



Policy Number: 49 Effective Date: March 10, 2026 Revised: N/A
Subject: Establishing POS Agreement Maximum Funding Amounts

**PURPOSE:**

Camden County Developmental Disability Resources (CCDDR) shall establish guidelines for determining and establishing maximum funding amounts identified in CCDDR’s Purchase of Services and/or Supports (POS) Agreements.

**DEFINITIONS:**

Projections: Estimated or anticipated amounts of funding to be received or expenses to be incurred.

Obligatory Expenses: Expenses associated with CCDDR contractual or administrative obligations.

Discretionary Expenses: Expenses associated with CCDDR-paid client supports, CCDDR-paid client services, or CCDDR Services Program operational costs.

**POLICY:**

Upon initiating the annual budgeting process for the next fiscal year SB 40 Tax budget, CCDDR reviews historical expenditures/utilizations and projected expenditures/utilizations for all obligatory expenses. Obligatory expenses include, but are not limited to, any new or historical expenses related to:

- Partnership for Hope
- CCDDR Programs & Services
- Other General & Administrative

Once projections are determined, the baseline amounts are referenced in the initial budget draft for the upcoming fiscal year.

CCDDR will then review historical expenditures/utilizations and projected expenditures/utilizations specifically related to discretionary expenses. Discretionary expenses include, but are not limited to, any new or historical expense related to:

- Housing Programs
- Children’s Programs

- Sheltered Employment Programs
- Community Employment
- Community Resources
- Special/Additional Needs

The costs incurred through the execution of POS Agreements are categorized as discretionary expenses. In determining initial fiscal year budget draft amounts, CCDDR typically utilizes the highest expenditure amounts for each month in previous fiscal years to establish a baseline amount for discretionary expenses unless current or future services and/or supports utilization projections do not or will not justify or support utilizing historical expenditures. Once determined, the baseline amounts are referenced in the initial budget draft for the upcoming fiscal year.

Once the baseline projections for obligatory and discretionary expenses are determined, CCDDR references the amount identified in the Camden County Pro Forma for the Developmental Disabilities Board's total revenue permitted in the current tax year in the initial budget draft for the upcoming fiscal year. The total SB 40 Tax revenue permitted is then calculated by multiplying the average collection percentage from previous fiscal years to determine the County Tax Receipts projection. Once determined, the amount is referenced in the initial budget draft for the upcoming fiscal year.

After all projected SB 40 Tax Income, obligatory expenses, and discretionary expenses are referenced in the initial fiscal year budget draft, the net income will be calculated. If the net income is a positive number, an increase to the maximum amount to be funded in all agencies' POS Agreements, which is identified in Section 1. SERVICES TO BE PERFORMED, and each applicable discretionary expense category in the initial budget draft for the upcoming fiscal year will be adjusted accordingly and referenced. The percentage increase will be equally applied to each POS Agreement maximum amount and applicable discretionary expense category in the initial fiscal year budget draft. If the net income equals zero after all adjustments are referenced, the initial budget draft for the upcoming fiscal year shall be presented as the proposed budget draft for the upcoming fiscal year (see Example 1).

If the net income is a negative number, a decrease to the maximum amount to be funded in all agencies' POS Agreements, which is identified in Section 1. SERVICES TO BE PERFORMED, and each applicable discretionary expense category in the initial draft budget for the upcoming fiscal year will be adjusted accordingly and referenced. The percentage decrease will be equally applied to each POS Agreement maximum amount to be funded and applicable discretionary expense category in the initial fiscal year budget draft. If the net income equals zero after all adjustments are referenced, the initial budget draft for the upcoming fiscal year shall be presented as the proposed budget draft for the upcoming fiscal year (see Example 2). CCDDR may also include funds identified in restricted accounts to offset negative amounts of net income in the proposed budget draft for the upcoming fiscal year (see Example 3).

Reductions identified in changes to real property and personal property tax laws may also reflect a decrease in County Tax Receipts. All agencies' POS Agreements, which are identified in Section 1. SERVICES TO BE PERFORMED, and each applicable discretionary expense

category in the initial draft budget for the upcoming fiscal year will be adjusted accordingly and referenced. The percentage decrease will be equally applied to each POS Agreement maximum amount to be funded and applicable discretionary expense category in the initial fiscal year budget draft. If the net income equals zero after all adjustments are referenced, the initial budget draft for the upcoming fiscal year shall be presented as the proposed budget draft for the upcoming fiscal year (see Example 4). CCDDR may also include funds identified in restricted accounts to offset reductions in SB 40 Tax Income in the proposed budget draft for the upcoming fiscal year (see Example 5).

Once the proposed budget draft for the upcoming fiscal year is approved and adopted by the Board of Directors, the Executive Director will monitor the SB 40 Tax Income received monthly to determine if the initial projections are consistent with the approved and adopted fiscal year budget. If the actual SB 40 Tax Income reflects a reduction in the adopted fiscal year budget projection, the Executive Director will review all other expense categories to determine if there are variances to offset the reduction in the original SB 40 Tax Income projection so that CCDDR can reasonably achieve a zero net income projection in its current fiscal year budget. If there are no variances in other expense categories that would offset the reduction in the original SB 40 Tax Income projection so that CCDDR can reasonably achieve a zero net income projection in its current fiscal year budget, the Board of Directors shall consider a Resolution to execute Section 26. AVAILABLE SB 40 TAX FUNDS in all agencies' POS Agreements, which would automatically reduce the maximum amount to be funded in Section 1. SERVICES TO BE PERFORMED in all agencies' POS Agreements. Should the Resolution be approved by the Board of Directors, the maximum amount to be funded in all agencies' POS Agreements shall be reduced equally by the same percentage so that CCDDR can reasonably achieve a zero net income projection in its current fiscal year budget (see Example 6). CCDDR may also include funds identified in restricted accounts to offset reductions in SB 40 Tax Income so that CCDDR can reasonably achieve a zero net income projection in its current fiscal year budget (see Example 7).

Budgets may be revised during the fiscal year to account for changes in projected income and/or expenditures. Amended or revised budgets must be approved and adopted by the Board of Directors.

#### **REFERENCES:**

- CCDDR Bylaws
- Section 70, Revised MO Statutes
- CARF Standards Manual
- CCDDR Funding Policies/Procedures

