



DHS Mission: To assist our customers to achieve maximum self-sufficiency, independence and health through the provision of seamless, integrated services for individuals, families and communities.

Illinois Department of Human Services

DHS Provider Budget for the Current Fiscal Year
*User Guide – Using CSA to Complete Your
Consolidated Financial Report (CFR) Budget
for DHS*

Version: 2.0.9; Date: 06/30/2015

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

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About DHS Budgeting

The budget document is a planning tool that identifies which resources an entity (including financial, human, and material resources) will use during a certain period of time in order to provide defined services. While most people often identify a budget as a financial document, the budget process encompasses much more. Key elements of a good budget process include incorporating a long term perspective to strategic initiatives, visions, and values. A good budget also establishes specific links to those initiatives with program goals and objectives, and allows budget decisions to be based upon actual results and outcomes.

The budget document is a “road-map” to achieving results. It is also used as a monitoring tool in assessing how well a plan is working by comparing actual revenues and expenditures to budgeted amounts at certain times throughout the year. The budget can also be used to help improve operating efficiencies, fine tune performance, and even help project the future. At times, a budget might need to be modified for the remainder of a budget cycle for a variety of reasons including: a substantial deviation from budgeted to actual results, a change in key management, or situations that could change the scope of the level of planned (budgeted) services.

Why DHS Requires a Budget

Federal administrative requirements, issued via OMB Circulars, require a budget to be submitted by our providers. DHS must ensure the requested funding from their providers is reasonable, necessary, and allowable in order to perform the agreed upon services.

Why All Agreements Require a Budget

If an entity is exempt from the budgeting exercise, a budget list must still be completed and a “Blank” budget submitted into the CSA Tracking system so that it can be exempted for compliance tracking purposes.

As outlined in Article VI of the current fiscal year Community Services Agreement, a budget is required for all agreements except fee-for-service agreements. Unless notified in the Exhibits or the Program Attachments to the agreements, fixed-rate payments are also exempt from the budget provisions. To determine if a budget is required, check with your program contact.

Why a Standardized Budget Template is used

The standardized budget template has been developed in the spirit of the Management Improvement Initiative, signed into law on August 25, 2011 as Public Act 97-0558. The template is in the same format that has been agreed upon by all State of Illinois Health and Human Service agencies for historical cost reporting in THE CURRENT FISCAL YEAR. By using a standardized budget template throughout the agency, providers will not have to send in redundant information to the various DHS divisions. Having standardized cost elements will also improve data collection and trend analysis.

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OCA Budget Template

When completed, the DHS Budget should “mirror” the total entity budget.

For the current fiscal year, the budget template for DHS is the modified Consolidated Financial Report (CFR). It is located in the CSA portal at <https://grants.dhs.illinois.gov/gpsecure/gtp>. Many users may be familiar with the CFR form, as it has been used for historical year end reporting in the Mental Health division and the Developmental Disability division.

Please note that the budget template should be prepared on your entity’s fiscal year basis. However, the budgets for each agreement should be prepared on a State fiscal year basis. So, if you have an entity that has a fiscal year end date of November 30th, your total column will tie to your total entity budget as of 11.30. However your budgets for all the State funded agreements will be prepared on a July 1 – June 30 term and any resulting timing difference will be included in the “All other Not Allocated” column.

Please call the Office of Contract Compliance for further explanation if you are unclear on these instructions at 217-524-3175.

The DHS CFR Budget template is composed of seven schedules:

- CFR Summary (Total Budget view).
- Programs.
- Schedule of Program Costs.
- Schedule of Program Revenue.
- Report of Service Units.
- Program Personnel.
- Program Consultant and Contractual.

Using the CSA Provider Tracking System

Login

By entering a valid User ID and Password the user gains access to the CSA Provider Tracking system. The user's **User ID** and **Password** must be assigned by DHS prior to first login.

1. Go to <https://grants.dhs.illinois.gov/gpsecure/gtp>.

DHS Illinois
Department of Human Services

System Login

Login

User ID: demo.user@illinois.gov

Password: ●●●●●●

Illinois Statutes and DHS policy prohibit unauthorized access or disclosure of DHS client, employee or any other confidential information. Any unauthorized use of DHS computers or disclosure of confidential client or employee information may be cause for disciplinary action, including termination of employment and/or criminal prosecution.

Do not attempt to login unless you are an authorized user.

By logging into any Illinois Department of Human Services System, using your assigned user ID, you acknowledge that you are an authorized user and agree to abide by all rules and regulations of the Illinois Department of Human Services System. It is your responsibility to ensure that your user ID and password are kept private. Do NOT share your login information with anyone. No representative of DHS will ever ask for your password.

2. Login to the CSA Provider Tracking system:

Enter the **User ID** (the user's DHS ID).

Enter the **Password** (first time users will receive a temporary password from DHS).

3. Click **Login**. The system will display the **Provider Contract List** screen.
 - Click **Clear** to remove all entered data.

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Provider Info

The user must enter the required information before they will be able to submit a CFR Budget for Approval.

To access the **Provider Info** screen, click the **Provider Info** tab found on the main-menu toolbar. The Provider Info screen displays general information about the user's service provider. Some of the information (**Name** and **FEIN**) is pulled from CSA tracking database.

The screenshot shows the 'Provider Info' form within the Illinois Department of Human Services application. The form includes a navigation bar with tabs for Home, Contracts, Provider Info, My Info, Facilities, Budgets, Actuals, Help, and Logout. The form fields are as follows:

Name:	PRAGENCY
FEIN:	010420132
Administrative Office D-U-N-S® Number: *	123456789
Administrative Office Address: <small>(Address is auto-filled/updated after a valid DUNS is entered and saved.)</small>	
Ownership Type: *	Not For Profit
Basis of Maintaining Accounting Records: *	Other
Fiscal Year Begin (Month-Day): *	7 - 1
Force D-U-N-S® Address Update: <small>(Check the box, if the address has been changed but your D-U-N-S® is the same.)</small>	<input type="checkbox"/>

Below the form is a checkbox with the text: By checking this box, I certify that all information provided above is correct and complete.

At the bottom of the form are two buttons: Save and Cancel.

1. Enter the **Administrative Office D-U-N-S Number** (Required).
2. Select the **Ownership Type** from the drop-down menu (Required).
3. Select the **Basis of Maintaining Accounting Records** from the drop-down menu (Required).
4. Enter the **Fiscal Year Begin (Month-Day)** date for your entity (Required).
5. Mark the check-box to certify that all information provided is correct and complete (Required).
6. Click **Save**.
 - Click **Cancel** to cancel the screen and return to the **Provider Contract List** screen.

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Budget List

To create a CFR budget, click **Budgets** found on the main-menu toolbar. The system will display the **Budget List** screen. The **Budget List** will display all of the agency's existing budgets that have been created and the following information: **FY** (Fiscal Year), **Form Type**, **Mgmt Alloc**, **St** (Status), **Funding Source**, and **Table**. If no budgets are entered, the system will display a message "Your agency has not entered any budget".

Budget:

- Click **Add Budget** to add a budget record to the budget list. The system will display the **Budget** screen.
- Click the **FY** link to view and edit an existing budget record. The system will display the **Budget** screen.

(Note: You will also be able to view the funding sources for DHS agreements that have been automatically created for you from CSA.)

Funding Sources:

- Click the **Funding Sources (View)** link to view the budget's funding sources. The system will display the **Funding Sources** screen. Note: All of your DHS agreements should be pre-populated for you. You will need to add any other State of Illinois Funding Sources.

Table:

- Select a budgeting table to view/edit from the **Table** drop-down menu and click **Go**.

The screenshot displays the 'Budget List' interface. At the top, there is a navigation bar with the following tabs: Home, Contracts, Provider Info, My Info, Facilities, Budgets (selected), Actuals, Help, and Logout. Below the navigation bar, the 'Budgets' section is active, showing links for 'Instruction Manual' and 'Budget List'. The main content area is titled 'Budget List' and contains a table with the following data:

FY	Form Type	Mgmt Alloc	St	Funding Sources	Table
2015	CFR	0.00	I	View	Summary ▼ Go
2014	CFR	0.00	I	View	Summary ▼ Go
2013	Short	7.00	I	View	

Below the table, there is an 'Add Budget' button.

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Adding a CFR Budget

The screenshot shows the 'Budget' form in the Illinois Department of Human Services system. The form is titled 'Budget' and is located under the 'Budgets' menu. The form fields are as follows:

Fiscal Year: *	2015
Form Type: *	CFR
Standard Weekly Hours:	0.0
Contacts:	Test Director
Status:	

Buttons: Save, Save & Update Contacts, Cancel

1. Enter the budget **Fiscal Year** (Required).
2. Select the **Form Type** from the drop-down menu (Required). *(The Form Type cannot be changed after the Budget screen has been saved.)*
3. Enter the **Standard Weekly Hours** that your entity uses. *(For example: 37.5 hours or 40 hours.)*
4. Click **Save**. The system will display the **Budget History** table and the **Go to Table** drop-down menu.
 - Click **Save & Update Contacts** to save the screen and to update the budget contacts. The system will display the **Update Budget Contacts** screen.
 - Click **Cancel** to cancel the screen and return to the **Budget List** screen.

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Budget (Main Page/Easy Reference)

The **Budget** screen is the main page for data entry within a budget; all budgeting options and tables are available from this screen. After the **Budget** screen is saved, the system will display the **Budget History** table and the **Go to Table** drop-down menu. The user can begin preparing the budget for Approval. The **Budget** screen's **Budget History** table displays the budgets **Status** history, **Notes** about the budget and its status, and **By** whom the budget was worked on and the date/time of the data entry.

- Click **Save** to save the screen.
- Click **Cancel** to cancel the screen and return to the **Budget List** screen.
- Click **Delete** to confirm the removal of the budget record. The system will return the **Budget List** screen.
- Click **Print Budget** display a printable copy of the **Consolidated Financial Report (CFR)**.
- Click the **Budgeted & Approved Comparison** link to display a printable copy of the **Budgeted and Contract Approved Amount Comparison**.

Contacts:

- Click **Save & Update Contacts** to save the screen and to update the budget contacts. The system will display the **Update Budget Contacts** screen.
- Click the **Contacts** link to update the activity status of a budget contact. The system will display the **Update Contact Status** screen.

Funding Sources:

- Click the **Funding Sources** link to view available Funding Sources. The system will display the **Funding Sources** screen.

Go to Table:

- Select a table to view/edit from the **Go to Table** drop-down menu found at the top of the screen.

Illinois Department of Human Services

Home | Contracts | Provider Info | My Info | Facilities | Budgets | Actuals | Help | Logout

Budgets
» Instruction Manual
» Budget List

Budget

Go to Table:

Fiscal Year: 2015
Form Type*: CFR
Standard Weekly Hours: 40.0
Contacts: [Test Director](#)
Status: In-work

[Funding Sources](#) [Budgeted & Approved Comparison](#)

Budget History		
Status	Note	By
In-work	Budget created.	Test Director 4/28/15 10:28:45 AM

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Budget Submission:

Before submitting a budget be sure that the sum of lines "1" and "2" on the Schedule of Program Costs table equals line "33" on the Program Personnel table. If the sum is incorrect, a budget submission will result in the following input error:

"Input Error: Program Personnel Totals Paid must equal line 1 + line 2 of the Schedule of Program Costs."

When a budget is completed, the user must submit the budget for approval. Once a budget is submitted, the provider can unsubmit the budget. This will allow the provider to edit a funding source(s) unless it has been locked by program staff while the budget was submitted. If a budget has been unsubmitted, the provider will be required to re-submit the budget in order to receive approval of those funding sources.

- Click **Submit For Approval** to confirm the submission of the budget for approval.
- Click **Unsubmit** to confirm the un-submission of the budget for approval. (*The **Unsubmit** button will only be available after the budget has been submitted for Approval.*)

The screenshot shows the 'Budget' page in the Illinois Department of Human Services system. The page includes a navigation menu with options like Home, Contracts, Provider Info, My Info, Facilities, Budgets, Actuals, Help, and Logout. The main content area displays the 'Budget' form with fields for Fiscal Year (2015), Form Type (CFR), Standard Weekly Hours (40.0), and Status (Pending Approval). A 'Contacts' field lists 'Shaune Preston'. Below the form are buttons for 'Save', 'Save & Update Contacts', 'Cancel', 'Unsubmit', 'Delete', and 'Print Budget'. A 'Funding Sources' link and a 'Budgeted & Approved Comparison' link are also visible. At the bottom, a 'Budget History' table shows the status of the budget.

Budget History		
Status	Note	By
Pending Approval	Submit for Approval	Shaune Preston 4/28/15 10:35:50 AM
In-work	Budget created.	Shaune Preston 4/28/15 10:08:40 AM

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Contacts

Update Budget Contacts

The **Update Budget Contacts** screen allows the user to add and remove contacts from the budget record. The contacts included here will receive email notifications regarding the status of your budget.

