



**AUDIT SCHEDULE  
ACTUAL EXPENSES AND REVENUES SCHEDULE**

DATE PREPARED: \_\_\_\_/\_\_\_\_/\_\_\_\_

AGENCY: \_\_\_\_\_

BUDGET PERIOD: FROM \_\_\_\_/\_\_\_\_/\_\_\_\_ TO \_\_\_\_/\_\_\_\_/\_\_\_\_

CONTRACT #: \_\_\_\_\_

**PART I: ACTUAL FUNDING SOURCES & REVENUES**

FUNDING SOURCES & REVENUES  A	SAMH COVERED SERVICES											
	STATE SAMH-FUNDED COVERED SERVICES										Non-SAMH Covered Services G	Total Funding (F+G) H
	Program 1			Program 2			Total for State SAMH-Funded Covered Services D (C <sub>1</sub> +...+C <sub>x</sub> )	Total for Non- State-Funded Covered Services E	Total for All Covered Services F (D+E)			
	(Covered Service name) B <sub>1-a</sub>	(Covered Service name) B <sub>1-b</sub>	Total for Program 1 (B <sub>1-a</sub> +...+B <sub>1-x</sub> ) C <sub>1</sub>	(Covered Service name) B <sub>2-a</sub>	(Covered Service name) B <sub>2-b</sub>	Total for Program 2 (B <sub>2-a</sub> +...+B <sub>2-x</sub> ) C <sub>2</sub>						
<b>IA. STATE SAMH FUNDING</b>												
(1)	\$	\$	\$	\$	\$	\$	\$	xxxxxxx	\$	xxxxxxx	\$	
(2)	\$	\$	\$	\$	\$	\$	\$	xxxxxxx	\$	xxxxxxx	\$	
(3)	\$	\$	\$	\$	\$	\$	\$	xxxxxxx	\$	xxxxxxx	\$	
(4)	\$	\$	\$	\$	\$	\$	\$	xxxxxxx	\$	xxxxxxx	\$	
(5)	\$	\$	\$	\$	\$	\$	\$	xxxxxxx	\$	xxxxxxx	\$	
(6) From Other Districts	\$	\$	\$	\$	\$	\$	\$		\$	xxxxxxx	\$	
<b>TOTAL STATE SAMH FUNDING =</b>	\$	\$	\$	\$	\$	\$	\$		\$	xxxxxxx	\$	
<b>IB. OTHER GOVT. FUNDING</b>												
(1) Other State Agency Funding	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(2) Medicaid	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(3) Local Government	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(4) Federal Grants and Contracts	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(5) In-kind from local govt. only	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
<b>TOT. OTHER GOVT. FUNDING =</b>	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
<b>IC. ALL OTHER REVENUES</b>												
(1) 1st & 2nd Party Payments	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(2) 3rd Party Payments (except Medicare)	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(3) Medicare	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(4) Contributions and Donations	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(5) Other	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
(6) In-kind	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
<b>TOT. ALL OTHER REVENUES =</b>	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	
<b>TOTAL FUNDING =</b>	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	



## Instructions for Completing Actual Expenses and Revenues Schedule

### GENERAL

This schedule is required as incorporated by reference in 65E-14.003(1)(c), F.A.C.

This schedule represents actual expenditures and revenues, by program and by Covered Service. It shall be completed by the SAMH-Funded Entity's independent auditor if the audit is required by OMB Circular A-133. Otherwise, it shall be completed by the SAMH-Funded Entity's chief financial officer, or if none the executive director.

- Agency** ..... **Enter** name of corporation or business entity.
- Date Prepared**..... **Enter** the date the preparation of this report was completed.
- Contract Number**..... **Enter** contract number.
- Budget Period**..... FROM - **Enter** July 1 of the year the contract started. The only exception to using July 1 is if a new agency was formed and operations started after July 1, in which case **enter** the start-up date.
- TO - **Enter** contract end date.