# Example 1

Baseline in Initial Budget Draft (Based on Historical Expenses/Utilization and/or Projected Increase in Expenses/Utilization)			Proposed Budget	\$\$ Increase	% of Total	
Income	Acct	Title				
4000	SB 40 Tax Income		<b>(5% Increase)</b>			
	<b>4105</b>	<b>County Tax Receipts (Based on County Pro Forma)</b>	<b>\$1,150,000</b>	<b>\$1,207,500</b>	<b>\$57,500</b>	<b>105.00%</b>
	4140	Interest Income - County Tax Funds	\$2,500	\$2,625	\$125	105.00%
	4150	MEHTAP Grant	\$0	\$0	\$0	100.00%
Total Income			\$1,152,500	\$1,210,125	\$57,625	105.00%
Expenses						
5800	Other General & Administrative (All Codes Obligatory)					
	5805	Audit Service/Fees	\$0	\$0	\$0	100.00%
	5810	Consulting Fees	\$0	\$0	\$0	100.00%
	5815	CPA Fees	\$0	\$0	\$0	100.00%
	5820	Legal/Attorney Fees	\$0	\$0	\$0	100.00%
	5825	License/Certification/Permit Fees	\$0	\$0	\$0	100.00%
	5830	Membership/Association Dues	\$0	\$0	\$0	100.00%
	5855	Seminars/Training	\$0	\$0	\$0	100.00%
	5860	Survey Expenses	\$0	\$0	\$0	100.00%
	5865	Travel/Lodging/Meals Expense	\$0	\$0	\$0	100.00%
	5899	Miscellaneous	\$1,000	\$1,000	\$0	100.00%
Total Other G&A			\$1,000	\$1,000	\$0	100.00%
6700	Partnership for Hope (All Codes Obligatory)					
	6705	Transportation	\$15,800	\$15,800	\$0	100.00%
	6706	Career Planning	\$1,000	\$1,000	\$0	100.00%
	6707	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	6708	Job Development	\$0	\$0	\$0	100.00%
	6709	Community Employment - Individual	\$0	\$0	\$0	100.00%
	6710	Behavior Services/Senior B. Consultant	\$0	\$0	\$0	100.00%
	6711	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	6712	Supported Employment - Group	\$0	\$0	\$0	100.00%
	6715	Behavior Services/Positive B. Support	\$0	\$0	\$0	100.00%
	6716	Senior Behavior Consultant	\$0	\$0	\$0	100.00%
	6720	Behavior Analysis	\$0	\$0	\$0	100.00%
	6725	Community Specialist	\$200	\$200	\$0	100.00%
	6730	Environmental Accessibility Adaptations	\$0	\$0	\$0	100.00%
	6735	Dental	\$0	\$0	\$0	100.00%
	6740	PA - Indiv., Self-Directed	\$15,000	\$15,000	\$0	100.00%
	6745	PA - Agency/Contractor (General)	\$0	\$0	\$0	100.00%
	6750	PA - Medical/Behv	\$0	\$0	\$0	100.00%
	6755	Assistive Technology	\$200	\$200	\$0	100.00%

	6760	Home Skills Development - Individual	\$2,000	\$2,000	\$0	100.00%
	6765	Support Broker, Agency	\$0	\$0	\$0	100.00%
	6775	Special Medical Equipment & Supplies	\$3,000	\$3,000	\$0	100.00%
	6780	Offsite Day Hab - Individual	\$8,000	\$8,000	\$0	100.00%
	6785	Offsite Day Hab - Group	\$300	\$300	\$0	100.00%
	6790	Onsite Day Hab - Individual	\$0	\$0	\$0	100.00%
	6791	Individual Skill Development - Group	\$0	\$0	\$0	100.00%
	6795	Career Prep Services - Off Site Grp	\$0	\$0	\$0	100.00%
	6796	Temporary Residential	\$0	\$0	\$0	100.00%
	6797	Onsite Day Hab - Group	\$3,000	\$3,000	\$0	100.00%
	6799	Miscellaneous	\$5,000	\$5,000	\$0	100.00%
		Total Partnership for Hope	\$53,500	\$53,500	\$0	100.00%
6900		CCDDR Programs & Services (All Codes Obligatory)				
	6920	DMH Billing	\$85,000	\$85,000	\$0	100.00%
	6930	TCM Support	\$265,000	\$265,000	\$0	100.00%
	6940	Non-Medicaid Services	\$0	\$0	\$0	100.00%
	6950	Ancillary Services	\$145,000	\$145,000	\$0	100.00%
		Total TCM	\$495,000	\$495,000	\$0	100.00%
7100		Housing Programs (All Codes Discretionary)				
	7105	Housing Voucher Program	\$0	\$0	\$0	100.00%
	7110	Reasonable Accommodations Requests	\$0	\$0	\$0	100.00%
	7115	Universal Housing Design Assistance	\$0	\$0	\$0	100.00%
	7120	Transitional Housing	\$0	\$0	\$0	100.00%
	7125	Inspections	\$0	\$0	\$0	100.00%
	7130	Re-Inspections	\$0	\$0	\$0	100.00%
		Total Housing Programs	\$0	\$0	\$0	100.00%
7200		Children's Programs (All Codes Discretionary)				
	7220	First Steps Program (POS Agreement)	\$10,000	\$11,042	\$1,042	110.42%
	7225	Step Ahead Program (POS Agreement)	\$265,000	\$292,614	\$27,614	110.42%
	7230	OSLCFDC (POS Agreement)	\$30,000	\$33,126	\$3,126	110.42%
	7235	IWYP (POS Agreement)	\$50,000	\$55,210	\$5,210	110.42%
		Total CLC	\$355,000	\$391,992	\$36,992	110.42%
7300		Sheltered Employment Programs (All Codes Discretionary)				
	7305	LAI - Employment (POS Agreement)	\$190,000	\$209,799	\$19,799	110.42%
	7310	LAI - Transportation	\$50,000	\$50,000	\$0	100.00%
	7390	LAI - Operations Shortfall	\$0	\$0	\$0	100.00%
	7391	LAI - Transportation - Operations Shortfall - Offset	\$0	\$0	\$0	100.00%
	7395	Assets/Capital Improvements	\$0	\$0	\$0	100.00%
		Total Sheltered Employment	\$240,000	\$259,799	\$19,799	108.25%
7500		Community Employment (All Codes Discretionary)				
	7505	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	7510	Supported Employment - Individual	\$0	\$0	\$0	100.00%
	7515	Career Planning	\$0	\$0	\$0	100.00%
	7520	Job Development	\$0	\$0	\$0	100.00%

	7525	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	7530	Supported Employment - Group	\$0	\$0	\$0	100.00%
	7550	Transportation	\$0	\$0	\$0	100.00%
	7599	Miscellaneous	\$0	\$0	\$0	100.00%
		Total Community Employment	\$0	\$0	\$0	100.00%
7600		Community Resources (All Codes Discretionary)				
	7605	Community Inclusion Development	\$0	\$0	\$0	100.00%
	7610	Public Transit Services	\$0	\$0	\$0	100.00%
	7615	Housing Programs	\$0	\$0	\$0	100.00%
		Total Community Resources	\$0	\$0	\$0	100.00%
7900		Special/Additional Needs (All Codes Discretionary)				
	7905	Medicaid Spend Down	\$0	\$0	\$0	100.00%
	7915	Personal Assistant	\$0	\$0	\$0	100.00%
	7920	Other Miscellaneous Service Costs	\$5,000	\$5,521	\$521	110.42%
	7925	Transportation	\$0	\$0	\$0	100.00%
	7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$3,000	\$3,313	\$313	110.42%
		Total Special/Add. Needs	\$8,000	\$8,834	\$834	110.42%
		Total Expenses	\$1,152,500	\$1,210,125	\$57,625	105.00%
		Offsets from Restricted Funds Needed to Balance Budget	\$0	\$0		
		<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>		

