Appendix M: Part C Fiscal Reports and Therapy Reports

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Overview

In addition to oversight of programmatic requirements, Virginia's GSM framework includes fiscal monitoring and accountability. Adherence to Part C fiscal requirements is required through the Part C local contract between the State Lead Agency (SLA) and each Local Lead Agency (LLA). Compliance with Part C fiscal requirements is monitored through multiple mechanisms, three of which include:

A. Initial Local Early Intervention System (LEIS) budgets are required to be submitted by LLAs annually and are reviewed by the SLA.

B. Expenditure reports are required from LLAs twice each year and must include revenues by source—including, but not limited to, federal Part C dollars, state Part C dollars, Medicaid and private insurance revenues, and family fees—and expenditures by service and system component from the LLA and all private providers. These reports are reviewed by the SLA.

C. The Part C local contract requires LLAs to notify the SLA of anticipated budget shortfalls—including supporting documentation of need, specific reasons for need and efforts to secure other available funding—upon the identification of the potential financial need. Not only does this assist in oversight of federal and state Part C dollars, but it also ensures the SLA becomes aware of any reduction in other state funding (state developmental services dollars, for example) or local funding that occurs at the local system level.

Associated Documents and Forms

This appendix describes expenditure reporting in detail and provides step-by-step instructions for both LLA and SLA staff. *It may be disseminated and used as a stand-alone document with or without referenced documents.* Documents referenced herein include:

- SFY## Fiscal Report – ITC [NAME] – Primary Workbook
- SFY## Fiscal Report – ITC [NAME] – Secondary Workbook

How is fiscal information reported by the LLA to the SLA?

In order to gather and report statewide Part C of IDEA revenues and expenditures, the SLA annually updates and disseminates two (2) Microsoft Excel workbooks to each of the forty (40) LLAs in Virginia.

A. All localities complete the *primary* workbook—Part C (LEIS LLA) Fiscal Report—at three (3) points during the state fiscal year (SFY): Initial (i.e., budget); midyear (revenues and expenditures reporting); and year-end final (revenues and expenditures reporting).

The primary workbook consists of six (6) tabs: INFO; BUDGET; SYSOPS; SELFEVAL; FEDBAL; and PROVIDER.

1. The INFO tab provides SLA contact information and key dates associated with the current and immediately preceding SFY. All but four (4) cells on the INFO tab are prepopulated by the SLA prior to dissemination. Each LLA completes cells B3, B4, B5 and B6—which subsequently populate all remaining tabs.

2. The BUDGET tab is completed by the LLA and identifies all anticipated revenues by source for the SFY and specifies how these revenues are to be allocated across allowable expense categories.

3. The SYSOPS tab is completed by the LLA and provides a specific and detailed breakdown of each of the *federal* Part C dollar amounts allocated to the six (6) systems operations categories: Administration; System Management; Data Collection; Training; Public Awareness/Child Find; and Other System Costs.

4. The SELFEVAL tab is completed by the LLA with each submission and provides an opportunity for the LLA to ensure data accuracy and completeness as well as to acknowledge and communicate discrepancies to assist with the provision of technical assistance.

5. The FEDBAL tab is completed by the LLA to report on the final disposition of any federal Part C funds reported as unspent as of the end of the prior SFY. All LLAs are required to complete and submit a completed FEDBAL tab (referred to as the Federal Balance Report) regardless of whether federal Part C funds remained unspent as of the end of the prior SFY.

REMINDER → Exactly *when* the Federal Balance Report is submitted depends on the amount reported in cell B55 on the BUDGET tab. See [Completing the Part C Expenditure Form: Federal Balance (FEDBAL) Report](#) for further clarification.

6. The PROVIDER tab is completed by the LLA and provides a mechanism for reporting aggregate data gathered via individual Therapy Agency Report(s). *Not all localities will necessarily utilize this tab.*

B. A *secondary* workbook—Therapy Agency Report—is not universally required, but instead used by those LLAs that contract with external therapy providers and agencies. This workbook consists of one (1) tab: THERAPY. Individual copies of the workbook are provided by the LLA to its various contractors for completion; once returned to the LLA, data is then aggregated by the LLA on the PROVIDER tab of the primary workbook.

