

Scenario for the TCM Cost Report Training

Note: This sample scenario is for the TCM Cost Report training purposes only. Situations and sample supporting documentation may not be applicable to all LGAs. The LGA and its subcontractor are responsible for maintaining supporting documentations to substantiate the financial data reported on the TCM Cost Report.

I. Scenario:

DHCS contracted with ABC County to participate in the TCM program during State Fiscal Year (SFY) 2013/14. ABC County has two TCM Budget Units (BU), Public Guardian (PG) and Public Health (PH), that provided TCM services in FY 2013/14.

BU 1: Department of Health and Human Services (DHHS) Division, Behavioral Health Services, has a sub-division unit, PG, which provided TCM services by its own staff. During the fiscal year, it borrowed a case manager from a sister unit, Child Mental Health Services, to provide TCM services due to staff shortage. An expense of \$10,000 was incurred relating to TCM services from the employee outside the PG sub-division; however, the expense incurred and related funding were not recorded in PG's general ledger (G/L).

BU 2: DHHS Division, PH, contracted out TCM services to a Community Based Organization (CBO), XYZ. The sub-Division of Public Health, Public Health Nursing, administers TCM services provided by the CBO. During the year, a case manager from Public Health Nursing provided TCM related training to the CBO. The incurred training cost of \$5,000 was funded by ABC General Fund. DHHS Public Health provided funding to XYZ TCM unit. PH paid XYZ quarterly for services provided by XYZ TCM unit.

After the closing of SFY 2013/14, ABC County prepares a TCM cost report to be submitted to DHCS A&I prior to November 1, 2014. The financial data collected is as follows:

1. Organization Chart of ABC County which illustrates the two defined TCM BUs (BU) – **Attachment A**
2. Year-end adjusted working trial balance (WTB) of TCM BU 1 – **Attachment B**
3. TCM BU1 Salaries & Benefits Analysis Worksheet – **Attachment C**
4. Schedule of Operating Expenses of BU1 – **Attachment D**
5. Schedule of Funding Revenue Analysis of BU1 - **Attachment E**
6. Revenue and Expense Report of Subcontractor XYZ - **Attachment F**

II. Step-by-Step Guide to Completing the TCM Cost Report:

- **Information Worksheet**

Enter required information in Part II of this worksheet

- **Filing for TCM BU 1 – Public Guardian**

1. Worksheet A:

Column 1 - 3: Use Salaries & Benefits Analysis Worksheet of BU1 (**Attachment C**) and Year-end Adjusted WTB (**Attachment B**) as source documents. Follow the input instructions from the Cost Report Training slides.

Be aware that total labor costs from payroll records normally do not agree with the total on the trial balance due to year-end closing. Make sure payroll data is adjusted to Adjusted Working Trial Balance for Cost Report filing.

Use Final adjusted Salaries & Benefits on **Attachment C** to input data in Columns 1 and 2 of Worksheet A.

Input non-labor related expenses of BU1 on the Indirect Line under Column “Other”. The number is calculated as follows:

$$\begin{aligned} \text{Total Indirect, Other} &= \text{Total Expense of BU1} - \text{Total Labor Expenses} \\ &= \$4,034,879.53 \text{ (Attachment B)} - 1,713,437.38 \\ &\quad \text{(Attachment C)} - 848,339.28 \text{ (Attachment C)} \\ &= 1,473,102.87 \end{aligned}$$

2. Worksheet A-1: Use Schedule of Operating Expenses of BU1 (**Attachment D**) to propose reclassifications on Worksheet A-1.

3. Worksheet A-2: Enter adjustments from below information:

- Add TCM expense of \$10,000 incurred by outside staff in providing TCM services.

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4. Worksheet C: Input time survey result for the fiscal year as follows:

Categories	Hours
Total "TCM" Time Survey Hours	30,565.60
Total "Other/Direct Srv./MAA" TS Hrs	29,479.90
Total "Gen Admin" Time Survey Hrs	15,729.30
Total "PTO" Time Survey Hours	5,345.20
Total Time Survey Hours	81,120.00

5. Worksheet B: No input is necessary. The total expense for BU1 listed in Column 26, Line 4 should agree with the total expense for BU1 listed in Column 21, Line 5 of worksheet A.
6. Worksheet F: Use the encounter logs and information retrieved from the TCM System to fill out this worksheet. Below is the summarized info:

Part I:

Claimable Encounter	1,253
Non-claimable Encounter	462
Non- Medi-Cal Encounter	913
Total	2,628

Part II:

Claimable Encounter per FMAP 1	1,000
Claimable Encounter per FMAP 2	200
Claimable Encounter per FMAP 3	50
Claimable Encounter per FMAP 4	3
Total Claimable Encounter	1,253

FMAP for Input:

FMAP 1	61.5900%
FMAP 2	62.8900%
FMAP 3	58.7700%
FMAP 4	56.8800%

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7. Worksheet D:
 - Enter Total Funding per General Ledger for BU1 in Columns 1-4 – **Attachment B**
 - Add line descriptions for additional funding not included in the G/L of the BU in Column 1:
 - i. Funding supported TCM expense \$10,000 from outside the BU
 - ii. Net County Cost for funding shortage of BU1
 - Use **Attachment E** to report restricted non-TCM funding on Column 5.
 - Calculate % of Funding to TCM. This sample exercise uses the adjusted Direct Program Cost as a funding allocation to allocate each funding source. See **Attachment E** for % calculation.

