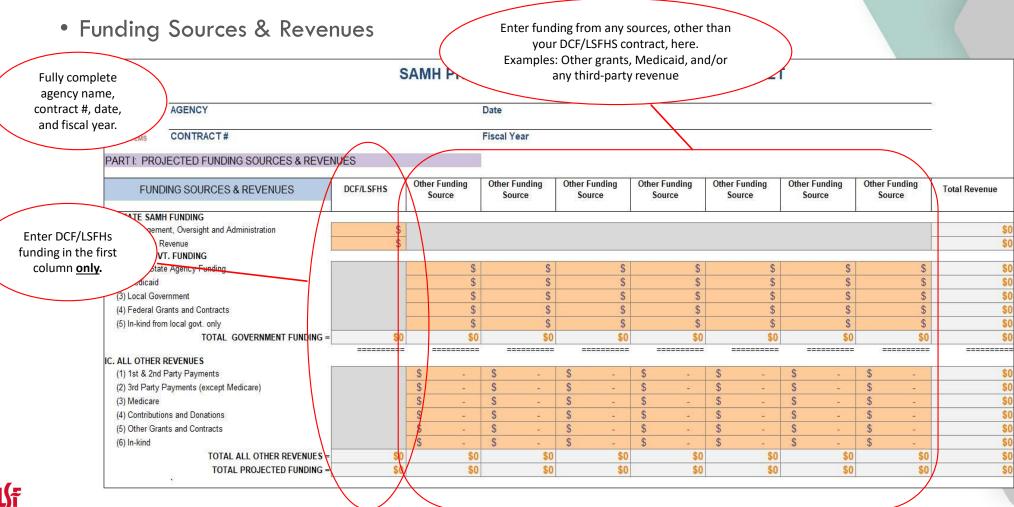
EXHIBIT C & D – PROJECTED OPERATING & CAPITAL BUDGET

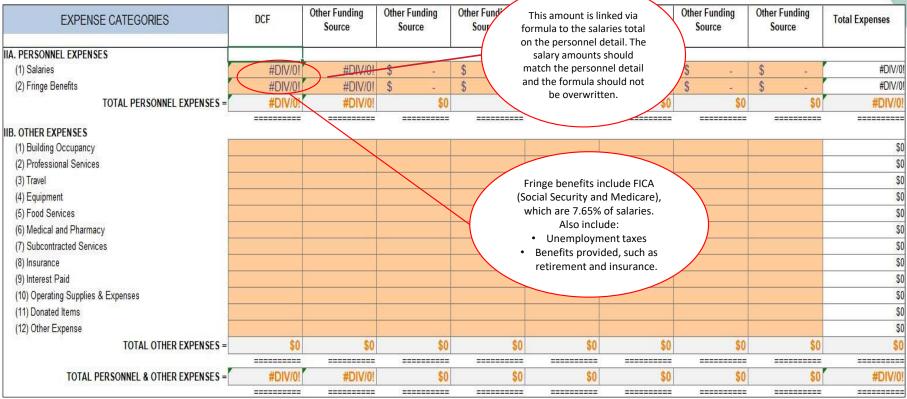
- Operating Budget
- Personnel Detail
- Budget Narrative





