



Joette Katz
Commissioner

DEPARTMENT of CHILDREN and FAMILIES

Making a Difference for Children, Families and Communities



Dannel P. Malloy
Governor

*** Yellow shading in any area of this workbook identifies a row/cell that requires update.**

Compatibility Issues: This workbook relies very heavily on macros and behind the scenes coding. Entities operating on any system prior to Microsoft Office 2010, may experience decreased functionality as a result of operating on a system not completely compatible with the workbook's design.

Useful Tips in Completing the Workbook:

1. **Copying and Pasting** – Copying and pasting information from other sources or other cells within the workbook can cause issues to arise. If it is necessary to copy and paste data please follow this method: Copy – Paste – Special – Value.
2. **Saving the Workbook** - Even if “Save” or “Save As” is used from the file menu, you must choose to save the file again when closing the workbook. That is the only thing that will reset the test for activation Macro processing and ActiveX controls.

Macro Enablement: Specifically for entities operating on systems prior to Office 2010, prior to beginning data entry into the workbook, please ensure that Macros are fully enabled. To verify this, use the following steps:

1. Open the Human Service Budget Workbook
2. Click the ‘File’ button in the upper left hand corner of the page
3. Click the ‘Excel Options’ button in the bottom right hand corner of the dropdown box.
4. Click the ‘Trust Center’ link from the left hand side bar menu.
5. Under the Microsoft Office Excel Trust Center section, click ‘Trust Center Settings’.
6. Click the ‘Macro Settings’ link from the left hand side bar menu.
7. Under the Macro Settings section, click ‘Enable All Macros’.
8. Click Ok.
9. Click Ok.

I. Agency Information Tab

This tab is prefilled by DCF. Providers are not to take any action on this tab.

II. Contract Information Tab

This tab is prefilled by DCF. Providers are not to take any action on this tab.

III. Provider Instruction Tab

These instructions are generic and not specified to DCF contracts. Please utilize the instructions provided below.

IV. Account Definitions Tab

This tab is the Human Service Uniform Chart of Accounts with definition.

V. Provider Information Tab

A. Section #1

1. Submission Date (Row 13): Enter the date that you will submit your budget.
2. Funding Start Date (Row 13): This date will prefill from information entered by DCF prior to sending the budget out to providers for completion.

B. Section #2 (Provider Agency)

1. Legal Name (Row 15): Enter your agency's **full** legal business name, as filed with the Secretary of State.
2. Street Address (Rows 16-17): Enter your agency's administrative office street address.
3. FEIN (Row 18): Enter your agency's Federal Employment Identification Number, as filed with the IRS.
4. DUNS (Row 19): If your agency has a registered Dun & Bradstreet number, enter it here. If not, leave this row blank.
5. Incorporated: If yes, right click on bottom right side of cell to bring up the drop down arrow and select "yes".

C. Section #3 (Agency Director/CEO)

Using Rows 22-24, enter the contact information for the agency's Executive Director.

D. Section #4 (Contact Person: Board of Directors)

Using Rows 25-27, enter the contact information for the agency's Board of Director contact. This does not have to be the Board President, but should be a Board member qualified to speak with DCF staff, should it become necessary to do so. DCF does not require inclusion of a fax number.

E. Section #5 (Contact Person: Programmatic)

Using Rows 28-30, enter the contact information for the agency's programmatic contact. This individual should have oversight of the agency's Program Directors.

F. Section #6 (Contact Person: Fiscal)

Using Rows 31-33, enter the contact information for the agency's designated fiscal contact. This does not have to be the CFO, but should be someone qualified to speak with DCF staff regarding budgeting, financial reporting, etc.

G. Section #7 (Contact Person: Data Reporting)

DCF does not require completion of this section.

H. Section #8 (Contact Person: RFP)

Using Rows 37-39, enter the contact information for the individual the agency would like to receive DCF RFP Notifications. Please note that DCF will always send notification to the Executive Director of the agency, but if you wish to designate an additional staff member to receive such notification, this section should be completed. If the agency only wishes for the Executive Director to receive DCF RFP notifications, leave this section blank.

I. Section #9 (Areas Served)

Using Rows 40-47, indicate the Region or Area the program serves.

J. Section #10 (Litigation)

From the dropdown in Cell I48, answer the question as to whether your agency has any pending litigation against it. If the answer is 'Yes', using the space in Rows 49-57, provide the case number, name and a brief narrative as to the nature of the claim.