8. Worksheet D-1: Input funding adjustments per the nature of the funding. See **Attachment E** comments for details.

9. Go back to Worksheet D to **UPDATE** Worksheet D.

- **Filing for TCM BU 2 – Public Health**

1. No input required for BU 2 from Worksheet A through D-1.
2. Worksheet F: Use CBO XYZ encounter log and info retrieved from TCM System to fill out this worksheet.
3. Below is the summarized info:

Part I:

Claimable Encounter	299
Non-claimable Encounter	10
Non- Medi-Cal Encounter	155
Total	464

Part II:

Claimable Encounter per FMAP 1	150
Claimable Encounter per FMAP 2	100
Claimable Encounter per FMAP 3	40
Claimable Encounter per FMAP 4	9
Total Claimable Encounter	299

Scenario for the TCM Cost Report Training

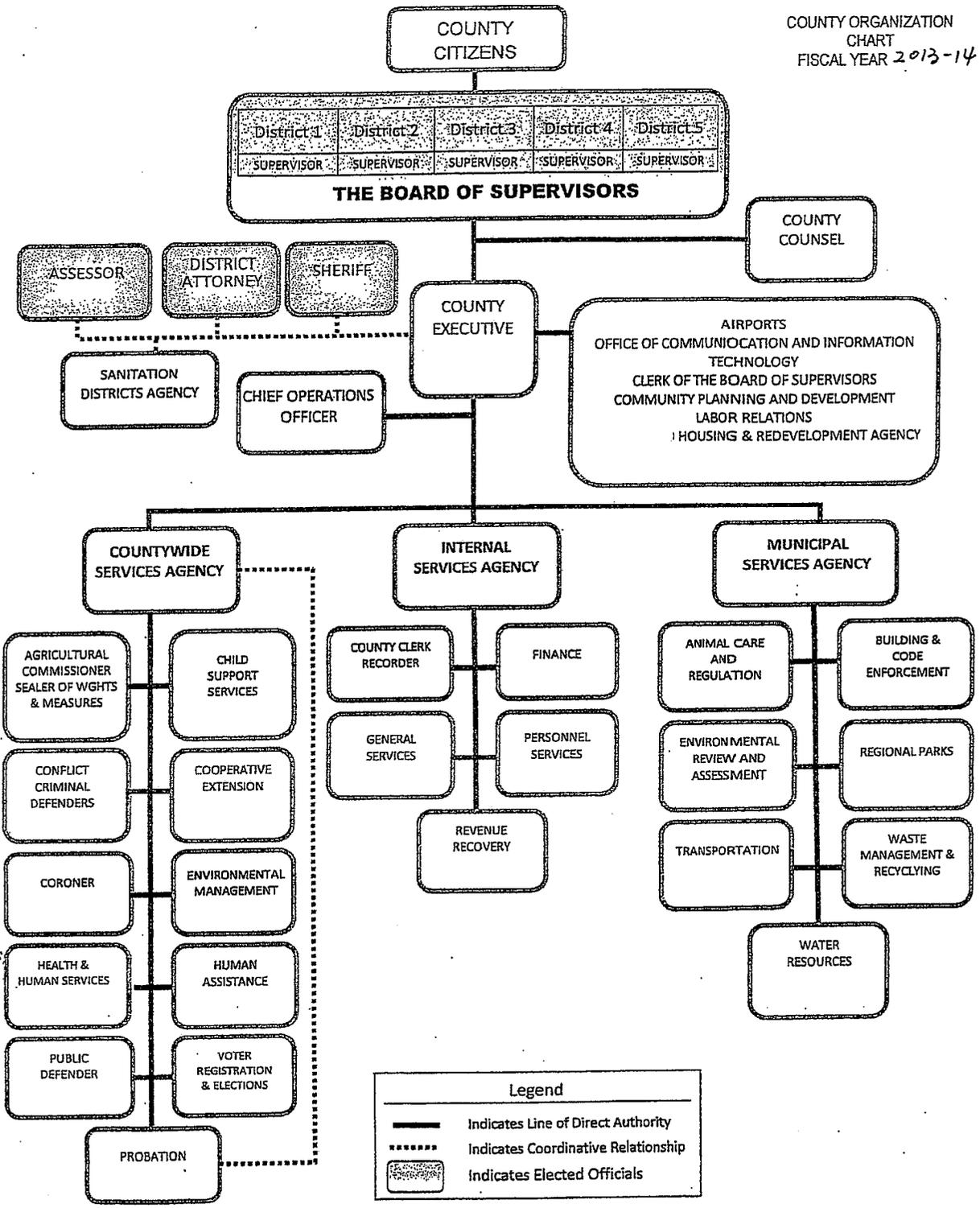
4. Worksheet E: Public Health Division, TCM BU 2, reports funding payment to subcontractor, XYZ. Funding payment to CBO XYZ should be made prior to the end of the fiscal year in order to meet CPE requirements.
 - Use XYZ TCM unit's financials (**Attachment F**) for the input.
 - Add a line description for ABC TCM training cost