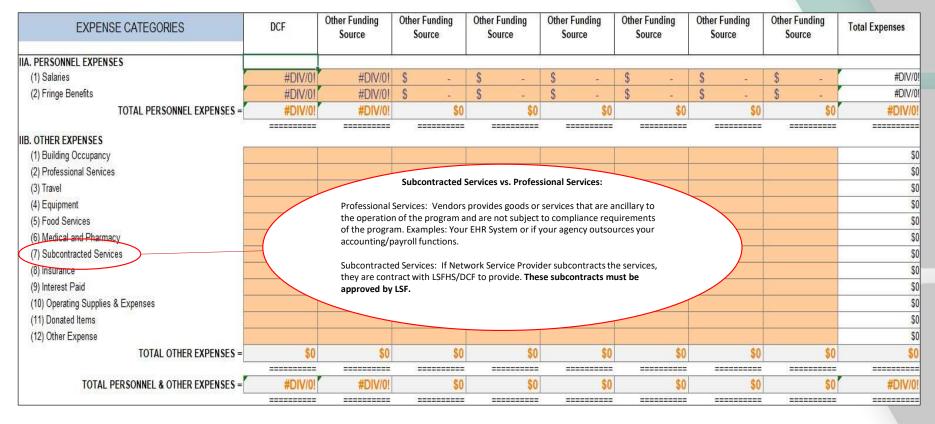


Personnel Expenses



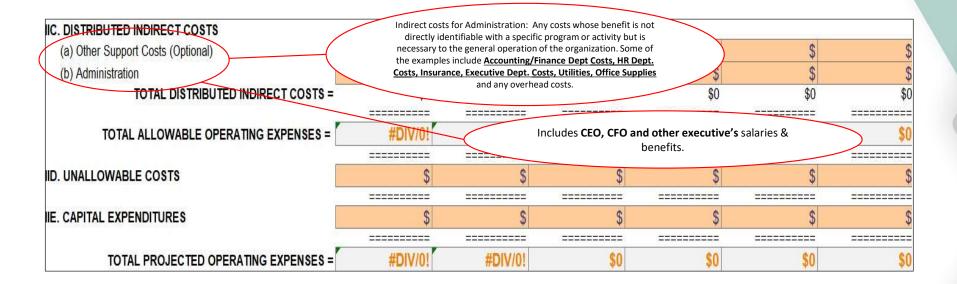


Other Expenses





• Expense Categories – Distributed Indirect Costs





Capital Expenditures

Include capital expenditures that are within your agency's fixed asset capitalization policy. Example: Fixed assets that have a useful life greater than 1 year or are above a specified threshold. For example, your policy may have a threshold minimum of \$1,000.

IC. DISTRIBUTED INDIRECT COSTS	.,1				91	
(a) Other Support Costs (Optional)	\$	\$	\$	\$	\$	\$
(b) Administration	\$	8	\$	\$	\$	\$
TOTAL DISTRIBUTED INDIRECT COSTS =	\$0	\$0	\$0	\$ 0	\$0	\$0
TOTAL ALLOWABLE OPERATING EXPENSES =	#DHV/0!	#DIV/0!	\$0	\$0	\$0	\$0
			========			========
ID. UNALLOWABLE COSTS	\$	\$	\$	\$	\$	\$
	========	========	========	========	========	========
IIE. CAPITAL EXPENDITURES	\$	\$	\$	\$	\$	\$
	========	========	========	========	=======================================	========
TOTAL PROJECTED OPERATING EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0



Personnel Detail - Direct Staff

Note: Green cells are editable.
White cells are locked with
formulas.

Annual Salary for all direct staff personnel.

This section is specific to the DCF/LSFHS contract. Enter the % of the time the position spends on DCF/LSFHS contract.

Once % of time is entered, the # of FTE [s] and salary allocation will populate.

Fully complete agency name and date.

SAMH PROJECTED OPERATING AND CAPITAL BUDGET PERSONNEL DETAIL

AGENCY

Include all direct staff positions.

×	Total Agency			DCF ME Contract			
DIRECT STAFF POSITION TITLE	# of FTE	FTE Annual Salary	Total Annual Salary Cost	Annual Salary Cost not to exceed Exec Level II Cap	% of Time	# of FTE	Salary
1 Staff - test	2.0	\$ 55,000	\$110,000	\$110,000	100%	2.00	\$110,000
2 Psychiatrist - test	1.0	\$ 300,000	\$300,000	\$221,900	50%	0.50	\$110,950
3 test	5.0	\$ 75,000	\$375,000	\$375,000	75%	3.75	\$281,250
28			\$0	\$0		0.00	90
Totals - Direct Staff	8.0		\$785,000	\$706,900		6.25	\$502,200

The salary on the operating budget is pulled from total amount in this cell. Do not change SUM formula in this cell.



Personnel Detail – Administrative Staff

Annual Salary for all Admin staff personnel.

This section is specific to the DCF/LSFHS contract. Enter the % of the time the position spends on DCF/LSFHS contract.