Tips & Guidance

A. All LLAs are encouraged to speak with their designated Part C technical assistance consultant (TAC) for clarification of fiscal reporting procedures, if needed, prior to submitting fiscal reporting forms to the SLA for official acceptance and processing. Although brief explanatory comments are embedded into the BUDGET, SYSOPS and SELFEVAL tabs in the primary workbook, SLA staff are available to answer questions and to make the fiscal reporting process as straightforward as possible.

B. All due dates and relevant SLA contacts are specified on the INFO tab.

REMINDER → These specified due dates align with the due dates identified in each annual Part C local contract (or annual renewal) between the SLA and LLAs and, as such, **requests for reporting deadline extensions must be made in writing** (via email) to the designated SLA employee.

C. Throughout the workbook, data entry is permitted in the lightly shaded cells only. All other cells have been locked to protect underlying formulas. The password to unlock the workbook cannot be disclosed by SLA staff to ensure the integrity of formulas on (hidden) aggregate tabs.

D. LLAs submit all completed fiscal reporting forms via email to their designated Part C monitoring consultant (MC) for an initial compliance review. If omissions and/or errors are identified, the form(s) are returned by the MC for clarifications and/or corrections. Updated forms are then resubmitted by the LLA to the MC for review.

E. Once accepted, the MC informs the locality's TAC and the SLA Fiscal Office of the form's availability (in designated Microsoft SharePoint folders) for further review and processing.

REMINDER → TACs may contact LLAs for additional information, clarification and/or corrections after a form has been accepted and processed by the SLA. If modifications are

required at this point, the locality must follow procedures for completing a budget revision. (See Budget Revisions for step-by-step instructions.)

F. State Part C funds may only be used for the provision of direct services. State Part C funds *cannot* be used for system operations.

G. On the BUDGET tab, the amount entered into cell B42 (Budgeted Federal Part C Revenue: Administration) cannot exceed 5% of the *combined* federal and state Part C allocation for the year.

    EXAMPLE → ITC Possum Plains receives a state Part C allocation of $100,000 and a federal Part C allocation of $20,000—for a combined total Part C allocation of $120,000. The amount entered into cell B42 cannot be more than 5% of $120,000—in this example, $6,000.

H. The use of **federal** Part C dollars within any of the system operations sub-categories must be clearly identified and detailed, particularly for positions/roles supported with these funds. *Localities are not required to report on the use of non-federal funds in the SYSOPS tab*.

    EXAMPLE 1 → ITC Possum Plains has allocated $12,500 in federal Part C funding and $112,500 in other (non-state) funding to systems management—for a total of $125,000. The ITC employs an individual who serves in a dual role as a Developmental Specialist for one quarter of his time (0.25 FTE) and as the local system manager (LSM) for three quarters of his time (0.75 FTE). On the SYSOPS tab, in the Systems Management box, ITC Possum Plains reports on the use of *federal* funds only:

    ➢ Local System Manager; 0.75 FTE; federal Part C for salary and fringe = $12,500.

    EXAMPLE 2 → ITC Possum Plains has allocated $1,000 in federal Part C funding and an additional $4,000 in other (non-state) funding for child find—for a total child find budget of $5,000. On the SYSOPS tab, in the Public Awareness and Child Find box, the ITC reports on the use of *federal* funds only:

    ➢ $500 printing; $300 brochure design; and $200 advertising.

I. **Use comments** (BUDGET tab; column I) to anticipate a reviewer's questions and provide preemptive clarification.

Completing the SFY## Fiscal Report – Primary Workbook

Initial (INITIAL) Fiscal Report (i.e., Budget) Instructions

REMINDER → An initial fiscal report (i.e., proposed annual budget) of anticipated revenues and expenditures is due to the SLA in August of each year. Refer to the INFO tab for specific due date(s).