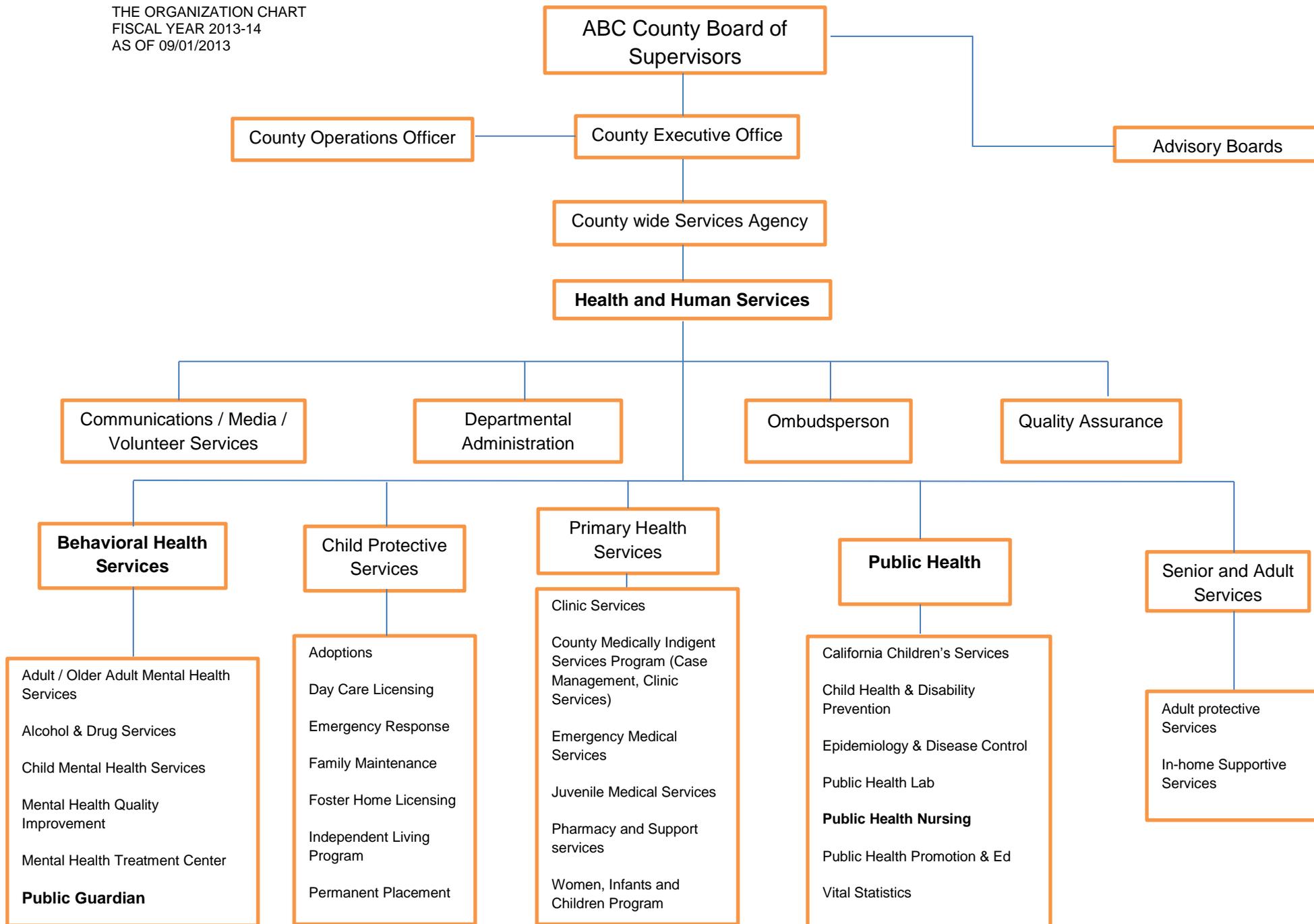
5. Worksheet E-1:

- CBO XYZ TCM unit's total accrued funding revenue needs to be adjusted to the actual funding payment received in the fiscal year. Calculation is on **Attachment F**.

1 st Quarter Funding Payment	\$73,685.63
2 nd Quarter Funding Payment	56,927.86
3 rd Quarter Funding Payment	65,142.94
4 th Quarter Funding Payment	86,066.19
Total for the Fiscal Year	\$281,822.62

- During the year, the TCM case manager from Public Health Nursing trained CBO XYZ for non-encounter related TCM activities. Total TCM cost incurred was \$5,000. Add an adjustment for \$5,000 on this schedule. Incurred expense was covered by county general fund.
 - Go back to Worksheet E to **UPDATE** to update Worksheet E.
- **Filing for Interim Payment Received by the LGA**
 - Worksheet G, Part II, Line 3: Enter \$281,822.62 interim payments received from DHCS for TCM services provided in this fiscal year. Payments should reconcile to paid invoices and TCM System.
 - Worksheet G, Part II, Line 4: No other coverage needs to be reported. Enter "0".