The screenshot shows the 'Update Budget Contacts' interface. At the top, there is a navigation bar with tabs for Home, Contracts, Provider Info, My Info, Facilities, Budgets, Actuals, Help, and Logout. Below this is a sidebar with 'Budgets' selected, containing links for 'Instruction Manual' and 'Budget List'. The main content area is titled 'Update Budget Contacts' and shows 'Fiscal Year: 2015'. It features two list boxes: 'Current Contact(s)' with 'Test Director' and 'Available Contact(s)' with 'Test Supervisor'. Between the boxes are left and right arrow buttons. At the bottom are 'Save' and 'Cancel' buttons.

1. Assign the contacts to the budget from the Contacts list. *(Multiple contacts can be selected by holding the **CTRL** key while clicking the contacts.)*
 - Select a contact(s) to assign to the budget from the **Available Contact(s)** list and click <. The system will transfer the selected contact(s) to the **Current Contact(s)** list box.
 - To remove an assigned contact(s), select the assigned contact(s) from the **Current Contact(s)** list box and click >. The system will transfer the selected contact(s) to the **Available Contact(s)** list box.
2. Click **Save**. The system will display the **Budget** screen.
 - Click **Cancel** to cancel the screen and return to the **Budget** screen.

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Update Contact Status

The **Update Contact Status** screen allows the user to update the activity status of a budget contact.

Illinois Department of Human Services								
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help	Logout
Budgets » Instruction Manual » Budget List		Update Contact Status						
First Name:		Test						
Last Name:		Director						
Middle Initial:								
Title:		Director						
Phone:		2171231234 ext:						
Email:		test.director@pragency.org						
Status:		Active <input type="button" value="v"/>						
<input type="button" value="Save"/>		<input type="button" value="Cancel"/>						

1. Select a **Status** option from the drop-down menu.
2. Click **Save**. The system will return to the **Budget** screen with the updated contact information.
 - Click **Cancel** to cancel the screen and return to the **Budget** screen.

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Funding Sources

The **Funding Sources** screen displays the available budget funding sources. This screen will display the following information: **Program Name**, **CFDA**, **Contract#**, **Type**, **St** (Status), and **Amt** (Amount).

The user will need to add a column for each of the additional funding sources:

- State of Illinois agreement (other than DHS) along with the corresponding costs for programs not funded by DHS; this should mirror your Schedule G of the Community Services Agreement.

Budget:

- Click **Budget Main Page** to return to the **Budget** screen.

Add/Edit Funding Source:

- Click **Add Funding Source** to add a new funding source. The system will display the **Add/Edit Funding Source** screen.
- Click the **Program Name** link to view and edit an existing funding source. The system will display the **Add/Edit Funding Source** screen.

Import:

- Click the **Import Non-DHS Funding Sources from Previous FY** to import non-DHS funding sources from the previous fiscal year. The system will display the **Matching Non-DHS Funding Sources** screen.

Jump To:

- Select a table to view/edit from the **Jump To** drop-down menu found at the top of the screen.

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Home
Contracts
Provider Info
My Info
Facilities
Budgets
Actuals
Help
Logout

Budgets

- » Instruction Manual
- » Budget List

Funding Sources for FY:2015

Jump To:

Program Name	CFDA	Contract#	State Agency	St	Amt
MANUAL11 (copied from 2014)	12.453A	11111111111	DHFS	I	5,000.00
MANUAL 12 (copied from 2014)	99.876A	987654321	Other Illinois	I	50,000.00
123-A	22.123X	FCSTI03046	DHS	I	25,000.00
123-A	65.123	FCSTI03046	DHS	I	60,000.00
123-DOI	22.123X	FCSTI03049	DHS	I	10,000.00
123-DOI	77.123D	FCSTI03049	DHS	I	65,000.00
111-A	23.111Z	FCSTI03055	DHS	I	10,000.00
333-A	33.333A	FCSTI03078	DHS	I	10,000.00
333-A	33.333C	FCSTI03078	DHS	I	5,000.00
333-A	33.333A	FCSTI03083	DHS	I	10,000.00
BLD-DEMO	55.123X	FCSTI03099	DHS	I	10,000.00
111-A	55.111A	FCSTI03117	DHS	I	1.00
999-A	99.999A	FCSTI03121	DHS	I	1.00
000-DEMO	00.999X	FCSTI03136	DHS	I	1.00
123-P	23.123	FCSTZ03039	DHS	I	2,000.00
123-P	44.111	FCSTZ03039	DHS	I	2,000.00
KRISHNAIAH	11.021	FCSTZ03089	DHS	I	100.00
KRISHNAIAH	11.253	FCSTZ03090	DHS	I	9,000.00
KRISHNAIAH	43.897	FCSTZ03091	DHS	I	500.00
KRISHNAIAH	11.564	FCSTZ03092	DHS	I	890.00
KRISHNAIAH	12.897	FCSTZ03093	DHS	I	1,000.00
KRISHNAIAH	11.789	FCSTZ03094	DHS	I	89,080.00
KRIS	58.254	FCSTZ03112	DHS	I	45,600.00

Add Funding Source
Budget Main Page
Import Non-DHS Funding Sources from Previous FY

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Add/Edit Funding Source

To add a Funding Source, click **Add Funding Source** found on the **Funding Sources** screen. The system will display the **Add/Edit Funding Source** screen.

The DHS agreements funding sources should be pre-populated. However, a funding source will need to be added for each State of Illinois funded agreement. The reason for the inclusion of other agreements is used to calculate the indirect cost rate percentage.

The screenshot shows the 'Add/Edit Funding Source' form within the DHS Illinois Department of Human Services system. The form is titled 'Add/Edit Funding Source' and is located under the 'Budgets' menu. The form fields are as follows:

CFDA Number:	99.999C
Contract Number:*	FCSSZ03390
Program Name:*	DEMO PROGRAM
Program Title:	
Funding Source Type:*	DCFS
Name of Grant:	
Description:	
Approved Amount:	20000.00
Status:	

Buttons at the bottom: Save, Save & Add Another Funding Source, Import Previous FY Budget Data

1. Enter the program **CFDA Number**.
2. Enter the program **Contract Number** (Required).
3. Enter the **Program Name** (Required).
4. Enter the **Program Title**.
5. Select a **Funding Source Type** from the drop-down menu (Required).
6. Enter the **Name of Grant**.
7. Enter a grant **Description**.
8. Enter the **Approved Amount**.
9. Click **Save**. The system will display the **Funding Sources** screen with the new source added to the table.
 - Click **Save & Add Another Funding Source** to save the screen and to add another funding source to the budget. The system will clear the **Add/Edit Funding Source** screen.
 - Click **Import Previous FY Budget Data** to import budget data from the previous fiscal year. The system will display the **DHS Matching Funding Source** screen.

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Add/Edit Funding Source (Existing Record)

DHS Illinois Department of Human Services

Home Contracts Provider Info My Info Facilities Budgets Actuals Help Logout

Budgets
» Instruction Manual
» Budget List

Add/Edit Funding Source

CFDA Number: 22.123X
Contract Number: * FCSTI03046
Program Name: * 123-A
Program Title:
Funding Source Type: * DHS
Name of Grant:
Description:
Approved Amount: 25,000.00
Status: In-work

Save Delete Import Previous FY Budget Data

History		
Status	Note	By
In-work	Funding created.	CSA System 5/12/15 8:38:45 AM

1. Enter the program **CFDA Number**.
2. Enter the program **Contract Number** (Required).
3. Enter the **Program Name** (Required).
4. Enter the **Program Title**.
5. Select a **Funding Source Type** from the drop-down menu (Required).
6. Enter the **Name of Grant**.
7. Enter a grant **Description**.
8. Enter the **Approved Amount**.
9. Click **Save**. The system will display the **Funding Sources** screen with the new source added to the table.
 - Click **Save & Add Another Funding Source** to save the screen and to add another funding source to the budget. The system will clear the **Add/Edit Funding Source** screen.
 - Click **Import Previous FY Budget Data** to import budget data from the previous fiscal year. The system will display the **DHS Matching Funding Source** screen.

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DHS Matching Funding Sources

The **DHS Matching Funding Sources** screen allows the user to import DHS funding sources from the previous fiscal year. The funding sources table will display the following information: **Program Name, CFDA, FY (Fiscal Year), DCFS, DHS, Public Health, Aging, and HFS**. Select an action link from the **Action** column in the funding sources table.

- Click the **Copy** link to copy the previous FY data. The system will prompt the user to confirm the copy.
- Click **Cancel** to cancel the screen and return to the **Funding Sources** screen.

								
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help	Logout
<h2>DHS Matching Funding Sources</h2>								
Target Budget Year:		2015						
Target Funding Source CFDA#:		65.123						
Target Funding Source Contract#:		FCSTI03046						
Target Funding Source Program Name:		123-A						
Program Name	CFDA	FY	DCFS	DHS	Public Health	Aging	HFS	Action
111-A	55.111A	2014		FCSSI03126				Copied
123-A	65.123	2014		FCSSI03131				Copy
123-C	66.111	2014		FCSSI03130				Copy
123-Q	12.124	2014		FCSSI03128				Copy
333-A	33.333A	2014		FCSSI03132				Copy
Cancel								

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CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Add/Edit Funding Source (Existing Copied Record)

DHS Illinois Department of Human Services

Home Contracts **Provider Info** My Info Facilities Budgets Actuals Help Logout

Budgets
» Instruction Manual
» Budget List

Add/Edit Funding Source

CFDA Number: 99.876A
Contract Number: * 987654321
Program Name: * MANUAL 12
Program Title: Test Manual 12
Funding Source Type: * Other Illinois
Name of Grant:
Description:
Approved Amount: 50000.00
Status: In-work

History		
Status	Note	By
In-work	Funding created.	Test Director 5/12/15 8:39:18 AM

1. Enter the program **CFDA Number**.
2. Enter the program **Contract Number** (Required).
3. Enter the **Program Name** (Required).
4. Enter the **Program Title**.
5. Select a **Funding Source Type** from the drop-down menu (Required).
6. Enter the **Name of Grant**.
7. Enter a grant **Description**.
8. Enter the **Approved Amount**.
9. Click **Save**. The system will display the **Funding Sources** screen with the new source added to the table.
 - Click **Save & Add Another Funding Source** to save the screen and to add another funding source to the budget. The system will clear the **Add/Edit Funding Source** screen.
 - Click **Import Previous FY Budget Data** to import budget data from the previous fiscal year. The system will display the **DHS Matching Funding Source** screen.

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Matching Non-DHS Funding Sources

The **Matching Non-DHS Funding Source** screen allows the user to select and import Non-DHS funding sources from the previous fiscal year (FY). The table will display the following information: **Program Name, CFDA, Contract #, State Agency, and Amt (Amount)**.

The screenshot shows the DHS Illinois Department of Human Services interface. The navigation menu includes Home, Contracts, Provider Info, My Info, Facilities, Budgets, Actuals, Help, and Logout. The current page is titled "Matching Non-DHS Funding Sources". On the left, there is a sidebar with "Budgets" and links to "Instruction Manual" and "Budget List". The main content area includes a "Jump To:" dropdown menu, input fields for "Target Budget Year:" (set to 2015), "Target Funding Source CFDA#:", "Target Funding Source Contract#:", and "Target Funding Source Program Name:". Below these fields is a table with the following data:

Program Name	CFDA	Contract#	State Agency	Amt	Select
GFHJDFDFHH		36546549646	DCFS	0.00	<input type="checkbox"/>

At the bottom of the table, there are two buttons: "Back" and "Import Selected".

1. Select the checkbox(s) to import the needed funding sources.
2. Click **Import Selected** to confirm the selection(s). The system will add the funding source program to FY15 and display the **Programs** screen.

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Viewing/Editing a Funding Source

To view or edit an existing Funding Source, click the **Program Name** link found on the **Funding Sources** screen. The system will display the **Add/Edit Funding Source** screen with the selected Source's **History** table. The table will display the Source's **Status** history, **Notes** about the source and its status, and **By** whom the source info was worked on and the date/time of the data entry.

