

EXHIBIT D
Fiscal Guidelines

Fiscal Guidelines for Central Agency & Service Provider Agencies

GENERAL GUIDELINES

1. Providers are encouraged to seek the Central Agency's fiscal staff advice throughout the year regarding allowable budget items.
2. It is expected that initial budgets will detail and itemize all anticipated expenditures.
3. The Central Agency will not fund the following:
 - the purchase of real property and or renovations (permanent improvements to the property or site preparations);
 - medical equipment, services or treatment;
 - mortgage payments, interest payments, financing agreements or long-term vehicle leases;
 - staff entertainment expenses; or
 - Florida State Sales Tax.
4. The Central Agency will reimburse the Service Provider up to the contracted budget amount based upon the approved budget. Reimbursement is based on actual expenditures. Expenditures in excess of the contracted budget will not be paid by the Central Agency. If the total allocation is not spent, the balance reverts to the Central Agency to be returned to CSC for reallocation for children's programs the subsequent year.
5. Program budgets submitted to the Central Agency are to be balanced; therefore, total budgeted program expenses must be equal to program revenues.
6. All expenses are to be billed to the Central Agency in the contract period in which the expense/event occurs.
7. Programs are expected to submit, within 30 days after the end of the contract, a final expenditure report that includes all billable items relating to the contract. Expenses not reported in the final expenditure report will not be reimbursed by the Central Agency.
8. With the exception of the salary line item, programs have the authority to overspend a cost category by up to 10% without prior authorization from the Central Agency as long as the budget total remains the same and the items causing the over expenditure have been identified in the contracted budget.
9. Funds budgeted for one-time purchases (e.g. equipment) in a given fiscal year are not included in the Central Agency's forecast of an annual budget for consideration in subsequent years.
10. Programs must apply for funding from the Central Agency each fiscal year.

11. All purchases made with funds allocated to the Central Agency are to be from vendors appropriately licensed to do business in their respective municipalities and/or county. Amounts relating to any purchases from unlicensed vendors will be disallowed by the Central Agency.
12. Accelerated draw down of the Central Agency's funds to accommodate the timing of an agency's contribution to the program may be approved, however, if under expenditures occur, savings will be shared by the Central Agency and the Service Provider in proportion to the share of contracted Central Agency support for the program.
13. Payment to funded programs will be on the cost reimbursement and a monthly basis for expenditures incurred pursuant to the terms of the contract/agreement.
14. The Service Provider will request reimbursement through the submission of the "Monthly Report on Receipts & Expenditure" by the 10th of the month, following the month for which the expenditures are claimed. In general, except for certain specific line items, monthly reimbursement requests should approximate no more than 1/12 of the annual contract amount for the program. Programs funded from revenues such as contributions, fees and third party billing must show that those sources are supporting the program in direct proportion to the Central Agency's support.

PERSONNEL COST CATEGORY

Programs may overspend the personnel cost category by up to 10% without prior approval by the Central Agency provided that:

1. The increase in salary for any position within the salary line item may not exceed 5% of the original salary approved in the budget when calculated on an annual basis. The total budgeted salary line item amount must not be exceeded.
2. Adequate provision is made within the personnel cost category to accommodate any increase in fringe benefits associated with the increased salary.
3. There are funds available in the overall budget to meet the over expenditure in the personnel cost category and the over expenditure in other cost categories will not adversely affect the performance of the services agreed upon in the contract.

Salaries

1. Salaries represent a critical and substantial portion of the program budgets. For this reason, salary changes require consultation with the Central Agency's staff prior to submitting a change request.
2. The Central Agency expects the program to be able demonstrate that the percentage of salary that the Central Agency supports corresponds to the amount of time dedicated by the employee to the program or the portion of the program funded over the course of a fiscal year.

3. The Central Agency may reimburse for costs due an employee at separation of employment based on the length of time the program has been funded by the Central Agency or the Children's Services Council directly prior to being funded by the Central Agency. Request for authorization for such expense will occur through the use of a budget change form.
4. Overtime pay is an allowable expense in accordance with the Fair Labor Standards Act (FLSA) and any other applicable federal, state or local guidelines. Such expenses are to be incorporated into the contract budget and any changes are to be submitted in the budget revision. It is the Service Provider's responsibility to ensure compliance with FLSA and any other applicable federal, state or local guidelines.
5. An over expenditure in any position in the salary line item does not bind the Central Agency to fund the position(s) at the same or increased rate for any future contract year.
6. If the line item for a position is increased using other revenue and not the Central Agency's dollars, permission from the Central Agency is not required, however, the Central Agency needs to be informed through a budget change form and through the budget revision.
7. Costs associated with temporary employees are an allowable expense and are to be identified in the contracted budget and/or budget revision. Service Providers requiring continuous coverage for vacation and/or absences are expected to budget for such contingencies.
8. Positions not identified in the Central Agency's contracted budget are not to be charged to the Central Agency.
9. The Central Agency will not reimburse for:
 - Employee bonuses;
 - Accrued vacation salaries except upon separation from employment as provided for in the personnel policies and procedures of the Service Provider.

