities, Waiver, Early Intervention
Contract # XXXXX

	Note 1	Intellectual Disabilities	Waiver	TOTAL
Expenditures				
Personal Expenses		\$ 721,600	\$ 5,738,300	\$ 6,459,900
Wages/Salaries				
Employee Benefits				
Staff Development				
Purchased Personnel				
Administrative Costs		89,600	605,300	694,900
Operating Expenses		137,800	1,240,600	1,378,400
Purchased Treatment		3,300	128,900	132,200
Fixed Assets		26,300	217,200	243,500
Total Expenditures		978,600	7,930,300	8,908,900
Ineligible Expenditures		(3500)		(3500)
Gross Eligible Expenses		975,100	7,930,300	8,905,400
Revenue and Income				
Program Service Fees				0
Private Insurance				0
Other Third Party Fees				0
Medical Assistance		117,380		117,380
Room and Board			500,700	500,700
Interest Income		6,523		6,523
Other (specify)		9,800	46,100	55,900
Total Revenue and Income		133,703	546,800	680,503
Net Eligible Expenditures		841,397	7,383,500	8,224,897
County Contract Amount		840,897	7,379,110	8,220,007
Surplus (Deficit) of Contract Amount Over Total Reimbursement Expenditures		(500)	(4,390)	(4,890)
Less Refund To County/DHS				
Retained Revenues/(Deficit)		\$ (500)	\$ (4,390)	\$ (4,890)

Note 1 For year FY 04/05 and thereafter; personnel expense line must be presented within the following categories; wages/salaries, employee benefits, staff development, purchased personnel

Comments:
TOTAL column flows to "All Programs Summary" schedule.

XYZ, Inc.
Schedule of Funding Sources Relating to Grants
From County Programs

Intellectual Disabilities
Contract # XXXXX

<u>Funding Sources</u>	<u>Amount</u>
Federal Funds:	
SSBG CFDA # 93.667	\$ 600,000
State funds:	
State maintenance - eligible Appr. # 156	216,800
Other:	
County Match	<u>24,097</u>
County Contract Amount	<u><u>\$ 840,897</u></u>

Comments:
The above funding sources are not all inclusive.
Dollar amounts must agree to the Final Allocation letter.

XYZ, Inc.
Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX

Intellectual Disabilities Programs
Contract # XXXXX

	Other	Case Management	Family Support Services	Early Intervention	Community Based Services	Residential Services	TOTAL
Note 1	153,720	\$ 238,280	\$ 121,900	\$ 39,300	\$ 81,100	\$ 87,300	\$ 721,600
Expenditures							
Personal Expenses							
Wages/Salaries							
Employee Benefits							
Staff Development							
Purchased Personnel							
Administrative Costs	17,080	19,520	29,100	3,500	9,800	10,600	89,600
Operating Expenses		62,000	13,500	5,500	27,300	29,500	137,800
Purchased Treatment					1,600	1,700	3,300
Fixed Assets		10,000	8,300	1,700	4,000	4,300	26,300
Total Expenditures	170,800	329,800	170,800	50,000	123,800	133,400	978,600
Ineligible Expenditures		(2600)			(400)	(500)	(3500)
Gross Eligible Expenses	170,800	327,200	170,800	50,000	123,400	132,900	975,100
Revenue and Income							
Program Service Fees							0
Private Insurance							0
Other Third Party Fees							0
Medical Assistance	93,380					24,000	117,380
Room and Board		1,023		300	1,800	3,400	6,523
Interest Income		1,023		300	9,800		9,800
Other (specify)					11,600	27,400	133,703
Total Revenue and Income	93,380	1,023		300	11,800		
Net Eligible Expenditures	77,420	326,177	170,800	49,700	111,800	105,500	841,397
County Contract Amount	77,420	322,102	168,875	52,000	112,500	108,000	840,897
Surplus (Deficit) of Contract Amount Over							
Total Reimbursement Expenditures	0	(4,075)	(1,925)	2,300	700	2,500	(500)
Less Refund To County/DPW							
Retained Revenues /(Deficit)	\$ -	\$ (4,075)	\$ (1,925)	\$ 2,300	\$ 700	\$ 2,500	\$ (500)