Add/Edit Funding Source



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Budgets

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- » Budget List

Add/Edit Funding Source

CFDA Number:	<input type="text" value="99.876A"/>	<input type="button" value="..."/>	
Contract Number:*	<input type="text" value="987654321"/>		
Program Name:*	<input type="text" value="MANUAL 12"/>		
Program Title:	<input type="text" value="Test Manual 12"/>		
Funding Source Type:*	<input type="text" value="Other Illinois"/>		
Name of Grant:	<input type="text"/>		
Description:	<input type="text"/>		
Approved Amount:	<input type="text" value="50000.00"/>		
Status:	<input type="text" value="In-work"/>		

History		
Status	Note	By
In-work	Funding created.	Test Director 4/28/15 10:39:05 AM

1. Enter the program **CFDA Number**.
2. Enter the program **Contract Number** (Required).
3. Enter the **Program Name** (Required).
4. Enter the **Program Title**.
5. Select a **Funding Source Type** from the drop-down menu (Required).
6. Enter the **Name of Grant**.
7. Enter a grant **Description**.
8. Enter the **Approved Amount**.
9. The funding source **Status** is auto-filled.
10. Click **Save**. The system will display the **Funding Sources** screen with the new source added to the table.

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- Click **Delete** to remove the selected funding source. The system will display the **Funding Sources** screen.

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Entering Budget Data (Go to Table/Jump To)

The **Go to Table/Jump To** drop-down menu is used to display the budgeting screens. The following screens are available from the drop-down menu: **CFR Summary, Programs, Schedule of Program Costs, Schedule of Program Revenue, Report of Service Units, Program Personnel, and Program Consultant and Contractual.**

CFR Summary

The CFR Summary table draws data from the various schedules and is information only. There is not data entry needed on this page.

Select the "Summary" option from the **Go to Table/Jump To** drop-down menu to access the **CFR Summary** screen. All information on the **CFR Summary** is calculated from subsidiary schedules. The user will be able to view the **Status** of the budget funding source(s) as well as the **DHS Contract Approved Amount.**

- Click **Print** to display a printable copy of the **CFR Summary.**

Budget:

- Click the **Budget Main Page** to display the **Budget (Main Page)** screen.

								
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help	Logout
Summary for FY:2015								Jump To: <input type="text" value="Summary"/>
Expenses/Revenues	Total	All Other Not Allocated	11111111111 MANUAL11 12.453A (Copied)	987654321 MANUAL 12 99.876A (Copied)				
Total Program Expenses	315.00	(105.00)	100.00	200.00				
Total Support Expenses	0.00	0.00	0.00	0.00				
Total Occupancy Expenses	0.00	0.00	0.00	0.00				
Total Administrative Expenses	0.00	0.00	0.00	0.00				
Total Expenses	315.00	(105.00)	100.00	200.00				
Total Non-Reimbursable Expenses	0.00	0.00	0.00	0.00				
Net Expenses	315.00	(105.00)	100.00	200.00				
Total Fees + Purchases of Services	0.00	0.00	0.00	0.00				
Total Grant Revenues	0.00	0.00	0.00	0.00				
Total Contributions & Other	0.00	0.00	0.00	0.00				
Total Investment Income	0.00	0.00	0.00	0.00				
Total Revenues	0.00	0.00	0.00	0.00				
DHS Contract Approved Amount	N/A	N/A	N/A	N/A				
Status			In-work	In-work				
<input type="button" value="Print"/>								
Budget Main Page								

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Programs

Select the "Program" option from the **Go to Table/Jump To** drop-down menu to access the **Programs** screen. If a program services client is from more than one agency, please enter the contract numbers in the appropriate columns by adding an additional funding source.

- Click **Print** to display a printable copy of the **Programs**.

Budget:

- Click the **Budget Main Page** to display the **Budget (Main Page)** screen.

Add/Edit Funding Source:

- Click the **Name** link to view/edit the existing funding source. The system will display the **Add/Edit Funding Source** screen.
- Click the **Add Program (Funding)** link to display the **Add/Edit Funding Source** screen.

 Illinois Department of Human Services							
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help Logout
Programs for FY:2015							Jump To: Program ▾
Program		Contract Number / Program Code					
Name	CFDA	DCFS	DHS	Public Health	Aging	HFS	
MANUAL11 (copied from 2014)	12.453A					1111111111	
MANUAL 12 (copied from 2014)	99.876A						
123-A	22.123X		FCSTI03046				
123-A	65.123		FCSTI03046				
123-DOI (copied from 2014)	22.123X		FCSTI03049				
123-DOI	77.123D		FCSTI03049				
111-A	23.111Z		FCSTI03055				
333-A	33.333A		FCSTI03078				
333-A	33.333C		FCSTI03078				
333-A	33.333A		FCSTI03083				
BLD-DEMO	55.123X		FCSTI03099				
111-A	55.111A		FCSTI03117				
999-A	99.999A		FCSTI03121				
000-DEMO	00.999X		FCSTI03136				
123-P	23.123		FCSTZ03039				
123-P	44.111		FCSTZ03039				
KRISHNAIAH	11.021		FCSTZ03089				
KRISHNAIAH	11.253		FCSTZ03090				
KRISHNAIAH	43.897		FCSTZ03091				
KRISHNAIAH	11.564		FCSTZ03092				
KRISHNAIAH	12.897		FCSTZ03093				
KRISHNAIAH	11.789		FCSTZ03094				
KRIS	58.254		FCSTZ03112				
<input type="button" value="Print"/>							
Budget Main Page Add Program (Funding) Import Non-DHS Funding Sources from Previous FY							

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Schedule of Program Costs

The user must be sure that the sum of lines "1" and "2" on the Schedule of Program Costs table equals line "33" on the Program Personnel table or a budget submission will result in an input error.

Select the "Costs" option from the **Go to Table/Jump To** drop-down menu to access the **Schedule of Programs Costs** screen.

- Click **Print** to display a printable copy of the **Schedule of Program Costs**.
- Click **Save&Recalculate** to save the table and recalculate the newly entered figures.
- Click **Cancel** to cancel the screen and return to the **Budget List** screen.

Budget:

- Click the **Budget Main Page** to display the **Budget (Main Page)** screen.

								
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help	Logout
Schedule of Program Costs for FY:2015								Jump To: <input type="text" value="Cost"/>
Account Title	Total	All Other Not Allocated	111111111111 MANUAL11 12.453A (Copied) Show this Program only	987654321 MANUAL 12 99.876A (Copied) Show this Program only				
Program Expenses								
Position Totals (Line 33 on Personnel	315.00	(45.00)	100.00	200.00				
1. Staff Salaries	150.00	(50.00)	60.00	110.00				
2. Clerical Staff Sal	165.00	5.00	40.00	90.00				
3. Payl Tax&Fringe Ben	0.00	0.00	0.00	0.00				
4. Program Consultants	0.00	0.00	0.00	0.00				
5. Cons Wage&Fringe Ben	0.00	0.00	0.00	0.00				
6. Medicine and Drugs	0.00	0.00	0.00	0.00				
7. Oth Prog Eqmt & Sup	0.00	0.00	0.00	0.00				
8. Staff Transportation	0.00	0.00	0.00	0.00				
9. Client Trans	0.00	0.00	0.00	0.00				
10. Trans To/From Sch	0.00	0.00	0.00	0.00				
11. Svc Staff Conf&Conv	0.00	0.00	0.00	0.00				
12. Program Insurance	0.00	0.00	0.00	0.00				
13. Direct Cl Spcfc Asst	0.00	0.00	0.00	0.00				
14. Telecom Costs	0.00	0.00	0.00	0.00				
15. Foster Care Payments	0.00	(30.00)	0.00	0.00				
16.1. testing	0.00	(30.00)	0.00	0.00				
16.2.	0.00	0.00	0.00	0.00				
16.3.	0.00	0.00	0.00	0.00				
16.4.	0.00	0.00	0.00	0.00				
17. Total Program Expenses	315.00	(105.00)	100.00	200.00				

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Support Expenses					
18. Support Salaries	0.00	0.00	0.00	0.00	0.00
19. Payl Tax&Fringe Ben	0.00	0.00	0.00	0.00	0.00
20. Dietary Supplies	0.00	0.00	0.00	0.00	0.00
21. Housekeeping&Laundry	0.00	0.00	0.00	0.00	0.00
22.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
22.2.	0.00	0.00	0.00	0.00	0.00
22.3.	0.00	0.00	0.00	0.00	0.00
22.4.	0.00	0.00	0.00	0.00	0.00
23. Total Support Expenses	0.00	0.00	0.00	0.00	0.00
Occupancy Expenses					
24. Occupancy Salaries	0.00	0.00	0.00	0.00	0.00
25. Payl Tax&Fringe Ben	0.00	0.00	0.00	0.00	0.00
26. Building & Eqmt Oper	0.00	0.00	0.00	0.00	0.00
27. Vehicle Depreciation	0.00	0.00	0.00	0.00	0.00
28. All Oth Depre&Amort	0.00	0.00	0.00	0.00	0.00
29. Vehicle Rent	0.00	0.00	0.00	0.00	0.00
30. Other Lease/Rent/Tax	0.00	0.00	0.00	0.00	0.00
31. Equipment < \$500	0.00	0.00	0.00	0.00	0.00
32. Mortgage & Interest	0.00	0.00	0.00	0.00	0.00
33. Operating Interest	0.00	0.00	0.00	0.00	0.00
34.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
34.2.	0.00	0.00	0.00	0.00	0.00
34.3.	0.00	0.00	0.00	0.00	0.00
34.4.	0.00	0.00	0.00	0.00	0.00
35. Total Occupancy Expenses	0.00	0.00	0.00	0.00	0.00
Admin & Office Expenses					
36. Admin Salaries	0.00	0.00	0.00	0.00	0.00
37. Payl Tax&Fringe Ben	0.00	0.00	0.00	0.00	0.00
38. Consultants	0.00	0.00	0.00	0.00	0.00
39. Telecom Costs	0.00	0.00	0.00	0.00	0.00
40. Office Supp & Equip	0.00	0.00	0.00	0.00	0.00
41. Alloc of Mmt and Gen	0.00	0.00	0.00	0.00	0.00
42.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
42.2.	0.00	0.00	0.00	0.00	0.00
42.3.	0.00	0.00	0.00	0.00	0.00
42.4.	0.00	0.00	0.00	0.00	0.00
43. Total Administrative Expenses	0.00	0.00	0.00	0.00	0.00
44. Total Expenses	315.00	(105.00)	100.00	200.00	
Non-Reimbursable Expenses					
45. Depr on DMHDD	0.00	0.00	0.00	0.00	0.00
46. Prod Cst&Wrksh Cl Wg	0.00	0.00	0.00	0.00	0.00
47.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
47.2.	0.00	0.00	0.00	0.00	0.00
47.3.	0.00	0.00	0.00	0.00	0.00
47.4.	0.00	0.00	0.00	0.00	0.00
48. Total Non-Reimbursable Exp	0.00	0.00	0.00	0.00	0.00
49. Net Expenses	315.00	(105.00)	100.00	200.00	

Print

[Budget Main Page](#)

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The total costs are reported on lines 1 - 44. This includes non-reimbursable expenses. The non-reimbursable expenses are reported on lines 45 - 48 where they are deducted from the total expenses to result in the net expenses calculated on line 49. Use the "Other (specify)" line for items not readily defined.

Enter in the total entity's budget for the fiscal year in the "total column". The system will automatically calculate "the other not allocated column" as various funding sources is entered into the system.

If a year-end is different than June 30 – the state of Illinois agreements must be budgeted on a state fiscal year basis and the total column should be the total budget for the entity for the year. All timing differences should be included in "All Other Not Allocated" column.

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Program Expenses:

Direct program expense is that which is caused directly by the personnel and object expenses in a program. It does not include management and general (general and administrative) or other administrative or indirect expenses. Similarly, support and ownership costs are reported elsewhere.

1. **Program Staff Salaries:** Report the total projected salaries of program staff here. (Including any anticipated accruals). Salaries and wages should include vacation, holiday or sick pay.

Do not report contracted staff or consultants on this line. Contracted program staff, including contracted temporaries, should be reported on line 4.

Do not report the cost of program clerical staff salaries on line 1. Clerical staff salaries are reported either on line 2 or 36 (see instructions for line 2).

The amount reported on lines 1 and 2 must match the total amount of costs reported on the **Personnel Schedule (Schedule F)**.

2. **Program Clerical Staff Salaries:** The cost of clerical staff to type case notes or otherwise maintains specific client files, which are directly attributable to the grant as a direct expense, should be reported here. General clerical duties not specifically performed for a grant should be reported in the administrative cost section. Contracted staff, including contracted temporaries should be reported on line 3.
3. **Program Staff Payroll Taxes and Fringe Benefits:** This is the portion of the cost of payroll taxes and fringe benefits allocated to Program Staff reported in line 1 and 2. These costs include:
 - Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan.
 - Payroll taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law.
 - Worker's Compensation Insurance.
 - Other Employee Benefits provided to the employee at employer expense.
4. **Program Consultants:** Program consultants are those that are contracted to provide direct program services and can include the following: Vocational Services, Academic Instruction, Speech and Language Services, Occupational and Physical Therapy, Psycho/Social Services, Medical Care, Recreational Services and Habilitation/Personal Care.