Fringe Benefits

1. Benefit dollars are reimbursed for actual fringe benefits purchased. The use of the Central Agency's funds for cash payments in lieu of fringe benefits is not an allowable expense.
2. The Central Agency may approve tuition reimbursement as a fringe benefit based upon the approved policy as it is written in the personnel manual of the Service Provider.

Travel

1. All travel costs will be reimbursed in accordance with Chapter 112.061 of the Florida Statutes.
2. In-area travel will be reimbursed at the rate of 40 cents a mile in accordance with Chapter 112.061 of the Florida Statutes. The meal reimbursement rate for travel outside Palm Beach County is as follows: \$3 for breakfast, \$6 for lunch, and \$12 for dinner for each day involving an overnight stay.
3. In State/Out I of I State, travel will be reimbursed based on the actual travel costs associated with an employee in a funded position attending conferences in accordance with Chapter 112.061 of the Florida Statutes.

4. Per Diem is allowed for each day on an out-of-county event involving an overnight stay if reimbursement for lodging and meals is not requested. Per Diem is \$50 per day for each day requiring an overnight stay.

Changes to the Contracted Budget

1. Budgeted expenses are intended to directly relate to the Service Provider's ability to achieve the results in which the Central Agency has invested. Any budget revision should, therefore, not change the nature of the program. In order to minimize the risk of an expenditure being disallowed, providers are expected to submit a budget change request form and to secure signed Central Agency authorization for change.
2. It is expected that any budget change to a cost category over the 10% rule to be submitted to the Central Agency for authorization. Budget changes to the current fiscal year's budget that may increase the following fiscal year's allocation request may not be authorized. If authorized, the Central Agency is not committed to funding that increase in the following year.
3. The Central Agency expects changes to program income to be equally offset by corresponding changes in expenses and to be reflected in the annual budget revision.
4. If a Service Provider requests a change in salary, the Central Agency will examine the impact upon the following fiscal year's budget. If the change requires an increase in the program budget in the next fiscal year and it is authorized, the Children's Services Council is not committed to funding the change in the following fiscal year.
5. A change in the salary line item, restructuring, adding positions or salary changes during the year may occur with authorization from the Central Agency staff. Salary increases or the addition of a position solely as a means of using up lapsed funds will not be authorized by the Central Agency's staff.

The Service Provider is required to submit a request to change the salary line items through the Central Agency's change to program budget form.

Questions which the Central Agency staff will ask prior to responding include but are not limited to:

- How will the change help the program achieve the results in which the Central Agency has invested?
- Is the change tied directly and integrally to the program's ability to achieve its contracted results?
- Will the change allow the program to end the year with a balanced budget?
- If the change requires additional funds, how does the Service Provider plan to support the expenses?
- Are there other resources or ways the programmatic need can be met without increasing the program's annualized budget?
- When the budget is annualized for the subsequent year, are additional funds required to support the change?

- What can the Central Agency's staff do to help the Service Provider locate additional resources to accommodate the change if it cannot be supported in a subsequent year?

Annual Budget Revision

1. Budget revisions are to be submitted to the Central Agency in March of each year. All budget changes are to be reflected through the budget revision process. The Central Agency, however, recognizes that Service Providers may face unusual conditions that would prompt an additional budget adjustment after the annual revision. Changes to the budget after the formal revision in March should be kept to a minimum and only to address extenuating circumstances and are to be submitted on Change to Program Budget Form. Circumstances prompting such a request include:
 - A salary for a position is being increased.
 - Expenditures in a cost category are going to exceed 10% of the approved amount.
 - It becomes necessary to use funds for expenses other than those described in the Central Agency's budget narrative.

If prior arrangements have been made with, Children's Services Council to review for possible approval all budget revisions the Central Agency will forward the proposed revised budget(s) to the appropriate staff at CSC.

2. Budget revisions are to be submitted in March if it appears that a program may over expend any cost category by more that 10% by the end of the contract year. No budget revision is required if a cost category in the contracted budget is overspent by up to 10% and the total budget remains the same.
3. If the Central Agency's contracted budget does not identify a line item or cost category for a desired expense a Change to Program Budget Form is to be submitted to the Central Agency for authorization. Items authorized prior to the annual budget revision in March should be included and ratified in the annual budget revision. Changes to the budget, however, may be authorized subsequent to the annual budget revision in March by obtaining authorization through the use of the Change to Program Budget Form.