A. Name the file.

    Choose File → Save As … and then name this file SFY## Fiscal Report – ITC [LOCALITY] – INITIAL — replacing [LOCALITY] with the name of the LEIS and ## with the 2-digit SFY.

    ➢ Example: SFY25 Fiscal Report – ITC Possum Plains – INITIAL

B. Complete the four (4) required cells on the INFO tab.

    1. Cell B3 – Enter the name of the LEIS in the lightly-shaded block to the right of "Infant & Toddler Connection of".

    2. Cell B4 – Enter the name of the LLA in the lightly-shaded block to the right of "LLA:".

    3. Cell B5 – Enter the LLA's Part C local contract number in the lightly-shaded block to the right of "Contract Number".

    4. Cell B6 – Enter the LLA's DUNS number in the lightly-shaded block to the right of "DUNS Number".

C. Complete the BUDGET tab.

    TIP → The SLA recommends beginning with the lower portion of the budget form: Section B: Revenues by Source.

    1. Section B / Cells B54-B69 – Indicate the total dollars to be budgeted for the SFY within each of the specific revenue sources listed.

        REMINDER → Indicate only those revenues the local system expects to receive during the year. *Anticipated deficit is not a revenue source and, therefore, cannot be included as such in the local budget.*

    2. Section A / Columns B-C-D / Cells 12-27, 30-39, 42-47 – Allocate the budgeted revenues columns (i.e., Budgeted Federal Part C Revenues, Budgeted State Part C Revenues, and Budgeted Additional Revenues) by distributing revenue across budget line items.

        REMINDER → Use comments (BUDGET tab; column I) to anticipate a reviewer's questions and provide preemptive clarification.

> **REMINDER →** Use comments (BUDGET tab; column I) to identify deficits by line item and by specific dollar amount, if any. These individual amounts should then be summed and entered into ANTICIPATED DEFICIT (cell B75).

3. If applicable, complete cell B75. Any amount identified in this cell should be equal to the sum of individual amounts specified in line-item comments (column I).

D. Complete the SYSOPS tab in order to clearly identify the specific purposes and amounts for all **FEDERAL** Part C funds only.

> **REMINDER →** Provide details for each activity, citing *individual* costs for *all* items included in the category. See Systems Operations Overview Table for details and examples.

E. Complete Section C of the SELFEVAL tab.

> **TIP →** The SLA strongly recommends that Local System Managers (LSMs)—as opposed to other LLA staff—complete the SELFEVAL tab. The items included in each self-assessment are the very things that a local system's TAC and MC consider when reviewing Part C fiscal report forms at various points throughout the year. Having a common understanding of expectations and potential areas of concern can help facilitate more collaborative partnerships.

> **TIP →** Review the explanatory notes that appear when hovering the cursor over cells that contain a red triangle.

F. Submit your initial budget by the required due date. Requests for reporting deadline extensions must be made in writing (via email) to the designated SLA employee. All due dates and SLA contacts are identified on the INFO tab.

Federal Balance (FEDBAL) Report Instructions

REMINDER → If not submitted with the initial fiscal report (i.e., proposed annual budget), a completed Federal Balance Report is due to the SLA in November of each year. Refer to the INFO tab for specific due date(s).

A. Unspent federal Part C funds are reported on the BUDGET tab in cell B55 (Federal Part C Retained Earnings). The amount entered into this cell is then automatically copied to cell C14 on the FEDBAL tab.

1. If the amount is equal to zero ($0.00), the FEDBAL tab is complete and does not need to be resubmitted in November. *No further action is needed*.

2. If the amount is greater than zero ($0.00), the FEDBAL tab is incomplete and must be submitted in November. *Continue to B. below*.

B. If unspent federal funds are reported on the BUDGET tab in cell B55 and subsequently appear in cell C14 on the FEDBAL tab, the locality is required to report the amount of funds expended during a 3-month spend-down period from July 1 to September 30.