The amount reported on Line 4 must match the total amount of costs reported on the **Program Consultant and Contractual** worksheet.

5. **Consumer Wages and Fringe Benefits:** This represents the cost of paying wages and benefits to clients enrolled in the program. This should not be confused with Specific Assistance costs which are reported elsewhere.
6. **Medicine and Drugs:** List here the costs of medicine and drug supplies. Included among these expenditures would be the object costs of complying with OSHA regulations pertaining to book-borne pathogens.

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The costs of supplies which are later separately reimbursed by the Department of Human Services or other State agency also should be reported on Line 47, 'Non-reimbursable Expenses, Other'.

7. **All Other Direct Service Equipment and Supplies:** List here the cost of program-related materials and other supplies used by an agency. Items costing more than \$500 with a useful life of more than one year must be capitalized and depreciated. Such depreciation costs would be reported on lines 27 and 28.
8. **Staff Transportation:** List here the object cost of operating vehicles associated with the travel of staff to or from client visits, court appearances, collateral contacts, offsite counseling/homemaker sessions or other similar activities. The costs may include vehicle insurance, license plates, gasoline and repairs and maintenance, or mileage reimbursement for use of personal cars.
9. **Client Transportation:** The object cost of operating vehicles associated with transporting clients to parental visits, court Appearances, counseling/therapy sessions or other similar activities. The costs may include vehicle insurance, license plates, gasoline and repairs and maintenance, or mileage reimbursement for use of personal cars. Transportation costs which could be reasonably reported on either line 8 or 9 should be reported on line 9.
10. **Transportation To/From School:** This line is to be used solely the cost of transporting children to or from school. This line would typically be completed only for programs operating a day or boarding school. On the previous version of the CFR, this cost was not reported separately except to the Purchased Care Review Board.
11. **Direct Service Staff Conferences and Conventions:** The costs incurred through participation of program staff in training programs. The cost of Conferences and conventions may be included here if agency program staff were participating.
12. **Program Insurance:** List here the costs of all liability, malpractice, personal injury and other types of insurance not reported as property insurance or as employee benefits. The expense of malpractice insurance covering employees, consultants, and members of the board of directors while working in funded programs is allowable.

Amounts paid for key-man life insurance and unallowable malpractice (Unallowable malpractice Insurance costs are those costs for covering individuals when working outside the funded Program.) Should be reported here. They should also be reported on line 47.
13. **Direct Client Specific Assistance:** The object cost of providing individual clients with special needs where the items purchased become the property of the individual rather than the agency. Client allowances are also reported here. Clothing and allowances must also be reported on Line 47.
14. **Telecommunications Costs Assigned to Program:** List here the portion of the total telephone expense that is associated with utilization by either client in their living quarters or by direct

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service staff. The remaining portion of the total telephone costs is reported in the Administrative Expense section.

15. **Foster Care Payments:** Payments made from the provider agency to the foster parent for foster care services. This is commonly referred to as the 'Board Payment'.
16. **Other (specify):** Other program costs not logically reported in the above lines. "Other (specify)" can be typed over to identify the expense category.
17. **Total Program Expenses:** The total of lines 1 through 16.

Support Expense:

Support expenses are all costs that are associated with providing meals and housekeeping services that are direct expenses to the grant.

18. **Support Salaries:** List here the accrued salary cost associated with dietary, laundry and housekeeping. Salaries and wages should include vacation, holiday, or sick pay. Do not report contracted staff or consultants on this line. Contracted staff and consultants are reported on line 22.
19. **Support Staff Payroll Taxes and Fringe Benefits:** List here the portion of the cost of payroll taxes and fringe benefits allocated to Support Staff reported in line 18. These costs include:
 - Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan.
 - Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law.
 - Worker's Compensation Insurance.
 - Other Employee Benefits provided to the employee at employer expense.
20. **Dietary Supplies:** Costs included here would be those supplies related to food and beverages, and other kitchen supplies. Non-capitalized kitchen equipment expenses within the guidelines should also be included here.
21. **Housekeeping and Laundry Supplies:** Costs included here would be housekeeping supplies and laundry and linen supplies.
22. **Other (specify):** Include contracted support services. This could typically include contracted food services or contracted housekeeping staff. Include other support costs not logically reported in the above lines.
23. **Total Support Expense:** The total of lines 18 through 22.

Occupancy Expenses:

Occupancy expenses are all costs arising from an agency's occupancy and use of land, buildings and offices. This includes maintenance salaries, depreciation on buildings, interest and lease costs that are directly charged to the grant.

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24. **Occupancy Salaries:** The salaries and wages earned by an agency's regular employees (full or part-time temporary employees) providing facility maintenance and related services. These are employees who make repairs and generally keep the physical plant in operating condition including engineers. Salaries for security staff should also be reported here. Salaries and wages should include vacation, holiday, or sick pay.

Do NOT report contracted staff or consultants on this line. Contracted maintenance staff should be reported on line 34 below.

25. **Occupancy Payroll Taxes and Fringe Benefits:** List here the portion of the cost of payroll taxes and fringe benefits allocated to Maintenance and security staff. These costs include:

- Employee Health and Retirement Benefits that is the amount paid by an agency under its own or other employee health and retirement benefit plan.
- Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law.
- Worker's Compensation Insurance Other Employee Benefits including any other benefits provided to the employee at employer expense.

26. **Building and Equipment Operations and Maintenance:** List here the general physical plant operation and maintenance costs. Typically this would include the following costs:

- Janitorial and Other Maintenance Supplies.
- Building and Grounds Maintenance Supplies.
- Equipment Maintenance.
- Electricity and Utilities.
- Property / Building Insurance.

27. **Vehicle Depreciation:** List here the cost of vehicle purchases less applicable salvage value over their established useful lives. (Usually over a 3-year period.) If you used an accelerated depreciation method, the dollar amount of the accelerated depreciation which exceeds the amount that would be calculated using the straight-line method should be reported on line 47 in the non-allowable cost section.

28. **All other Depreciation and Amortization:** List here the allocation of the cost of physical assets over their established useful lives. (Note that vehicle depreciation is reported separately on line 27 above.) Provision for depreciation is intended to spread the cost of such assets over the period their use benefits the program or supporting activities of the agency. If you used an accelerated depreciation method, the dollar amount of the accelerated depreciation which exceeds the amount that would be calculated using the straight-line method should be reported on line 47 in the non-allowable cost section.

29. **Vehicle Rent:** The cost of rented or leased vehicles.

30. **All other Lease/Rent/Taxes:** The cost of leasing property and equipment excluding vehicle rent expenditures reported on line 29 above. Property taxes are also reported on this line.

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31. **Equipment Under \$500:** Expensed Building Equipment and Furnishings (Assets costing more than \$500 must be capitalized.)
32. **Mortgage and Installment Interest:** Mortgage and installment interest is the cost of borrowing money for long term building needs. Note that the interest costs on funds borrowed for construction incurred during the construction period must be capitalized as a part of the building cost and depreciated over the life of the building. (Operating interest is reported on line 33 below.)
33. **Operating Interest:** Operating interest is the cost of money borrowed to meet short term recurring spending needs such as payroll, telephone bills etc. (Non-operating interest is reported on line 32 above.)
34. **Other (specify):** This line includes all ownership costs not identified above. This would include but is not limited to Contracted security staff, contracted facility maintenance and related services as well as required mortgage insurance. These contractors make repairs and generally keep the physical plant in operating condition including contracted engineers. "Other (specify)" can be typed over to identify the expense category.
35. **Total Occupancy Expense:** The total of lines 24 through 34.

Administrative Expenses:

Administrative expenses include direct program administration costs plus management and general costs. Program administration costs are those expenses that are caused by activities not related to an individual case, but related to running the overall program (and distinguished from support and occupancy costs). Management and general costs are defined below.

36. **Administrative Salaries:** The accrued salaries and wages earned by all administrative, managerial office and clerical employees (except for those clerical employees reported on line 2 in the program section). Typical positions include the administrator, assistant administrator, accountants/bookkeepers and administrative clerical titles. Do NOT report contracted staff or consultants on this line. Contracted staff, including contracted temporaries should be reported on line 38.
37. **Administrative Payroll Taxes and Fringe Benefits:** The portion of the cost of payroll taxes and fringe benefits allocated to Administrative Staff reported in line 36. These costs include:
 - Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan.
 - Payroll Taxes are the sum of the social security and other taxes payable by the employee under federal, state or local law.
 - Worker's Compensation Insurance
 - Other Employee Benefits provided to the employee at employer expense.
38. **Administrative Consultants:** List here the costs of administrative consultants. Administrative consultants would include those fulfilling the following administrative functions: administrator, assistant administrator, accountants/bookkeepers and administrative clerical titles.

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39. **Telecommunications Costs - Not Assigned to Program:** List here the administrative telecommunications costs. This would include all telephone expenses that are not associated with utilization by either client in their living quarters or by direct service staff. The portion of the total telephone expense that is associated with utilization by either clients in their living quarters or by direct service staff is reported on line 14 in the program cost section.
40. **Office Supplies & Equipment:** The costs of administrative office supplies and expensed equipment. The cost associated with staff recruiting activities should be reported on this line.
41. **Indirect Costs:** Management and General (also referred to as General and Administrative) expenses are those administrative expenses which are not part of any one program, but are caused by services to all programs run by an agency. Examples are the salaries of executive staff in a large agency, business office expense, and the non-personnel expenses for those people (such as the cost of the office space and telephones those people use).

Management and general expenses must be allocated to programs in proportion to the management and general services received by each program. This allocation is done by establishing an indirect cost rate.

Please reference Section 7.2 under Article VII of the agreement for a discussion of the Indirect Cost Proposal submission and our website for additional information.

The following Indirect Cost Rate Proposal (ICRP) applies to:

- Providers who charge, or expect to charge, any indirect costs.
- Providers who are allowed to charge indirect costs under federal or state statutes, state administrative rules, and agency or program rules, regulations and policies.

Providers who receive \$250,000 or more in funding from the State of Illinois, including all Departments or Agencies thereof, and whether state or federal funds, must submit an Indirect Cost Rate Proposal in accordance with federal regulations for approval no later than 60 days after their submission of audited financial statements.

Providers who have had an Indirect Cost Rate Proposal (ICRP) approved by a cognizant Federal agency must submit an Indirect Cost Rate Proposal, but DHS will accept that Proposal, up to any statutory, rule-based or programmatic limit.

Indirect rates must be approved through the office of contract compliance. *(Please see our website for instructions and pertinent forms.)*

Providers are strongly encouraged to calculate a preliminary rate using the ICRP forms to establish an internal rate to be used for budgeting since the approvals of the rate are contingent upon audited financial statement results and you do not want to have a large fluctuation in your rate.

If an approved rate for FY13 is received, that rate may be used for the current fiscal year. Please call the Office of Contract Compliance at 217-785-9260 for assistance on Indirect Cost Rates.

This line should be your indirect rate x the pertinent cost base applicable to each program.

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42. **Other (specify):** List here all other administrative costs not already reported. Included here would be: subscriptions and reference materials, postage and shipping, outside printing and artwork, conferences, conventions and meetings not reported in line 11, moving and recruiting, and office supplies.
43. **Total Administrative Expenses:** The total of lines 36 through 42.
44. **Total Expenses (Sum Lines 17, 23, 35, 43):** The total reported expenses. Please note that these are the total costs. This includes non-reimbursable expense. The non-reimbursable expenses are again reported on lines 45 through 48 where they are deducted from the total expenses to result in the net expenses calculated on line 49.

Non-Reimbursable Expenses:

This section describes those items that are classified as non-reimbursable by the State of Illinois. These costs have already been reported on lines 1 through 44. They should again be reported in the non-reimbursable costs section.

45. **Depreciation on DMH/DD Funded Capital Assets Included Above:** The portions of the depreciation cost of capital assets reported on lines 27 and 28 that are funded by DMH/DD are also reported here. For these purposes, this reference to 'funded' does not include reimbursements through purchase of service fees or ordinary grant funding. Rather, only the depreciation costs of assets purchased using special DMH/DD funding directed to the purchase of the capital assets should be reported here.
46. **Costs of Production and Workshop Client Wages Included Above:** Costs of production include any costs incurred for the sale of goods and services. Costs of production include staff salaries and wages, staff fringe benefits, client salaries and wages, client fringe benefits, consultants, contractual workers, consumable supplies, occupancy, transportation, expensed equipment purchases, lease/rent, interest, depreciation, and other miscellaneous expenses. Cost of production may be reported in Regular Work, Vocational Development, and Developmental Training. The portion of expenses that have already been reported that fall within this classification should also be reported here.

For State funded vocational programs or developmental training (DT) programs, the expense of clients' wages is not reimbursable when the product or service is salable. Client wages and fringe benefits, if any, which are not related to the salable products and services may be reported on line 16 'Program Expenses, Other'.