### PART I: ACTUAL FUNDING SOURCES & REVENUES

#### Column Headings & Letters:

- |   |          |   |
|---|----------|---|
| <b>Funding Sources &amp; Revenues ...</b>                 | <b>A</b> | A list of the specific revenue sources received by the contractor.  |
| <b>State SAMH-Funded Covered Services</b> .....           | <b>B</b> | <p><b>Enter</b> as headings in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> the names of the Covered Services for a Program in which the contractor received state substance abuse and mental health revenues. Do the same in columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub> for a second Program, and so forth.</p> <p><i>The Covered Service information must be displayed for each Program separately.</i></p>   |
| <b>Total for Program</b> .....                            | <b>C</b> | <p><b>Enter</b> as headings in columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> the names of the State SAMH Programs in which the contractor received state substance abuse and mental health revenues.</p> <p>Represents the total amount of funding, by fund source, for each Program that received state substance abuse and mental health funds.</p> <p>C<sub>1</sub> represents the sum of columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; C<sub>2</sub> represents the sum of columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; and so forth.</p> |
| <b>Total for State SAMH-Funded Covered Services</b> ..... | <b>D</b> | <p>Represents the total amount of funding, by fund source, for those Covered Services that received state substance abuse and mental health funds.</p> <p>Represents the sum of columns C<sub>1</sub>, C<sub>2</sub>, C<sub>3</sub>, and C<sub>4</sub>.</p>   |

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**Column Headings & Letters:**

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<b>Total for Non-State-Funded Covered Services .....</b>	<b>E</b>	Represents the total amount of funding, by fund source, for those Covered Services that received <b>NO</b> state substance abuse and mental health funds.
<b>Total for All Covered Services...</b>	<b>F</b>	Represents the total amount of funding, by fund source, for <b>ALL</b> Covered Services, regardless of funding sources.  Represents the sum of columns D and E.
<b>Non-SAMH Covered Services ....</b>	<b>G</b>	Represents the total amount of funding, by fund source, for services that did <b>NOT</b> fall in any Covered Service.  <i>Does not apply to Section IA.</i>
<b>Total Funding .....</b>	<b>H</b>	Represents the contractor's total amount of funding, by fund source.  Represents the sum of columns F and G.

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**Row Sections:**

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**Section IA**

**Total State SAMH Funding .....** **Enter** the total SAMH funding, including lines of credit, of the district or region that funded this contract and of any other districts that provided funding for these Covered Services.

For each contributing district or region, **distribute** the total amount received under the contract among those **Covered Services** (columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc.) in which the service provider earned the state substance abuse and mental health funds from the district or region funding this contract.

For each contributing district or region, **distribute** the total amount of SAMH funds received among **the State SAMH Covered Services** (columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc.) and **Non-State-Funded Covered Services** (column E), based on where the service provider generated or earned that particular revenue.

Then for each row in Section IA, **add** the individual amounts in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> and **enter** the row total in column C<sub>1</sub>. Repeat for columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>, and C<sub>2</sub>, and so forth.

Then **add** the individual amounts in columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> for this same row and **enter** the row total in column D and again in columns F and H. (*Columns E and G will be blank for this row.*)

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**Row Sections:**

**Section IB**

**Other Government Funding .....**

For each type of Other Government Funding source listed, **distribute** the total amount available among **State SAMH-Funded Covered Services** (columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc.), **Non-State-Funded Covered Services** (column E), and the **Non-SAMH Covered Services** (column G) based on where the contractor generated or earned that particular revenue.

Then for each funding source row in Section IB, **add** the individual amounts in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> and **enter** the total in column C<sub>1</sub>. Repeat for columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>, and C<sub>2</sub>, and so forth.

Then **add** columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> for these same rows in Section IB and **enter** the totals in column D. **Add** columns D and E for these same rows in Section IB and **enter** the totals in column F. **Add** columns F and G for these same rows in Section IB and **enter** the totals in column H.

**Add** the individual rows in each column for Section IB and **enter** the column totals in the row entitled **Total Other Government Funding**.

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**Section IC**

**All Other Revenue .....**

Do the same as in Section IB, except put the column totals for Section IC in the row entitled **Total All Other Revenue**.

**1<sup>st</sup> party** payments mean fees received from clients or patients.

**2<sup>nd</sup> party** payments mean fees received from any person legally responsible for the financial support of the client, such as a spouse, parent of a minor client, guardian, or trustee.

**3<sup>rd</sup> party** payments mean funds received from commercial insurers such as workers' compensation or TRICare/VA on behalf of a specific client or patient. Medicare is a 3<sup>rd</sup> party payment, but it should be listed separately.