Once % of time is entered, the # of FTE [s] and salary allocation will populate.

Include all Admin staff positions.

	ADMINISTRATIVE STAFF POSITION TITLE	# of FTE	1//	FTE Annual Salary	Total Annual Salary Cost	Annual Salary Cost not to exceed Exec Level II Cap	% of Time	# of FTE	Salary
29	CEO - test	1.0	\$	250,000	\$250,000	\$221,900	50%	0.50	\$110,950
30	CFO	1.0	\$	250,000	\$250,000	\$221,900	25%	0.25	\$55,475
31				3	\$0	\$0		0.00	\$0
32					\$0	\$0		0.00	\$0
33					\$0	\$0		0.00	\$0
34					\$0	\$0		0.00	\$0
35					\$0	\$0		0.00	\$0
-	Totals - Admin Staff (included in Indirect C	Cost) 2.0			\$500,000	\$443,800		0.75	\$166,425

2024 Executive Level II Salary Cap

\$221,900



Personnel Detail Continued

Cannot exceed 100%. If the position does not contribute to the DCF/LSF contract, then the % of time, # of FTE's, and the salary allocated would be 0 under the DCF ME Contract section.

SAMH PROJECTED OPERATING AND CAPITAL BUDGET PERSONNEL DETAIL

AGENCY

				70	tal Agency		DCF ME C	ontract	
	DIRECT STAFF POSITION TITLE	# of FTE		FTE Annual Salary	Total Annual Salary Cost	Annual Salary Cost not to exceed Exec Level II Cap	% of Time	# of FTE	Salary
1	Staff - test	2.0	\bigcirc	\$ 55,000	\$110,000	\$110,000	100%	2.00	\$110,000
2	Psychiatrist - test	1.0	\bigcirc	\$ 300,000	\$300,000	\$221,900	50%	0.50	\$110,950
3	test	5.0	\bigcirc	\$ 75,000	\$375,000	\$375,000	75%	3.75	\$281,250
28					\$0	\$0		0.00	\$0
- C	Totals - Direct Staff	8.0	8		\$785,000	\$706,900		6.25	\$502,200

2024 Executive Level II Salary Cap \$221,900

2024 Executive Level II Salary Cap example on following slide

Effective January 1, 2024. Any full-time salary that is allocated to DCF/LSFHS contract cannot exceed the 2024 Executive Level II Salary Cap.



Personnel Detail Continued

Cannot exceed 100%. If the position does not contribute to the DCF/LSF contract, then the % of time, # of FTE's, and the salary allocated would be 0 under the DCF ME Contract section.

J	L	I			100		ı	\rightarrow	L	
	ADMINISTRATIVE STAFF POSITION TITLE	# of FTE	FTE Annual Salary		tal Annual alary Cost	Annual Salary Cost not to exceed Exec Level II Cap		% of Time	# of FTE	Salary
29	CEO - test	1.0	\$ 250,000		\$250,000	\$221,900		50%	0.50	\$110,950
30	CFO	1.0	\$ 250,000		\$250,000	\$221,900		25%	0.25	\$55,475
31				\leq	\$0	\$0			0.00	\$0
32			>	7	\$0	\$0				02
33			>	\nearrow	\$0					
34				\supset	\$0			Any full-	time salary	that is allocated

Any full-time salary that is allocated to DCF/LSFHS contract cannot exceed the 2024 Executive Level II Salary Cap.

2024 Executive Level II Salary Cap

Totals - Admin Staff (included in Indirect Cost)