Note 1 For year FY 04/05 and thereafter, personnel expense line must be presented within the following categories; wages/salaries, employee benefits, staff development, purchased personnel

Comments:
The programs shown are not all inclusive

XYZ, Inc.
County
Schedule of Units of Service
For The Year Ending June 30, 20XX
Intellectual Disabilities/ Early Intervention
Contract # XXXXX

Cost Center	Gross Eligible Expenditures	Other Revenue (1)	Net Eligible Expenditures	Budgeted Units of Service	Actual Units of Service (2)	Audited Net Actual Rate (3)
Other						
Case Management:	\$ 327,200	\$ 1,023	\$ 326,177		50,000	6.52
Family Support Services	170,800	0	170,800		7,000	24.40
Early Intervention: Special Instruction Speech Therapy Physical Therapy, etc.	50,000	300	49,700		2,350	21.15
Community Based Services	123,400	11,600	111,800		4,300	26.00
Community Hab.(Adult Training Facilities)	0	0	-		0	
Residential Services	132,900	27,400	105,500		2,100	50.24
GROSS ELIGIBLE EXPENDITURES	<u>\$ 804,300</u>	<u>\$ 40,323</u>	<u>\$ 763,977</u>		<u>65,750</u>	

XYZ, Inc.
Schedule of Funding Sources Relating to Grants
From County Programs
For the Year Ended June 30, 20XX

ID/EI
Contract # XXXXX

<u>Funding Sources</u>		<u>Amount</u>
Federal Funds:		
Federal waiver	CFDA # 93.778	\$ 3,902,300
State funds:		
Base	Appr. # 156	3,476,810
Other:		
County Match		<hr/>
County Contract Amount		<u><u>\$ 7,379,110</u></u>

Comments:
The above funding sources are not all inclusive.
Dollar amounts must agree to the Final Allocation letter.

XYZ, Inc.
Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX

ID/EI Contract # XXXXX					
	Note 1	Residential	Community Employment	Vocational Rehabilitation	TOTAL
Expenditures					
Personal Expenses		\$ 4,684,900	\$ 275,900	\$ 777,500	\$ 5,738,300
Wages/Salaries					
Employee Benefits					
Staff Development					
Purchased Personnel					
Administrative Costs		501,300	29,900	74,100	605,300
Operating Expenses		986,500	10,200	243,900	1,240,600
Purchased Treatment		128,900			128,900
Fixed Assets		191,300	2,700	23,200	217,200
Total Expenditures		6,492,900	318,700	1,118,700	7,930,300
Ineligible Expenditures					0
Gross Eligible Expenses		6,492,900	318,700	1,118,700	7,930,300
Revenue and Income					
Program Service Fees					0
Private Insurance					0
Other Third Party Fees					0
Medical Assistance					0
Room and Board		500,700			500,700
Interest Income					0
Other (specify)		22,700	14,100	9,300	46,100
Total Revenue and Income		523,400	14,100	9,300	546,800
Net Eligible Expenditures		5,969,500	304,600	1,109,400	7,383,500
County Contract Amount		5,964,074	305,200	1,109,836	7,379,110
Surplus (Deficit) of Contract Amount Over Total Reimbursement Expenditures		(5,426)	600	436	(4,390)
Less Refund To County/DHS					
Retaining Revenues/(Deficit)		\$ (5,426)	\$ 600	\$ 436	\$ (4,390)

Note 1 For year FY 04/05 and thereafter; personnel expense line must be presented within the following categories; wages/salaries, employee benefits, staff development, purchased personnel

Comments:
The programs shown are not all inclusive.

TOTAL column flows to "All Programs Summary" schedule.