All approved changes to the budget become a part of the contract with the Central Agency. The formal approved budget, any approved budget revision and any approved Requests for Change to program budget will be the basis upon which Service Provider agencies are monitored fiscally.

4. The Central Agency will reimburse only up to the maximum amount specified in the contract.

Fiscal Monitoring

1. The goal of the Central Agency's fiscal monitoring is to ensure that funds contracted by the Children's Services Council through the Central Agency are spent prudently and in accordance with the guidelines laid down by the Council of the Children's Services Council.
2. There will be two fiscal monitoring visits per contract year. These will constitute an initial and a final monitoring. Generally, the first monitoring visit will be the closeout of the prior year's contract when applicable, and the second monitoring will be the initial visit for the current year's contract.
3. The fiscal monitoring is conducted by the Central Agency's fiscal staff and/or other representatives so designated by the Central Agency, unless prior arrangements have been made whereby the Children's Services Council has agreed to authorize its staff to conduct all program/fiscal monitoring.
4. The point of reference for fiscal monitoring of contracts is:
 - The executed contracted budget between the Central Agency and the Service Provider; and any approved revisions to the budget.
5. The monitoring activity will consist of:
 - The entrance interview.
 - The Verification Process.
 - Using the contract document or any revisions thereto, as well as copies of the "Monthly Report on Receipts & Expenditures" for the latest month submitted to the Central Agency, a sampling of budgeted line items within each cost category is examined and compared to the Service Provider's documentation for costs claimed. The Central Agency will verify total salaries claimed by the Service Provider for the entire year of the contract, however, this may be done over the course of two visits.
 - A review of the Service Provider agency's internal control procedures.
 - A review of all subcontracts.
 - Presentations of the findings resulting from the visit to management
 - The exit interview.
 - A written monitoring report is prepared within 30 days of the visit a copy of which is kept in the Central agency's files for review by the Children's Services Council, auditors or other authorized personnel, a copy is sent to the Service Provider for their records. If the monitoring is conducted by the Children's Services Council a copy will be sent to the Central Agency's program staff for their review and record.

- The written fiscal monitoring report should, where necessary, note any disallowance of expenses billed by the provider agency, schedule a time for repayment as appropriate and follow-up on any repayment schedule. Disallowed amounts previously billed to the Children's Services Council and recovered subsequently should be credited to the Children's Services Council.

Fiscal Responsibilities

1. The Central Agency will review and approve budgets submitted by Service Providers and which form part of the contract, unless prior arrangements have been made whereby the Children's Services Council has agreed to authorize its to review and approve all budget(s).
2. The Central Agency will review, approve for payment and reimburse expenses submitted by Service Providers on a monthly basis. The Central Agency will submit request to CSC for reimbursement by the 15th of the month following the month of the request.
3. The Central Agency will administer fiscally, reimburse, monitor and revise the budgets of Service Providers in accordance with these "Fiscal Guidelines for Central Agency & Service Provider Agencies" noted as **Exhibit "E"**.
4. This Central Agency must ensure that agencies receiving funds from this contract maintain copies of documents (i.e. payroll records, invoices) in their respective agencies for review by its staff and by the Children's Services Council upon request. The Central Agency must also ensure, through its subcontract, that these records are retained by Service Providers for a period of 5 years in accordance with Florida Public Records Law.

EXHIBIT E

United Way Budget

INDIVIDUAL PROGRAM BUDGET NARRATIVE

Agency Name: United Way of Palm Beach County, Inc.
Proposed Budget Year 10/1/2006 - 9/30/2007
Program Name: Early Childhood Cluster Initiative

REVENUES	REQUESTED AMOUNT
1 Funds from CSC	\$ 4,391,180
2 Foundations Picower Foundation	-
3 Other Grants United Way	50,000
4 Fund Raising	-
5 Contributions/Legacies/Bequests	-
6 Membership Dues	-
7 Program Service Fees and Sales to the Public Voluntary Pre-Kindergarten	-
8 Investment Income	-
9 In Kind	-
10 Miscellaneous Revenue	-
11 Total Revenue	\$ 4,441,180

INDIVIDUAL PROGRAM BUDGET NARRATIVE

Proposed Budget Year 10/1/2006 - 9/30/2007

Program Name: Early Childhood Cluster Initiative

EXPENDITURES	REQUESTED AMOUNT
i. Sponsored Events	██████████
j. Payments to Affiliated Organizations	██████████
k. Miscellaneous	██████████
25 Sub-Total Other	\$ -
26 Indirect Cost	██████████
27 Capital Expenses (Equipment)	██████████ -
28 Total Expenditures	\$ -