## Example 2

Baseline in Initial Budget Draft (Based on Historical Expenses/Utilization and/or Projected Increase in Expenses/Utilization)			Proposed Budget	\$\$ Increase	% of Total	
Income	Acct	Title				
4000	SB 40 Tax Income		<b>(5% Increase)</b>			
	<b>4105</b>	<b>County Tax Receipts (Based on County Pro Forma)</b>	<b>\$1,150,000</b>	<b>\$1,207,500</b>	<b>\$57,500</b>	<b>105.00%</b>
	4140	Interest Income - County Tax Funds	\$2,500	\$2,625	\$125	105.00%
	4150	MEHTAP Grant	\$0	\$0	\$0	100.00%
Total Income			\$1,152,500	\$1,210,125	\$57,625	105.00%
Expenses						
5800	Other General & Administrative (All Codes Obligatory)					
	5805	Audit Service/Fees	\$0	\$0	\$0	100.00%
	5810	Consulting Fees	\$0	\$0	\$0	100.00%
	5815	CPA Fees	\$0	\$0	\$0	100.00%
	5820	Legal/Attorney Fees	\$0	\$0	\$0	100.00%
	5825	License/Certification/Permit Fees	\$0	\$0	\$0	100.00%
	5830	Membership/Association Dues	\$0	\$0	\$0	100.00%
	5855	Seminars/Training	\$0	\$0	\$0	100.00%
	5860	Survey Expenses	\$0	\$0	\$0	100.00%
	5865	Travel/Lodging/Meals Expense	\$0	\$0	\$0	100.00%
	5899	Miscellaneous	\$10,000	\$10,000	\$0	100.00%
Total Other G&A			\$10,000	\$10,000	\$0	100.00%
6700	Partnership for Hope (All Codes Obligatory)					
	6705	Transportation	\$15,800	\$15,800	\$0	100.00%
	6706	Career Planning	\$1,000	\$1,000	\$0	100.00%
	6707	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	6708	Job Development	\$0	\$0	\$0	100.00%
	6709	Community Employment - Individual	\$0	\$0	\$0	100.00%
	6710	Behavior Services/Senior B. Consultant	\$0	\$0	\$0	100.00%
	6711	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	6712	Supported Employment - Group	\$0	\$0	\$0	100.00%
	6715	Behavior Services/Positive B. Support	\$0	\$0	\$0	100.00%
	6716	Senior Behavior Consultant	\$0	\$0	\$0	100.00%
	6720	Behavior Analysis	\$0	\$0	\$0	100.00%
	6725	Community Specialist	\$200	\$200	\$0	100.00%
	6730	Environmental Accessibility Adaptations	\$0	\$0	\$0	100.00%
	6735	Dental	\$0	\$0	\$0	100.00%
	6740	PA - Indiv., Self-Directed	\$15,000	\$15,000	\$0	100.00%
	6745	PA - Agency/Contractor (General)	\$0	\$0	\$0	100.00%
	6750	PA - Medical/Behv	\$0	\$0	\$0	100.00%
	6755	Assistive Technology	\$200	\$200	\$0	100.00%

	6760	Home Skills Development - Individual	\$2,000	\$2,000	\$0	100.00%
	6765	Support Broker, Agency	\$0	\$0	\$0	100.00%
	6775	Special Medical Equipment & Supplies	\$3,000	\$3,000	\$0	100.00%
	6780	Offsite Day Hab - Individual	\$8,000	\$8,000	\$0	100.00%
	6785	Offsite Day Hab - Group	\$300	\$300	\$0	100.00%
	6790	Onsite Day Hab - Individual	\$0	\$0	\$0	100.00%
	6791	Individual Skill Development - Group	\$0	\$0	\$0	100.00%
	6795	Career Prep Services - Off Site Grp	\$0	\$0	\$0	100.00%
	6796	Temporary Residential	\$0	\$0	\$0	100.00%
	6797	Onsite Day Hab - Group	\$3,000	\$3,000	\$0	100.00%
	6799	Miscellaneous	\$5,000	\$5,000	\$0	100.00%
		Total Partnership for Hope	\$53,500	\$53,500	\$0	100.00%
6900		CCDDR Programs & Services (All Codes Obligatory)				
	6920	DMH Billing	\$150,000	\$150,000	\$0	100.00%
	6930	TCM Support	\$265,000	\$265,000	\$0	100.00%
	6940	Non-Medicaid Services	\$0	\$0	\$0	100.00%
	6950	Ancillary Services	\$145,000	\$145,000	\$0	100.00%
		Total TCM	\$560,000	\$560,000	\$0	100.00%
7100		Housing Programs (All Codes Discretionary)				
	7105	Housing Voucher Program	\$0	\$0	\$0	100.00%
	7110	Reasonable Accommodations Requests	\$0	\$0	\$0	100.00%
	7115	Universal Housing Design Assistance	\$0	\$0	\$0	100.00%
	7120	Transitional Housing	\$0	\$0	\$0	100.00%
	7125	Inspections	\$0	\$0	\$0	100.00%
	7130	Re-Inspections	\$0	\$0	\$0	100.00%
		Total Housing Programs	\$0	\$0	\$0	100.00%
7200		Children's Programs (All Codes Discretionary)				
	7220	First Steps Program (POS Agreement)	\$10,000	\$9,704	(\$296)	97.04%
	7225	Step Ahead Program (POS Agreement)	\$265,000	\$257,153	(\$7,847)	97.04%
	7230	OSLCFDC (POS Agreement)	\$30,000	\$29,112	(\$888)	97.04%
	7235	IWYP (POS Agreement)	\$50,000	\$48,519	(\$1,481)	97.04%
		Total CLC	\$355,000	\$344,488	(\$10,512)	97.04%
7300		Sheltered Employment Programs (All Codes Discretionary)				
	7305	LAI - Employment (POS Agreement)	\$190,000	\$184,374	(\$5,626)	97.04%
	7310	LAI - Transportation	\$50,000	\$50,000	\$0	100.00%
	7390	LAI - Operations Shortfall	\$0	\$0	\$0	100.00%
	7391	LAI - Transportation - Operations Shortfall - Offset	\$0	\$0	\$0	100.00%
	7395	Assets/Capital Improvements	\$0	\$0	\$0	100.00%
		Total Sheltered Employment	\$240,000	\$234,374	(\$5,626)	97.66%
7500		Community Employment (All Codes Discretionary)				
	7505	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	7510	Supported Employment - Individual	\$0	\$0	\$0	100.00%
	7515	Career Planning	\$0	\$0	\$0	100.00%
	7520	Job Development	\$0	\$0	\$0	100.00%

	7525	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	7530	Supported Employment - Group	\$0	\$0	\$0	100.00%
	7550	Transportation	\$0	\$0	\$0	100.00%
	7599	Miscellaneous	\$0	\$0	\$0	100.00%
		Total Community Employment	\$0	\$0	\$0	100.00%
7600		Community Resources (All Codes Discretionary)				
	7605	Community Inclusion Development	\$0	\$0	\$0	100.00%
	7610	Public Transit Services	\$0	\$0	\$0	100.00%
	7615	Housing Programs	\$0	\$0	\$0	100.00%
		Total Community Resources	\$0	\$0	\$0	100.00%
7900		Special/Additional Needs (All Codes Discretionary)				
	7905	Medicaid Spend Down	\$0	\$0	\$0	100.00%
	7915	Personal Assistant	\$0	\$0	\$0	100.00%
	7920	Other Miscellaneous Service Costs	\$5,000	\$4,852	(\$148)	97.04%
	7925	Transportation	\$0	\$0	\$0	100.00%
	7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$3,000	\$2,911	(\$89)	97.04%
		Total Special/Add. Needs	\$8,000	\$7,763	(\$237)	97.04%
		Total Expenses	\$1,226,500	\$1,210,125	(\$16,375)	98.66%
		Offsets from Restricted Funds Needed to Balance Budget	(\$74,000)	\$0		
		<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>		