    1. Name the file.

    Choose File → Save As … and then name this file SFY## Fiscal Report – ITC [LOCALITY] – FEDBAL — replacing [LOCALITY] with the name of the LEIS and ## with the 2-digit SFY.

        ➢ Example: SFY25 Fiscal Report – ITC Possum Plains – FEDBAL

    2. Complete Cell D14 by entering the amount of the reported unspent federal Part C funds actually spent during the first quarter of the current state fiscal year.

    EXAMPLE → ITC Possum Plains reported $10,000 as unspent the previous fiscal year; this amount appears in cell B55 (BUDGET) and cell C14 (FEDBAL). The ITC reports that $9,500 of the unspent $10,000 was paid out during July, August and September of the current fiscal year and reports this amount in cell D14. The (calculated) balance in cell E14 is $500—which ITC Possum Plains must return to the SLA within required timelines.

    3. Submit the report by the required due date. Requests for deadline extensions must be made in writing (via email) to the designated SLA employee. All due dates and SLA contacts are identified on the INFO tab.

Midyear (MID) Fiscal Report Instructions

REMINDER → A midyear fiscal report of *actual* revenues and expenditures—estimates are *not* permitted—is due to the SLA in February of each year. The reporting period for the midyear fiscal report is 07/01/YY-12/31/YY.

REMINDER → Midyear therapy provider reports are also due (to the LLA) at this time for those localities that compile and report on the revenues and expenditures of contracted providers and agencies.

A. Name the file.

    Choose File → Save As … and then name this file SFY## Fiscal Report – ITC [LOCALITY] – MIDYEAR — replacing [LOCALITY] with the name of the LEIS and ## with the 2-digit SFY.

    ➢ Example: SFY25 Fiscal Report – ITC Possum Plains – MIDYEAR

B. Complete the BUDGET tab.

    1. BUDGET: Section A / Column F – Report the total amounts expended by the LLA in each budget line item during the reporting period, including payments made during

the reporting period for services that may have been delivered prior to the reporting period.

   2. BUDGET: Section B / Column C – Report total income by specific source during the reporting period regardless of date of service.

   3. BUDGET: Section B / Column D – Report actual amounts paid for the reporting period regardless of the date of service.

C. Complete Section D of the SELFEVAL tab.

   TIP → The SLA strongly recommends that Local System Managers (LSMs)—as opposed to other LLA staff—complete the SELFEVAL tab.

D. Complete the PROVIDER tab (if applicable).

   1. PROVIDER: Section A / Cells C11-C18 – Enter the total number of 15-minute service units provided by all therapy providers for each service listed.

   2. PROVIDER: Section B / Cell C22 – Enter the total amount of the expenses reported for service coordination from all therapy providers.

   3. PROVIDER: Section C / Cells C26-33 – Enter the total of all dollars reported by all therapy providers for each funding source.

      IMPORTANT! → If these totals are included in Section B of the midyear report or year-end final report for the LLA, revenue should be reported as $0 on the PROVIDER tab.

E. Submit the report by the required due date. Requests for deadline extensions must be made in writing (via email) to the designated SLA employee. All due dates and SLA contacts are identified on the INFO tab.

Year-end Final (YEF) Fiscal Report Instructions

REMINDER → A final fiscal report of actual revenues and expenditures—estimates are *not* permitted—is due to DBHDS in August of each year. The reporting period for the final fiscal report is 01/01/YY-06/30/YY.

REMINDER → Year-end final therapy provider reports are also due (to the LLA) at this time for those localities that compile and report on the revenues and expenditures of contracted providers and agencies.

A. Name the file.

   Choose File → Save As ... and then name this file SFY## Fiscal Report – ITC [LOCALITY] – YEF — replacing [LOCALITY] with the name of the LEIS and ## with the 2-digit SFY.

➢ Example: SFY25 Fiscal Report – ITC Possum Plains – YEF

B. Complete the BUDGET tab.

1. BUDGET: Section A / Column G – Report the total amounts expended by the LLA in each budget line item during the reporting period, including payments made during the reporting period for services that may have been delivered prior to the reporting period.