K. Section #11 (Accreditation)

Using Row 59, list any accreditations or specific licensures that the agency holds.

L. Section #12 (Related Party Transactions)

From the dropdown in Cell K60, answer the question as to whether your agency has any related party transactions (refer to OPM Cost Standards). If the answer is 'Yes', using the space in Rows 61-66, provide the requested information about each individual related party transaction.

VI. Program Listing Tab

DCF will populate Columns B and C of this tab with the program names of each program funded through this budget. *Please Note: Due to the implementation of a standardized Uniform Chart of Accounts and*

Budget Workbook for all Connecticut state human service agencies, each individual program contracted must be listed, delineated and budgeted separately.

Columns D-F should remain blank, to be used by DCF during amendment processes.

Columns I-L should be completed by you to delineate the physical address, the on-site Program Director and the Program Director's phone number and email address for each program listed in Column B.

Columns M-O If the agency's designated fiscal contact differs from the individual listed on the Provider Information Tab, rows 31-33, please enter the name and contact information of the agency's designated fiscal contact for the program listed in column B.

Column P entering information in this field is optional.

VII. Schedule A: Salaries Tab

This tab is designated for the delineation of all job positions and fringe benefits allocated to DCF programs, to include administrative (A&G) staff allocations. Completion of this tab populates the Budget Summary tab with total salary/wage/fringe/admin costs by program.

Notes:

- The primary focus of this tab is staff time allocated to DCF program(s), based on funding allocations.
- **Columns B and C:** Encompass **every** position allocated to DCF program(s) within this contract (to include A/G staff).
- **Columns E-J:** Encompass **total** salary information, hours worked, fringe rates for the staff member. These columns are not specific to DCF program allocations. ***They are the total costs to your agency for employing that individual.***
- **Column K:** Beginning in Columns K-L, and continuing for the number of programs funded through this contract, the specific costs (**by program**) allocated to DCF for each employee are delineated.
- **Row 7:** Providers may increase the number of lines available for entry by choosing the number needed from the box in Row 7.

The Schedule A Salary tab must be completed in its entirety as follows:

A. Column B (Position)

All employees whose work is directly related to an individual program should be included in this column. This includes not only those employees who provide services directly to clients but also those who provide supervisory, clerical or management services that are wholly associated with that program.

Notes:

1. Jobs of like type (i.e. 7 Clinicians) can be consolidated on 1 line.
2. Positions that are allocated to more than 1 DCF program must be listed as 1 entry with specific delineations by program.

3. Use the formal position title when entering in this column. Do not use abbreviations. (i.e. do not use 'HSW', use 'Human Service Worker').
4. It is simplest to only enter staffing for 1 program at a time (i.e. enter all staffing for the program identified in Columns K-M before entering the staffing for the program identified in Columns N-P).
5. Do not enter funding allocated for non-payrolled (contract or per diem) staff on this tab, and do not enter funding allocated for overtime on this tab.

B. Column C (Name)

Enter the name of the person assigned to the position delineated in Column B. Due to the significant staff turnover experienced by some on an annual basis, if your agency utilizes position numbers, entering a position number in this field is acceptable.

C. Column E (Rate per Hour)

This column will self-calculate as you enter information into subsequent columns of this tab. **The provider should not perform any data entry in this column.**

D. Column F (Total Hours per Week)

Enter the total number of hours each position works within the agency.

Notes:

1. Hours worked are based on **total** hours the staff member works for the agency.
2. Column F is not based on total hours allocated to DCF.
3. Column F is not based on total hours allocated to individual programs.

E. Column G

This column should remain blank.

F. Column H (Base Annual Salary)

Enter the annual salary of the position delineated for this row.

Notes:

1. Annual salary is the staff member's **total salary paid by the agency**.
2. Column H is not based on total salary allocated to DCF.
3. Column H is not based on total salary allocated to individual programs.

G. Column I (Fringe Benefits %)

Enter the specific fringe rate of each staff member, in totality.

Notes:

1. Fringe Rate is the staff member's **total fringe rate paid by the agency**.
2. Column I is not based on fringe cost allocated to DCF.
3. Column I is not based on total fringe allocated to individual programs.

Please refer to OPM's Cost Standards for additional information regarding Fringe Benefits.