### Example 3

Baseline in Initial Budget Draft (Based on Historical Expenses/Utilization and/or Projected Increase in Expenses/Utilization)			Proposed Budget	\$\$ Increase	% of Total	
Income	Acct	Title				
4000	SB 40 Tax Income		<b>(5% Increase)</b>			
	4105	County Tax Receipts (Based on County Pro Forma)	\$1,150,000	\$1,207,500	\$57,500	105.00%
	4140	Interest Income - County Tax Funds	\$2,500	\$2,625	\$125	105.00%
	4150	MEHTAP Grant	\$0	\$0	\$0	100.00%
Total Income			\$1,152,500	\$1,210,125	\$57,625	105.00%
Expenses						
5800	Other General & Administrative (All Codes Obligatory)					
	5805	Audit Service/Fees	\$0	\$0	\$0	100.00%
	5810	Consulting Fees	\$0	\$0	\$0	100.00%
	5815	CPA Fees	\$0	\$0	\$0	100.00%
	5820	Legal/Attorney Fees	\$0	\$0	\$0	100.00%
	5825	License/Certification/Permit Fees	\$0	\$0	\$0	100.00%
	5830	Membership/Association Dues	\$0	\$0	\$0	100.00%
	5855	Seminars/Training	\$0	\$0	\$0	100.00%
	5860	Survey Expenses	\$0	\$0	\$0	100.00%
	5865	Travel/Lodging/Meals Expense	\$0	\$0	\$0	100.00%
	5899	Miscellaneous	\$10,000	\$10,000	\$0	100.00%
Total Other G&A			\$10,000	\$10,000	\$0	100.00%
6700	Partnership for Hope (All Codes Obligatory)					
	6705	Transportation	\$15,800	\$15,800	\$0	100.00%
	6706	Career Planning	\$1,000	\$1,000	\$0	100.00%
	6707	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	6708	Job Development	\$0	\$0	\$0	100.00%
	6709	Community Employment - Individual	\$0	\$0	\$0	100.00%
	6710	Behavior Services/Senior B. Consultant	\$0	\$0	\$0	100.00%
	6711	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	6712	Supported Employment - Group	\$0	\$0	\$0	100.00%
	6715	Behavior Services/Positive B. Support	\$0	\$0	\$0	100.00%
	6716	Senior Behavior Consultant	\$0	\$0	\$0	100.00%
	6720	Behavior Analysis	\$0	\$0	\$0	100.00%
	6725	Community Specialist	\$200	\$200	\$0	100.00%
	6730	Environmental Accessibility Adaptations	\$0	\$0	\$0	100.00%
	6735	Dental	\$0	\$0	\$0	100.00%
	6740	PA - Indiv., Self-Directed	\$15,000	\$15,000	\$0	100.00%
	6745	PA - Agency/Contractor (General)	\$0	\$0	\$0	100.00%
	6750	PA - Medical/Behv	\$0	\$0	\$0	100.00%
	6755	Assistive Technology	\$200	\$200	\$0	100.00%

	6760	Home Skills Development - Individual	\$2,000	\$2,000	\$0	100.00%
	6765	Support Broker, Agency	\$0	\$0	\$0	100.00%
	6775	Special Medical Equipment & Supplies	\$3,000	\$3,000	\$0	100.00%
	6780	Offsite Day Hab - Individual	\$8,000	\$8,000	\$0	100.00%
	6785	Offsite Day Hab - Group	\$300	\$300	\$0	100.00%
	6790	Onsite Day Hab - Individual	\$0	\$0	\$0	100.00%
	6791	Individual Skill Development - Group	\$0	\$0	\$0	100.00%
	6795	Career Prep Services - Off Site Grp	\$0	\$0	\$0	100.00%
	6796	Temporary Residential	\$0	\$0	\$0	100.00%
	6797	Onsite Day Hab - Group	\$3,000	\$3,000	\$0	100.00%
	6799	Miscellaneous	\$5,000	\$5,000	\$0	100.00%
		Total Partnership for Hope	\$53,500	\$53,500	\$0	100.00%
6900		CCDDR Programs & Services (All Codes Obligatory)				
	6920	DMH Billing	\$150,000	\$150,000	\$0	100.00%
	6930	TCM Support	\$265,000	\$265,000	\$0	100.00%
	6940	Non-Medicaid Services	\$0	\$0	\$0	100.00%
	6950	Ancillary Services	\$145,000	\$145,000	\$0	100.00%
		Total TCM	\$560,000	\$560,000	\$0	100.00%
7100		Housing Programs (All Codes Discretionary)				
	7105	Housing Voucher Program	\$0	\$0	\$0	100.00%
	7110	Reasonable Accommodations Requests	\$0	\$0	\$0	100.00%
	7115	Universal Housing Design Assistance	\$0	\$0	\$0	100.00%
	7120	Transitional Housing	\$0	\$0	\$0	100.00%
	7125	Inspections	\$0	\$0	\$0	100.00%
	7130	Re-Inspections	\$0	\$0	\$0	100.00%
		Total Housing Programs	\$0	\$0	\$0	100.00%
7200		Children's Programs (All Codes Discretionary)				
	7220	First Steps Program (POS Agreement)	\$10,000	\$10,000	\$0	100.00%
	7225	Step Ahead Program (POS Agreement)	\$265,000	\$265,000	\$0	100.00%
	7230	OSLCFDC (POS Agreement)	\$30,000	\$30,000	\$0	100.00%
	7235	IWYP (POS Agreement)	\$50,000	\$50,000	\$0	100.00%
		Total CLC	\$355,000	\$355,000	\$0	100.00%
7300		Sheltered Employment Programs (All Codes Discretionary)				
	7305	LAI - Employment (POS Agreement)	\$190,000	\$190,000	\$0	100.00%
	7310	LAI - Transportation	\$50,000	\$50,000	\$0	100.00%
	7390	LAI - Operations Shortfall	\$0	\$0	\$0	100.00%
	7391	LAI - Transportation - Operations Shortfall - Offset	\$0	\$0	\$0	100.00%
	7395	Assets/Capital Improvements	\$0	\$0	\$0	100.00%
		Total Sheltered Employment	\$240,000	\$240,000	\$0	100.00%
7500		Community Employment (All Codes Discretionary)				
	7505	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	7510	Supported Employment - Individual	\$0	\$0	\$0	100.00%
	7515	Career Planning	\$0	\$0	\$0	100.00%
	7520	Job Development	\$0	\$0	\$0	100.00%

	7525	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	7530	Supported Employment - Group	\$0	\$0	\$0	100.00%
	7550	Transportation	\$0	\$0	\$0	100.00%
	7599	Miscellaneous	\$0	\$0	\$0	100.00%
		Total Community Employment	\$0	\$0	\$0	100.00%
7600		Community Resources (All Codes Discretionary)				
	7605	Community Inclusion Development	\$0	\$0	\$0	100.00%
	7610	Public Transit Services	\$0	\$0	\$0	100.00%
	7615	Housing Programs	\$0	\$0	\$0	100.00%
		Total Community Resources	\$0	\$0	\$0	100.00%
7900		Special/Additional Needs (All Codes Discretionary)				
	7905	Medicaid Spend Down	\$0	\$0	\$0	100.00%
	7915	Personal Assistant	\$0	\$0	\$0	100.00%
	7920	Other Miscellaneous Service Costs	\$5,000	\$5,000	\$0	100.00%
	7925	Transportation	\$0	\$0	\$0	100.00%
	7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$3,000	\$3,000	\$0	100.00%
		Total Special/Add. Needs	\$8,000	\$8,000	\$0	100.00%
		Total Expenses	\$1,226,500	\$1,226,500	\$0	100.00%
		Offsets from Restricted Funds Needed to Balance Budget	(\$74,000)	(\$16,375)		
		<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>		