47. **Other (specify):** For costs that are Non-Reimbursable, see [Appendix A – Non Reimbursable Costs](#).
48. **Total Non-Reimbursable Expenses.**
49. **Total Net Expenses:** is line 44 (Total Expenses (Sum Lines 17, 23, 35, 43)) minus line 48 (Total Non-Reimbursable Expenses).

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Schedule of Program Revenue

Select the "Revenue" option from the **Go to Table/Jump To** drop-down menu to access the **Schedule of Program Revenue** screen.

- Click **Print** to display a printable copy of the **Schedule of Program Revenue**.
- Click **Save&Recalculate** to save the table and recalculate the newly entered figures.
- Click **Cancel** to cancel the screen and return to the **Budget List** screen.

Budget:

- Click the **Budget Main Page** to display the **Budget (Main Page)** screen.

								
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help	Logout
Schedule of Program Revenue for FY:2015								Jump To: Revenue
Account Title	Total	All Other Not Allocated	111111111111 MANUAL11 12.453A (Copied) Show this Program only	987654321 MANUAL 12 99.876A (Copied) Show this Program only				
Fees + Purchase of Service								
1. Dept of Aging	0.00	0.00	0.00	0.00	0.00	0.00		
2. Dept of Ch & Fam Svc	0.00	0.00	0.00	0.00	0.00	0.00		
3. Dept of Corrections	0.00	0.00	0.00	0.00	0.00	0.00		
4. Medicaid Rehab Pmt	0.00	0.00	0.00	0.00	0.00	0.00		
5. Dept of Human Svcs	0.00	0.00	0.00	0.00	0.00	0.00		
6. Dept of Public Aid	0.00	0.00	0.00	0.00	0.00	0.00		
7. Dept of Pub Health	0.00	0.00	0.00	0.00	0.00	0.00		
8. Loc Edu Agcy/Sch Dis	0.00	0.00	0.00	0.00	0.00	0.00		
9. Local Government	0.00	0.00	0.00	0.00	0.00	0.00		
10. Federal Government	0.00	0.00	0.00	0.00	0.00	0.00		
11. Oth Gov Agencies	0.00	0.00	0.00	0.00	0.00	0.00		
12. Client/Fam Prog Fees	0.00	0.00	0.00	0.00	0.00	0.00		
13. Svc Fee for Ind Cl	0.00	0.00	0.00	0.00	0.00	0.00		
14. Diagnostic Svc Fees	0.00	0.00	0.00	0.00	0.00	0.00		
15.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00		
15.2.	0.00	0.00	0.00	0.00	0.00	0.00		
15.3.	0.00	0.00	0.00	0.00	0.00	0.00		
15.4.	0.00	0.00	0.00	0.00	0.00	0.00		
16. Total Fees+Purchase of Services	0.00	0.00	0.00	0.00	0.00	0.00		

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Grant Revenues				
17. Dept of Aging	0.00	0.00	0.00	0.00
18. Dept of Ch & Fam Svc	0.00	0.00	0.00	0.00
19. Dept of Corrections	0.00	0.00	0.00	0.00
20. DFI / CFI	0.00	0.00	0.00	0.00
21. Dept of Human Svcs	0.00	0.00	0.00	0.00
22. Dept of Public Aid	0.00	0.00	0.00	0.00
23. Dept of Pub Health	0.00	0.00	0.00	0.00
24. Loc Edu Agcy/Sch Dis	0.00	0.00	0.00	0.00
25. Local Gov Awards	0.00	0.00	0.00	0.00
26. Federal Gov Awards	0.00	0.00	0.00	0.00
27. Other Gov Awards	0.00	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00	0.00
29.1. Other (Specify)	0.00	0.00	0.00	0.00
29.2.	0.00	0.00	0.00	0.00
29.3.	0.00	0.00	0.00	0.00
29.4.	0.00	0.00	0.00	0.00
30. Total Grant Revenues	0.00	0.00	0.00	0.00
Contribution & Other				
31. Restricted to Oper	0.00	0.00	0.00	0.00
32. Restricted to Cap	0.00	0.00	0.00	0.00
33. Unrestricted	0.00	0.00	0.00	0.00
34. Cont - Goods & Svcs	0.00	0.00	0.00	0.00
35. Ch & Adult Food Prog	0.00	0.00	0.00	0.00
36. Sch Trans Payments	0.00	0.00	0.00	0.00
37. Sales of Goods&Svcs	0.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00
39. Gain on Sale of Asst	0.00	0.00	0.00	0.00
40. Cafe & Vending Mach	0.00	0.00	0.00	0.00
41.1. Other (Specify)	0.00	0.00	0.00	0.00
41.2.	0.00	0.00	0.00	0.00
41.3.	0.00	0.00	0.00	0.00
41.4.	0.00	0.00	0.00	0.00
42. Total Contributions & Other	0.00	0.00	0.00	0.00
Investment Income				
43. Restr Asst/Inv Inc	0.00	0.00	0.00	0.00
44. Unrestr Asst/Inv Inc	0.00	0.00	0.00	0.00
45. Total Investment Income	0.00	0.00	0.00	0.00
46. Total Revenues	0.00	0.00	0.00	0.00

[Budget Main Page](#)

Enter the entity's total budgeted revenues based upon your entity's end date. The State of Illinois Agreements must be budgeted on the state fiscal year basis and if there are any timing differences – include those in "All Other Allocated" column. The system will automatically calculate this column if the total column is entered and each of the funding sources are completed.

Svc Fee for Ind CI (Line 13): is for reporting special service fees for individual client revenues.

Fees & Purchase of Service:

List here payments made for specific individuals for a specific program/service. Usually for service provided at a specific date and time or continuously over a period of enrollment. Payments may be from a public or private source including units of government, education, individuals, or third party payers.

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

This includes payments assessed to an individual or family receiving the service such as fees/sliding fees, and assessments against pensions, Social Security, Supplemental Security, food stamps, survivor benefits, insurance, etc. Also includes specific fees for add-on services provided within a larger program context (e.g. add-on fees for one -on -one aide.)

Grant Revenues:

Funding awarded toward full or partial support of a specific program/service, or agency, or facility serving an identified or targeted population. Funding may be provided by a public or private source including units of government, education, individuals or foundations.

Contributions & Other:

- **Contributions:** contributions, gifts, endowments, transfer of assets, donations of monies, goods, or services. (Contributions may be specifically restricted by the donor, or unrestricted.)
- **Revenue:** sales of goods and services or assets, income from rental of property to others, income from cafeteria, and vending machines.

Investment Income:

Interest earnings on assets and investments including those that are donor restricted as well as those which are restricted.

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Report of Service Units

Select the "Unit" option from the **Go to Table/Jump To** drop-down menu to access the **Report of Service Units** screen.

- Click **Print** to display a printable copy of the **Report of Service Units**.
- Click **Save** to save the newly entered figures entered in the table.
- Click **Cancel** to cancel the screen and return to the **Budget List** screen.

Budget:

- Click the **Budget Main Page** to display the **Budget (Main Page)** screen.

								
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help	Logout
Report of Service Units for FY:2015								Jump To: Unit <input type="text" value="Unit"/>
Description	1111111111 MANUAL11 12.453A (Copied)	987654321 MANUAL 12 99.876A (Copied)	FCSTI03046 123-A 22.123X					
Unit Type	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>					
# Client Units of Enrollment	0	0	0					
# Client Units Delivered/Provided	0	0	0					
Number of Days Program Operated	0	0	0					
License Capacity Beginning of Report Period (1)	0	0	0					
License Capacity End of Report Period (1)	0	0	0					
Date of Change								
(1) Report Maximum Approved Program Capacity for Programs that do not require a license.				<input type="button" value="Print"/> <input type="button" value="Save"/> <input type="button" value="Cancel"/>				
Budget Main Page								

For Grant funded programs, report "Service Unit Type" and "Services Units Provided" as defined in the grant document. Examples might be: 'Days', 'Hours', or 'Nights'. Also for Grant funded programs, report the number of service units provided.

For programs funded through purchase of service or fees for service, report the number of units or days of service for which clients were enrolled. The actual number of units or days of service delivery budgeted is reported in the following line.

The number of days the program operated is then reported. For example, a program that was in operation for a full year and is reporting a full year of operations would report 365 days. For reporting purposes here, count holidays and weekends as working days.

If the program is licensed and has a licensed capacity, identify the licensed capacity at the beginning of the reporting period and at the end of the reporting period. If a change has occurred in the capacity, the date of the change should be reported. The date of change should be formatted as mm-dd-yyyy. The dashes between the month, day and year are important for the date to be properly formatted. Also, note that the year is formatted for 4 digits (1998).

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Program Personnel

The user must be sure that line “33” on the Program Personnel table is equal to the sum of lines “1” and “2” on the Schedule of Program Cost table, or a budget submission will result in an input error.

Select the “Personnel” option from the **Go to Table/Jump To** drop-down menu to access the **Program Personnel** screen.

- Click **Print** to display a printable copy of the **Program Personnel**.
- Click **Save&Recalculate** to save the table and recalculate the newly entered figures.
- Click **Cancel** to cancel the screen and return to the **Budget List** screen.

Budget:

- Click the **Budget Main Page** to display the **Budget (Main Page)** screen.

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Illinois Department of Human Services								
Home	Contracts	Provider Info	My Info	Facilities	Budgets	Actuals	Help	Logout
Program Personnel for FY:2015								Jump To: Personnel
Program Staff Positions	Total Agency			Amount Not Allocated	111111111111 MANUAL11 12.453A (Copied)			
	Total Hours	Total Amt Budgeted	Total Head Count		% Allocated	Total Amt Budgeted	Total Head Count	% A
(1) Totals must equal line 1 + line 2 of the Schedule of Program Costs.								
Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.								
<input type="button" value="Print"/> <input type="button" value="Save&Recalculate"/> <input type="button" value="Cancel"/>								
Budget Main Page								
1. Audiologist	10.00	115.00	5.00	(25.00)	47.83	55.00	0.00	
2. Behavior Therapist	20.00	200.00	10.00	80.00	22.50	45.00	0.00	
3. Dietary Technician	0.00	0.00	0.00	(100.00)	0.00	0.00	0.00	
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Habil Aide/CC Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. Habil Prof/Sup Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8. Occup Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13. Prog Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20. Subs Abuse Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21. Subs Abuse Paraprof	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24. Vocational Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25. Other Academic Inst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27. Other Habil/Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28. Other Subs Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30. Case Mgr Ast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33. Total All Positions(1)	30.00	315.00	15.00	(45.00)		100.00	0.00	
Standard Weekly Hours: 0.0								
34. MHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35. QMHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
36. QMRP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
37. RSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
38. Total All Positions	0.00	0.00	0.00	0.00		0.00	0.00	

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Enter the entity's total budgeted personnel costs based upon your entity's end date. The State of Illinois Agreements must be budgeted on the state fiscal year basis. Any timing differences are to be included in the "All Other Not Allocated" column. The system will automatically calculate this column if the total column is entered and each of the funding sources are completed.

See pages 10 and 11 of the DHS Community Services Agreements to ensure the user has appropriate supporting documentation for payroll costs.

Position Column:

Not all positions at an agency are listed here. The only positions listed are those that are necessary to support rate computations, federal claiming calculations or other data collection needs. Positions not listed should be reported on line 29 only if they are classified as program staff. The totals of all positions reported here should match the total on line 1 and 2 of the Cost schedule.

The position column lists staff positions for which there are a set of uniform job descriptions. The position descriptions are intended to be functional in nature. Therefore, staff reasonably fitting into job descriptions should be reported under the associated position title. The position descriptions are largely based on those used by the United Way of Chicago. A description of each position is included at the end of these instructions.

Total Hours:

Record the total number of hours paid and accrued including overtime hours for each position title filled during the year, or any portion thereof. Paid vacation, holidays and sick time are included in the sum of hours paid and accrued. (Because salaried positions are not paid for overtime, record only the non-overtime hours worked.)

Total Amount Paid:

Record the total dollars paid and accrued including overtime hours for each position title filled during the year, or any portion thereof. Paid vacation, holidays and sick time are included in the sum of amounts paid and accrued.

For example, assume the following caseworker staffing history for an agency with a standard eight-hour day and 260 working days in a year:

Caseworker # of Working Hours Paid Wages Paid.

Name	Period on Staff Days	# Working Days	Hours Paid and Accrued	Wages Paid and Accrued
Craig	7/1/95 - 6/30/96	260	2,080	\$24,960
Tom	7/1/95 - 6/30/96	260	2,080	\$24,960
Andy	4/1/96 - 6/30/96	65	520	\$6,240
Roger	7/1/95 - 10/31/96	87	696	\$8,352
Nyle	7/1/95 - 5/30/96	239	1,912	\$22,944
Totals:			7,288	\$87,456

In this example, 7,288 hours were paid and accrued. The 7,288 would be reported in the **Total Hours** column. \$87,456 would be reported in the 'Total Amount Paid' column.