**ABC COUNTY
DHHS - PUBLIC GUARDIAN
SUMMARY OF GENERAL LEDGER ACCOUNTS
FY2013/14**

Fund/Group	xxxx	GENERAL FUND			
Funds Center/Group	xxxxxxx	PUB GUARD GEN			
Commitment Item	Budget	Actual-GL	Available	%Consumed	
10111000 REGULAR EMPLOYEES	1,858,375.00	1,631,570.61	226,804.39	87.8	
10112100 EXTRA HELP		16,940.30	-16,940.30		
10113200 TIME/ONE HALF OT		134.38	-134.38		
10114100 PREMIUM PAY	3,469.00	4,117.91	-648.91	118.71	
10114200 STANDBY PAY	20,500.00	4,779.08	15,720.92	23.31	
10115200 TERMINAL PAY		55,895.10	-55,895.10		
10121000 RETIREMENT	496,094.00	297,165.26	198,928.74	59.9	
10121100 1995/2003 POB DEBT		90,595.55	-90,595.55		
10121200 2004 POB DEBT SVC	52,881.00	53,715.51	-834.51	101.58	
10121300 HEALTH SVGS-ER COST	4,550.00	4,150.00	400	91.21	
10121400 401A - PLAN	1,070.00	874.31	195.69	81.71	
10122000 OASDHI - EMPLOYER COST	142,418.00	127,145.69	15,272.31	89.28	
10123000 GROUP INS - EMPLOYER COST	317,978.00	226,280.78	91,697.22	71.16	
10123001 CNTY EE PLAN SELECT		5,677.50	-5,677.50		
10123002 DENTAL PLAN ER COST		41,553.59	-41,553.59		
10123003 LIFE INS - ER COST		541.72	-541.72		
10123004 VISION INS - ER COST		639.37	-639.37		
10124000 WORK COMP INS	58,084.00	55,637.00	2,447.00	95.79	
10125000 SUI INS - EMPLOYER COST	190,032.00	35,703.00	154,329.00	18.79	
10135000 RETIREE MEDICAL OFFSET	10,365.00	10,476.00	-111	101.07	
20202200 BOOKS/PER SUP	500	233.82	266.18	46.76	
20202900 BUS/CONFERENCE EXP		1,700.00	-1,700.00		
20203100 BUSINESS TRAVEL		3,245.03	-3,245.03		
20203500 ED/TRAINING SVC	5,000.00	1,991.00	3,009.00	39.82	
20203900 EMPLOYEE TRANSPORTATION	8,500.00	9,044.80	-544.8	106.41	
20204500 FREIGHT/CARTAGE	3,500.00	2,569.99	930.01	73.43	
20205100 INS LIABILITY	31,558.00	30,086.00	1,472.00	95.34	
20206100 MEMBERSHIP DUES	1,575.00	3,462.55	-1,887.55	219.84	
20207600 OFFICE SUPPLIES	21,584.00	4,623.55	16,960.45	21.42	
20208100 POSTAL SVC	500	320	180	64	
20208500 PRINTING SVC	1,000.00	155.22	844.78	15.52	
20211200 BLDG MAINT SUP/MAT		400.45	-400.45		
20219300 REF COLL/DISP SVC		345.44	-345.44		
20226100 OFFICE EQ MAINT SVC		300	-300		
20226200 OFFICE EQ MAINT SUP	7,500.00		7,500.00		
20227500 RENT/LEASE EQ	10,600.00	769.96	9,830.04	7.26	
20227501 COPY MACHINES		14,893.87	-14,893.87		
20245100 NURSING SVC		4,244.44	-4,244.44		
20250605 SERVICE FEES		26	-26		
20253100 LEGAL SVC	3,534.00	1,813.00	1,721.00	51.3	
20257100 SECURITY SVC	40,750.00	32,143.09	8,606.91	78.88	
20259100 OTHER PROF SVC	72,877.00	13,581.71	59,287.29	18.65	
20259105 MEDIA SERVICES		226	-226		
20281100 DATA PROCESSING SVC	62,673.00	57,958.05	4,714.95	92.48	
20281200 DATA PROCESSING SUP	5,699.00	44,743.82	-39,044.82	785.12	
20283200 INTERPRETER SVC	500	108.4	391.6	21.68	
20287100 TRANSPORTATION	6,000.00	-109.61	6,109.61	-1.83	
20289900 OTHER OP EXP SVC		74	-74		
20291000 COUNTYWIDE IT SERVICES	16,126.00	15,871.00	255	98.42	
20291100 SYSTEM DEV SVC		2,448.00	-2,448.00		
20291200 SYSTEM DEV SUP	2,714.00	3,009.27	-295.27	110.88	
20291600 WAN ALLOCATION	23,429.00	23,075.00	354	98.49	