## Example 4

Baseline in Initial Budget Draft (Based on Historical Expenses/Utilization and/or Projected Increase in Expenses/Utilization)				Proposed Budget	\$\$ (Decrease)	% of Total
Income	Acct	Title				
4000	SB 40 Tax Income			<b>(5.0% Decrease)</b>		
	4105	County Tax Receipts (Based on County Pro Forma)	\$1,150,000	\$1,092,500	(\$57,500)	95.00%
	4140	Interest Income - County Tax Funds	\$2,500	\$2,375	(\$125)	95.00%
	4150	MEHTAP Grant	\$0	\$0	\$0	95.00%
Total Income			\$1,152,500	\$1,094,875	(\$57,625)	95.00%
Expenses						
5800	Other General & Administrative (All Codes Obligatory)					
	5805	Audit Service/Fees	\$0	\$0	\$0	100.00%
	5810	Consulting Fees	\$0	\$0	\$0	100.00%
	5815	CPA Fees	\$0	\$0	\$0	100.00%
	5820	Legal/Attorney Fees	\$0	\$0	\$0	100.00%
	5825	License/Certification/Permit Fees	\$0	\$0	\$0	100.00%
	5830	Membership/Association Dues	\$0	\$0	\$0	100.00%
	5855	Seminars/Training	\$0	\$0	\$0	100.00%
	5860	Survey Expenses	\$0	\$0	\$0	100.00%
	5865	Travel/Lodging/Meals Expense	\$0	\$0	\$0	100.00%
	5899	Miscellaneous	\$1,000	\$1,000	\$0	100.00%
Total Other G&A			\$1,000	\$1,000	\$0	100.00%
6700	Partnership for Hope (All Codes Obligatory)					
	6705	Transportation	\$15,800	\$15,800	\$0	100.00%
	6706	Career Planning	\$1,000	\$1,000	\$0	100.00%
	6707	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	6708	Job Development	\$0	\$0	\$0	100.00%
	6709	Community Employment - Individual	\$0	\$0	\$0	100.00%
	6710	Behavior Services/Senior B. Consultant	\$0	\$0	\$0	100.00%
	6711	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	6712	Supported Employment - Group	\$0	\$0	\$0	100.00%
	6715	Behavior Services/Positive B. Support	\$0	\$0	\$0	100.00%
	6716	Senior Behavior Consultant	\$0	\$0	\$0	100.00%
	6720	Behavior Analysis	\$0	\$0	\$0	100.00%
	6725	Community Specialist	\$200	\$200	\$0	100.00%
	6730	Environmental Accessibility Adaptations	\$0	\$0	\$0	100.00%
	6735	Dental	\$0	\$0	\$0	100.00%
	6740	PA - Indiv., Self-Directed	\$15,000	\$15,000	\$0	100.00%
	6745	PA - Agency/Contractor (General)	\$0	\$0	\$0	100.00%
	6750	PA - Medical/Behv	\$0	\$0	\$0	100.00%
	6755	Assistive Technology	\$200	\$200	\$0	100.00%
	6760	Home Skills Development - Individual	\$2,000	\$2,000	\$0	100.00%

6765	Support Broker, Agency	\$0	\$0	\$0	100.00%
6775	Special Medical Equipment & Supplies	\$3,000	\$3,000	\$0	100.00%
6780	Offsite Day Hab - Individual	\$8,000	\$8,000	\$0	100.00%
6785	Offsite Day Hab - Group	\$300	\$300	\$0	100.00%
6790	Onsite Day Hab - Individual	\$0	\$0	\$0	100.00%
6791	Individual Skill Development - Group	\$0	\$0	\$0	100.00%
6795	Career Prep Services - Off Site Grp	\$0	\$0	\$0	100.00%
6796	Temporary Residential	\$0	\$0	\$0	100.00%
6797	Onsite Day Hab - Group	\$3,000	\$3,000	\$0	100.00%
6799	Miscellaneous	\$5,000	\$5,000	\$0	100.00%
Total Partnership for Hope		\$53,500	\$53,500	\$0	100.00%
6900	CCDDR Programs & Services (All Codes Obligatory)				
6920	DMH Billing	\$85,000	\$85,000	\$0	100.00%
6930	TCM Support	\$265,000	\$265,000	\$0	100.00%
6940	Non-Medicaid Services	\$0	\$0	\$0	100.00%
6950	Ancillary Services	\$145,000	\$145,000	\$0	100.00%
Total TCM		\$495,000	\$495,000	\$0	100.00%
7100	Housing Programs (All Codes Discretionary)				
7105	Housing Voucher Program	\$0	\$0	\$0	100.00%
7110	Reasonable Accommodations Requests	\$0	\$0	\$0	100.00%
7115	Universal Housing Design Assistance	\$0	\$0	\$0	100.00%
7120	Transitional Housing	\$0	\$0	\$0	100.00%
7125	Inspections	\$0	\$0	\$0	100.00%
7130	Re-Inspections	\$0	\$0	\$0	100.00%
Total Housing Programs		\$0	\$0	\$0	100.00%
7200	Children's Programs (All Codes Discretionary)				
7220	First Steps Program (POS Agreement)	\$10,000	\$8,958	(\$1,042)	89.58%
7225	Step Ahead Program (POS Agreement)	\$265,000	\$237,386	(\$27,614)	89.58%
7230	OSLCFDC (POS Agreement)	\$30,000	\$26,874	(\$3,126)	89.58%
7235	IWYP (POS Agreement)	\$50,000	\$44,790	(\$5,210)	89.58%
Total CLC		\$355,000	\$318,007	(\$36,993)	89.58%
7300	Sheltered Employment Programs (All Codes Discretionary)				
7305	LAI - Employment	\$190,000	\$170,201	(\$19,799)	89.58%
7310	LAI - Transportation	\$50,000	\$50,000	\$0	100.00%
7390	LAI - Operations Shortfall	\$0	\$0	\$0	100.00%
7391	LAI - Transportation - Operations Shortfall - Offset	\$0	\$0	\$0	100.00%
7395	Assets/Capital Improvements	\$0	\$0	\$0	100.00%
Total Sheltered Employment		\$240,000	\$220,201	(\$19,799)	91.75%
7500	Community Employment (All Codes Discretionary)				
7505	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
7510	Supported Employment - Individual	\$0	\$0	\$0	100.00%
7515	Career Planning	\$0	\$0	\$0	100.00%
7520	Job Development	\$0	\$0	\$0	100.00%
7525	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%

	7530	Supported Employment - Group	\$0	\$0	\$0	100.00%
	7550	Transportation	\$0	\$0	\$0	100.00%
	7599	Miscellaneous	\$0	\$0	\$0	100.00%
		Total Community Employment	\$0	\$0	\$0	100.00%
7600		Community Resources (All Codes Discretionary)				
	7605	Community Inclusion Development	\$0	\$0	\$0	100.00%
	7610	Public Transit Services	\$0	\$0	\$0	100.00%
	7615	Housing Programs	\$0	\$0	\$0	100.00%
		Total Community Resources	\$0	\$0	\$0	100.00%
7900		Special/Additional Needs (All Codes Discretionary)				
	7905	Medicaid Spend Down	\$0	\$0	\$0	100.00%
	7915	Personal Assistant	\$0	\$0	\$0	100.00%
	7920	Other Miscellaneous Service Costs	\$5,000	\$4,479	(\$521)	89.58%
	7925	Transportation	\$0	\$0	\$0	100.00%
	7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$3,000	\$2,687	(\$313)	89.58%
		Total Special/Add. Needs	\$8,000	\$7,166	(\$834)	89.58%
		Total Expenses	\$1,152,500	\$1,094,875	(\$57,625)	95.00%
		Offsets from Restricted Funds Needed to Balance Budget	\$0	\$0		
		Net Income	\$0	\$0		