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Total Head Count:

Record the end of year head count in that salary position. Part-time staff or staff allocated between differing positions or programs would be counted more than once. For example, a staff person working mornings in a group home program and afternoons in a counseling program would be counted as 1 in the group home program and 1 in the counseling program. Using the previous example, only Craig, Tom and Andy were present at the end of the reporting period. Therefore the head count would be reported as 3.

% Allocated:

This column is calculated by the software for you based on the proportion of salaries entered across programs.

Salaries and Wages (Under the Program Headings):

Enter the dollars allocated to each program for salary and wage costs under the proper program headings and within the appropriate position description lines.

Standard Weekly Hours:

Identify the number hours in a normal work week. For example, if the work day begins at 8:30 and ends at 5:00 with a one hour lunch between, the work day is 7 1/2 hours long. Therefore, the normal work week consists of 37 1/2 hours. (Record 37.5 in this box)

Program Staff Positions:

- 1. Audiologist:** Report credentialed audiologists on this line.
- 2. Behavior Therapist:** Worker who develops behavioral therapies and programs usually for direct care workers to carry out. Position may be credentialed. (Licensed, certified, and registered)
- 3. Dietary Technician:** A worker who carries out special dietary programs and recommendations of dietician, may include food preparation. Does not include direct care workers classified elsewhere.
- 4. Dietician:** Credentialed worker who assesses dietary needs of individuals and makes dietary and feeding recommendations, designs diets and dietary programs, monitors dietary programs and their delivery, participates in annual individual habilitation or rehabilitation planning.
- 5. Habilitation Aid / Child Care Worker:** Workers whose primary functions include the provision of hands-on, face-to-face contact with the clients. This includes both day, residential, live-in/sleepover staff, and respite care workers. It excludes foster parents, managers, supervisors and administrative staff, professional staff that is credentialed (licensed), and production oriented workers.
- 6. Habilitation Professional or Supervisory Staff:** Workers not classified elsewhere who are credentialed (Licensed, registered, and certified) or whose responsibilities are direct service supervisory.
- 7. LPN:** Report Registered Licensed Practical Nurses on this line.

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8. **Occupational Therapist:** Report Registered Credentialed Occupational Therapist on this line.
9. **Physical Therapist:** Report Registered Credentialed Physical Therapist on this line.
10. **Physician:** Report Registered Credentialed Physician on this line
11. **Principal:** Report the Chief administrator of the education program on this line.
12. **Program Director:** Overall program director. Depending on size and structure of the agency, this person may function only as an administrator or may also have direct programmatic duties, such as counselors' supervisor, utilization review, case review, and may carry a clinical case load. Costs may therefore be split between program and administration lines in the expense reports. If there is a programmatic function performed by this person, then the associated hours and wages allocated to program functions are to be reported here.
13. **Program Clerical Staff:** Clerical staff who perform clinical record keeping, client appointment tracking, case note typing and filing.
14. **Psychiatrist:** Report Registered Credentialed Psychiatrist on this line.
15. **Psychologist:** Report Registered Credentialed Psychologist on this line.
16. **Recreation Staff:** Report Recreation Director and Staff on this line.
17. **Registered Nurse (RN):** Report Registered Credentialed Nurse on this line.
18. **Social Worker:** A licensed social worker possessing a master's or doctoral degree in social work with responsibility for application of social work skills.
19. **Speech Therapist:** Report Registered Credentialed Speech Therapist on this line.
20. **Substance Abuse Counselor/Professional:** Holds clinical certification as a Certified Alcohol and Drug Counselor and meets the requirements of Rule 2060.309 et seq.
21. **Substance Abuse Paraprofessional:** Direct service worker (e.g. counselor trainee, intake worker, night coverage in residential rehabilitation) under supervision of the Substance Abuse Professional defined above.
22. **Teacher:** Teaches and works with children in an appropriate setting designed for the educational, social, and emotional development of children.
23. **Teacher Aide:** Staff working under the direct supervision of the teacher(s). Performs duties related to the care of children and operation of classrooms. A teacher's aide may have limited responsibility for instruction.
24. **Vocational Staff:** Staff working in vocational training and education areas not producing goods or services for sale.

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- 25. Other Academic:** Education or academic positions that cannot be better classified under a different category.
- 26. Other Medical Care:** Medical positions that cannot be better classified under a different category.
- 27. Other Habilitation/Rehabilitation:** Habilitation or rehabilitation positions that cannot be better classified under a different category.
- 28. Other Substance Abuse:** Substance abuse positions that cannot be better classified under a different category.
- 29. Case Manager:**
- 30. Case Mgr Ast:**
- 31. Health Educator**
- 32. All Other Not Req Specialist:**
- 33. Total All Positions ():**

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34 - 37). The expenses reported in Lines 34 through 37 are from the salaries that were included in the totals of Line 33.

- 34. Mental Health Professional (MHP):** Provides services under the supervision of a qualified mental health professional. The mental health professional must possess a bachelor's degree, a practical nurse license, or have a minimum of five years of experience in mental health or human services.
- 35. Qualified Mental Health Professional (QMHP):**
- A physician licensed to practice medicine or osteopathy with training in mental health services or 1 year of clinical experience, under supervision, in treating problems related to mental illness, or specialized training in the treatment of children and adolescents.
 - A psychiatrist who has successfully completed a training program in psychiatry approved by the American Medical Association, the American Osteopathic Association, or other training program identified as equivalent by the State of Illinois.
 - A licensed psychologist with specialized training in mental health services.
 - A licensed social worker possessing a master's or doctoral degree in social work with specialized training in mental health services.

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

- A licensed registered nurse with at least 1 year of clinical experience in a mental health setting or a Master's Degree in psychiatric nursing.
- A registered occupational therapist with at least 1 year of clinical experience in a mental health setting.
- An individual possessing a master's or doctoral degree in counseling and guidance, rehabilitation counseling, or family therapy, or related field, who has successfully completed a practicum and / or internship which includes a minimum of 1,000 hours, or who has one year of clinical experience under the supervision of a qualified mental health professional, or who is a licensed social worker holding a master's degree with 2 years of experience in mental health services.

36. Qualified Mental Retardation Professional (QMRP): A QMRP must have at least 1 year of experience working directly with individuals with mental retardation or other developmental disabilities and be one of the following:

- A licensed doctor of medicine or osteopathy.
- A licensed registered nurse.
- A certified occupational therapist or occupational therapist assistant.
- A certified physical therapist.
- A registered physical therapist assistant or a graduate of a 2-year college-level program approved by the American Physical Therapy Association or comparable body.
- A psychologist with at least a master's degree in psychology from an accredited school.
- A social worker with a bachelor's degree from a college or university or graduate degree from a school of social work accredited or approved by the Council on Social Work Education or other comparable body.
- A speech-language pathologist or audiologist with a certificate of Clinical Competence in Speech-Language Pathology or Audiology granted by the American Speech Language Hearing Association or comparable body or meeting the education requirements of licensure and be in the process of accumulating the supervised experience required for licensure.
- A professional recreation staff person with a bachelor's degree in recreation or in a specialty area such as art, dance, music or physical therapy.
- A professional dietician registered by the American Dietetic Association.
- A human services professional with a bachelor's degree in human services field, including, but not limited to sociology, special education, rehabilitation counseling or psychology.

37. Rehabilitative Services Associate (RSA): Assists in provision of services in accordance with MRO Rules, Sections 132.155 and 132.170. Must be at least 21 years old, have demonstrated skills in the field of services to children, have demonstrated ability to work within agency structure and accept supervision, have demonstrated ability to work constructively with clients, other providers and the community.

38. Total All Positions:

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Program Consultant and Contractual

If a year-end is different than June 30 – the State of Illinois Agreements must be budgeted on a state fiscal year basis and the total column should be the total budget for the entity for the year. All timing differences should be included in “All Other Not Allocated” column.

Select the “Contractual” option from the **Go to Table/Jump To** drop-down menu to access the **Program Consultant and Contractual** screen.

- Click **Print** to display a printable copy of the **Program Consultant and Contractual**.
- Click **Save&Recalculate** to save the table and recalculate the newly entered figures.
- Click **Cancel** to cancel the screen and return to the **Budget List** screen.

Budget:

- Click the **Budget Main Page** to display the **Budget (Main Page)** screen.

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Program Consultant and Contractual for FY:2015
Jump To: Contractual

Program Contract Positions	Total Agency			Amount Not Allocated	111111111111 MANUAL11 12.453A (Copied)			
	Total Hours	Total Amt Budgeted	Total Head Count		% Allocated	Total Amt Budgeted	Total Head Count	% Allo
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Habil Aide/CC Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Habil Prof/Sup Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Occup Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Prog Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Subs Abuse Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Subs Abuse Paraprof	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Inst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habil/Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Subs Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Mgr Ast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34. MHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. QMHP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. QMRP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. RSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(1) Totals must equal line 4 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

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Budget Submission

To submit a budget, click **Submit For Approval** found on the **Budget** screen. The system will update the **Budget History** and **Status**.

- Click **Unsubmit** to confirm the un-submission of the budget for approval. (The **Unsubmit** button will only be available after the budget has been submitted for Approval.)



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Budget

Go to Table:

Fiscal Year: 2015
Form Type: * CFR
Standard Weekly Hours: 40.0
Contacts: [Shaune Preston](#)
Status: Pending Approval

[Funding Sources](#) [Budgeted & Approved Comparison](#)

Budget History		
Status	Note	By
Pending Approval	Submit for Approval	Shaune Preston 4/28/15 10:35:50 AM
In-work	Budget created.	Shaune Preston 4/28/15 10:08:40 AM

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Initial Budget Submissions and Revisions

Initial Budget Submissions: (As outlined in Article VI of the agreement)

The initial budget submission is due within 30 days of an Agreement execution. A notification of approval or disallowance will be issued within 60 days of the budget submission. Payment to the provider is contingent upon DHS' receipt and approval of the Provider's proposed budget. The provider will be paid for reasonable services provided prior to DHS' approval of the Provider's budget.

Budget Revisions: (As outlined in Article VI of the agreement)

If revisions are needed after an initial budget submission, the request must be signed by the Provider's grant administrator and submitted to DHS' Office of Contract Administration. The Provider must obtain prior Approval from DHS when a budget revision is needed for the following:

- The transfer to a third party (by sub-granting, contracting, or other means) of any work under the Grant.
- The transfer of funds from **Other Budget Detail** line items are greater than 10% of the line item.
- When there is a change in the scope of services or objectives of the Grant.

A notification of approval or disallowance will be issued within 30 calendar days of the proposed revised budget.

Email Notifications

You will receive the following email notifications as your budget moves through the approval process:

Budget Submitted - Email:

Dear Provider,

Thank you for submitting your fiscal year budget. This acknowledges receipt of your budget by DHS for the current fiscal year. You will be notified of your budget's approval via email within 60 days.

Sincerely,
Budget Approver
Department of Human Services

Budget Approval - Email:

Dear Provider,

Thank you for submitting your fiscal year budget. After reviewing the budget, we are glad to inform you that it has been approved.

Notes: Test - approve budget

Sincerely,

CSA Provider Tracking: CFR Budget for the Current Fiscal Year

Budget Approver
Department of Human Services

Budget Rejected – Email:

Dear Provider,

Thank you for submitting your fiscal year budget. After reviewing the budget, we regret to inform you that the budget needs to be adjusted (Please see the detail notes below). Once you have made the necessary changes to the budget, you may resubmit the budget for approval.

Notes: Testing note for Budget rejected

Sincerely,
Budget Approver
Department of Human Services

Budget - Amendment:

Dear Provider,

After reviewing the funding sources in your budget, please be advised that a funding source needs to be adjusted (Please see the detail notes below). Once you have made the necessary changes to the funding source, you may (re)submit the budget for approval.

Notes: Funding source (FCSSS03184/MIECHV/93.505) has been added to the budget.

Sincerely,
Budget Approver
Department of Human Services

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Appendix A – Non Reimbursable Costs

The following costs are not reimbursed by the state. They should be reported, unless otherwise specified below, in aggregate on line 47 of the cost report. These costs have already been reported on lines 1 - 44. They should again be reported in the non-reimbursable costs section.