20291700 ALARM SERVICES	2,292.00	2,017.00	275	88	
20292100 GS PRINTING SVC	1,500.00	390.9	1,109.10	26.06	
20292200 GS MAIL/POSTAGE	10,000.00	7,601.16	2,398.84	76.01	
20292300 GS MESSENGER SVC	3,830.00	5,026.80	-1,196.80	131.25	

**ABC COUNTY
DHHS - PUBLIC GUARDIAN
SUMMARY OF GENERAL LEDGER ACCOUNTS
FY2013/14**

Fund/Group	xxxx	GENERAL FUND			
Funds Center/Group	xxxxxxx	PUB GUARD GEN			
Commitment Item	Budget	Actual-GL	Available	%Consumed	
20292500 GS PURCHASING SVC	4,730.00	4,322.00	408	91.37	
20292600 GS STORE CHARGES	2,537.00	2,660.92	-123.92	104.88	
20292800 GS EQUIP RENTAL LT	31,568.00	29,052.13	2,515.87	92.03	
20293400 PUBLIC WORKS SERVICES	1,250.00		1,250.00		
20293500 PUBLIC WORKS STORES	500		500		
20293800 FUEL USAGE-LIGHT	12,575.00	8,991.39	3,583.61	71.5	
20294200 CO FACILITY USE CHGS	2,050.00	1,792.00	258	87.41	
20294300 LEASED PROP USE CHGS	605,197.00	596,473.99	8,723.01	98.56	
20296200 GS PARKING CHGS	2,500.00	2,450.00	50	98	
20298300 GS SURPLUS PROP MGMT	1,326.00	1,183.00	143	89.22	
20298700 TELEPHONE SERVICES	34,909.00	18,693.10	16,215.90	53.55	
** 20 - SERVICES AND SUPPLIES	1,042,883.00	954,008.24	88,866.76	91.48	
30310300 ELIG EXAMS		32	-32		
30310600 CONTRACT SVC PRIV	1,680.00	764.61	915.39	45.51	
30310700 TRANSPORTATION/WELF	2,460.00	-845.21	3,305.21	-34.36	
30398000 O/C-PRIOR YEAR'S EXP		333	-333		
** 30 - OTHER CHARGES	4,140.00	284.4	3,855.60	6.87	
50523000 OP XFER OUT-LSE PMT	11,563.00	11,503.00	60	99.48	
** 50 - INTERFUND CHARGES	11,563.00	11,503.00	60	99.48	
60601100 DEPT OH ALLOC	245,344.00	181,439.00	63,905.00	73.95	
60601200 DIV OH ALLOC	52,862.00	53,212.93	-350.93	100.66	
60642000 PHARMACY SUP		316	-316		
60650500 ACCT/FIN SVC	75,245.00		75,245.00		
60654100 PERSONNEL SVC	79,909.00	24,985.00	54,924.00	31.27	
60654101 EE HEALTH SVCS		1,834.00	-1,834.00		
60654102 BENEFIT ADMIN SVCS		6,046.00	-6,046.00		
60654103 EMPLOYMENT SERVICES		14,696.00	-14,696.00		
60654104 TRAINING SERVICES		1,597.00	-1,597.00		
60654105 PERSONNEL ACT SVCS		28,325.00	-28,325.00		
60654400 SAFETY PROGRAM SVC	3,673.00	3,588.00	85	97.69	
60691200 DATA PROCESSING SERVICES	7,536.00		7,536.00		
60697909 MIS SERVICES		89,452.00	-89,452.00		
** 60 - INTRAFUND CHARGES	464,569.00	405,490.93	59,078.07	87.28	
*** Expenditure accounts	4,678,971.00	4,034,879.53	644,083.77	86.23	
69699000 INTRA COST RECOVERY	-1,234,213.00	-1,234,213.00		100	
** 69 - INTRAFUND REIMBRSMNT	-1,234,213.00	-1,234,213.00		100	
*** REIMBURSEMENT ACCOUNTS	-1,234,213.00	-1,234,213.00		100	
94941000 INTEREST INCOME	-25,000.00	-16,003.67	-8,996.33	64.01	
** 94 - REVENUE FROM USE OF MONEY AND	-25,000.00	-16,003.67	-8,996.33	64.01	
95954200 WELF SVC ST	-627,980.00	-604,819.00	-23,161.00	96.31	
95955500 MEDICAL ADMIN ST		-230,697.69	230,697.69		
95956800 REALIGNMENT SALES TA	-1,073,048.00	-1,058,622.82	-14,425.18	98.66	
95957200 WELF SVC FED	-498,646.00	-251,072.00	-247,574.00	50.35	
** 95 - INTERGOVERNMENTAL REVENUES	-2,199,674.00	-2,145,211.51	-54,462.49	97.52	