2. BUDGET: Section B / Column F – Report total income by specific source during the reporting period regardless of date of service.

3. BUDGET: Section B / Column G – Report actual amounts paid for the reporting period regardless of the date of service.

C. Complete Section E of the SELFEVAL tab.

TIP → The SLA strongly recommends that Local System Managers (LSMs)—as opposed to other LLA staff—complete the SELFEVAL tab.

D. Complete the PROVIDER tab (if applicable).

1. PROVIDER: Section A / Cells D11-D18 – Enter the total number of 15-minute service units provided by all therapy providers for each service listed.

2. PROVIDER: Section B / Cell D22 – Enter the total amount of the expenses reported for service coordination from all therapy providers.

3. PROVIDER: Section C / Cells D26-D33 – Enter the total of all dollars reported by all therapy providers for each funding source.

    IMPORTANT! → If these totals are included in Section B of the midyear report or year-end final report for the LLA, revenue should be reported as $0 on the PROVIDER tab.

E. Submit the report by the required due date. Requests for deadline extensions must be made in writing (via email) to the designated SLA employee. All due dates and SLA contacts are identified on the INFO tab.

Completing the SFY## Fiscal Report – Secondary Workbook

REMINDER → The following instructions should be provided by the LLA to individual therapy providers to assist those providers with completing of the THERAPY tab (Therapy Agency Report).

REMINDER → Provider agencies are to complete this report twice—first for midyear reporting, and then again for year-end-final reporting. LLAs are responsible for clearly communicating reporting deadlines to their contracted providers and agencies.

    A.   Identify the ITC and provider agency.

        1.   Cell B3 – Enter the name of the local Infant & Toddler Connection system for which you are reporting in the space provided.

            REMINDER → If your agency provides Part C services in more than one local system, a separate reporting form must be submitted for/to each local system.

        2.   Cell B4 – Enter the name of your agency in the space provided.

    B.   For midyear (MIDYEAR) reporting:

        1.   Place all reported figures in column C (07/01/YY – 12/31/YY).

        2.   Complete Section A – Service Units.

            a.   Report the total number of 15-minute service units provided for each entitled Part C service to Part C children in the specified local system during the report period.

            b.   The number of service units on each line of the reporting form should reflect the number of units for all services provided by that discipline—including eligibility determination, assessment for service planning, and IFSP meetings, as well as IFSP services.

            c.   If an entitled Part C service other than those already listed on the form is provided, then enter the name of that service on an "other" line and record the total number of service units for that service.

        3.   Complete Section B - Service Coordination (Case Management).

            Report the total expenses for service coordination provided during the report period. This figure should be based on the cost (e.g., salary, benefits, travel, etc.) of providing the service.

        4.   Complete Section C – Revenue.

Report revenue on a cash basis (amounts actually received during the reporting period). This is regardless of the date the service was provided.

REMINDER → Do not report funds received from the Part C Local Lead Agency.

5. Submit reports to each Local System Manager (LSM) on/before specified due dates.

C. For year-end final (YEF) reporting:

1. Place all reported figures in column D (01/01/YY – 06/30/YY).

2. Repeat steps B.2. through B.5. above.

Budget Revisions

A. The following guidelines apply to all Part C budget revisions:

1. Unlimited budget revisions *within* categories—that is, *within* Direct Services and/or *within* Systems Operations—are permitted without preapproval.

2. Budget revisions *between* categories—that is, *between* Direct Services and Systems Operations (or vice versa):

    i. Of *less* than ten percent (<10%) are allowed without preapproval.
    ii. Of *ten percent (10%) or more* require preapproval. Requests for revisions equal to or exceeding 10% should be submitted to the locality's TAC for review and approval.

REMINDER → Revisions between categories are cumulative. For example, while it is permissible to move eight percent (8%) from Direct Services to System Operations with an initial budget revision, any subsequent revision would be limited to 1.99% before requiring SLA review and approval.