H. Column J (Annual Fringe Benefits)

This column will self-calculate as you enter the fringe rate percentage in Column I.

I. Columns K-M (Program-Specific Salary Information)

Beginning with Column K, each program funded through this contract (as identified on the Program Listing tab) is assigned 3 separate columns.

The first column designated to each program is the only column that requires data entry (Contract Program % of Time). Enter the % of time that each employee is allocated to the specific program (i.e. if the employee works a total of 40 hours per week- designated in Column F- what percentage of that time is allocated to each of the identified DCF programs).

Once this percentage is entered (using decimals- 5% = .05 / 60% = .6), the following 2 columns (Contract Total Salary and Contract Total Fringe Benefits) will self-calculate. The subsequent self-calculation should total your agency's allocations for that staff member to the specific program.

Notes:

1. It is possible to allocate 1 staff member/position across multiple programs within the budget, if the staff member is split funded.
2. The % allocated towards a program should only account for the time that the individual is allocated to duties of that particular program.

J. Columns EA-EC (Administrative & General Expenses)

Columns EA-EC are designated for the allocation of provider staff charged to A/G costs (see OPM Cost Standards). These staff (in limited capacities) may be directly allocated to individual programs listed in this budget if they are responsible for direct service provision within the program, but should be primarily limited to routine Administrative & General duties performed in support of the programs funded through this contract.

A separate entry must be completed in Columns B-J for each Administrative & General position funded with DCF dollars within this contract. Beginning with Column EA (Contract A&G % of Time), the specific DCF % of total allocation for the Administrative & General position must be entered. This is the only column that requires data entry.

Once this percentage is entered (using decimals- 5% = .05 / 60% = .6), the following 2 columns (Contract A&G Salary and Contract A&G Fringe Benefits) will self-calculate. The subsequent self-calculation should total your agency's DCF allocations for that staff members total Administrative & General cost.

Notes:

1. The A&G columns are not designed to break out A&G costs by program. These columns are designed to break out A&G costs by state agency total.
2. The % allocated should only account for the time that the individual is allocated to duties of that particular program.

K. Column ED (Total Contract Allocation)

This column does not require data entry. The column represents the total amount of **time** that each staff member is allocated to the DCF contract and self-calculates based on the data entered in the previous columns. The provider should not perform any data entry in this column. *If data entered in the previous columns totals to more than 100%, this column will turn red to notify you that there is an error in your calculations.*

L. Column EE (Subtotal Contract Program Salary)

This column does not require data entry. The column represents the total portion of each staff member's **salary** that is allocated to the DCF contract and self-calculates based on the data entered in the previous columns. The provider should not perform any data entry in this column. *If data entered in the previous columns totals to more than the annual salary listed in Column H, this column will turn red to notify you that there is an error in your calculations.*

M. Column EF (Subtotal Contract Program Fringe)

This column does not require data entry. The column represents the total portion of each staff member's **fringe** that is allocated to the DCF contract and self-calculates based on the data entered in the previous columns. The provider should not perform any data entry in this column. *If data entered in the previous columns totals to more than 100%, this column will turn red to notify you that there is an error in your calculations.*

N. Column EG (Subtotal Program Personnel Expense)

This column does not require data entry. The column represents the total personnel expenses (salary + fringe) for each staff member that is allocated to the DCF contract and self-calculates based on the data entered in the previous columns. The provider should not perform any data entry in this column. *If data entered in the previous columns totals to more than 100%, this column will turn red to notify you that there is an error in your calculations.*

O. Column EH (Subtotal A&G Expense)

This column does not require data entry. The column represents the total Administrative & General expense for each staff member allocated to the DCF contract and self-calculates based on the data entered in the previous columns. The provider should not perform any data entry in this column. *If data entered in the previous columns totals to more than 100%, this column will turn red to notify you that there is an error in your calculations.*

P. Column EI (Contract Total Expense)

This column does not require data entry. The column totals all of the costs allocated to DCF for each listed staff member and self-calculates based on data entered in the previous columns. The provider should not perform any data entry in this column. *If data entered in the previous columns totals to more than 100%, this column will turn red to notify you that there is an error in your calculations.*

Q. Column EJ (Other Non-Contract Funding)

Enter the total amount of funding not provided for program(s) funded through this contract that is/are allocated to payment of salary/fringe of each staff member listed on this tab. *If data entered in the*

previous columns totals to more than 100%, this column will turn red to notify you that there is an error in your calculations.