## Example 5

Baseline in Initial Budget Draft (Based on Historical Expenses/Utilization and/or Projected Increase in Expenses/Utilization)				Proposed Budget	\$\$ (Decrease)	% of Total
Income	Acct	Title				
4000	SB 40 Tax Income			<b>(5.0% Decrease)</b>		
	4105	County Tax Receipts (Based on County Pro Forma)	\$1,150,000	\$1,092,500	(\$57,500)	95.00%
	4140	Interest Income - County Tax Funds	\$2,500	\$2,375	(\$125)	95.00%
	4150	MEHTAP Grant	\$0	\$0	\$0	95.00%
		Total Income	\$1,152,500	\$1,094,875	(\$57,625)	95.00%
Expenses	5800	Other General & Administrative (All Codes Obligatory)				
	5805	Audit Service/Fees	\$0	\$0	\$0	100.00%
	5810	Consulting Fees	\$0	\$0	\$0	100.00%
	5815	CPA Fees	\$0	\$0	\$0	100.00%
	5820	Legal/Attorney Fees	\$0	\$0	\$0	100.00%
	5825	License/Certification/Permit Fees	\$0	\$0	\$0	100.00%
	5830	Membership/Association Dues	\$0	\$0	\$0	100.00%
	5855	Seminars/Training	\$0	\$0	\$0	100.00%
	5860	Survey Expenses	\$0	\$0	\$0	100.00%
	5865	Travel/Lodging/Meals Expense	\$0	\$0	\$0	100.00%
	5899	Miscellaneous	\$1,000	\$1,000	\$0	100.00%
		Total Other G&A	\$1,000	\$1,000	\$0	100.00%
6700	Partnership for Hope (All Codes Obligatory)					
	6705	Transportation	\$15,800	\$15,800	\$0	100.00%
	6706	Career Planning	\$1,000	\$1,000	\$0	100.00%
	6707	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	6708	Job Development	\$0	\$0	\$0	100.00%
	6709	Community Employment - Individual	\$0	\$0	\$0	100.00%
	6710	Behavior Services/Senior B. Consultant	\$0	\$0	\$0	100.00%
	6711	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	6712	Supported Employment - Group	\$0	\$0	\$0	100.00%
	6715	Behavior Services/Positive B. Support	\$0	\$0	\$0	100.00%
	6716	Senior Behavior Consultant	\$0	\$0	\$0	100.00%
	6720	Behavior Analysis	\$0	\$0	\$0	100.00%
	6725	Community Specialist	\$200	\$200	\$0	100.00%
	6730	Environmental Accessibility Adaptations	\$0	\$0	\$0	100.00%
	6735	Dental	\$0	\$0	\$0	100.00%
	6740	PA - Indiv., Self-Directed	\$15,000	\$15,000	\$0	100.00%
	6745	PA - Agency/Contractor (General)	\$0	\$0	\$0	100.00%
	6750	PA - Medical/Behv	\$0	\$0	\$0	100.00%
	6755	Assistive Technology	\$200	\$200	\$0	100.00%
	6760	Home Skills Development - Individual	\$2,000	\$2,000	\$0	100.00%

6765	Support Broker, Agency	\$0	\$0	\$0	100.00%
6775	Special Medical Equipment & Supplies	\$3,000	\$3,000	\$0	100.00%
6780	Offsite Day Hab - Individual	\$8,000	\$8,000	\$0	100.00%
6785	Offsite Day Hab - Group	\$300	\$300	\$0	100.00%
6790	Onsite Day Hab - Individual	\$0	\$0	\$0	100.00%
6791	Individual Skill Development - Group	\$0	\$0	\$0	100.00%
6795	Career Prep Services - Off Site Grp	\$0	\$0	\$0	100.00%
6796	Temporary Residential	\$0	\$0	\$0	100.00%
6797	Onsite Day Hab - Group	\$3,000	\$3,000	\$0	100.00%
6799	Miscellaneous	\$5,000	\$5,000	\$0	100.00%
	Total Partnership for Hope	\$53,500	\$53,500	\$0	100.00%
6900	CCDDR Programs & Services (All Codes Obligatory)				
6920	DMH Billing	\$85,000	\$85,000	\$0	100.00%
6930	TCM Support	\$265,000	\$265,000	\$0	100.00%
6940	Non-Medicaid Services	\$0	\$0	\$0	100.00%
6950	Ancillary Services	\$145,000	\$145,000	\$0	100.00%
	Total TCM	\$495,000	\$495,000	\$0	100.00%
7100	Housing Programs (All Codes Discretionary)				
7105	Housing Voucher Program	\$0	\$0	\$0	100.00%
7110	Reasonable Accommodations Requests	\$0	\$0	\$0	100.00%
7115	Universal Housing Design Assistance	\$0	\$0	\$0	100.00%
7120	Transitional Housing	\$0	\$0	\$0	100.00%
7125	Inspections	\$0	\$0	\$0	100.00%
7130	Re-Inspections	\$0	\$0	\$0	100.00%
	Total Housing Programs	\$0	\$0	\$0	100.00%
7200	Children's Programs (All Codes Discretionary)				
7220	First Steps Program (POS Agreement)	\$10,000	\$10,000	\$0	100.00%
7225	Step Ahead Program (POS Agreement)	\$265,000	\$265,000	\$0	100.00%
7230	OSLCFDC (POS Agreement)	\$30,000	\$30,000	\$0	100.00%
7235	IWYP (POS Agreement)	\$50,000	\$50,000	\$0	100.00%
	Total CLC	\$355,000	\$355,000	\$0	100.00%
7300	Sheltered Employment Programs (All Codes Discretionary)				
7305	LAI - Employment	\$190,000	\$190,000	\$0	100.00%
7310	LAI - Transportation	\$50,000	\$50,000	\$0	100.00%
7390	LAI - Operations Shortfall	\$0	\$0	\$0	100.00%
7391	LAI - Transportation - Operations Shortfall - Offset	\$0	\$0	\$0	100.00%
7395	Assets/Capital Improvements	\$0	\$0	\$0	100.00%
	Total Sheltered Employment	\$240,000	\$240,000	\$0	100.00%
7500	Community Employment (All Codes Discretionary)				
7505	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
7510	Supported Employment - Individual	\$0	\$0	\$0	100.00%
7515	Career Planning	\$0	\$0	\$0	100.00%
7520	Job Development	\$0	\$0	\$0	100.00%
7525	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%

	7530	Supported Employment - Group	\$0	\$0	\$0	100.00%
	7550	Transportation	\$0	\$0	\$0	100.00%
	7599	Miscellaneous	\$0	\$0	\$0	100.00%
		Total Community Employment	\$0	\$0	\$0	100.00%
7600		Community Resources (All Codes Discretionary)				
	7605	Community Inclusion Development	\$0	\$0	\$0	100.00%
	7610	Public Transit Services	\$0	\$0	\$0	100.00%
	7615	Housing Programs	\$0	\$0	\$0	100.00%
		Total Community Resources	\$0	\$0	\$0	100.00%
7900		Special/Additional Needs (All Codes Discretionary)				
	7905	Medicaid Spend Down	\$0	\$0	\$0	100.00%
	7915	Personal Assistant	\$0	\$0	\$0	100.00%
	7920	Other Miscellaneous Service Costs	\$5,000	\$5,000	\$0	100.00%
	7925	Transportation	\$0	\$0	\$0	100.00%
	7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$3,000	\$3,000	\$0	100.00%
		Total Special/Add. Needs	\$8,000	\$8,000	\$0	100.00%
		Total Expenses	\$1,152,500	\$1,152,500	\$0	100.00%
		Offsets from Restricted Funds Needed to Balance Budget	\$0	(\$57,625)		
		Net Income	\$0	\$0		