**ABC COUNTY
DHHS - PUBLIC GUARDIAN
SUMMARY OF GENERAL LEDGER ACCOUNTS
FY2013/14**

Fund/Group Funds Center/Group	xxxx xxxxxxx	GENERAL FUND PUB GUARD GEN			
Commitment Item		Budget	Actual-GL	Available	%Consumed
96961500 ESTATE/PUB ADM FEES		-450,000.00	-430,456.04	-19,543.96	95.66
96963313 MISCELLANEOUS OTHER FEES			-24,684.97	24,684.97	
96963900 PERSONNEL SVC FEES		-28,000.00		-28,000.00	
96966500 MH PRIVATE					
97979000 MISC OTHER			-11,410.00	11,410.00	
97979900 PRIOR YEAR			21,950.31	-21,950.31	
**** Total Net		742,084.00	194,850.35	547,225.65	26.26

ABC COUNTY
DHHS - PUBLIC GUARDIAN
SALARIES AND BENEFITS WORKSHEET
FY2013/2014

Attachment C

Source: Payroll Register										
NAME	Job Title	COST POOL	SumOfGROSS	SumOfRET	POB DEBT SVCO	POB DEBT SVC	SumOfFICA	SumOfINS	BENEFITS	SumOfTOTAL
Employee 1	Sr Office Assistant	TCM	43,343.87	8,129.31	2,471.67	1,465.41	3,367.44	3,164.31	18,598.14	61,942.01
Employee 2	Dep Public Guardian/Conservator Lv 2	TCM	57,879.36	10,414.28	3,168.17	1,878.46	4,181.28	14,482.16	34,124.34	92,003.70
Employee 3	Dep Public Guardian/Conservator Lv 2	TCM	52,284.14	9,402.44	2,861.79	1,696.76	4,000.37	7,878.20	26,839.56	78,123.70
Employee 4	Dep Public Guardian/Conservator Lv 2	TCM	16,199.57	1,755.22	519.91	307.84	1,257.63	407.81	4,248.41	20,447.98
Employee 5	Dep Public Guardian/Conservator Lv 2	TCM	56,485.44	10,159.62	3,092.04	1,833.30	4,009.06	14,482.16	33,576.18	90,061.62
Employee 6	Dep Public Guardian/Conservator Lv 2	TCM	58,101.12	10,414.28	3,168.17	1,878.46	4,444.74	8,640.52	28,546.16	86,647.28
Employee 7	Dep Public Guardian/Conservator Lv 2	TCM	55,007.04	9,878.80	3,005.47	1,781.96	4,208.50	1,356.81	20,231.53	75,238.57
Employee 8	Dep Public Guardian/Conservator Lv 2	TCM	54,397.44	9,786.04	2,977.82	1,765.56	3,910.62	14,482.16	32,922.19	87,319.63
Employee 9	Dep Public Guardian/Conservator Lv 2	TCM	61,804.25	11,084.08	3,305.54	1,959.62	4,235.17	11,320.96	31,905.36	93,709.62
Employee 10	Supv Deputy Public Guardian Conserv	TCM	67,257.35	12,635.82	3,652.88	2,165.65	4,652.33	11,320.96	34,427.65	101,685.00
Employee 11	Supv Deputy Public Guardian Conserv	TCM	45,387.34	7,743.89	2,203.01	1,305.94	3,486.51	4,930.67	19,670.02	65,057.36
Employee 12	Supv Deputy Public Guardian Conserv	TCM	51,003.58	7,461.80	2,126.77	1,261.33	3,905.86	5,181.70	19,937.46	70,941.04
Employee 13	Dep Public Guardian/Conservator Lv 2	TCM	10,210.86	1,799.53	558.90	331.00	627.35	250.33	3,567.11	13,777.98
Employee 14	Dep Public Guardian/Conservator Lv 2	TCM	59,819.94	10,857.64	3,267.75	1,937.53	4,576.23	7,772.59	28,411.73	88,231.67
Employee 15	Dep Public Guardian/Conservator Lv 2	TCM	57,602.16	10,332.76	3,144.06	1,864.17	3,985.77	14,482.16	33,808.91	91,411.07
Employee 16	Dep Public Guardian/Conservator Lv 2	TCM	55,002.24	9,897.53	3,011.00	1,785.24	4,207.68	7,772.59	26,674.03	81,676.27
Employee 17	Dep Public Guardian/Conservator Lv 2	TCM	30,824.64	5,467.65	1,689.13	1,001.77	2,358.31	4,391.42	14,908.28	45,732.92
Employee 18	Dep Public Guardian/Conservator Lv 2	TCM	57,288.00	10,255.24	3,120.94	1,850.45	4,382.53	7,772.59	27,381.74	84,669.74
TCM Total			889,898.35	157,475.92	47,345.01	28,070.43	65,797.38	140,090.07	438,778.82	1,328,677.16
Employee 19	Estate Inventory Specialist	NTCM	44,685.96	8,022.51	2,438.96	1,446.05	3,419.17	7,772.59	23,099.27	67,785.23
Employee 20	Estate Inventory Specialist	NTCM	44,557.92	8,056.85	2,449.24	1,452.19	3,424.00	7,960.41	23,342.68	67,900.60
Employee 21	Dep Public Guardian/Conservator Lv 2	NTCM	26,505.60	4,845.65	1,449.15	858.97	2,027.71	4,754.40	13,935.88	40,441.48
Employee 22	Dep Public Guardian/Conservator Lv 2	NTCM	57,879.36	10,448.60	3,178.45	1,884.60	4,442.61	7,960.41	27,914.66	85,794.02
Employee 23	Dep Public Guardian/Conservator Lv 2	NTCM	443.52	64.99	20.80	11.84	30.50	93.18	221.31	664.83
Employee 24	Dep Public Guardian/Conservator Lv 2	NTCM	(640.17)	(94.17)	(30.02)	(17.09)	0.00	(225.10)	(366.39)	(1,006.57)
Employee 25	Estate Property Officer	NTCM	66,814.56	13,723.21	3,984.91	2,362.52	5,569.44	7,345.42	32,985.51	99,800.07
Employee 26	Dep Public Guardian/Conservator Lv 2	NTCM	57,879.36	10,738.85	3,267.10	1,937.17	4,566.04	3,164.31	23,673.48	81,552.84
Non-TCM Total			298,126.11	55,806.48	16,758.59	9,936.24	23,479.48	38,825.62	144,806.39	442,932.50
Employee 27	Sr Accountant	ADMIN	77,172.48	14,832.84	4,323.24	2,563.26	6,041.96	3,164.31	30,925.60	108,098.08
Employee 28	Account Clerk 3	ADMIN	46,829.66	8,430.23	2,563.32	1,519.81	3,588.31	8,640.52	24,742.18	71,571.84
Employee 29	Office Assistant 2	ADMIN	35,871.84	6,463.03	1,963.68	1,164.29	2,745.78	7,772.59	20,109.37	55,981.21
Employee 30	Office Assistant 2	ADMIN	35,871.84	5,472.01	1,973.96	1,170.32	2,759.02	7,960.41	19,335.73	55,207.57
Employee 31	Accountant 2	ADMIN	492.96	79.43	23.82	13.56	38.86	25.49	181.16	674.12
Employee 32	Clerical Supv 2	ADMIN	55,971.50	10,735.33	3,073.93	1,822.42	4,296.19	7,960.41	27,888.29	83,859.79
Employee 33	Office Assistant 2	ADMIN	35,923.38	6,472.60	1,966.50	1,165.96	2,255.99	11,320.96	23,182.01	59,105.39
Employee 34	Sr Office Assistant	ADMIN	41,469.60	7,454.17	2,265.67	1,343.31	2,680.17	11,320.96	25,064.27	66,533.87
Employee 35	Account Clerk 2	ADMIN	39,961.24	7,892.00	2,400.08	1,422.92	2,637.52	14,482.16	28,834.67	68,795.91
Employee 36	Sr Office Assistant	ADMIN	43,350.94	7,840.36	2,383.29	1,413.07	3,330.70	7,960.41	22,927.83	66,278.77
Employee 37	Health Program Mgr	ADMIN	87,680.65	11,483.40	3,071.77	1,820.77	6,493.37	7,586.59	30,455.90	118,136.55
Employee 38	Account Clerk 2	ADMIN	11,682.14	2,043.21	616.14	365.02	843.32	7,654.03	11,521.72	23,203.86
Employee 39	Account Clerk 2	ADMIN	15,859.12	600.76	0.00	0.00	229.96	0.00	830.72	16,689.84
Admin Total			528,137.35	89,799.36	26,625.40	15,784.71	37,941.15	95,848.83	265,999.44	794,136.80
Grant Total			1,716,161.81	303,081.76	90,729.00	53,791.38	127,218.01	274,764.51	849,584.65	2,565,746.46