R. Column EK (Total Reported Expense)

This column does not require data entry. The column totals all the costs allocated to DCF programs for each listed staff member and self-calculates based on data entered in the previous columns. The provider should not perform any data entry in this column.

S. Column EL (Justification)

This column is free form and allows you to enter specific justifications for the allocations listed for each staff member. DCF does not require completion of this column for every staff member, but providers should feel free to use the column if they feel it necessary.

VIII. Budget Summary Tab

The Budget Summary tab delineates the income and corresponding budget allocations for each DCF program. This tab is formulated using a Uniform Chart of Accounts (to be implemented for all human service agency contracting purposes), and will have already partially pre-populated with information entered from other tabs in the workbook. All programs within this contract should be listed separately beginning in Column F; funding for each program should be delineated separately beginning in Column F (Row 18); and preliminary Salary, Fringe and Administrative & General Personnel Costs should be listed beginning in Column F (Row 77).

For completion purposes, the only income listed under each contracted program, should be the income provided for that particular program. Correspondingly, when completing the budget expenses, this same methodology should be utilized. Income from other sources should also be included on this tab (i.e. third party reimbursement, fundraising, donations, in-kind, etc.)

A. Rows 18-37 (4100 Series: Contract Funding)

This information is specific to the funding that DCF is transferring to you for operation of each program under this contract. This information has already been entered by DCF, so *the provider should not make any data entries into this section.*

B. Rows 39-53 (4200 Series: Other State Agency Funding)

DCF is not requiring the disclosure of other funding sources allocated to the DCF-contracted program. Regardless of what other funding (i.e. DMHAS or CSSD) is allocated to the specified program, providers are instructed to leave this section blank on the DCF program budget columns.

C. Rows 55-73 (4300 Series: Other Income)

All sources of projected income, such as grants, third party reimbursement, fundraising, or in-kind must be identified. The projection is based on realistic expectations. Names of other State agencies, Federal agencies, as well as other sources of funding should be given. **Total projected income must equal total projected expenses.** All restrictions on income reported must be explained.

D. Rows 76-119 (5000 Series: Direct Expenses)

Using the established account codes delineated in Column D/E, detail how the funding totaled in Row 74 (beginning in Column F) will be allocated. Allocations must be broken out by program and must equal the total funding being provided by DCF (and where applicable, income from other sources). Specific definitions for each account will be included with this budget.

Notes:

1. **Salaries (5100):** The total salary costs for each program will be pre-populated from your completion of the Schedule A tab. *The only modification necessary to this section is data entry of overtime allocations and any non-routine compensation (bonuses, payouts, etc.).*
2. **Fringe Benefits (5200):** *No data entry is required in this section.* Total fringe costs for each program will be pre-populated from your completion of the Schedule A tab.
3. **Contractual Services (5300):** This series consists of consultants and/or subcontractors who will receive monetary reimbursement for services delivered. Some examples are clinical services to clients and consultation, supervision and education for staff.

Justification is required for all outside services purchased to support direct program/service. The narrative should include: name of contracted party (if unknown- state TO BE DETERMINED), services to be provided, period of time services performed, rate of payment, and planned total cost of the service.

NOTE: A copy of the signed agreement with the subcontractor must be submitted with the signed contract.

Administrative services to the agency as a whole, the allocation calculation and methodologies must be reported. Example of contractual/consulting services narrative:
Name: Fred Flintstone, Service: will provide psychiatric evaluations of clients including written reports, Rate of payment: \$125 per hour and Total Cost of Services: 20 clients X 2 hours per evaluation X \$125 per hour = \$5000

If the contractor/vendor/landlord is a related party to the organization, director and officers, the nature of the transaction, terms of payment agreement and related party/ies and the amount of the contracted service must be disclosed in Section #12 (Related Party Transaction) rows 61-66 of the Provider Information tab. Refer to the OPM Cost Standards for more direction on related party transactions.

4. **Transportation (5400):**
(5401) **Staff Travel Reimbursement:** This section is reserved for costs projected for staff travel expenses when necessary to carry out the program. This may include travel and lodging expenses for program staff to attend conferences or seminars. Employee reimbursement for mileage costs are also allocated in this line. Ex.: 100 miles per month X 12 months X \$.445 (rate) X 4 employees = \$2,136. Expenses in this line must be fully explained. Staff must be identified as well as the business purpose and relationship to the program/service. It should not be inclusive of vehicle insurance and it should not be inclusive of bus tokens.