## Example 6

Approved & Adopted Fiscal Year Budget			New Projection	\$\$ (Decrease)	% of Total	
97% Projection Amount in Budget			\$1,115,500			
95% Actual Revenue Collected as of June 30			\$1,092,500			
Shortfall			(\$23,000)			
Income	Acct	Title				
4000	SB 40 Tax Income					
	4105	County Tax Receipts (Based on County Pro Forma)	\$1,150,000	\$1,127,000	(\$23,000)	98.00%
	4140	Interest Income - County Tax Funds	\$2,500	\$2,450	(\$50)	98.00%
	4150	MEHTAP Grant	\$0	\$0	\$0	100.00%
Total Income			\$1,152,500	\$1,129,450	(\$23,050)	98.00%
Expenses						
5800	Other General & Administrative (All Codes Obligatory)					
	5805	Audit Service/Fees	\$0	\$0	\$0	100.00%
	5810	Consulting Fees	\$0	\$0	\$0	100.00%
	5815	CPA Fees	\$0	\$0	\$0	100.00%
	5820	Legal/Attorney Fees	\$0	\$0	\$0	100.00%
	5825	License/Certification/Permit Fees	\$0	\$0	\$0	100.00%
	5830	Membership/Association Dues	\$0	\$0	\$0	100.00%
	5855	Seminars/Training	\$0	\$0	\$0	100.00%
	5860	Survey Expenses	\$0	\$0	\$0	100.00%
	5865	Travel/Lodging/Meals Expense	\$0	\$0	\$0	100.00%
	5899	Miscellaneous	\$1,000	\$1,000	\$0	100.00%
Total Other G&A			\$1,000	\$1,000	\$0	100.00%
6700	Partnership for Hope (All Codes Obligatory)					
	6705	Transportation	\$15,800	\$15,800	\$0	100.00%
	6706	Career Planning	\$1,000	\$1,000	\$0	100.00%
	6707	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	6708	Job Development	\$0	\$0	\$0	100.00%
	6709	Community Employment - Individual	\$0	\$0	\$0	100.00%
	6710	Behavior Services/Senior B. Consultant	\$0	\$0	\$0	100.00%
	6711	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	6712	Supported Employment - Group	\$0	\$0	\$0	100.00%
	6715	Behavior Services/Positive B. Support	\$0	\$0	\$0	100.00%
	6716	Senior Behavior Consultant	\$0	\$0	\$0	100.00%
	6720	Behavior Analysis	\$0	\$0	\$0	100.00%
	6725	Community Specialist	\$200	\$200	\$0	100.00%
	6730	Environmental Accessibility Adaptations	\$0	\$0	\$0	100.00%
	6735	Dental	\$0	\$0	\$0	100.00%
	6740	PA - Indiv., Self-Directed	\$15,000	\$15,000	\$0	100.00%
	6745	PA - Agency/Contractor (General)	\$0	\$0	\$0	100.00%

	6750	PA - Medical/Behv	\$0	\$0	\$0	100.00%
	6755	Assistive Technology	\$200	\$200	\$0	100.00%
	6760	Home Skills Development - Individual	\$2,000	\$2,000	\$0	100.00%
	6765	Support Broker, Agency	\$0	\$0	\$0	100.00%
	6775	Special Medical Equipment & Supplies	\$3,000	\$3,000	\$0	100.00%
	6780	Offsite Day Hab - Individual	\$8,000	\$8,000	\$0	100.00%
	6785	Offsite Day Hab - Group	\$300	\$300	\$0	100.00%
	6790	Onsite Day Hab - Individual	\$0	\$0	\$0	100.00%
	6791	Individual Skill Development - Group	\$0	\$0	\$0	100.00%
	6795	Career Prep Services - Off Site Grp	\$0	\$0	\$0	100.00%
	6796	Temporary Residential	\$0	\$0	\$0	100.00%
	6797	Onsite Day Hab - Group	\$3,000	\$3,000	\$0	100.00%
	6799	Miscellaneous	\$5,000	\$5,000	\$0	100.00%
		Total Partnership for Hope	\$53,500	\$53,500	\$0	100.00%
6900		CCDDR Programs & Services (All Codes Obligatory)				
	6920	DMH Billing	\$85,000	\$85,000	\$0	100.00%
	6930	TCM Support	\$265,000	\$265,000	\$0	100.00%
	6940	Non-Medicaid Services	\$0	\$0	\$0	100.00%
	6950	Ancillary Services	\$145,000	\$145,000	\$0	100.00%
		Total TCM	\$495,000	\$495,000	\$0	100.00%
7100		Housing Programs (All Codes Discretionary)				
	7105	Housing Voucher Program	\$0	\$0	\$0	100.00%
	7110	Reasonable Accommodations Requests	\$0	\$0	\$0	100.00%
	7115	Universal Housing Design Assistance	\$0	\$0	\$0	100.00%
	7120	Transitional Housing	\$0	\$0	\$0	100.00%
	7125	Inspections	\$0	\$0	\$0	100.00%
	7130	Re-Inspections	\$0	\$0	\$0	100.00%
		Total Housing Programs	\$0	\$0	\$0	100.00%
7200		Children's Programs (All Codes Discretionary)				
	7220	First Steps Program (POS Agreement)	\$10,000	\$9,583	(\$417)	95.83%
	7225	Step Ahead Program (POS Agreement)	\$265,000	\$253,954	(\$11,046)	95.83%
	7230	OSLCFDC (POS Agreement)	\$30,000	\$28,750	(\$1,250)	95.83%
	7235	IWYP (POS Agreement)	\$50,000	\$47,916	(\$2,084)	95.83%
		Total CLC	\$355,000	\$340,203	(\$14,797)	95.83%
7300		Sheltered Employment Programs (All Codes Discretionary)				
	7305	LAI - Employment	\$190,000	\$182,080	(\$7,920)	95.83%
	7310	LAI - Transportation	\$50,000	\$50,000	\$0	100.00%
	7390	LAI - Operations Shortfall	\$0	\$0	\$0	100.00%
	7391	LAI - Transportation - Operations Shortfall - Offset	\$0	\$0	\$0	100.00%
	7395	Assets/Capital Improvements	\$0	\$0	\$0	100.00%
		Total Sheltered Employment	\$240,000	\$232,080	(\$7,920)	96.70%
7500		Community Employment (All Codes Discretionary)				
	7505	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	7510	Supported Employment - Individual	\$0	\$0	\$0	100.00%

	7515	Career Planning	\$0	\$0	\$0	100.00%
	7520	Job Development	\$0	\$0	\$0	100.00%
	7525	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	7530	Supported Employment - Group	\$0	\$0	\$0	100.00%
	7550	Transportation	\$0	\$0	\$0	100.00%
	7599	Miscellaneous	\$0	\$0	\$0	100.00%
		Total Community Employment	\$0	\$0	\$0	100.00%
7600		Community Resources (All Codes Discretionary)				
	7605	Community Inclusion Development	\$0	\$0	\$0	100.00%
	7610	Public Transit Services	\$0	\$0	\$0	100.00%
	7615	Housing Programs	\$0	\$0	\$0	100.00%
		Total Community Resources	\$0	\$0	\$0	100.00%
7900		Special/Additional Needs (All Codes Discretionary)				
	7905	Medicaid Spend Down	\$0	\$0	\$0	100.00%
	7915	Personal Assistant	\$0	\$0	\$0	100.00%
	7920	Other Miscellaneous Service Costs	\$5,000	\$4,792	(\$208)	95.83%
	7925	Transportation	\$0	\$0	\$0	100.00%
	7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$3,000	\$2,875	(\$125)	95.83%
		Total Special/Add. Needs	\$8,000	\$7,667	(\$333)	95.83%
		Total Expenses	\$1,152,500	\$1,129,450	(\$23,050)	98.00%
		Offsets from Restricted Funds Needed to Balance Budget	\$0	\$0		
		Net Income	\$0	\$0		