INDIVIDUAL PROGRAM BUDGET NARRATIVE

Proposed Budget Year 10/1/2006 - 9/30/2007

Program Name: Early Childhood Cluster Initiative

EXPENDITURES	REQUESTED AMOUNT
12 Salaries See Personnel Budget Narrative	██████████
13 Employee Benefits	██████████
a.	██████████
b. Retirement	██████████
c. Health & Life Insurance	██████████
d. Workers Compensation	██████████
e. FL Unemployment	██████████
14 Sub-Total Employee Benefits	\$ -
15 Sub-Total Salaries & Benefits	\$ -
16 Travel	██████████
a. Travel/Transportation	██████████
b. Conferences/Registration/Travel	██████████
17 Sub-Total Travel	\$ -

INDIVIDUAL PROGRAM BUDGET NARRATIVE

Proposed Budget Year 10/1/2006 - 9/30/2007

Program Name: Early Childhood Cluster Initiative

EXPENDITURES	REQUESTED AMOUNT
18 Building/Occupancy	
a. Rent	██████████
b. Depreciation	
19 Communications/Utilities	
a. Telephone	██████████
b. Postage & Shipping	██████████
c. Utilities (Power/Water/Gas)	██████████
20 Sub-Total Communications/Utilities	\$ -
21 Printing & Supplies	
a. Office Supplies	██████████
b. Program Supplies	██████████
c. Printing	██████████
22 Sub-Total Printing/Supplies	\$ -

INDIVIDUAL PROGRAM BUDGET NARRATIVE

Proposed Budget Year 10/1/2006 - 9/30/2007

Program Name: Early Childhood Cluster Initiative

EXPENDITURES	REQUESTED AMOUNT
23 Food Service	██████████
24 Other	
a. Professional Fees	██████████
b. Insurance	██████████
c. Building Maintenance	██████████
d. Equipment Rental/Maintenance	██████████
e. Specific Assistance to Individuals	██████████
f. Dues & Subscriptions	██████████
g. Training & Development	██████████
h. Awards & Grants	██████████

EXHIBIT F

Detailed Program Budget

**EARLY CHILDHOOD CLUSTER INITIATIVE [- 491]
CURRENT & PROPOSED OPERATING BUDGET
(ROUND NUMBERS UP TO THE NEAREST DOLLAR)**

ACCT# TITLE	(1) 05-06 PROG. BUDG.	(2) 06-07 PROG. BUDG.	(3) % CHG.	(4) 05-06 ALLOC.	(5) 06-07 ALLOC.	(6) % CHG.
Salary Accounts:						
569.120 Regular Salaries and Wages	\$0	\$0	0%	\$0	\$0	0%
Total Salary :	\$0	\$0	0%	\$0	\$0	0%

Fringe Accounts:						
569.210 FICA	\$0	\$0	0%	\$0	\$0	0%
569.220 Retirement Contributions	\$0	\$0	0%	\$0	\$0	0%
569.230 Life and Health Insurance	\$0	\$0	0%	\$0	\$0	0%
569.240 Workers Compensation	\$0	\$0	0%	\$0	\$0	0%
569.250 Unemployment Compensation	\$0	\$0	0%	\$0	\$0	0%
Total Fringe :	\$0	\$0	0%	\$0	\$0	0%

Operating Expense Accounts:						
600.101 Travel/Transportation	\$0	\$0	0%	\$0	\$0	0%
600.102 Conferences/Registration/Travel	\$0	\$0	0%	\$0	\$0	0%
600.301 Telephone	\$0	\$0	0%	\$0	\$0	0%
600.302 Postage & Shipping	\$0	\$0	0%	\$0	\$0	0%
600.303 Utilities (Power/Water/Gas)	\$0	\$0	0%	\$0	\$0	0%
600.401 Office Supplies	\$0	\$0	0%	\$0	\$0	0%
600.402 Program Supplies	\$0	\$0	0%	\$0	\$0	0%
600.403 Printing	\$0	\$0	0%	\$0	\$0	0%
600.601 Professional Fees	\$0	\$489,000	100%	\$0	\$489,000	100%