- Expenses resulting from transactions with related organizations that are greater than the expense to the related organization.
 - Where the provider makes rent/lease payments to a related organization rent/lease expense is disallowed and the capital costs of the related organization must be used.
 - Interest expense paid to a related organization is disallowed. However, interest expense incurred by the related organization is allowable.
 - The costs of goods and services purchased from a related organization shall be allowable to the extent that the cost to the provider does not exceed the cost to the related organization.
 - Providers may be required to submit evidence to substantiate or refute any claim of relatedness in determining allowable costs.
 - Allowable costs of related organizations shall be added to the provider's costs for the same cost centers for determination of reasonable cost standards applicable to the provider's costs.
 - A "related organization" is one that:
 1. Directly or indirectly controls, or is controlled by, the provider; or
 2. Influences, or is influenced by, the provider in terms of financial or operational policies; or
 3. Is controlled or influenced by another organization that also controls or influences the provider.

- Insurance

A. Owner or Key-Man Life Insurance: Include on line 46 the expense of any life insurance policy in which the facility is named beneficiary and the life insurance is not generally available to all employees or all professional employees.

If every employee is provided life insurance proportionate to their salary and the owner or key man has a policy under this option, that cost will not be reported here. That allowable cost should rather be reported as a fringe benefit in the allowable cost section.

B. Malpractice Insurance: The expense of malpractice insurance covering employees, consultants and members of the board of directors, while working in funded programs is allowable. Any malpractice insurance expense which would cover individuals when working outside of the funded program is not allowable and such expense should be included on line 47.

- Non Straight-Line Depreciation

Only straight-line depreciation is allowable for cost reporting and reimbursement calculation purposes. The amount of depreciation costs reported on lines 27 or 28

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attributable to an accelerated depreciation method that exceeds the straight line amounts should be included on line 47.

- Legal Fees

The following are non-allowable legal fees:

- A. Legal fees incurred on behalf of individual clients unless they are specifically approved by the appropriate state agency.
- B. Non-program related activities.
- C. Litigation fees against governmental agencies.

These non-allowable costs should be reported together on line 46 with other non-reimbursable expenses. Trust Fees Trust fees are not allowable and should be included on line 47.

- Interest Expense The following items of interest expense are not allowable and should be reported on line 47.
 - a. Interest expense that is not necessary and proper for operation of the agency for the purpose of rendering service.
 - b. Funds borrowed for the personal benefit of employees, officers, or owners of the agency.
 - c. Funds borrowed for investment purposes.
 - d. Interest expense resulting from funds borrowed from related parties.

- Intra-Agency Fund Loan Charges

Interest costs on transfers within an agency are not allowable. The related expense should be included on line 47.

- Director's Fees

Boards of Directors' fees are not allowable and should also be included on line 47. Reasonable expenses for board members to attend board meetings are allowable and should be reported in the allowable cost section within 'Other Administration'.

- Management Consultant Services

Management consultant service expenses are not allowable when:

- a. Provided by employees already on the payroll.
 - b. Occurring as a part of pre-operating activities unless the costs are necessary and incidental to the formation of a new corporation, other form of business, or new program and occurred immediately before the opening of the program.
- The non-allowable management consultant services should be identified on line 47.

- Non-Client Occupancy Expense

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Housing of non-clients is generally not allowable. However, if housing is being provided as part of a person's total remuneration package its value should be included as salary or fringe benefits as it is considered allowable. Non-allowable occupancy costs should be included on line 47.

- Fund Raising And Promotional

Fund raising, advertising, and promotional expenses are not allowable. These costs should be included on line 47.

- Non-Client Meals

The expense of providing meals to guests and all non-program staff are non-allowable and should be included on line 47.

- Printing Expense

Printing expenses that are related to fund raising activities are non-allowable and should be included on line 47.

- Advertising

Only advertising for staff recruitment, the solicitation of bids, and certain types of outreach are allowable. Advertising related to fund raising activities is not an allowable cost. Any advertising costs for the purpose of increasing utilization are not allowable. Advertising expense for client outreach is allowable only if an outreach component is required by the licensing authority or major government funding authority. These non-allowable costs should be included on line 47.

- Bad Debts and Collection Fees

Bad debt expense and collection fees are not allowable and should be included on line 47.

- Entertainment

Report on line 47 the expense of entertaining with meals, lodging, parties, and other forms of entertainment since it is not allowable. This does not include parties for clients, which are a part of program activity expenses.

- Discounts, Allowances, Rebates

Discounts, allowances and rebates received must be deducted from expenses because they represent cost offsets and thus are not allowable. Any reported cost of discounts, allowances and rebates must be included on line 47.

- Contributions, Donations, And Awards

All contributions, donations and awards made by the facility are non-allowable. The costs should be included on line 47. (This refers to the expense of any agency rather than the income.)

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- Fines, Penalties And Late Fees

All fines, penalties and late fees are non-allowable. As such, they should be included on line 47.

- Mortgage and Loan Principal Payment

Mortgage and loan principal payments should NOT be reported in the occupancy section. Expenditures for major asset purchases are disclosed on the cost report through depreciation and interest costs reported on lines 27, 28 and 32.

- Research Expenses

Research expenses are not allowable. This does not include the cost of program evaluation that is allowable. Program evaluation is the systematic examination of the effectiveness of specific program activities of the agency and is directed toward assessing the need to modify those activities. Pre-approved research that is a component of the contract is reimbursable. Nonallowable research expenses should be included on line 47.

- Contingencies

Contributions to a contingency reserve or any similar provision for unforeseen events are not allowable and should be included on line 47.

- Losses On Other Grants And Contracts

If losses on other grants and contracts have been recorded as an expense, they must be included on line 47 together with other non-reimbursable costs. Losses on other grants or contracts are not an allowable expense.

- Bidding or Proposal Costs

Expenses relating to the development of bids or proposals are not allowable. Bidding or proposal costs should be included on line 47.

- Rented Facility Space

This should not be confused with allowable program rent costs. Unallowable expenses are those that are associated with the rental of any portion of the building to others.

- Severance Pay

Severance pay is allowable only if required by contract or written personnel policy. Include any severance pay costs not meeting such requirements on line 47.

- Income Taxes

Federal and state income taxes are not allowable expenses. Include these costs on line 47.

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- **Sales Tax**
Sales tax on food and other direct client care supplies is generally not allowable. However, sales tax is an allowable expense only for proprietary agencies. Include on line 47 the unallowable cost of sales tax.
- **Lobbying and Contributions**
The costs associated with lobbying efforts as well as political contributions are not allowable. The cost should be included in line 47.
- **Costs That Are Separately Reimbursed**

This generally refers to supplies and services within a program which are reimbursed by a funding source other than the State agency responsible for the cost and rate analysis. For example, the cost of drugs prescribed for a client is often reimbursed by the Department of Human Services. That amount of the reimbursement from DHS should be reported here as an offset to the total cost reported in line 6.
- **Other Costs Not Reasonably Related To Services**

Other costs reported on the audit report but not reasonably related to program costs should be included on line 47. Examples of these types of other non-allowable costs would include: Theft, non-medicinal alcohol, and luxury autos.

**THE FOLLOWING COSTS MAY OR MAY NOT BE REIMBURSED BY THE STATE
DEPENDING ON THE FUNDING DIVISION'S RULES AND PROCEDURES. (IF YOU HAVE ANY QUESTIONS
IF COSTS ARE ALLOWABLE – PLEASE CONTACT YOUR PROGRAM.)**

- **Assistance to Individuals**

Assistance to clients in the form of clothing, allowance, or supplies that become property of the clients should be reported on line 13. Do NOT report these costs again on line 47. Generally, these items are the responsibility of the parents. Please note these two exceptions.
 1. Contracts containing payments to foster parents for boarding care.
 2. As a legal guardian acting in loco parentis, the Department of Children and Family Services (DCFS) allows a portion of the assistance to individual expenses.
- **Membership Dues and Fees**

Generally, membership dues are not allowable and should be reported on line 47. The Department of Children and Family Services, however, recognize that a portion of dues may support educational or training activities provided to the member.

All provider agencies should continue to report membership dues and fees on line 47. DCFS

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Provider agencies, however, may submit separate additional documentation supporting a reclassification of some dues to program training. The documentation must identify the amount to be reclassified by program. A letter from the organization to which dues are paid must be included which identifies in total the portion of dues which supports educational or training activities.

Appendix B - Glossary of Terms

Accounting System: Grantees must have an established accounting system prior to being awarded a grant. It must provide adequate internal controls to safeguard assets, insure fund accountability by cost category, assure accounting data accuracy and reliability, and comply with government requirements and accounting procedures.

Accrual Basis: This is a method of accounting that recognizes the financial effect of transactions and events when they occur; regardless of the timing of the related cash flow. Revenues and expenses are recognized when they are incurred and are measurable as opposed to the cash basis of accounting, where revenue and expenses are recorded when cash is either received or spent.

Administrative Costs: These are costs that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective, i.e., a particular Award, Program, or other direct activity of an organization. A cost may not be allocated to an Award as an Indirect Cost if any other cost uncured for the same purpose, in like circumstances, has been assigned to an award as a Direct Cost. A provider is responsible for presenting costs consistently and must not include costs associated with its Indirect Cost Rate as Direct Costs. The term "Administrative Costs" is synonymous with the term "Indirect Costs." See e.g., U.S. Department of Health and Human Services Grants Policy Statement, January 1, 2007, at II-26.

Agreement: Refers to the Agreement between the Community Service Provider and the Department of Human Services.

Allocable Costs: Costs that is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship. Costs allocable to a specific Program may not be shifted to other Programs in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by the terms of this Agreement, or for other reasons of convenience.

Allowable Costs: Costs that is associated with DHS Programs which are reimbursable from DHS funds. Allowable costs also include expenses that are (1) necessary and related to the provision of Program services, (2) reasonable to the extent that a given cost is consistent with the amount paid by similar agencies for similar services, (3) not specified as unallowable, and (4) not illegal. Research expenses may be considered allowable costs if prior approval is received from DHS. (89 Ill. Adm. Code 509.20(a))

Appropriation: This is statutory authorization granted by the General Assembly to DHS which allows us to incur obligations and make expenditures for specific purposes within a specified period time and generally has a maximum dollar amount.

Award: This is the financial assistance that provides support to accomplish the purpose of the Agreement. Awards include grants and other agreements in for of money by DHS to the Provider.

Budget Approval: Initial budget submissions will be approved at two levels. First, all costs will be reviewed by the applicable program area. The Office of Contract Administration will approve the indirect cost rate. Email notification will be sent to the provider when a budget has been approved. The provider will received feedback and/or approval within sixty days of budget submission.

Budget Due Date: The initial budget submission is due from the provider within thirty days of the executed contract.

Budget Revision: The budget is a schedule of anticipated grant expenditures that is approved by DHS for carrying out the purposes of the Grant. When a Provider or third parties support a portion of expenses associated with the Award, the budget includes the non-Federal as well as the Federal share of grant expenses. Provider shall obtain Prior Approval from DHS whenever a budget revision is necessary because of:

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- 1) The transfer to a third party (by sub granting, contracting or other means) of any work under the Grant;
- 2) The transfer of funds from other budget detail line items greater than ten percent (10%) of the line item; or
- 3) Changes in the scope of services or objectives of the Grant.

Capital Expenditures: This is a disbursement for the acquisition of assets of a depreciation dollar value that has a useful live extending beyond one reporting cycle. Remember, capital expenditures for general purpose equipment, buildings and land are unallowable as direct charges, except where approved in advance by DHS and the awarding agency.

Cash Basis: This is a method of accounting that recognizes the financial effect of transactions when cash is received and when expenditure is paid. This is opposed to the accrual basis of accounting. Since this basis of accounting does not facilitate the accurate reporting of the financial position of an entity, adjustments must be made to the final billing to DHS so that expenses/costs are presented on an accrual basis.

Cash Match: This is an amount of an entity's own cash funds that are required to be expended on a program in order to receive funding from DHS.

CFDA Number – Catalog of Federal Domestic Assistance (CFDA), a government-wide compendium of Federal programs, projects, service and activities that provide assistance to the American public.

Chief Fiscal Officer: This is the individual that is charged with the responsibility for fiscal oversight of an entity's financial activities.

Commodities: Costs for purchase of items that are consumable in nature and which show a material change with usage. Does not include any instance where a unit value exceeds \$100 and does not include any expenditure for library books, or any expenditure for replacement s fixtures or repair parts in connection with the repair and maintenance of property. These are supplies that do not provide economic benefit beyond the current budgeted fiscal year.

Contractual Services: Expenses that needed for the current conduct and operation of an organization performing under a specific contract or grant. These include contractual payroll employees, freight by a commercial carrier, office equipment rental, medical consulting fees, auditing and accounting fees, management services, legal fees, pharmaceutical services, postage and postal charges and subscriptions.