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**TOTAL FUNDING:**

**Add** the rows entitled **Total State SAMH Funding**, **Total Other Government Funding**, and **Total All Other Revenues** for each column and **enter** the column totals in the row entitled **Total Funding**.

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## PART II: ACTUAL EXPENSES

### Column Headings:

<b>Expense Categories .....</b>	<b>A</b>	A list of the specific categories for tracking expenditures.
<b>State SAMH-Funded Covered Services</b>	<b>B</b>	<p><b>Enter</b> as headings in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> the names of the Covered Services for a Program in which the contractor expended state substance abuse and mental health funds. Do the same in columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub> for a second Program, and so forth.</p> <p><i>Should be the same ones entered in Part I, Actual Funding Sources and Revenues.</i></p> <p><b>The Covered Service information must be displayed for each Program separately.</b></p>
<b>Total for Program.....</b>	<b>C</b>	<p><b>Enter</b> as headings in columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> the names of the State SAMH Programs in which the service provider expended state substance abuse and mental health funds.</p> <p>Represents the total amount of expenditures, by expense category, for each Program that received state substance abuse and mental health funds.</p> <p>C<sub>1</sub> represents the sum of columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; C<sub>2</sub> represents the sum of columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; and so forth.</p>
<b>Total for State SAMH-Funded Covered Services.....</b>	<b>D</b>	<p>Represents the total amount of expenditures, by expense category, for those Covered Services that received state substance abuse and mental health funds.</p> <p>Represents the sum of columns C<sub>1</sub>, C<sub>2</sub>, C<sub>3</sub>, and C<sub>4</sub>.</p>
<b>Total for Non-State-Funded Covered Services.....</b>	<b>E</b>	Represents the total amount of expenditures, by expense category, for those Covered Services that received <b>NO</b> state substance abuse and mental health funds.
<b>Total for All Covered Services ..</b>	<b>F</b>	<p>Represents the total amount of expenditures, by expense category, for <b>ALL</b> Covered Services, regardless of funding sources.</p> <p>Represents the sum of columns D and E.</p>
<b>Non-SAMH Covered Services....</b>	<b>G</b>	Represents the total amount of expenditures, by expense category, for the contractor's services that did <b>NOT</b> fall in any Covered Service.
<b>Other Support Costs (optional).</b>	<b>H</b>	Represents the amount of support costs that <u>indirectly</u> contributed to or benefited the service delivery cost centers and administration. This might entail such optional indirect cost pools as billing, transportation, data processing, and medical records. If <u>not</u> treated separately, these costs shall be treated as Administration and included in Column I.
<b>Administration .....</b>	<b>I</b>	Represents the amount of general administrative overhead costs that <u>indirectly</u> contributed to or benefited the service delivery cost centers.
<b>Total Expenses .....</b>	<b>J</b>	<p>Represents the contractor's total amount of expenses, by expense category.</p> <p>Represents the sum of columns F, G, H, and I for Sections IIA, IIB and IIE, and the sum of columns F and G for Sections IIC and IID.</p>

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**Sections:**

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**Section IIA****Personnel Expenses.....**

**Enter** the Total Net Salary and the fringe benefit amounts expended in the salaries and fringe benefits rows, respectively, of columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc., E, G, H, and I.

Then for each row in Section IIA, **add** the individual amounts in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> and **enter** the total in column C<sub>1</sub>. Repeat for columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>, and C<sub>2</sub>, and so forth.

Then **add** columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> for these same rows in Section IIA and **enter** the totals in column D. **Add** columns D and E for these same rows in Section IIA and **enter** the totals in column F. **Add** columns F, G, H, and I for these same rows in Section IIA and **enter** the totals in column J.

**Add** the individual rows in each column for Section IIA and **enter** the column totals in the row entitled **Total Personnel Expenses**.

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**Section IIB****Other Expenses.....**

For each expense category listed, **distribute** the total contractor's costs among columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc., E, G, H, and I based on where these cost were incurred.

Then for each expense category row in Section IIB, **add** the individual amounts in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> and **enter** the total in column C<sub>1</sub>. Repeat for columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>, and C<sub>2</sub>, and so forth.