ABC COUNTY
DHHS - PUBLIC GUARDIAN
SCHEDULE OF OPERATING EXPENSES
FY2013/2014

<u>OPERATING EXPENSES</u>	<u>AMOUNT</u>	<u>DIRECT</u>	<u>INDIRECT</u>	<u>NON TCM</u>
ABC1/20202200	BOOKS/PER SUP	233.82		233.82
ABC1/20202900	BUS/CONFERENCE EXP	1,700.00		1,700.00
ABC1/20203100	BUSINESS TRAVEL	3,245.03	500.00	1,000.00
ABC1/20203500	ED/TRAINING SVC	1,991.00		1,991.00
ABC1/20203900	EMP TRANSPORTATION	9,044.80		9,044.80
ABC1/20204500	FREIGHT/CARTAGE	2,569.99		2,569.99
ABC1/20205100	INS LIABILITY	30,086.00		
ABC1/20206100	MEMBERSHIP DUES	3,462.55	3,462.55	
ABC1/20207600	OFFICE SUPPLIES	4,623.55		4,623.55
ABC1/20208100	POSTAL SVC	320.00		320.00
ABC1/20208500	PRINTING SVC	155.22		155.22
ABC1/20211200	BLDG MAINT SUP/MAT	400.45		400.45
ABC1/20219300	REF COLL/DISP SVC	345.44		345.44
ABC1/20226100	OFFICE EQ MAINT SVC	300.00		300.00
ABC1/20227500	RENT/LEASE EQ	769.96		769.96
ABC1/20227501	COPY MACHINES	14,893.87		14,893.87
ABC1/20245100	NURSING SVC	4,244.44		4,244.44
ABC1/20250605	SERVICE FEES	26.00		26.00
ABC1/20253100	LEGAL SVC	1,813.00		1,813.00
ABC1/20257100	SECURITY SVC	32,143.09		32,143.09
ABC1/20259100	OTHER PROF SVC	13,581.71		13,581.71
ABC1/20259105	MEDIA SERVICES	226.00		226.00
ABC1/20281100	DATA PROCESSING SVC	57,958.05		57,958.05
ABC1/20281200	DATA PROCESSING SUP	44,743.82		44,743.82
ABC1/20283200	INTERPRETER SVC	108.40		108.40
ABC1/20281200	TRANSPORTATION	(109.61)		(109.61)
ABC1/20289900	OTHER OP EXP SVC	74.00		74.00
ABC1/20291000	COUNTYWIDE IT SERVICE	15,871.00		15,871.00
ABC1/20291100	SYSTEM DEV SVC	2,448.00		2,448.00
ABC1/20291200	SYSTEM DEV SUP	3,009.27		3,009.27
ABC1/20291600	WAN ALLOCATION	23,075.00		23,075.00
ABC1/20291700	ALARM SERVICES	2,017.00		2,017.00
ABC1/20292100	GS PRINTING SVC	390.90		390.90
ABC1/20292200	GS MAIL/POSTAGE	7,601.16		7,601.16
ABC1/20292300	GS MESSENGER SVC	5,026.80		5,026.80
ABC1/20292500	GS PURCHASING SVC	4,322.00		4,322.00
ABC1/20292600	GS STORE CHARGES	2,660.92		2,660.92
ABC1/20292800	GS EQUIP RENTAL LT	29,052.13		29,052.13
ABC1/20293800	FUEL USAGE-LIGHT	8,991.39		8,991.39
ABC1/20294200	CO FACILITY USE CH	1,792.00		1,792.00
ABC1/20294300	LEASED PROP USE CH	596,473.99		596,473.99
ABC1/20296200	GS PARKING CHGS	2,450.00		2,450.00
ABC1/20298300	GS SURPLUS PROP MGMT	1,183.00		1,183.00
ABC1/20298700	GS TELEPHONE SVC	18,693.10		18,693.10
ABC1/30310300	ELIG EXAMS	32.00		32.00
ABC1/30310600	CONTRACT SVC PRIV	764.61		764.61
ABC1/30310700	TRANSPORTATION/WELF	(845.21)		(845.21)
ABC1/30398000	O/C PRIOR YEAR EXP	333.00		333.00
ABC1/50523000	OP XFER OUT-LSE PMT	11,503.00		11,503.00
ABC1/60601100	DEPT OH ALLOC	181,439.00		181,439.00
ABC1/60601200	DIV OH ALLOC	53,212.93		53,212.93
ABC1/60642000	PHARMACY SUP	316.00		316.00
ABC1/60654100	PERSONNEL SVC	24,985.00		24,985.00
ABC1/60654400	SAFETY PROGRAM SVC	3,588.00		3,588.00
ABC1/60697909	MIS SERVICES	89,452.00		89,452.00

ABC COUNTY
 DHHS - PUBLIC GUARDIAN
 SCHEDULE OF OPERATING EXPENSES
 FY2013/2014

<u>OPERATING EXPENSES</u>	<u>AMOUNT</u>	<u>DIRECT</u>	<u>INDIRECT</u>	<u>NON TCM</u>
ABC1/60654101 EE HEALTH SVCS	1,834.00			1,834.00
ABC1/60654102 BENEFIT ADMIN S	6,046.00			6,046.00
ABC1/60654103 EMPLOYMENT SVCS	14,696.00			14,696.00
ABC1/60654104 TRAINING SVC	1,597.00			1,597.00
ABC1/60654105 PERSONNEL ACT S	28,325.00			28,325.00
TOTAL OPERATING EXPENSES	1,371,286.87	3,963	883,250	484,074
Labor Expenses not included in Payroll Record:				
ABC1/10124000 WORK COMP INS	55,637.00			
ABC1/10125000 SUI INS	35,703.00			
Subtotal	91,340.00		91,340.00	
ABC1/10135000 RETIREE MED OFFSET	10,476.00			10,476.00
TOTAL ADJUSTED OPERATING EXPENSES	1,473,102.87	3,963	974,590	494,550



ABC COUNTY
DHHS - PUBLIC GUARDIAN
SCHEDULE OF FUNDING REVENUE ANALYSIS
FY2013/2014

Note: ABC County uses accrual basis to book the revenue/ funding.

Sources: WTB, Accounts Receivable Journal, Payment Records, Funding Agreement, MOU, ect.