XYZ, Inc.
Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX

ID/EI
Contract # XXXXX

Categories	Eligible		Residential		Ineligible		TOTAL
	Maintenance	State Center 9900	Total Eligible	Maintenance	State Center 9900	Total Ineligible	
Expenditures							
Personal Expenses	4,616,900	47,300	4,664,200	\$ 20,700		\$ 20,700	\$ 4,684,900
Wages/Salaries			0			0	0
Employee Benefits			0			0	0
Staff Development			0			0	0
Purchased Personnel			0			0	0
Administrative Costs	440,400	4,500	444,900	56,000	400	56,400	501,300
Operating Expenses	99,800	1,000	100,800	878,200	7,500	885,700	986,500
Purchased Treatment	127,600	1,300	128,900			0	128,900
Fixed Assets			0	189,700	1,600	191,300	191,300
Total Expenditures	5,284,700	54,100	5,338,800	1,144,600	9,500	1,154,100	6,492,900
Ineligible Expenditures							0
Gross Eligible Expenses	5,284,700	54,100	5,338,800	1,144,600	9,500	1,154,100	6,492,900
Revenue and Income							
Program Service Fees			0			0	0
Private Insurance			0			0	0
Other Third Party Fees			0			0	0
Medical Assistance			0	496,400	4,300	500,700	500,700
Room and Board			0			0	0
Interest Income			0			0	0
Other (specify)	20,600	2,100	22,700			0	22,700
Total Revenue and Income	20,600	2,100	22,700	496,400	4,300	500,700	523,400
Net Eligible Expenditures	5,264,100	52,000	5,316,100	648,200	5,200	653,400	5,969,500
County Contract Amount	5,263,345	51,357	5,314,702	644,622	4,750	649,372	5,964,074
Surplus (Deficit) of Contract Amount Over Total Reimbursement Expenditures	(\$755)	(\$643)	(\$1,398)	(\$3,578)	(\$450)	(\$4,028)	(\$5,426)
Less Refund To County/DHS							
Retaining Revenues/(Deficit)	(\$755)	(\$643)	(\$1,398)	(\$3,578)	(\$450)	(\$4,028)	(\$5,426)

Note 1 For year FY 04/05 and thereafter, personnel expense line must be presented within the following categories: wages/salaries, employee benefits, staff development, purchased personnel

Comments:
The cost centers/categories are not all inclusive
Eligible and ineligible expenditures are to be reported separately

XYZ, Inc.
Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX

ID/EI
Contract # XXXXX

Categories	Community Based Services				Total Ineligible	TOTAL
	Eligible	State Center 99100	Total Eligible	Ineligible State Center 99100		
Expenditures						
Personal Expenses						
Wages/Salaries	253,700	19,900	273,600	2,300	275,900	
Employee Benefits			0	0	0	
Staff Development			0	0	0	
Purchased Personnel			0	0	0	
Administrative Costs	27,600	2,100	29,700	200	29,900	
Operating Expenses	9,700	400	10,100	100	10,200	
Purchased Treatment			0		0	
Fixed Assets	2,600	100	2,700	0	2,700	
Total Expenditures	293,600	22,500	316,100	2,600	318,700	
Ineligible Expenditures				0	0	
Gross Eligible Expenses	293,600	22,500	316,100	2,600	318,700	
Revenue and Income						
Program Service Fees			0	0	0	
Private Insurance			0	0	0	
Other Third Party Fees			0	0	0	
Medical Assistance			0	0	0	
Room and Board			0	0	0	
Interest Income			0		0	
Other (specify)	13,400	600	14,000	100	14,100	
Total Revenue and Income	13,400	600	14,000	100	14,100	
Net Eligible Expenditures	280,200	21,900	302,100	2,500	304,600	
County Contract Amount	281,642	21,162	302,804	2,396	305,200	
Surplus (Deficit) of Contract Amount Over Total Reimbursement Expenditures	\$1,442	(\$738)	\$704	(\$104)	\$600	
Less Refund To County/DHS						
Retaining Revenue/(Deficit)	\$1,442	(\$738)	\$704	(\$104)	\$600	

Note 1 For year FY 04/05 and thereafter, personnel expense line must be presented within the following categories, wages/salaries, employee benefits, staff development, purchased personnel

Comments:
The cost centers/categories are not all inclusive
Eligible and ineligible expenditures are to be reported separately