NOTE: The state does not reimburse above the GSA (Federal) rate. Agencies should maintain supporting documentation of the actual mileage usage for reimbursement (i.e. employee/travel reimbursement forms documenting mileage usage and business purpose, mileage log, etc.).

(5402) Vehicle Lease: costs projected for the agency to lease a vehicle if it is required as part of the program/service.

(5403) Vehicle Maintenance: costs projected for the operation of agency vehicles if it is required as part of the program/service. These expenses may include gas, oil, and maintenance/repair costs and could be allocated to the program. Agencies should have maintained a system of accountability (i.e. mileage log).

(5404) Other Transportation: Expenses in this line must be fully explained. Staff must be identified as well as the business purpose and relationship to the program/service.

5. **Materials and Supplies (5500):** This section is reserved for supplies needed to operate *program* components.

(5501) Food: Costs as applicable to the program/services. Food estimation must be explained (i.e. daily per person basis or per meeting times, number of days, meetings, etc.). Relationship of food costs to the program must be addressed. *No food expense can be reimbursed for staff meetings.*

Example of an allowable food expense - 10 children X \$2.00 per child X 2 sessions per week X 52 weeks = \$2,080.

(5502) Lab & Medical Supplies: Cost other than those associated with drug testing.

(5503) Equipment (Less than \$5,000): Personal property, such as copiers or computers that are valued less than \$5,000.

(5504) Other Mtrls and Sppls: This section would include cost of administrative material and supplies that are needed to carry out office functions for the program. Items such as stationery, paper, duplicating, materials, pencils, pens, ribbons, etc. are included within this line. The method of calculating allocation must be noted.

6. **Facilities (5600):** This section is reserved for the costs of operating the physical plant. This section should include any contracts held for things like trash removal, snow removal, etc.

(5601) Rent and Real Estate Taxes: Rental expenses or mortgage interest expense on property used in DCF programs must be identified in this section. How the rental expenses are allocated for distribution to the program must be explained. DCF may

require documentation of this expense by asking for the lease or mortgage payment history. See Cost Standards for details on allowable and unallowable items.

Example: The lease with ABC Reality (unrelated party) for a building located at 1 Elm Street runs from July 1, 2014 to June 30, 2015 - 1000 sq. ft X \$14.00 per sq. ft/year X 1 year = \$14,000.

Real Estate Taxes are payments the organization is required to pay that are paid or accrued according to GAAP.

(5602) Security: Costs incurred by an agency to guard or protect its employees, clients or property against crime or other dangers.

(5603) Maintenance & Repairs – Facility and Plant: General maintenance and repair expense (excluding renovations) incurred in the normal operation of the program. Please note that Renovations/Alterations are not allowable within the contract without prior approval.

(5604) Utilities: This section includes expenses such as light and power, fuel, water, sewer, etc. This section **DOES NOT** include phone expenses. Phone expenses should be include under account number 5801 – Communications.

Estimates must be explained by the methodology used. The allocation basis should be supported by an independent objective source that can be verified and documented. Example = sq. ft, actual # of employees, actual # of clients served, total salaries, etc.

7. Capital Expenses (5700):

(5701) Capital equipment: Cannot be purchased or funded with DCF funds unless authorized in advance by DCF in accordance with the regulations/guidelines of the funding source of income. If after justification is provide for need, capital equipment expense that are authorized with DCF funds must include: 3 bids must be obtained and documented, an Equipment on Loan form CO-179 provided, and a copy of the invoice of purchase must be attached. The CO-179 form gives a detailed description of the purchase and must be signed and returned. If the program for which the equipment was purchased is no longer funded by DCF, then DCF will determine the disposition of the equipment (return to DCF, sell, remain at the agency, etc). Capital equipment funded by DCF cannot be disposed of without prior approval by DCF. Please see OPM Cost Standards for specific examples of capital expenses.

(5702) Depreciation: Depreciation on a building is allowable. However, it must be based on the acquisition cost. In order to depreciate an asset, the organization must have incurred a cost when acquiring the asset. Please see OPM Cost Standards for additional information regarding depreciation and how it should be calculated.

