

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD  
ADMINISTRATION  
SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENDITURES  
For the Fiscal Year Ended June 30, 2012**

Revenues

DDSN  
Donations  
Interest Income  
Sale of Assets

Total Revenues

\_\_\_\_\_  
=====

Expenditures

Personnel

Salaries

Total Personnel

\_\_\_\_\_  
\_\_\_\_\_

Fringe Benefits

Retirement  
Social Security  
Workers' Compensation  
Health Insurance  
Unemployment Insurance

Total Fringe Benefits

\_\_\_\_\_  
\_\_\_\_\_

Contractual Services

Telephone  
Repairs  
Heat, Light, Water and Power  
Travel  
Consultants  
Motor Vehicle Maintenance  
Grounds Maintenance  
Dues and Subscriptions  
Other

Total Contractual Services

\_\_\_\_\_  
\_\_\_\_\_

Supplies

Food  
Office  
Household  
Motor Vehicle  
Medical  
Postage  
Minor Equipment

Total Supplies

\_\_\_\_\_  
\_\_\_\_\_

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD  
ADMINISTRATION  
SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENDITURES  
For the Fiscal Year Ended June 30, 2012**

Expenditures (cont'd)

Fixed Charges

- Audit Fees
- Rent – Real Property
- Rent – Equipment
- Property Insurance
- Tort Insurance
- Vehicle Insurance

Total Fixed Charges

\_\_\_\_\_  
\_\_\_\_\_

Capital

- Equipment (1)
- Vehicle (1)
- Debt Service (1)
- Depreciation (2)
- Amortization of Start-up Costs (2)
- Interest Expense

Total Capital

\_\_\_\_\_  
\_\_\_\_\_

Allocations

- Allocated to CTH II
- Allocated to Adult Day
- Allocated to ICF Management
- Allocated to SLP II

Total Allocations

\_\_\_\_\_  
\_\_\_\_\_

Total Expenditures

=====

Excess of Revenues Over (Under) Expenditures

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Note: (1) For non-GASB 34 presentations only.  
(2) For GASB 34 presentation only.

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD**  
**SAMPLE – CAPITATED (IN AGGREGATE) or NON-CAPITATED (BY PROGRAM)**  
**SUPPLEMENTAL SCHEDULE OF REVENUES**  
**For the Fiscal Year Ended June 30, 2012**

Federal

- HUD
- DOT (UMTA)\*
- DOL (JTPA)\*
- DOE (PL 94-142)\*
- DOE (PL 99-457)\*
- DOE (Chapter I)\*
- CDC (Center for Disease Control)\*

Total Federal

\_\_\_\_\_

\_\_\_\_\_

State

- DDSN:
  - Program Revenue
  - Discretionary Funds
  - Equipment Grant
  - Capital Improvement Grant
- DSS Boarding Home Supplement
- General Appropriation
- SHIMS Grant

Total State

\_\_\_\_\_

\_\_\_\_\_

Local

- County Contributions
- County ARC
- United Way
- Donations
- Fundraising (Net of direct benefit cost)
- Miscellaneous

Total Local

\_\_\_\_\_

\_\_\_\_\_

In-Kind

- Rent
- Services
- Supplies

Total In-Kind

\_\_\_\_\_

\_\_\_\_\_

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\* The pass through grantor should be indicated on this schedule, if applicable. Refer to page 7 of this attachment for example.

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD**  
**SAMPLE – CAPITATED (IN AGGREGATE) or NON-CAPITATED (BY PROGRAM)**  
**SUPPLEMENTAL SCHEDULE OF REVENUES**  
**For the Fiscal Year Ended June 30, 2012**

Other

Interest

Meals

Vending Machines

Rent

Work Activity

Consumer Fees (SSI, SSA, child care block grant, etc.)

Total Other

\_\_\_\_\_

\_\_\_\_\_

Total Revenues

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Note: This supplemental schedule is a sample schedule. The actual schedule should reflect revenues as indicated by the instructions on Page 3, Item 1 of the Audit Policy.

SAMPLE

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD  
SAMPLE – CAPITATED (BY PROGRAM) OR NON-CAPITATED (BY PROGRAM)  
SUPPLEMENTAL SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ended June 30, 2012**

Personnel

Salaries

\_\_\_\_\_

Total Personnel

\_\_\_\_\_

Fringe Benefits

Retirement

Social Security

Workers' Compensation

Health Insurance

Unemployment Insurance

\_\_\_\_\_

Total Fringe Benefits

\_\_\_\_\_

Contractual Services

Telephone

Repairs

Heat, Light, Water and Power

Travel

Consultants

Buildings and Equipment

Motor Vehicles

Work Activity

Other

\_\_\_\_\_

Total Contractual Services

\_\_\_\_\_

Supplies

Food

Office

Household

Educational

Motor Vehicle

Maintenance

Postage

Minor Equipment

Other

\_\_\_\_\_

Total Supplies

\_\_\_\_\_

Fixed Charges

Audit Fees

Rent – Real Property

Rent – Equipment

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD  
SAMPLE – CAPITATED (BY PROGRAM) OR NON-CAPITATED (BY PROGRAM)  
SUPPLEMENTAL SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ended June 30, 2012**

Fixed Charges (cont'd)

Insurance

    Individual

    Property

    Tort Liability

Vehicle Lease

Accounting and Legal

Debt Service (1)

    Principal (1)

    Interest (1)

Other

    Total Fixed Charges

\_\_\_\_\_

\_\_\_\_\_

Buildings, Equipment, and Start-up Costs (1) or Capital (2)

Office (1)

Household (1)

Motor Vehicle (1)

Educational (1)

Shop (1)

Recreational (1)

Building and Maintenance (1)

Start-up Costs (1)

Depreciation (2)

Interest Expense (2)

Amortization of Start-up Costs (2)

Other

    Total Buildings, Equipment, and Start-up Costs (1) or Capital (2)

\_\_\_\_\_

\_\_\_\_\_

Allocated Costs

Administration

Transportation

Day Program

Building Maintenance

    Total Allocated Costs

\_\_\_\_\_

\_\_\_\_\_

Total Expenditures

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Notes: This supplemental schedule is a sample schedule. The actual schedule should reflect expenditures, by program, as indicated by the instructions on Page 3, Item 2 of the Audit Policy.  
(1) For non-GASB 34 presentations only.  
(2) For GASB 34 presentations only.

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS <sup>(1)</sup>  
 For the Fiscal Year Ended June 30, 2012**

| <u>Federal Grantor/<br/>Pass Through Grantor/Program<br/>Title</u> | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-<br/>Through<br/>Entity<br/>Identifying<br/>Number</u> | <u>Federal<br/>Expenditures</u> |
|--|------------------------------------|--|---------------------------------|
| HUD<br>Loan to Construct Home                                      |                                    |  |                                 |
| UMTA<br>Vehicle Grant  |                                    |  |                                 |
| DOE<br>Passed through the DDSN<br>Chapter I Grant Funds            | 84.010                             | 94110029   | <hr/>                           |
| Total Expenditures of Federal<br>Awards                            |                                    |  | <hr/> <hr/> <hr/>               |

<sup>(1)</sup> Medicaid, adult social services, child care block grant funds, and vendor payments are not considered Federal Awards to the provider for purposes of the Single Audit Act.