XYZ, Inc.
Schedule of Functional Expenditures, Revenues, Contract Amounts
Relating to Grants from County
For The Year Ended June 30, 20XX

ID/EI
Contract # XXXXX

Other							
Eligible		State Center 99/00		Ineligible State Center 99/00		Total Ineligible	
Categories	Maintenance		Total Eligible	Maintenance		TOTAL	
Expenditures							
Personal Expenses	709,400	64,900	774,300	3,200		777,500	0
Wages/Salaries			0			0	0
Employee Benefits			0			0	0
Staff Development			0			0	0
Purchased Personnel			0			0	0
Administrative Costs	67,900	5,900	73,800	300		74,100	0
Operating Expenses	225,700	17,200	242,900	1,000		243,900	0
Purchased Treatment			0			0	0
Fixed Assets	21,900	1,200	23,100	100		23,200	0
Total Expenditures	1,024,900	89,200	1,114,100	4,600	0	1,118,700	0
Ineligible Expenditures							
Gross Eligible Expenses	1,024,900	89,200	1,114,100	4,600	0	1,118,700	0
Revenue and Income							
Program Service Fees			0			0	0
Private Insurance			0			0	0
Other Third Party Fees			0			0	0
Medical Assistance			0			0	0
Room and Board			0			0	0
Interest Income			0			0	0
Other (specify)	8,900	400	9,300			9,300	0
Total Revenue and Income	8,900	400	9,300	0	0	9,300	0
Net Eligible Expenditures	1,016,000	88,800	1,104,800	4,600	0	1,109,400	0
County Contract Amount	1,021,143	84,277	1,105,420	4,416		1,109,836	
Surplus (Deficit) of Contract Amount Over							
Total Reimbursement Expenditures	5,143	(4,523)	620	(184)	0	(184)	436
Less Refund To County/DHS							
Retaining Revenues/(Deficit)	\$ 5,143	\$ (4,523)	\$ 620	\$ (184)	\$ -	\$ (184)	\$ 436

Note 1 For year FY 04/05 and thereafter, personnel expense line must be presented within the following categories, wages/salaries, employee benefits, staff development, purchased personnel

Comments:
The cost centers/categories are not all inclusive
Eligible and ineligible expenditures are to be reported separately

XYZ, Inc.
County

Schedule of Units of Service
For The Year Ending June 30, 20XX

ID/EI
Contract # XXXXX

Final							Audited
Cost Center	Budgeted Units of Service	Actual Units of Service (1)	Contract/ Billing Rate (2)	Gross Fee for Service Reimbursement	Other Revenue (3)	Net Fee for Service Reimbursement	Actual Rate (4)
<u>Residential Eligible</u>							
Maintenance		40,652	\$ 128.75	\$ 5,283,945	\$ 20,600	\$ 5,263,345	
J. Smith (homebased) St Ctr 99/00		309	173.00	53,457	2,100	51,357	
<u>Residential Ineligible</u>							
Maintenance		42,393	26.92	1,141,022	496,400	644,622	
J. Smith (homebased) St Ctr 99/00		528	17.14	9,050	4,300	4,750	
Residential Total	0	83,882		6,487,474	523,400	\$ 5,964,074	
<u>Community Based Eligible</u>							
Maintenance		12,765	23.11	295,042	13,400	281,642	
J. Smith St Ctr 99/00		938	23.20	21,762	600	21,162	
<u>Community Based Ineligible</u>							
Maintenance		520	4.80	2,496	100	2,396	
J. Smith St Ctr 99/00		0					
Comm Employ Total	0	14,223		319,300	14,100	305,200	
<u>Other</u>							
Maintenance		93,173	11.05	1,030,043	8,900	1,021,143	
J. Smith St Ctr 99/00		6,862	12.34	84,677	400	84,277	
<u>Other</u>							
Maintenance		575	7.68	4,416	0	4,416	
J. Smith St Ctr 99/00		0			0	0	
Voc Rehab Total	0	100,610		1,119,136	9,300	\$ 1,109,836	