

**CENTER FOR AUTISM AND RELATED DISABILITIES (CARD) –
UNIVERSITY OF FLORIDA COLLEGE OF MEDICINE – JACKSONVILLE**

Examination of Written Assertion

**THE CENTER FOR AUTISM AND RELATED DISABILITIES PROGRAM –
THE UNIVERSITY OF FLORIDA COLLEGE OF MEDICINE - JACKSONVILLE**

***Examination Report on the Written Assertion Related to the Center for Autism and
Related Disabilities (CARD) Program***

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CERTIFIED PUBLIC ACCOUNTANTS

Pershing Yoakley & Associates, P.C.
One Cherokee Mills, 2220 Sutherland Avenue
Knoxville, TN 37919
(p) (865) 673-0844 (f) (865) 673-0173
(w) www.pyapc.com

INDEPENDENT ACCOUNTANT'S REPORT

The Center for Autism and
Related Disabilities Program -
The University of Florida College of
Medicine - Jacksonville:

We have examined management's assertion, included in the accompanying Appendix A, related to the Center for Autism and Related Disabilities (CARD) - The University of Florida College of Medicine - Jacksonville (CARD - UFCOM-J) expenditures from this program for the period July 1, 2007 - June 30, 2009. CARD - UFCOM-J management are responsible for the expenditures. Our responsibility is to express an opinion on management's assertion included in the accompanying Appendix A.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about management's assertion, included in the accompanying Appendix A, related to the CARD - UFCOM-J expenditures from this program for the period July 1, 2007 - June 30, 2009 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on CARD - UFCOM-J's compliance with specified programmatic requirements.

In our opinion, management's accompanying assertion in Appendix A for the period July 1, 2007 - June 30, 2009 is fairly stated, in all material respects.

This report is intended solely for the information and use of CARD - UFCOM-J, the State of Florida - Department of Education, the CARD Board, and CARD constituents, and is not intended to be and should not be used by anyone other than these specified parties.

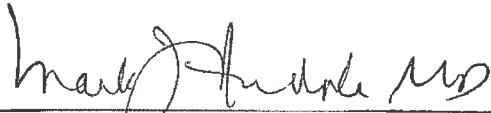
Pershing Yoakley & Associates, P.C.

Knoxville, Tennessee
May 4, 2010

APPENDIX A

Written Assertion Regarding the Administration of the Center for Autism and Related Disabilities (CARD) Program:

I, Mark L. Hudak, M.D., do hereby certify that in my role as Associate Chairman for Finance and Clinical Affairs for the Department of Pediatrics, I had oversight of the administration of the Center for Autism and Related Disabilities (CARD) Program on behalf of the University of Florida College of Medicine - Jacksonville (UFCOM-J) for the benefit of the Department of Pediatrics. The disbursement of payroll and fringe benefit expenditures from this program for the period July 1, 2007 - June 30, 2009 has been expended only as consistent with the categorical descriptions within the budget, including any budget revisions, according to the "Florida Department of Education Budget Narrative Forms" (see Appendix B) for the same period. University of Florida Jacksonville Healthcare, Inc. (UFJHI) is responsible for a subcontract as part of the overall CARD Program at the University of Florida. The disbursement of rental expense and other non-payroll and fringe benefit expenses from the CARD - UFJHI subcontract for the period July 1, 2007- June 30, 2009 have been expended only as consistent with the categorical descriptions within the budget, including any budget revisions, according to the "Florida Department of Education Budget Narrative Forms" (See Appendix B) and/or the invoice reports submitted to the University of Florida from UFJHI (see Appendix C) for the same period.





Mark L. Hudak, M.D.
Professor and Associate Chairman for Finance
and Clinical Affairs
Department of Pediatrics
Assistant Dean of Managed Care, University
of Florida College of Medicine - Jacksonville