\$221,900

\$500,000

\$0

2024 Executive Level II Salary Cap Examples:

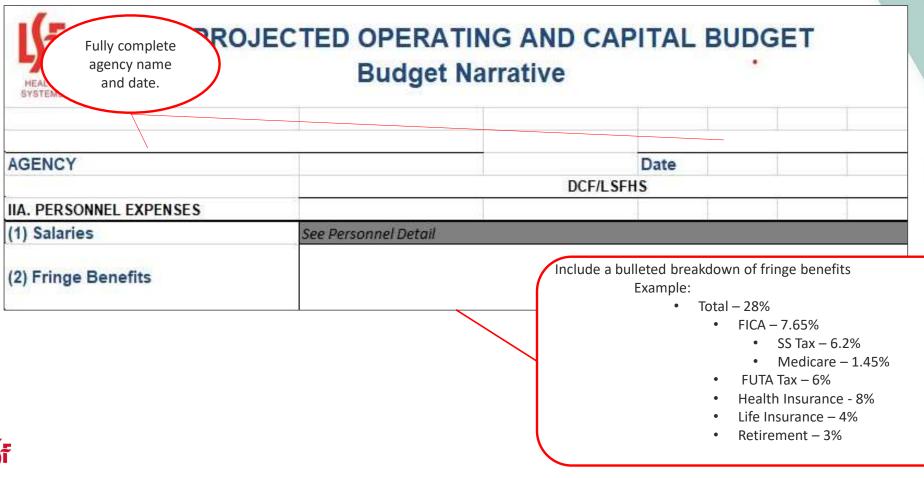
2.0

If 50% of a staff members salary is charged to the LSFHS/DCF contract, you cannot charge more than \$110,950 (50% of CAP). If an executive has a salary of \$300,000, you cannot charge 74% to DCF (\$221,900) and the remainder to another source. If you charge 74% of their salary to DCF, then you can only charge \$164,206 (74% of \$221,900). The percentage charged to us is the FTE percentage of effort and it is the same percentage charged to the CAP.



35

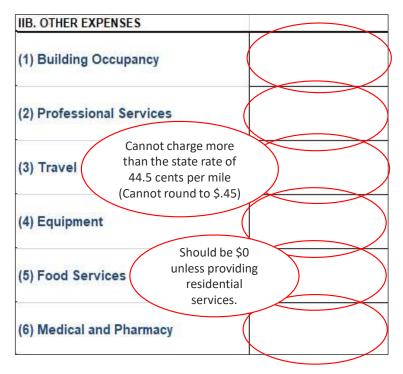
Budget Narrative





Budget Narrative - Other Expense

Provide a detailed and bulleted breakdown of every category that has expenses. The totals should match the amounts that were entered in the projected budget.



(7) Subcontracted Services	
(8) Insurance	
(9) Interest Paid	
(10) Operating Supplies & Expenses	
(11) Donated Items	
(12) Other Expense	



Budget Narrative - Distributed Administrative Costs

(a) Other Support Costs (Optional) (b) Administration [See definition below] List FTE % and Position Titles *The 10% admin., or federally approved indirect rate, is used for items that benefit the whole program, are incurred for a common purpose and too time consuming or costly to allocate to the specific cost objective, but are not tied directly to the program services (Indirect Costs). Examples include: accounting, human resources, a supervisor or Executive personnel that devotes minimal hours and is not listed as an FTE on the Personnel Detail tab, facilities maintenance, administrative functions, office space rental, and utilities. The indirect costs must be reasonable, allowable, and allocable and a legitimate cost of doing business under the funded program. (b)(1) List Administration Funded Positions: Please list the positions under the ADMINISTRATIVE STAFF POSITION TITLE column of the "Personnel Detail" tab.



IIE. CAPITAL EXPENDITURES

IIE. CAPITAL EXPENDITURES

Budget Narrative - Capital Expenditures

Provide a detailed and bulleted breakdown of every capitalized fixed asset, per your agency's capitalization policy, listed in your projected operating budget. The totals should match the amounts that were entered in the projected budget.

IIE. CAPITAL EXPENDITURES					
IIE. CAPITAL EXPENDITURES					
		11	VI.	11	i)



Due Date & Contact Information

- Due Date: June 15th
 - · Along with the other required administrative documents for next fiscal year
- Contact information for your presenters:
 - Buffy Reeder, Senior Director of Compliance
 - buffy.reeder@lsfnet.org
 - John Ranola, Director Accounting & Financial Mgmt john.ranola@lsfnet.org
 - Kristine Ferrer Garcia, AVP of Network Management
 - kristine.garcia@lsfnet.org
 - Michael Salussolia, Director Financial Planning & Analysis
 - michael.salussolia@lsfnet.org



Questions & Answers

Questions?