8. Other Expenses (5800):

(5801) Communications: Includes expenses such as telephone, cell phones, e-mail service, internet services, cable services, postage and shipping expenses related the program. Copies of any contracts must be on file. An explanation on how expenses were determined and allocated must be provided in the narrative. Example: 2 cell phones X 12 months X \$40.00 per month = \$960.00

(5802) Insurance: Insurance expenses for the operation of the program (s) should be identified here. The type of cost for each specific insurance to be purchased (i.e. worker's compensation, business coverage, liability coverage, malpractice, auto insurance, etc) must be identified. How the cost was estimated must also be explained.

(5803) Housekeeping: Costs associated with cleanliness of the interior of a premise (i.e. household and janitorial supplies). How the supplies are allocated to the program and types of supplies must be fully explained.

(5804) Staff Training and Conferences: Cost training courses, conferences or seminars for program staff. Expenses in this line must be fully explained. Staff must be identified as well as the business purpose and relationship to the program/service.

(5805) Drug Testing: Client drug testing. Includes urinalysis, Breathalyzer and swabs.

9. Client Subsidies (5900):

Travel allowances (bus passes), recreation expenses (bowling/local baseball tickets), participation incentives (movie passes) or other expenses that encourage or enable DCF clients to attend program related events.

E. Rows 123-125 (7000 Series: Indirect Expenses)

This section is reserved for allocation of Administrative & General costs. These rows are free form and require delineation by the provider. This is the section that requires providers to allocate Administrative & General Costs by program. The section is broken down into 3 rows- Staff Salary and Wages / Fringe Benefits / All Other A/G. *The total Staff Salary and Fringe Benefits delineated for all DCF-funded programs must not exceed the delineations on the Schedule A Salaries Tab.*

F. Row 131 (Excess/Shortage)

DCF requires that each budget balance to 0. *Row 131 should not show a balance of any kind upon completion of the budget for each contracted program.*

G. Column AU (Other Funding)

DCF requires completion of this column to detail all other (non-contract) funding received by the provider. Any funding *not provided for DCF program services* must be delineated in this column, both income and expense.

IX. Budget Justification Tab

DCF will require a narrative explanation of costs delineated on the Budget Summary Tab. To assist with identification of accounts that require a narrative explanation, Column A of this tab is pre-filled with an 'N/A'. If you allocate funding to any of the accounts listed on the tab, the tab will identify the need for a narrative explanation by removing the 'N/A' in Column A.

Narratives should be fairly detailed and should follow the examples listed below:

5301 (Medical Professionals): Access to psychiatrist at \$75.00 per hour for 8 hours per week. Access to APRN at \$50.00 per hour for 16 hours per week.

5501 (Food): 3 meals per day for 8 residents at \$5.50 per meal.

VIII. Contract Budget Tab

This tab *does not require data entry by the provider or DCF*. This tab gathers all of the information in the workbook, consolidates it and presents it in one spreadsheet. This tab will become the document that is contained in the provider's contract.

NOTE: The total Salary/Wages & Fringe Benefits for each program listed in the Schedule A Salaries tab will not carry over to the 5100 Salaries cell in the Contract Budget Tab until your budget is approved by DCF.

IX. Financial Report Tabs

Each program within the budget is assigned its own Financial Report Tab. These tabs are designed to present themselves upon the identification of a program on the Program Summary tab. The Financial Report tabs are to be left blank until the due date for submission of the 8 Month Financial Report. The tabs are established to be utilized for both the 8 Month and the Final Reports. Using the Approved and Accepted Budget Workbook, when it comes time to prepare the Financial Reports, you will find that the each report has been pre-filled with the authorized budget allocations for each program. It is only necessary for the provider to complete the columns delineating expenditure of the authorized budget categories (Column N for 1-8 Months and Column R for 9-12Months).

Note: Submission of the 9-12 Month Financial Report is an accounting of expenditures incurred during months 9-12 of the budget cycle. *It is NOT an accounting of the full 12 months of expenditures in the program.* When Column R is populated, Column T becomes the 'FINAL' accounting of annual expenditures for the program.

A. Column F: This column is established to pull the authorized funding allocations from the Budget Summary Tab. In Column F, each Account utilized on the Budget Summary Tab will be populated in a green font. If an Account was not budgeted on the original authorized submission, the correlating cell in Column F will remain at \$0. This does not mean that providers cannot enter expenses into a \$0 Account, it just means that DCF did not previously authorize allocations to this account (would require a budget revision).