ACCT# TITLE	(1)	(2)	(3)	(4)	(5)	(6)
	05-06 PROG. BUDG.	06-07 PROG. BUDG.	% CHG.	05-06 ALLOC.	06-07 ALLOC.	% CHG.
600.602 Insurance	\$0	\$0	0%	\$0	\$0	0%
600.603 Building Maintenance	\$0	\$0	0%	\$0	\$0	0%
600.604 Equipment Rental/Maintenance	\$0	\$0	0%	\$0	\$0	0%
600.605 Specific Assistance to Individuals	\$0	\$0	0%	\$0	\$0	0%
600.606 Dues & Subscription	\$0	\$0	0%	\$0	\$0	0%
600.607 Training & Development	\$0	\$0	0%	\$0	\$0	0%
600.608 Awards & Grants	\$0	\$0	0%	\$0	\$0	0%
600.609 Sponsored Events	\$0	\$0	0%	\$0	\$0	0%
600.610 Payments to Affiliated Organizations	\$0	\$0	0%	\$0	\$0	0%
600.611 Miscellaneous	\$0	\$4,391,180	100%	\$0	\$4,391,180	100%
600.201 Building Space/Rent	\$0	\$0	0%	\$0	\$0	0%
600.501 Food Service	\$0	\$0	0%	\$0	\$0	0%
600.701 Indirect Cost	\$0	\$0	0%	\$0	\$0	0%
600.801 Capital Expenses (Equipment)	\$0	\$0	0%	\$0	\$0	0%
Total Operating Expense :	\$0	\$4,880,180	100%	\$0	\$4,880,180	100%
Total Program Expenses:	\$0	\$4,880,180	100%	\$0	\$4,880,180	100%

EARLY CHILDHOOD CLUSTER INITIATIVE [- 491]
 SALARY AND FRINGE PREPARATION
 FISCAL YEAR 06-07

Position	Employee	% Time In	Gross Salary 06-07	Salary In Program 06-07	Fringe In Program 06-07	Request For Salary 06-07	Request For Fringe 06-07	Salary Funding %
New	New	0%	\$0	\$0	\$0	\$0	\$0	0.00%
TOTALS			\$0	\$0	\$0	\$0	\$0	0.00%

EARLY CHILDHOOD CLUSTER INITIATIVE [- 491]
 SALARY AND FRINGE PREPARATION NARRATIVE
 FISCAL YEAR 06-07

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
569.120	Regular Salaries and Wages		\$0	0%
569.210	FICA		\$0	0%
569.220	Retirement Contributions		\$0	0%
569.230	Life and Health Insurance		\$0	0%
569.240	Workers Compensation		\$0	0%
569.250	Unemployment Compensation		\$0	0%

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
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OPERATING EXPENSE BUDGET NARRATIVE

600.101 Travel/Transportation \$0 0%

Original Budget Calculation
=0+0

600.102 Conferences/Registration/Travel \$0 0%

Original Budget Calculation
=0+0

600.301 Telephone \$0 0%

Original Budget Calculation
=0+0

600.302 Postage & Shipping \$0 0%

Original Budget Calculation
=0+0

600.303 Utilities (Power/Water/Gas) \$0 0%

Original Budget Calculation
=0+0

600.401 Office Supplies \$0 0%

Original Budget Calculation
=0+0

600.402 Program Supplies \$0 0%

Original Budget Calculation
=0+0

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
600.403	Printing		\$0	0%
		Original Budget Calculation =0+0		
600.601	Professional Fees		\$489,000	100%
		8/2/2006 8/1/2006 8/1/2006 ECCI Program Evaluation = \$165,000 Community Child Care Centers = \$324,000 Original Budget Calculation =165000+324000		
600.602	Insurance		\$0	0%
		Original Budget Calculation =0+0		
600.603	Building Maintenance		\$0	0%
		Original Budget Calculation =0+0		
600.604	Equipment Rental/Maintenance		\$0	0%
		Original Budget Calculation =0+0		
600.605	Specific Assistance to Individuals		\$0	0%
		Original Budget Calculation =0+0		
600.606	Dues & Subscription		\$0	0%
		Original Budget Calculation =0+0		
600.607	Training & Development		\$0	0%
		Original Budget Calculation =0+0		

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
600.608	Awards & Grants		\$0	0%
		Original Budget Calculation =0+0		
600.609	Sponsored Events		\$0	0%
		Original Budget Calculation =0+0		
600.610	Payments to Affiliated Organizations		\$0	0%
		Original Budget Calculation =0+0		
600.611	Miscellaneous		\$4,391,180	100%
		8/1/2006 Early Childhood Cluster Initiative Original Budget Calculation =4391180		
600.201	Building Space/Rent		\$0	0%
		Original Budget Calculation =0+0		
600.501	Food Service		\$0	0%
		Original Budget Calculation =0+0		
600.701	Indirect Cost		\$0	0%
		Original Budget Calculation =0+0		
600.801	Capital Expenses (Equipment)		\$0	0%
		Original Budget Calculation =0+0		

Early Childhood Cluster Initiative [- 491]
SOURCES OF REVENUE

The CSC is the only funder.