Date

Appendix B
Florida Department of Education
Budget Narrative Forms

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT University of Florida		2 PROJECT NUMBER 011-90240-8S001	
3 PROJECT/PROGRAM TITLE Autism Program TAPS 08C130		4 AUTHORITY GAA General Appropriations Act	
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:		6 PROJECT PERIODS Budget Period: 07/01/2007 - 06/30/2008 Program Period: 07/01/2007 - 06/30/2008	
7 AUTHORIZED FUNDING Current Approved Budget: \$ 952,866.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 952,866.00		8 REIMBURSEMENT OPTION Quarterly Advance to Public Entity	
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: 06/30/2008 Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2008 Last date for receipt of proposed budget and program amendments: 06/30/2008 Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400; Date(s) for program reports: Quarterly and Final 			
10 DOE CONTACTS Program: Sheryl Sandvoss Phone: (850) 245 - 0478 Email: Sheryl.Sandvoss@fldoe.org Grants Management: Unit C (850) 245-0496		11 DOE FISCAL DATA DBS: 40 90 40 EO: C4 Object: 720000	
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs. Any unexpended general revenue funds must be returned by check issued to the Florida Department of Education, with the final expenditure report. The check must clearly identify the project number for which funds are being returned. In the event that the Governor and Cabinet are required to impose a mandatory reserve on the current year appropriation, this Agreement shall be amended to place in reserve the amount determined by the Department of Education to be necessary because of the mandatory reserve in the appropriation. For the first quarter (July 1, 2007 – September 30, 2007), 24% of the appropriated funding has been released for disbursement by state agencies. Therefore, the amount of funding released for the first quarter for this project will also be 24%. Subsequent quarterly payments will be disbursed at the rates authorized by the Governor's Office. None of the funds provided in Specific appropriation 105, for the Autism Program shall be used to pay indirect cost. 			
13 APPROVED: <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  Authorized Official on behalf of Jeanine Blomberg Commissioner of Education </div> <div style="text-align: center;"> 9/24/07 Date of Signing </div> <div style="text-align: center;">  </div> </div>			

DOE-200
Revised 02/05

University of Florida - Jacksonville
Center for Autism and Related Disabilities
2007-2008 Application to B.B.E.S.S.

Name of Eligible Recipient: UF/Jacksonville CARD
Project Number: _____

TAPS #: 08C130

**Florida Department of Education
Budget Narrative Form**

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE and NARRATIVE	(4) FTE POSITION	(5) AMOUNT
	110	Faculty Salary/Fringe/Workman's Comp		
		Director <i>Oversees center operations; provides clinical services; liaison to other CARDS, school districts and agencies</i>	1.0	80,578.92
		Pediatric Psychiatric Consultant <i>Provides psychiatric consultation to constituents</i>	.2	34,260.00
		Psychiatric Consultant <i>Provides psychiatric consultation to constituents</i>	.1	17,200.00
		Pediatric Geneticist <i>Provides genetic consultation to constituents</i>	.05	10,357.50
		Genetic Counselor <i>Provides genetic counseling to clients and assists geneticist</i>	.2	13,000.00
	139	Non-Faculty Salary/Fringe contracted with UF/Jacksonville Healthcare, Inc. (UFJHI)		
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	71,395.48
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	51,497.94
		Educational Coordinator/Counselor <i>Provides technical assistance and training to constituents; conducts intake appointments; coordinates support groups</i>	.8	53,000.00
		Educational Coordinator-New <i>Provides technical assistance and training to constituents</i>	1.0	52,000

University of Florida - Jacksonville
Center for Autism and Related Disabilities
2007-2008 Application to B.E.E.S.S.

TAPS #: 08C130

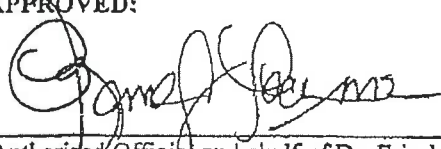
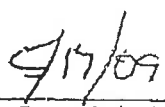
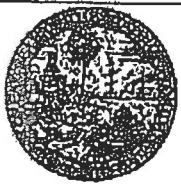
(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE and NARRATIVE	(4) FTE POSITION	(5) AMOUNT
		Educational Coordinator - New <i>Provides technical assistance and training to constituents</i>	1.0	52,000.00
		Educational Coordinator - New <i>Provides technical assistance and training to constituents</i>	1.0	52,000.00
		Educational Coordinator - New <i>Provides technical assistance and training to constituents</i>	1.0	52,000.00
		Instructional Technology Specialist <i>Assists in development of video productions, website management, and training events</i>	.4	21,627.53
		Psychologist Consultant <i>Provides psychological services to constituents</i>	.6	60,000.00
		Event Coordinator <i>Works with CARD staff to coordinate regional workshop and training events</i>	.4	14,000.00
		Project Assistant <i>Assists CARD staff in project completion</i>	.5	10,000.00
		Office Manager <i>Coordinates office support services, manages facilities, and purchases supplies</i>	.5	23,767.25
		Office Support <i>Assists in front office (answering phones, scheduling, filing, constituent support)</i>	.4	12,000.00
		Office Support <i>Assists in front office (answering phones, scheduling, filing, constituent support)</i>	.4	12,000.00
		Office Assistant <i>Assists front office staff and enters data into CARD database</i>	.5	10,000.00
		Accountant <i>Assists CARD program in bookkeeping and fiscal management of grant</i>	.01	1,020.00
		Accounts Payable Clerk <i>Assists CARD program in bookkeeping and fiscal management of grant</i>	.02	816.00

University of Florida - Jacksonville
Center for Autism and Related Disabilities
2007-2008 Application to B.E.E.S.S.