B. Section 4000 (Income): In Row 19, enter the funding that has currently been paid by DCF. This will most often be the first 3 quarters of payment against the authorized annual program budget (to be inclusive of any late startups, program unavailability, etc.).

C. Section 5000 (Direct Expenses): Beginning in Cell N61 or R61, use column N to fill in any expenses incurred for the period for which the report is being submitted. Most often, this will correlate to Column F (your authorized budget).

D. Column U: This tab is equipped with the capability to identify any discrepancies between the authorized funding (Column F) and the reported expenses (Column N or R). If the expenses reported for the period exceed the total authorized allocation in any way, the total in Column U for each line will turn red. This does not mean that a Budget Revision is automatically required, it only means that the provider and DCF should review the line to ensure that it does not require a Budget Revision, or to make necessary modifications. Once each FR Tab has been updated with the expenditure information for the period in which the report is being generated, the workbook must be saved and returned to DCF for review and approval (March 31st for 8 Month and September 30th for 9-12 Month).

X. Consolidated Financial Report Tab

This tab is similar to the Contract Budget Tab. It is a summary of consolidated data from all of the Financial Reports submitted. *It does not require update.*

XI. Budget Revision Tabs

The Budget Revision Tab is consolidated in the same manner as the Budget Summary Tab. Each contracted program is assigned its own columns within the tab, and the tab is pre-populated with the information from the approved budget summary. Each program is assigned 3 columns (beginning in Column F):

A. Column 1 (Budget): This column is prefilled with your authorized budget allocations. *This column is not open to data entry.*

B. Column 2 (Change +/-): This is the only column that requires update during the preparation of Budget Revisions. For each Account delineated, use this column to request addition to the total line item or reduction of the total line item (any reduction should be entered as a negative).

C. Column 3 (New Request): This column calculates the new allocation by modifying the approved allocation (first column) to incorporate the revision (second column) to delineate the requested total line item allocation (third column). *This column is not open to data entry.*

D. Salary Variances: The Budget Revision tab cannot be utilized to add/reduce funding to program salaries. If the program experienced any vacancies that resulted in salary variances, the provider must delineate those variances on the Schedule A Salaries Tab. To accomplish this, Column H (Base Annual Salary) of this tab must be modified. For instance, if the Program Director position was vacated after 6 months, Column H would be modified to only reflect the salary for those 6 months

(which would automatically modify the fringe allocation as well). The provider must then enter the justification for the change in Column EL of the tab (ie Program Director position vacated as of 12/31/13). If funding is to be allocated in anticipation of a refill of the position, the position must be added as a NEW position on this tab and the justification should read: anticipated refill as of 3/1/14.

Changes to salaries on the Schedule A Salary Tab will automatically update the Budget Revision tab with the changes.

Once the requested revisions have been entered, the workbook must be saved and returned to DCF for review and approval (no later than May 15th). If DCF approves the requested changes, the workbook will be reauthorized and returned.

When DCF authorizes the revisions, the workbook will generate a NEW tab (located immediately after the Budget Revision Tab). This tab will be titled as 'Budget Before... (date and time of DCF approval)'. This is now a historic version of the budget for the time period prior to the Budget Revision. The Budget Summary Tab has now 'reset' to reflect the revised allocations, instead of the original allocations and the Budget Revision Tab has also 'reset' to show no pending requests. You will also notice, when you enter the FR Tabs to create your Final Reports that the FR tab (Column F) has updated to reflect the new, approved allocations.

The workbook will perform these functions each time DCF approves a new Budget Revision Request.

XII. Mid-Year NEW Program Addition

If a new program is being added to the contract at any point during the year, the budget for the new program will be added to the existing workbook via the Budget Revision Tab. When the workbook is sent to you for completion, DCF will already have added the program and associated DCF funding to the workbook:

- A. Program Listing Tab:** Enter the address, program director and contact information for the new program in Columns I-L.

- B. Budget Revision Tab:** Navigate to the columns designated for the new program and enter specific line item allocations in the second column (same process as a normal budget revision). Save and close the workbook and return to DCF for review/approval. Once approved, DCF will return the updated workbook in the same manner that a normal budget revision would be returned.

XIII. Mid-Year Expansion/Reduction to Program

The process for adding or reducing funds to an existing program at any point during the funding cycle is the same as the process for completing a budget revision. The same steps should be followed in these instances.