FY 06-07 Totals

Total Program Revenue	\$4,880,180
Total Program Budget	\$4,880,180
Difference	\$0
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Total CSC Allocation	\$4,880,180

Early Childhood Cluster Initiative [- 491]
SOURCES OF REVENUE
NARRATIVE

Funder Type/Funder	FY 06-07 Total	Narrative
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**EARLY CHILDHOOD CLUSTER INITIATIVE
CURRENT & PROPOSED OPERATING BUDGET
(ROUND NUMBERS UP TO THE NEAREST DOLLAR)**

ACCT# TITLE	(1) 05-06 PROG. BUDG.	(2) 06-07 PROG. BUDG.	(3) % CHG.	(4) 05-06 ALLOC.	(5) 06-07 ALLOC.	(6) % CHG.
Salary Accounts:						
569.120 Regular Salaries and Wages	\$0	\$869,213	100%	\$0	\$869,213	100%

Total Salary : **\$0** **\$869,213** **100%** **\$0** **\$869,213** **100%**

Fringe Accounts:						
569.210 FICA	\$0	\$66,494	100%	\$0	\$66,494	100%
569.220 Retirement Contributions	\$0	\$91,267	100%	\$0	\$91,267	100%
569.230 Life and Health Insurance	\$0	\$92,000	100%	\$0	\$92,000	100%
569.240 Workers Compensation	\$0	\$21,730	100%	\$0	\$21,730	100%
569.250 Unemployment Compensation	\$0	\$3,042	100%	\$0	\$3,042	100%

Total Fringe : **\$0** **\$274,533** **100%** **\$0** **\$274,533** **100%**

Operating Expense Accounts:						
600.101 Travel/Transportation	\$0	\$31,600	100%	\$0	\$31,600	100%
600.102 Conferences/Registration/Travel	\$0	\$2,400	100%	\$0	\$2,400	100%
600.301 Telephone	\$0	\$3,912	100%	\$0	\$3,912	100%
600.302 Postage & Shipping	\$0	\$100	100%	\$0	\$100	100%
600.303 Utilities (Power/Water/Gas)	\$0	\$0	0%	\$0	\$0	0%
600.401 Office Supplies	\$0	\$4,811	100%	\$0	\$4,811	100%
600.402 Program Supplies	\$0	\$33,000	100%	\$0	\$33,000	100%
600.403 Printing	\$0	\$2,050	100%	\$0	\$2,050	100%
600.601 Professional Fees	\$0	\$78,756	100%	\$0	\$28,756	100%

ACCT# TITLE	(1)	(2)	(3)	(4)	(5)	(6)
	05-06 PROG. BUDG.	06-07 PROG. BUDG.	% CHG.	05-06 ALLOC.	06-07 ALLOC.	% CHG.
600.602 Insurance	\$0	\$0	0%	\$0	\$0	0%
600.603 Building Maintenance	\$0	\$0	0%	\$0	\$0	0%
600.604 Equipment Rental/Maintenance	\$0	\$0	0%	\$0	\$0	0%
600.605 Specific Assistance to Individuals	\$0	\$0	0%	\$0	\$0	0%
600.606 Dues & Subscription	\$0	\$3,000	100%	\$0	\$3,000	100%
600.607 Training & Development	\$0	\$101,100	100%	\$0	\$101,100	100%
600.608 Awards & Grants	\$0	\$3,295,641	100%	\$0	\$2,820,695	100%
600.609 Sponsored Events	\$0	\$0	0%	\$0	\$0	0%
600.610 Payments to Affiliated Organizations	\$0	\$0	0%	\$0	\$0	0%
600.611 Miscellaneous	\$0	\$295,848	100%	\$0	\$203,848	100%
600.201 Building Space/Rent	\$0	\$500	100%	\$0	\$500	100%
600.501 Food Service	\$0	\$1,500	100%	\$0	\$1,500	100%
600.701 Indirect Cost	\$0	\$0	0%	\$0	\$0	0%
600.801 Capital Expenses (Equipment)	\$0	\$10,162	100%	\$0	\$10,162	100%
Total Operating Expense :	\$0	\$3,864,380	100%	\$0	\$3,247,434	100%
Total Program Expenses:	\$0	\$5,008,126	100%	\$0	\$4,391,180	100%