ACCOUNT AND DESCRIPTION	AMOUNT PER G/L	Restricted	NET AMOUNT	% of TOTAL	NET AMOUNT TCM	W/S D-1 ADJUSTMENT		COMMENTS
						TCM	AS ADJUSTED	
69699000 INTRA COST RECOVERY	\$ 1,234,213.00		\$ 1,234,213.00	30.6458%	378,234.45		378,234.45	
INTRAFUND REIMBRMNT	1,234,213.00							
94941000 INTEREST INCOME	16,003.67	1,591.00	14,412.67	30.6458%	4,416.88		4,416.88	restricted to non-TCM
REVENUE FROM USE OF MONEY AND	16,003.67							
95954200 WELF SVC ST	604,819.00		604,819.00	30.6458%	185,351.62	(164,980.71)	20,370.91	not CPE eligible
95955500 MEDICAL ADMIN ST	230,697.69		230,697.69	30.6458%	70,699.15	(6,089.32)	64,609.83	see "Note 2" below
95956800 REALIGNMENT SALES TA	1,058,622.82		1,058,622.82	30.6458%	324,423.43		324,423.43	
95957200 WELF SVC FED	251,072.00		251,072.00	30.6458%	76,943.02	(68,486.67)	8,456.36	not CPE eligible
INTERGOVERNMENTAL REVENUES	2,145,211.51							
96961500 ESTATE/PUB ADM FEES	430,456.04	430,456.04	-	30.6458%	-		-	restricted to non-TCM
96963313 MISCELLANEOUS OTHER FEES	24,684.97		24,684.97	30.6458%	7,564.91		7,564.91	
96963900 PERSONNEL SVC FEES	-		-		-		-	
96966500 MH PRIVATE	-		-		-		-	
CHARGES FOR SERVICES	455,141.01							
97979000 MISC OTHER	11,410.00	11,410.00	-	30.6458%	-		-	restricted to non-TCM
97979900 PRIOR YEAR	(21,950.31)		(21,950.31)	30.6458%	(6,726.85)	6,726.85	-	not applicable for this FY
MISCELLANEOUS REVENUE	(10,540.31)							
TOTAL FUNDING REVENUE	3,840,028.88	443,457.04	3,396,571.84		1,040,906.61	(232,830)	808,077	
Funding for \$10,000 TCM Cost Outside the PG BU:						10,000.00	10,000.00	General Fund, add. Docs.
County General Fund Covered Funding Shortage of the PG BU:			194,850.65	30.6458%		59,713.54	59,713.54	See "Note 1" below
TOTAL ADJUSTED FUNDING REVENUE FOR TCM						(163,116)	877,790	

Note 1: **County General Fund Covered Funding Shortage of the PG BU:**
 Total Expense (Attachment B) \$ 4,034,879.53
 Total Funding Revenue (Att. B) 3,840,028.88
Net Shortage \$ 194,850.65

ABC COUNTY
DHHS - PUBLIC GUARDIAN
SCHEDULE OF FUNDING REVENUE ANALYSIS
FY2013/2014

Note 2:	Accrued Revenue:	
	95955500 MEDICAL ADMIN ST	\$ 230,697.69
	Less: Actual Received per AR Journal	<u>(210,827.69)</u>
	Variance in total	19,870.00
	TCM % of Total	<u>30.6458%</u>
	Variance for TCM	\$ 6,089.32

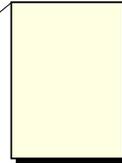
Calculation of % of Funding Allocation to TCM:

<u>Total TCM Cost of BU1(W/S B, Col. 23, Ln. 1)</u>	=	<u>1,100,622</u>	=	
Total BUI Cost (W/S B, Col. 23, Ln. 4) - Total Restricted Funding of BU1		4,034,880 - 443,457		30.6458%

**XYZ - TCM UNIT
REVENUE AND EXPENSE REPORT
FY2013/14**

Unit Code: 31

Account Description	Amount	Adjustments	Total
4210 CONTRACTS - PROP 10	\$ 365,914.02		\$ 365,914.02
4212 TCM REVENUE	17,980.99		17,980.99
TOTAL REVENUE	383,895.01		383,895.01
60 COMPENSATION - INTERNAL	274,486.74	(3,704.23)	270,782.51
61 COMPENSATION - EXTERNAL	4,950.17		4,950.17
62 BENEFITS	32,649.63		32,649.63
63 PAYROLL TAXES	29,838.46		29,838.46
70 ACCOUNTING	1.24		1.24
71 PROFESSIONAL FEES	534.80		534.80
72 MEETINGS	253.64		253.64
73 SUPPLIES	8,523.50		8,523.50
74 COMMUNICATIONS	7,124.79		7,124.79
75 POSTAGE/DELIVERY	1,187.38		1,187.38
76 OCCUPANCY	27,642.71		27,642.71
77 UTILITIES	6.85		6.85
78 PRINTING/COPYING	524.91		524.91
79 COMPUTER/SOFTWARE	909.03		909.03
80 DUES AND SUBSCRIPTIONS	85.44		85.44
81 EQUIPMENT/FURNISHINGS	532.13		532.13
82 TRAVEL	8,185.34		8,185.34
83 RECRUITMENT AND TRAINING	2,686.99		2,686.99
84 CLIENT RELATED EXPENSES	3.74		3.74
85 MARKETING/PUBLIC RELATIONS	24.83		24.83
86 INSURANCE	864.21		864.21
90 MISCELLANEOUS EXPENSES	188.21		188.21
91 DEPRECIATION	-		-
99 INDIRECT COSTS	35,629.26		35,629.26
TOTAL EXPENSES	\$ 436,834.00	\$ (3,704.23)	\$ 433,129.77



Note 1

Based on the Supporting Documentation, the calculated TCM cost is **47.8718%** of total costs incurred for this unit. This percentage will be used to allocate the funding revenue for this unit.



Note 2

Adjust accrued revenue to actual payment received for eligible CPE determination:

	Accrued	% of Total	Received	Variance
CONTRACTS - PROP 10	\$ 365,914.02	95.3162%	\$ 268,622.53	\$ 46,575.19
TCM REVENUE	17,980.99	4.6838%	13,200.09	2,288.70
Total Funding Revenue for the BU	\$ 383,895.01	100.0000%	281,822.62	102,072.39
% of Total	47.8718%		47.8718%	47.8718%
Funding Revenue Supported TCM	\$ 183,777.45		\$ 134,913.56	\$ 48,863.89