3. In no event can federal Part C administration costs exceed five percent (5%) of the combined federal and state Part C allocations.

B. First Revision

REMINDER → The following must be followed *exactly* if the Excel workbook is to continue performing as expected. The SLA recommends making a copy of the existing fiscal report prior to proceeding with the following steps.

1. Right-click on the BUDGET tab.
2. Select "Move or Copy..."
3. Click on (to highlight in blue) the list item that reads "(move to end)".
4. Place a checkmark in the box "Create a copy"
5. Click "OK"

REMINDER → You will now have a new tab at the end called "Budget (2)". DO NOTHING ON THIS SHEET! It becomes a snapshot of your previous budget.

6. Return to the BUDGET tab, add your revision date (cell H3) and make updates/changes to your figures/amounts as needed.

C. Second Revision

REMINDER → The following must be followed *exactly* if the Excel workbook is to continue performing as expected. The SLA recommends making a copy of the existing fiscal report prior to proceeding with the following steps.

1. Right-click on the BUDGET tab.
2. Select "Move or Copy..."
3. Click on (to highlight in blue) the list item that reads "(move to end)"
4. Place a checkmark in the box "Create a copy"
5. Click "OK"

   REMINDER → You will now have a new tab at the end called "Budget (3)". DO NOTHING ON THIS SHEET! It becomes a snapshot of your previous budget.

6. Return to the BUDGET tab, add your revision date (cell H3) and make updates/changes to your figures/amounts as needed.

D. If a third (or subsequent) revision is needed, repeat the steps above.

Systems Operations Overview Table

LLAs are required to provide accurate reporting on the use of federal Part C fund for systems operations. The following table provides additional guidance and examples to assist with accurate reporting.

CATEGORY	DETAILS
Administration	Specify the operational costs to the LLA to administer the contract. • Identify *federal* funding only. • IMPORTANT → Federal funding allocated to administration in cell B42 (BUDGET) cannot exceed 5% of the *total* Part C (federal and state) allocation. ○ EXAMPLE: the LLA receives $100,000 state Part C + $20,000 federal Part C for a total Part C allocation of $120,000. The amount entered into cell B41 cannot be more than 5% of $120,000 = $6,000. • Be specific and detailed.
Systems Management	Specify costs associated with the Part C Local System Manager and support staff (e.g. salaries, benefits, office space, mileage costs, equipment and supplies). • IMPORTANT → Costs associated with billing, service authorization, collection of revenue and system oversight are also included in this category. • Identify *federal* funding only. • Be specific and detailed.
Data Collection	Specify costs for the access and maintenance of all necessary resources including equipment and personnel for communication with the state office, completion of all necessary written activities for compliance with the Part C local contract, and management of data required under Virginia's Part C General Supervision and Monitoring System. • IMPORTANT → Computers for the use of direct service personnel are to be budgeted in the direct service category. • Identify *federal* funding only. • Be specific and detailed.
Training	Specify costs associated with training of personnel who provide services to eligible and potentially eligible infants and toddlers. • Identify *federal* funding only. • Be specific and detailed.
Public Awareness & Child Find	Specify costs associated with identifying all potentially eligible children. • Identify *federal* funding only. • Be specific and detailed.
Other System Costs	Specify other costs not delineated above, such as costs associated with interpretation/translation, and other costs not delineated above. • Identify *federal* funding only. • Be specific and detailed.

SLA Internal Budget and Expenditure Review Process

Part C monitoring consultants (MCs) and technical assistance consultants (TACs) both play an important role in this general supervision and monitoring activity. The following table identifies the roles and responsibilities of SLA staff.