Then **add** columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> for these same rows in Section IIB and **enter** the totals in column D. **Add** columns D and E for these same rows in Section IIB and **enter** the totals in column F. **Add** columns F, G, H, and I for these same rows in Section IIB and **enter** the totals in column J.

**Add** the individual rows in each column for Section IIB and **enter** those column totals in the row entitled **Total Other Expenses**.

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**TOTAL PERSONNEL &  
OTHER EXPENSES:**

**Add** the row entitled **Total Personnel Expenses** to the row entitled **Total Other Expenses** in each column and **enter** those column totals in the row entitled **Total Personnel and Other Expenses**.

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**Sections:**

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**Section IIC****Distributed Indirect Costs .....**

For the **Other Support Costs** row in Section IIC, **enter** the **Total Personnel and Other Expenses** row amount found in column H, if any, as a negative number, and then **distribute** the positive amount among columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc., E, G, and I in accordance with the contractor's written plan for allocating indirect support costs to service delivery cost centers and to administration.

For the **Administration** row in Section IIC, **add** the **Total Personnel and Other Expenses** row amount found in column I to the **Other Support Cost** row amount distributed to column I, if any. **Enter** that sum as a negative number in the **Administration** row, and then **distribute** the positive sum among columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc., E and G in accordance with the contractor's written plan for allocating indirect general administrative overhead costs to service delivery cost centers.

Then for each distributed cost row in Section IIC, **add** the individual amounts in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> and **enter** the total in column C<sub>1</sub>. Repeat for columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>, and C<sub>2</sub>, and so forth.

Then **add** columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> for these same rows in Section IIC and **enter** the totals in column D. **Add** columns D and E for these same rows in Section IIC and **enter** the totals in column F. **Add** columns F and G for these same rows in Section IIC and **enter** the totals in column J.

**Add** the individual rows in each column for Section IIC, except columns H and I, and **enter** those column totals in the row entitled **Total Distributed Indirect Costs**.

*No totals are needed in columns H and I because these funds were distributed to the service delivery cost centers.*

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**TOTAL OPERATING EXPENSES:**

**Add** the row entitled **Total Personnel & Other Expenses** to the row entitled **Total Distributed Indirect Costs** in each column, and **enter** the column totals in the row entitled **Total Operating Expenses**.

*Columns H and I should be \$0.00 for this row because these funds were distributed to the service delivery cost centers.*

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**Section IID****Unallowable Costs .....**

For columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc., E and G, **identify** the amount of any costs that are specified in 65E-14.017(4), F.A.C., as unallowable costs for the purpose of state payment, and **enter** those column amounts in the row entitled **Unallowable Costs**.

*Columns H and I should be blank for this row because these funds were distributed to the service delivery cost centers.*

Then **add** the individual amounts in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> and **enter** the row total in column C<sub>1</sub>. Repeat for columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>, and C<sub>2</sub>, and so forth.

Then **add** columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> in Section IID and **enter** the total in column D. **Add** columns D and E in Section IID and **enter** the total in column F. **Add** columns F and G in Section IID and **enter** the total in column J.

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**Sections:**

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**TOTAL ALLOWABLE  
OPERATING EXPENSES:**

**Subtract** the rows entitled **IID. Unallowable Costs** from the row entitled **Total Operating Expenses** for each column and put the results in the row entitled **Total Allowable Operating Expenses**.

*No totals are needed in columns H and I because these costs were distributed to the service delivery cost centers.*

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**Section IIE**

**Capital Expenditures .....**

**Enter** the total amount of fixed capital outlay expenditures for columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub>; B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>; etc., E, G, H, and I.

Then **add** the individual amounts in columns B<sub>1-a</sub>, B<sub>1-b</sub>...B<sub>1-x</sub> and **enter** the row total in column C<sub>1</sub>. Repeat for columns B<sub>2-a</sub>, B<sub>2-b</sub>...B<sub>2-x</sub>, and C<sub>2</sub>, and so forth.

Then **add** columns C<sub>1</sub>, C<sub>2</sub>...C<sub>4</sub> in Section IIE and **enter** the total in column D. **Add** columns D and E in Section IIE and **enter** the total in column F. **Add** columns F, G, H, and I in Section IIE and **enter** the total in column J.