EARLY CHILDHOOD CLUSTER INITIATIVE
SALARY AND FRINGE PREPARATION
FISCAL YEAR 06-07

Position	Employee	% Time In	Gross Salary 06-07	Salary In Program 06-07	Fringe In Program 06-07	Request For Salary 06-07	Request For Fringe 06-07	Salary Funding %
Early Learning Assoc (Floater)	Landfair, B	100%	\$31,967	\$31,967	\$2,446	\$31,967	\$2,446	100.00%
Early Learning Assoc (Floater)	Bynes, D	100%	\$31,967	\$31,967	\$2,446	\$31,967	\$2,446	100.00%
Early Learning Assoc (Floater)	Thurmond, J	100%	\$28,635	\$28,635	\$2,191	\$28,635	\$2,191	100.00%
Early Learning Assoc (Floater)	Vacant	100%	\$28,635	\$28,635	\$2,191	\$28,635	\$2,191	100.00%
Early Learning Assoc (Floater)	Bouchard, J	100%	\$28,635	\$28,635	\$2,191	\$28,635	\$2,191	100.00%
FI Unemployment	New	0%	\$0	\$0	\$3,042	\$0	\$3,042	0.00%
Health & Life Insurance	New	0%	\$0	\$0	\$92,000	\$0	\$92,000	0.00%
Manager	Gralnick, A	100%	\$87,015	\$87,015	\$6,657	\$87,015	\$6,657	100.00%
Parent Educator	Vacant	100%	\$50,347	\$50,347	\$3,852	\$50,347	\$3,852	100.00%
Parent Educator	Vacant	100%	\$50,347	\$50,347	\$3,852	\$50,347	\$3,852	100.00%
Part Time in System	Various	100%	\$58,983	\$58,983	\$4,504	\$58,983	\$4,504	100.00%
Resource Teacher	Allen, R	100%	\$72,469	\$72,469	\$5,544	\$72,469	\$5,544	100.00%
Resource Teacher	Brown, L	100%	\$70,518	\$70,518	\$5,395	\$70,518	\$5,395	100.00%

Position	Employee	% Time In	Gross Salary 06-07	Salary In Program 06-07	Fringe In Program 06-07	Request For Salary 06-07	Request For Fringe 06-07	Salary Funding %
Resource Teacher	Frost, S	100%	\$70,357	\$70,357	\$5,383	\$70,357	\$5,383	100.00%
Resource Teacher	Newman, D	100%	\$60,746	\$60,746	\$4,648	\$60,746	\$4,648	100.00%
Resource Teacher	Sterling, J	100%	\$63,889	\$63,889	\$4,888	\$63,889	\$4,888	100.00%
Resource Teacher	Turner, B	100%	\$49,990	\$49,990	\$3,825	\$49,990	\$3,825	100.00%
Retirement	New	0%	\$0	\$0	\$91,267	\$0	\$91,267	0.00%
Secretary	Dominique, K	100%	\$27,370	\$27,370	\$2,094	\$27,370	\$2,094	100.00%
Unit Leader	Ussey, M	100%	\$57,343	\$57,343	\$4,387	\$57,343	\$4,387	100.00%
Workr's Compensation	New	0%	\$0	\$0	\$21,730	\$0	\$21,730	0.00%
TOTALS			\$869,213	\$869,213	\$274,533	\$869,213	\$274,533	100.00%

EARLY CHILDHOOD CLUSTER INITIATIVE
SALARY AND FRINGE PREPARATION NARRATIVE
FISCAL YEAR 06-07

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
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ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
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569.120	Regular Salaries and Wages		\$869,213	100%
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8/1/2006 8/1/2006 8/1/2006

Manager - Andrea Gralnick
84,417 x 6pp = 19,481
87,794 x 29pp = 67,534
Total position salary = 87,015

Unit Leader - Mary Ussey
55,631 x 6pp = 12,838
57,856 x 20pp = 44,505
Total position salary =57,343

Secretary - Kisha Dominique
26,553 x 6pp =6,128
27,615 x 20 pp =21,242
Total position salary =27,370

Resource Teacher - Debbie Newman
60,327 x 19pp = 49,835
62,740 x 4pp = 10,911
Total position salary =60,746

Resource Teacher - Jan Sterline
63,447 x 19pp =52,413
65,985 x 4pp =11,476
Total position salary = 63,889

Resource Teacher - Lynette Brown
70,069 x 19pp =57,883
72,652 x 4pp =12,635
Total position salary =70,518

Resource Teacher - Ruby Allen
71,968 x 19pp =59,452
74,847 x 4pp =13,017
Total position salary =72,469

Resource Teacher - Barbara Turner
49,645 x 19pp = 41,011
51,631 x 4pp =8,979
Total position salary =49,990

Resource Teacher - Susan Frost
69,878 x 19pp =57,725
72,632 x 4pp = 12,632
Total Position salary =70,357

Parent Educator - Vacant
50,000 x 19pp = 41,304
52,000 x 4pp =9,043
Total position salary =50,347

Parent Educator - Vacant
50,000 x 41,304
52,000 x 4 =9,043
Total position salary = 50,347

Early Learning Assoc - Jessica Thurmond
Floater
26,878 x 6pp= 6,451
29,190 x 19pp = 22,184
Total position salary =28,635

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
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Early Learning Assoc. -Bonnie Landfair
Floater
30,006 x 6pp =7,201
32,587 x 19pp =24,766
Total position salary =31,967

Early Learning Assoc - Josette Bouchard
Floater
29,190 x 6pp = 6,451
26,878 x 19pp =22,184
Total position salary =28,635