## Example 7

Approved & Adopted Fiscal Year Budget			New Projection	\$\$ (Decrease)	% of Total
97% Projection Amount in Budget			\$1,115,500		
95% Actual Revenue Collected as of June 30			\$1,092,500		
Shortfall			(\$23,000)		
Acct	Title				
Income					
4000	SB 40 Tax Income				
4105	County Tax Receipts (Based on County Pro Forma)		\$1,150,000	\$1,127,000	(Decrease) 98.00%
4140	Interest Income - County Tax Funds		\$2,500	\$2,450	(Decrease) 98.00%
4150	MEHTAP Grant		\$0	\$0	100.00%
Total Income			\$1,152,500	\$1,129,450	(Decrease) 98.00%
Expenses					
5800	Other General & Administrative (All Codes Obligatory)				
5805	Audit Service/Fees		\$0	\$0	100.00%
5810	Consulting Fees		\$0	\$0	100.00%
5815	CPA Fees		\$0	\$0	100.00%
5820	Legal/Attorney Fees		\$0	\$0	100.00%
5825	License/Certification/Permit Fees		\$0	\$0	100.00%
5830	Membership/Association Dues		\$0	\$0	100.00%
5855	Seminars/Training		\$0	\$0	100.00%
5860	Survey Expenses		\$0	\$0	100.00%
5865	Travel/Lodging/Meals Expense		\$0	\$0	100.00%
5899	Miscellaneous		\$1,000	\$1,000	100.00%
Total Other G&A			\$1,000	\$1,000	(Decrease) 100.00%
6700	Partnership for Hope (All Codes Obligatory)				
6705	Transportation		\$15,800	\$15,800	\$0 100.00%
6706	Career Planning		\$1,000	\$1,000	\$0 100.00%
6707	Pre-Vocational Services - Individual		\$0	\$0	\$0 100.00%
6708	Job Development		\$0	\$0	\$0 100.00%
6709	Community Employment - Individual		\$0	\$0	\$0 100.00%
6710	Behavior Services/Senior B. Consultant		\$0	\$0	\$0 100.00%
6711	Pre-Vocational Services - Group		\$0	\$0	\$0 100.00%
6712	Supported Employment - Group		\$0	\$0	\$0 100.00%
6715	Behavior Services/Positive B. Support		\$0	\$0	\$0 100.00%
6716	Senior Behavior Consultant		\$0	\$0	\$0 100.00%
6720	Behavior Analysis		\$0	\$0	\$0 100.00%
6725	Community Specialist		\$200	\$200	\$0 100.00%
6730	Environmental Accessibility Adaptations		\$0	\$0	\$0 100.00%
6735	Dental		\$0	\$0	\$0 100.00%
6740	PA - Indiv., Self-Directed		\$15,000	\$15,000	\$0 100.00%
6745	PA - Agency/Contractor (General)		\$0	\$0	\$0 100.00%

	6750	PA - Medical/Behv	\$0	\$0	\$0	100.00%
	6755	Assistive Technology	\$200	\$200	\$0	100.00%
	6760	Home Skills Development - Individual	\$2,000	\$2,000	\$0	100.00%
	6765	Support Broker, Agency	\$0	\$0	\$0	100.00%
	6775	Special Medical Equipment & Supplies	\$3,000	\$3,000	\$0	100.00%
	6780	Offsite Day Hab - Individual	\$8,000	\$8,000	\$0	100.00%
	6785	Offsite Day Hab - Group	\$300	\$300	\$0	100.00%
	6790	Onsite Day Hab - Individual	\$0	\$0	\$0	100.00%
	6791	Individual Skill Development - Group	\$0	\$0	\$0	100.00%
	6795	Career Prep Services - Off Site Grp	\$0	\$0	\$0	100.00%
	6796	Temporary Residential	\$0	\$0	\$0	100.00%
	6797	Onsite Day Hab - Group	\$3,000	\$3,000	\$0	100.00%
	6799	Miscellaneous	\$5,000	\$5,000	\$0	100.00%
		Total Partnership for Hope	\$53,500	\$53,500	\$0	100.00%
6900		CCDDR Programs & Services (All Codes Obligatory)				
	6920	DMH Billing	\$85,000	\$85,000	\$0	100.00%
	6930	TCM Support	\$265,000	\$265,000	\$0	100.00%
	6940	Non-Medicaid Services	\$0	\$0	\$0	100.00%
	6950	Ancillary Services	\$145,000	\$145,000	\$0	100.00%
		Total TCM	\$495,000	\$495,000	\$0	100.00%
7100		Housing Programs (All Codes Discretionary)				
	7105	Housing Voucher Program	\$0	\$0	\$0	100.00%
	7110	Reasonable Accommodations Requests	\$0	\$0	\$0	100.00%
	7115	Universal Housing Design Assistance	\$0	\$0	\$0	100.00%
	7120	Transitional Housing	\$0	\$0	\$0	100.00%
	7125	Inspections	\$0	\$0	\$0	100.00%
	7130	Re-Inspections	\$0	\$0	\$0	100.00%
		Total Housing Programs	\$0	\$0	\$0	100.00%
7200		Children's Programs (All Codes Discretionary)				
	7220	First Steps Program (POS Agreement)	\$10,000	\$10,000	\$0	100.00%
	7225	Step Ahead Program (POS Agreement)	\$265,000	\$265,000	\$0	100.00%
	7230	OSLCFDC (POS Agreement)	\$30,000	\$30,000	\$0	100.00%
	7235	IWYP (POS Agreement)	\$50,000	\$50,000	\$0	100.00%
		Total CLC	\$355,000	\$355,000	\$0	100.00%
7300		Sheltered Employment Programs (All Codes Discretionary)				
	7305	LAI - Employment	\$190,000	\$190,000	\$0	100.00%
	7310	LAI - Transportation	\$50,000	\$50,000	\$0	100.00%
	7390	LAI - Operations Shortfall	\$0	\$0	\$0	100.00%
	7391	LAI - Transportation - Operations Shortfall - Offset	\$0	\$0	\$0	100.00%
	7395	Assets/Capital Improvements	\$0	\$0	\$0	100.00%
		Total Sheltered Employment	\$240,000	\$240,000	\$0	100.00%
7500		Community Employment (All Codes Discretionary)				
	7505	Pre-Vocational Services - Individual	\$0	\$0	\$0	100.00%
	7510	Supported Employment - Individual	\$0	\$0	\$0	100.00%

	7515	Career Planning	\$0	\$0	\$0	100.00%
	7520	Job Development	\$0	\$0	\$0	100.00%
	7525	Pre-Vocational Services - Group	\$0	\$0	\$0	100.00%
	7530	Supported Employment - Group	\$0	\$0	\$0	100.00%
	7550	Transportation	\$0	\$0	\$0	100.00%
	7599	Miscellaneous	\$0	\$0	\$0	100.00%
		Total Community Employment	\$0	\$0	\$0	100.00%
7600		Community Resources (All Codes Discretionary)				
	7605	Community Inclusion Development	\$0	\$0	\$0	100.00%
	7610	Public Transit Services	\$0	\$0	\$0	100.00%
	7615	Housing Programs	\$0	\$0	\$0	100.00%
		Total Community Resources	\$0	\$0	\$0	100.00%
7900		Special/Additional Needs (All Codes Discretionary)				
	7905	Medicaid Spend Down	\$0	\$0	\$0	100.00%
	7915	Personal Assistant	\$0	\$0	\$0	100.00%
	7920	Other Miscellaneous Service Costs	\$5,000	\$5,000	\$0	100.00%
	7925	Transportation	\$0	\$0	\$0	100.00%
	7999	Misc (Services, Supplies, Materials, Equipment, etc)	\$3,000	\$3,000	\$0	100.00%
		Total Special/Add. Needs	\$8,000	\$8,000	\$0	100.00%
		Total Expenses	\$1,152,500	\$1,152,500	\$0	100.00%
		Offsets from Restricted Funds Needed to Balance Budget	\$0	(\$23,050)		
		Net Income	\$0	\$0		