TAPS #: 08C130

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE and NARRATIVE	(4) FTE POSITION	(5) AMOUNT
		Administrative Assistant <i>Provides administrative support to CARD staff</i>	.05	2,641.80
		Administrative Assistant <i>Provides administrative support to CARD staff</i>	.05	2,125.25
	139	Clinic/Office Space Rental Expense via UFJHI (off-campus)		69,000.00
		Other expenses related to off-campus location – to be contracted with UFJHI: utilities, communication, conference travel (in-state and out-of-state) and local travel for faculty and staff; consultant expenses		
		Utilities		20,000.00
		Phone/Internet		10,000.00
		Office equipment and rental		40,000.00
		Custodial services		12,000.00
		Constituency Board Expenses		2,500.00
		Annual CARD Conference Support (.5%)		4,764.33
		Travel		54,926.00
		Staff Training		15,000.00
		Consultant Fees		5,388.00
		Equipment/Library/Technology		10,000.00
C) Total				\$952,866

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT University of Florida	2 PROJECT NUMBER 011-90240-9S001
3 PROJECT/PROGRAM TITLE Autism Program <div align="center">TAPS 09C130</div>	4 AUTHORITY GAA General Appropriations Act
5 AMENDMENT INFORMATION Amendment Number: 1 Type of Amendment: No Cost Extension Effective Date: 04/29/2009	6 PROJECT PERIODS Budget Period: 07/01/2008 - 08/14/2009 Program Period: 07/01/2008 - 08/14/2009
7 AUTHORIZED FUNDING Current Approved Budget: \$ 868,099.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 868,099.00	8 REIMBURSEMENT OPTION Quarterly Advance to Public Entity
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: 08/14/2009 Date that all obligations are to be liquidated and final disbursement reports submitted: 09/20/2009 Last date for receipt of proposed budget and program amendments: 08/14/2009 Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: Quarterly and Final 	
10 DOE CONTACTS Program: Sheryl Sandvoss Phone: (850) 245 - 0478 Email: Sheryl.Sandvoss@fldoe.org Grants Management: Unit C (850) 245-0496	11 DOE FISCAL DATA DBS: 40 90 40 EO: C4 Object: 720000
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs. Any unexpended general revenue funds must be returned by check issued to the Florida Department of Education, with the final expenditure report. The check must clearly identify the project number for which funds are being returned. In the event that the Governor and Cabinet are required to impose a mandatory reserve on the current year appropriation, this Agreement shall be amended to place in reserve the amount determined by the Department of Education to be necessary because of the mandatory reserve in the appropriation. 	
13 APPROVED: <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  <hr/> Authorized Official on behalf of Dr. Eric J. Smith Commissioner of Education </div> <div style="text-align: center;">  <hr/> Date of Signing </div> <div style="text-align: center;">  </div> </div>	

DOE-200
Revised 12/07

UF Jacksonville
011-90240-98001

University of Florida/Jacksonville
Center for Autism and Related Disabilities
2008-2009 Application to B.E.E.S.S.

Florida Department of Education
Budget Narrative Form

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1) FUNCTION	2) OBJECT	3) ACCOUNT TITLE AND NARRATIVE	4) FTE POSITION	5) AMOUNT
	110	Faculty Salary/Fringe/Workman's Comp		
		Clinical Director <i>Provides clinical services; liaison to other CARDS, school districts and agencies</i>	1.0	88,092.36
		Pediatric Psychiatric Consultant <i>Provides psychiatric consultation to constituents</i>	.1	11,260.80
		Psychiatric Consultant <i>Provides psychiatric consultation to constituents</i>	.05	18,500.00
		Psychologist Consultant <i>Provides psychological services to constituents</i>	.3	30,000.00
	139	Non-Faculty Salary/Fringe contracted with UF/Jacksonville Healthcare, Inc. (UFJHI)		
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	70,903.86
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	53,762.20
		Educational Coordinator/Instructional Technology Specialist <i>Provides technical assistance and training to constituents</i>	1.0	51,499.55
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	52,445.95
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	48,397.94
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	47,736.00
		Educational Coordinator <i>Provides technical assistance and training to constituents</i>	1.0	47,798.40
		Division Administrator <i>Oversees administrative functions of entire CARD program</i>	.5	36,724.90
		Scheduling Coordinator/Secretary <i>Assists with answering phones, scheduling, filing, constituent support</i>	.5	16,074.24

University of Florida/Jacksonville
Center for Autism and Related Disabilities
2008-2009 Application to B.E.E.S.S.