INITIAL BUDGET; YEAR-END-FINAL REPORT	MID-YEAR REPORT
1. Report submitted to MC	1. Report submitted to MC

2. MC performs initial compliance review to identify any errors or omissions.
  a. Anticipated expenditures and revenues are balanced.
  b. State and federal Part C amounts are correct (i.e., match award notification).
  c. Federal admin does not exceed 5% of TOTAL state PLUS federal allocation.
  d. If YEF shows carryover funds, those amounts are reflected on the initial budget.
  e. Determine if initial submission meets requirement of November federal report OR IF a separate report in November is needed.
  f. MCs EXPECT to see, but DO NOT REACT TO, amounts included in other revenue sources (e.g., TCM, insurance, etc.)
  g. Record receipt date (of acceptable reports); record reported deficits.
	2. MC performs initial compliance review to identify an errors or omissions.
	  a. Report details EXPENDED DOLLARS ONLY.
	  b. Reported expenditures and revenues are balanced.
	  c. EXPENDITURES (column D) CANNOT EXCEED revenues (column C). If total expenditures exceed "typical" revenues (Part C, insurance, TCM, bake sale, etc.) then the source of other dollars used to pay the bills MUST BE IDENTIFIED using one of the "Other" lines (currently 67-68-69).
	  d. Record receipt date (of acceptable reports); record reported deficits.

3. If omissions and/or errors are identified, the form(s) are returned by the MC to the local system for clarifications and/or corrections. Updated forms are then resubmitted by the LLA to the MC for review. MCs are responsible for providing whatever TA is needed to clear confusion and ensure that an "acceptable" report is received.	3. If omissions and/or errors are identified, the form(s) are returned by the MC to the local system for clarifications and/or corrections. Updated forms are then resubmitted by the LLA to the MC for review. MCs are responsible for providing whatever TA is needed to clear confusion and ensure that an "acceptable" report is received.
4. Once accepted, the MC informs the locality's TAC and places the form in the designated Microsoft SharePoint folder for further review and processing by SLA staff.	4. Once accepted, the MC informs the locality's TAC and places the form in the designated Microsoft SharePoint folder for further review and processing by SLA staff.

INITIAL BUDGET; YEAR-END-FINAL REPORT	MID-YEAR REPORT

5. Once notified by the MC that the budget has been accepted and placed in the designated folder, TAC reviews the budget for the following:
   a. Year-End Fiscal Report – Between the LLA tab and the Private Agency tab, there is revenue from Medicaid, private insurance and family fees (i.e., those boxes are not empty and do not say $0).
   b. Budget – The amounts of revenue and expenditures in the new budget align with the amounts reported in the year-end report. These do not have to be the same but need to make sense or be explained in the comments. See lines 25 and 26 on the Self-Eval tab.
   c. Budget – The percent of projected TCM revenue is at least 80% and not more than 100% (see line 22 of the SELFEVAL tab)
	5. Once notified by the MC that the budget has been accepted and placed in the designated folder, TAC reviews the budget for the following:
	   a. Between the LLA tab and the Private Agency tab, there is in revenue from Medicaid, private insurance and family fees (i.e., those boxes are not empty and do not say $0).
	   b. There is revenue remaining in all line items (unless the system operations detail indicates a one-time expense)

6. If the TAC has questions about any of the review points, the TAC follows up with the local system. If modifications are required at this point, the locality must follow procedures for completing a budget revision.	6. If the TAC has questions about either of the review points, the TAC follows up with the local system. If modifications are required at this point, the locality must follow procedures for completing a budget revision.

7. TAC documents in the Fiscal FFY##SFY## Excel file that the review is complete and adds any comments to document follow-up with the local system.	7. TAC documents in the Fiscal FFY##SFY## Excel file that the review is complete and adds any comments to document follow-up with the local system.
	   a. For mid-year TA reviews, use column AA (MID TA Reviewed) to indicate that YES you have reviewed
	   b. To add comments in the cell, right click in the cell and enter your comment
	   c. To find the file, go to EI Team SharePoint folder, then Fiscal Reports to DBHDS Fiscal, then Fiscal FFY##SFY##.

Revision Table

Date	Summary
2025-06	• Add: Clarification of LLA process for documenting and reporting local deficit • Add: SLA Internal Budget and Expenditure Review Process • Add: Revision Table

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