Cost Allocation Plan: A document that identifies accumulates and distributes allowable direct and indirect costs under sub grants and contract and identifies the allocation methods used for distributing the costs. A plan for allocating joint costs is required to support the distribution of those costs to the grant program. All costs included in the plan must be supported by formal accounting records to substantiate the propriety of the eventual charges. Providers are required to maintain a Cost Allocation Plan in accordance with Ill. Adm. Code 509.40(c), if they receive more than one source of funding or operate more than one program (89 Ill. Adm. Code 509.20(a)(2)).

Cost Center: The smallest segment of a program that is separately recognized in the agency's record, accounts, and reports. Program oriented budgeting, accounting and reporting aspects of an information system are usually built upon the identification and use of a set of cost centers.

Cost Sharing/Matching Requirement - describes the portion of a program costs that will not be borne by DHS.

Depreciation: The expense which relates to a capital asset representing the expiration in the useful life of the capital asset attributable to wear, tear and deterioration which is charged off during a particular period.

Direct Costs: Those costs that can identify specifically with a particular final cost objective, i.e., a particular Award, Program, service, or other direct activity of an organization, or that can be directly

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assigned to such an activity with a high degree of accuracy. Direct costs may be charged based on a full-time equivalent or pro-rated basis. A cost may not be assigned to an Award as a Direct Cost if any other cost incurred for the same purpose, in like circumstance, has been allocated to an Award as an Indirect Cost. The Provider is responsible for presenting costs consistently and must not include costs associated with its Indirect Cost Rate as Direct Costs.

Disallowed Costs: Those charges to an award that DHS determines to be Unallowable Costs.

Expenditure Reporting: This is the grantee's financial reporting of expenditures that has occurred in the normal course of business.

Fee-For-Service: Is a Program for which the payments are made on the basis of a rate, unit cost or allowable cost incurred and are based on a statement or bill as required by DHS. (89 Ill. Adm. Code 509.15) Services provided on a Fee-for-Service basis are Medicaid –related.

Financial Statement: These are the formal records of a business' financial activities which provide an overview of a business' profitability and financial condition in both the short and long term. The financial statements include a balance sheet, income statement and statement of cash flows.

Fixed Rate Grant: Means a Program for which the payments for non-Medicaid services are made on the basis of a rate, unit cost or allowable cost incurred and are based on a statement or bill as required by DHS. Fixed-Rate payments are subject to all Federal administrative regulations including, but not limited to, OMB Circular A-102, OMB Circular A-100, OMB Circular A-133, and are subject to all applicable cost principles, including OMB Circular A-21, OMB Circular A-87 and OMB Circular A-122. Fixed-Rate services are non-Medicaid services. A Fixed-Rate agreement, in common terminology, is a non-Medicaid fee-for-service agreement.

Fundraising Costs: the total expenses incurred in soliciting contributions, gifts, grants, etc. This includes all fundraising expenses, including publicizing and conducting fundraising campaigns, soliciting grants from foundations, costs of participating in campaigns, preparing and distributing manuals, instructions and materials. Also included are costs of conductive events that generate income as special events.

GAAP: means Generally Accepted Accounting Principles.

General Ledger: This is a book of records which contains the accounts necessary to reflect in summary or in detail the financial position and the results of operations of an entity or funds.

Grant: Any assistance, whether financial or otherwise, furnished by DHS to a person or entity for obligation, expenditure, or use by a Provider for a specific purposes(s) as authorized by law. This does not include advance payments made under the authority of Paragraph 9.5 of the State Finance Act, 30 ILCS 105/9.05.

Grant Cycle: The time period from with a start date to an end date on when funds may be obligated and used for the specific purpose of a grant agreement.

Indirect Costs: Those costs that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective, i.e., a particular Award, Program, service or other direct activity of an organization. A cost may not be allocated to an award as an Indirect Cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to an award as a Direct Cost. The Provider is responsible for presenting costs consistently and must not include costs associated with its Indirect Cost Rate as Direct Costs. The term "Indirect Costs" is synonymous with the term "Administrative Costs." See, e.g., U.S. Department of Health and Human Services Grants Policy Statement, January 1, 2007, at II-26.

Indirect Cost Rate: Is a device for determining in a reasonable manner the proportion of indirect costs each Program should bear. It is a ratio expressed as a percentage of the Indirect Costs to a Direct Cost base. If reimbursement of Indirect Costs is allowable under an award, DHS will not reimburse those Indirect Costs unless the Provider has established an Indirect Cost Rate covering the applicable activities and period of time, unless Indirect Costs are reimbursed at a fixed rate. If the Provider has a current, applicable rate negotiated by a cognizant Federal agency, the Provider shall provide to DHS a copy of its

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Indirect Cost Rate proposal and the acceptance letter from the Federal government. If the Provider does not have a current, applicable rate negotiated by a cognizant Federal agency DHS shall be responsible for establishing an Indirect Cost Rate for the Provider.

Indirect Cost Rate Proposal: The documentation prepared by the Provider to substantiate its request for the establishment of an Indirect Cost Rate.

Information Technology: This includes all expenditures for the lease, rental or purchase of electronic data processing equipment and related devices, supplies, services, including expenditures for the acquisition of electronic data processing equipment under multi-year lease, lease purchase or installment purchase contracts for terms of not more than 7 years.

In-Kind Match (Non cash match). This is the amount of an entity's own-in-kind contributions which are required to be expended on a program that do not include cash. Some examples include services that have been volunteered, or commodities, etc.

Internal Control: A plan of organization under which employees' duties are so arranged and records and procedures are designed to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures.

Invoice: A document submitted by the provider, showing the character, quantity, prices, terms, nature of delivery and other particulars of goods delivered or services rendered.

Net Revenue: This is an entity's total revenue less its operating expenses, interest paid, depreciation, and taxes. "Net Revenue" is synonymous with "Profit."

Occupancy: The total amount incurred for the use of office space or other facilities including all utilities. Also included here are the costs for outside janitorial services, mortgage interest, property insurance, real estate taxes similar expenses. Do not include depreciation or any salaries of the entity's own employees.

OMB Circular: Means instructions or information issued by the President's Office of Management and Budget ("OMB") to Federal Agencies.

Other Costs: The amount of other expense items for which a separate line is not provided.

Payroll Taxes: The amount of federal, state and local payroll taxes for the year that is imposed on the organization as an employer.

Prior Approval: Means written approval by an authorized member of DHS management evidencing prior consent.

Professional fundraising fees: The costs incurred to outside fundraisers who conduct solicitation campaigns.

Profit: Means an entity's total revenue less its operating expenses, interest paid, depreciation, and taxes. "Profit" is synonymous with "Net Revenue".

Program: Means the services to be provided pursuant to each Agreement.

Program Contact: This is the DHS staff personnel assigned to monitoring the agreement.

Receipts (Cash): Payments received by an entity within a fiscal year.

Scheduled Payment: Funds distributed to the grantee on a scheduled payment plan as determined in the agreements.

Sub-grantee/Sub-recipient: A non-federal entity that expends federal awards received from a pass through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program.

Statement of Functional Expenses: A matrix style financial report the lists expenses by function (by the various programs, management and general expenses, and fundraising components) and also by the nature or type of expense such as salaries and rent.

Total Budgeted Expenses

The total cost of a grant program is comprised of the allowable direct costs incident to its performance plus its allocable portion of indirect costs.

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Travel: Costs for transportation, meals, hotel and other expenses associated with traveling on business for the entity.

Other Revenue Sources: Includes in-kind contributions, maintenance of effort (MOE), donations, and other revenue sources raised by the non-profit.

Appendix C - Key Budgeting Concepts and Authoritative Sources

Below are some key budgeting concepts as well as references to pertinent authoritative sources that will help you formulate your budget. Please reference our website at

<http://www.dhs.state.il.us/page.aspx?item=56612> for a listing of key authoritative sources, cost principles and other pertinent circulars that will be helpful for you during the budgeting process.

Catalog of Federal Domestic Assistance (CFDA) www.cfda.gov

This is a guide to all domestic assistance programs and is produced by the executive branch of the federal government. It lists all financial and nonfinancial assistance offered by the program as well as uses, restrictions, eligibility requirements, beneficiary eligibility criteria, objectives, and goals of the program. Your federal award program name and applicable CFDA number and award amount is found on Exhibit A of the current fiscal year Community Services Agreement.

Pertinent Cost Principles – OMB Circulars.

These circulars provide the general rules and regulations and applicable cost principles:

OMB Circular A-21/ (Now moved to 2 CFR Part 220): The federal cost principles that apply to public and private institutions of higher education.

OMB Circular A-122/ (Now moved to 2 CFR Part 230): The federal cost principles that apply to nonprofit organizations that are not institutions of higher education.

OMB Circular A-87 (Now moved to 2 CFR Part 225): The federal cost principles that apply to State, local and Federally-recognized Indian tribal governments.

48 CFR Part 31: The Federal cost principles for cost analysis and the determination, negotiation and allowance of costs that apply to commercial organizations.

What is meant by comingling of funds?

The accounting systems of all recipients and sub-recipients must ensure that Federal funds for a particular award are not comingled with funds from other federal awards or sources. Each award must be accounted for separately. Sub-recipients are prohibited from comingling funds on either a program by program or project by project basis. When a sub-recipient's accounting system cannot comply with this requirement, the recipient or sub recipient shall establish a system to provide adequate fund accountability for each project it has been awarded. Federal funds specifically budgeted and/or received for one project may not be used to support another.

What is total cost?

- The total cost of a cost objective is composed of the allowable direct costs and allocable indirect costs.
- The basic principles are designed to provide that the Federal Government bear its fair share of costs except where restricted or prohibited by law. DHS follows these same federal principles and regulations.
- The basic guidelines for costs to be claimed under federal awards costs must meet three criteria and should be budgeted accordingly. These criteria are that the cost must be: Allowable, Reasonable, and Allocable.

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Allowable Costs Defined

To be allowable – the cost must:

- Be “reasonable” for the performance of the award.
- Be “allocable” to the award under applicable cost principles.
- Conform to any limitations or exclusions imposed by OMBA-122 cost principles or in the award as to the types or amount of cost items.
- Be consistent with policies, procedures and treatment that apply to bother federally financed and other activities of the organization.
- Be accorded consistent treatment.
- Be determined in accordance with generally accepted accounting principles (GAAP).
- Not to be included as a cost or used to meet cost sharing or matching requirements of other federally financed program.

Reasonable Costs Defined

To be reasonable – the cost must:

- Pass the prudent person test – it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time of the decision to incur the costs.
- Be recognized as ordinary and necessary for the operation of the organization or the performance of the award.
- Constitutes sound business practice and does not significantly deviate from the organizations established practices.

Allocable Costs Defined

Allocable Costs – to be allocable - costs must the following general criteria:

- A cost is allocable in accordance with the relative benefits received.
- Treated consistently with other costs incurred for the same purpose in lake circumstances.
- Incurred specifically for the award (direct relationship).
- Benefits both the award and other work and can be reasonable distributed in proportion to the benefits received or is necessary to the overall operation of the organization and a direct relationship to any particular cost objective cannot be shown.
- Costs allocable to a particular award or cost objective may not be shifted to other federal wards to overcome funding deficiencies, or to avoid restrictions by law or by terms of the award.

What are Direct Costs and Indirect Costs?

Direct Costs – are those that can be identified specifically with a particular final cost objective with a high degree of accuracy. Costs identified specifically with awards are direct costs of the award and are to be assigned directly to the award. Administrative costs can be direct if they can be directly tied to a cost objective including: office supplies, rent, utilities, postage, clerical help, and property insurance.

Indirect costs – are those costs incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

After direct costs have been determined and assigned directly to awards, indirect cost are those remaining to be allocated to benefiting cost objectives.

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Typical examples of indirect costs for many non-profit organizations may include

- Depreciation or use allowances on buildings and equipment.
- Costs of operating and maintaining facilities.
- General administration and general expenses, such as the salaries and expenses of executive officers, personnel administration and accounting.

Indirect Cost Rate Proposal Requirement (ICRP)

The current fiscal year provider service agreement, Article VII, outlines the requirements of the submission of the indirect cost rate proposals. An Indirect Cost Rate Proposal will need to be completed for:

1. Providers who charge, or expect to charge, any indirect costs; and
2. Providers who are allowed to charge indirect costs under federal or state statutes, state administrative rules, and agency or program rules, regulations and policies.
3. Providers who receive \$250,000 or more in funding from the State of Illinois, including all Departments or Agencies thereof, and whether state or federal funds, must submit an Indirect Cost Rate Proposal in accordance with federal regulations for approval no later than 60 days after their submission of audited financial statements.
4. Providers who have had an Indirect Cost Rate Proposal approval by a cognizant Federal agency must submit an Indirect Cost Rate proposal, but DHS will accept that Proposal, up to any statutory, rule-based or programmatic limit.
5. Providers, who had a DHS Indirect Cost Rate, may use that rate for the current fiscal year.

Please visit our website for complete instructions and related forms to the ICRP.