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) FTE POSITION	(5) AMOUNT
		Medical Secretary <i>Assists with answering phones, scheduling, filing, constituent support</i>	.5	15,912.00
		Client Services Representative <i>Assists with answering phones, scheduling, filing, constituent support</i>	.5	15,600.00
		Event Coordinator <i>Works with CARD staff to coordinate regional workshops and training events</i>	.4	10,000.00
		Administrative Assistant <i>Assists front office staff with answering phones, filing, reports and constituent support</i>	.25	7,800.00
		Office Assistant <i>Assists front office staff with daily responsibilities</i>	.5	10,000.00
		Accountant <i>Assists CARD program in bookkeeping and fiscal management of grant</i>	.01	1,050.60
		Accounts Payable Clerk <i>Assists CARD program with bookkeeping and fiscal management of grant</i>	.02	840.48
		Administrative Assistant <i>Provides administrative support to CARD Staff</i>	.05	2,720.34
		Special Projects Coordinator <i>Provides administrative support to CARD staff</i>	.05	2,189.94
		Contract Manager <i>Provides contract management of grant</i>	.01	1,050.60
	139	Clinic/Office Space Rental Expense via UFJHI (off campus)		79,000.00
		Other expenses related to off-campus location – to be contracted with UFJHI: utilities, communication, conference travel (in-state and out-of state) and local travel for faculty and staff; consultant expenses.		
		Utilities: Electric		12,519.00
		Utilities: Phone/Internet		11,000.00
		Utilities: Water and Garbage		3,731.46
		Repairs and Maintenance		37,242.67
		Equipment/Library/Technology		10,000.00
		Supplies <i>Office supplies</i>		10,579.21

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Appendix C
University of Florida Jacksonville Healthcare, Inc.
Invoice Reports Submitted to the University of Florida
for the Center for Autism and Related Disabilities

CARD June 07 thru July 08

YTD

Lease	47,170.34
Depreciation includes	14,169.79
Repairs & Maintenance	7,113.74
Utilities	8,751.86
Supplies	23,684.07
Fees - Other	4,595.00
Business Meetings	840.95
Entertainment	0.00
Travel & Lodging	19,698.25
Registration Fees	2,493.70
Marketing & Advertising	5,000.00
Postage & Shipping	2,361.69
Gifts & Contributions	1,500.00
Other - Equip Rental, Transportation, Subscri	43,321.01
Recruitment, Licenses & Permits, Dues	1,561.95
Total Expenses	182,262.35
 Salary (Tyler Rounds)	 6,245.24
Salary (Jennifer Warren)	15,691.22
Salary (Maria Tapia)	45,501.00
Salary (Mann Angela)	20,943.35
Temporary Staffing	12,139.15
Salary	277,110.01
Benefits	52,306.54
 Total Salary & Benefits	 429,936.51
 Total	 612,198.86

CARD	Jun-09	Current Month	YTD
Lease		7,359.11	58,962.56
Depreciation		-1,722.56	26,263.51
Repairs & Maintenance		831.14	11,567.22
Utilities		1,161.24	12,487.03
Supplies		7,052.67	18,634.53
Fees - Other		1,201.00	3,997.72
Business Meetings		329.82	1,098.89
Entertainment		0.00	0.00
Travel & Lodging		1,047.18	22,269.47
Registration Fees		3,393.00	5,288.00
Marketing & Advertising		0.00	0.00
Postage & Shipping		209.50	2,680.62
Equipment Rental		0.00	49.50
Gifts & Contributions		0.00	2,800.00
Other - Lic & Permits, Subscrip,Dues, Business Ins		3,952.63	5,944.20
Total Expenses		24,814.73	172,043.25
Salary (Tyler Rounds)		658.82	5,993.42
Salary (Jennifer Warren)		587.76	11,981.44
Salary (Maria Tapia)		0.00	0.00
Salary (Mann Angela)		0.00	3,358.68
Salary (Eric Skinner) Contract Manager		90.75	1,158.63
Temporary Staffing		0.00	60.06
Salary		27,857.39	347,688.83
Benefits		5,437.52	71,215.67
Total Salary & Benefits		34,632.24	441,456.73
Total		59,446.97	613,499.98