Early Learning Assoc - Vacant
Floater
26,878 x 6pp = 6,451
29,190 x 19pp = 22,184
Total position salary =28,635

Early Learning Assoc - Delores Bynes
Floater
30,006 x 6pp = 7,201
32,587 x 19pp = 24,766
Total position salary=31,967

Part time in system
6pp x 9,825 = 58,950

Total program salary = 869,213

569.210	FICA	8/1/2006 7.65% of Salaries	\$66,494	100%
569.220	Retirement Contributions	8/1/2006 10.5% of salaries	\$91,267	100%
569.230	Life and Health Insurance	8/1/2006 \$5,750 * 16 FTE =92,000	\$92,000	100%
569.240	Workers Compensation	8/1/2006 2.5% of Salaries	\$21,730	100%
569.250	Unemployment Compensation	8/1/2006 .0035% of salaries	\$3,042	100%

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
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OPERATING EXPENSE BUDGET NARRATIVE

600.101 Travel/Transportation \$31,600 100%

8/1/2006 Mileage for manager and volunteer coordinator @ 6500 miles * .40 cents per mile =2,600

6 Resource Teachers to visit Beacon sites @ 6517 miles * .445 = 17,400

NAEYC Conference (0-3 yrs) and any other appropriate conference for manager and Resource Teachers and any training required for the Volunteer Coordinator = 11,600

Original Budget Calculation
=2600+17400+11600

600.102 Conferences/Registration/Travel \$2,400 100%

8/1/2006 (0-3 Conference and NAEYC Conference, Registration and other Early Childhood conference and registrations for resource teachers as needed.

Original Budget Calculation
=2400

600.301 Telephone \$3,912 100%

8/1/2006 1 line for telephone @ \$20 per month * 12 months = \$240

1 Blackberry for manager at \$106/per month *12 = \$1,272

2 cell phones at \$34/per month *12 = \$816

paggers for 6 resource teachers @ \$2/per month * 12 = \$144

6 phone lines at Beacon sites at \$20/per month * 12= \$1,440

Original Budget Calculation
=240+1272+816+144+1440

600.302 Postage & Shipping \$100 100%

8/1/2006 stamps and mail information

Original Budget Calculation
=100

600.303 Utilities (Power/Water/Gas) \$0 0%

Original Budget Calculation
=0+0

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
600.401	Office Supplies	8/1/2006 Administrative Office Supplies Original Budget Calculation =4811	\$4,811	100%
600.402	Program Supplies	8/1/2006 AV materials = \$500 Supplies for 6 resource teachers and supplies and furniture for 20 Beacon sites = \$28,000 Awnings for 10 sites = \$4,500 Original Budget Calculation =500+28000+4500	\$33,000	100%
600.403	Printing	8/1/2006 In-house printing = \$2,000 External Printing = \$50.00 Original Budget Calculation =50+2000	\$2,050	100%
600.601	Professional Fees	8/1/2006 Volunteer Coordinator position = \$50,000 OPS Subs for PCC Training = \$28,050 Open line for OPS = \$25.00 Fringe for OPS subs = \$681 Original Budget Calculation =25+50000+28050+681	\$78,756	100%
600.602	Insurance	Original Budget Calculation =0+0	\$0	0%
600.603	Building Maintenance	Original Budget Calculation =0+0	\$0	0%

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
600.604	Equipment Rental/Maintenance		\$0	0%
		Original Budget Calculation =0+0		
600.605	Specific Assistance to Individuals		\$0	0%
		Original Budget Calculation =0+0		
600.606	Dues & Subscription		\$3,000	100%
		8/1/2006 NAEYC Accrediation for 3 Beacon sites = \$1,500 Memberships and subscriptions = \$1,500		
		Original Budget Calculation =1500+1500		
600.607	Training & Development		\$101,100	100%
		8/1/2006 8/1/2006 High Scope Foundation (LTTP) (PCC) = \$58,000 High Scope Advance Training = 9,000 High Scope Training = 5,100 Infant and Toddler = 29,000		
		Original Budget Calculation =58000+9000+5100+29000		
600.608	Awards & Grants		\$3,295,641	100%
		8/1/2006 8/1/2006 8/1/2006 20 Beacon school sites at approx \$164,782.05 per classroom = \$3,295,641 (UW funds 2,820,695)		
		Original Budget Calculation =3295641		
600.609	Sponsored Events		\$0	0%
		Original Budget Calculation =0+0		

ACCOUNT #	ACCOUNT NAME	DERIVATION OF FIGURES AND JUSTIFICATION OF INCREASE/DECREASE OR OTHER EXPLANATION AS NEEDED	LINE ITEM \$ AMOUNT	PERCENT INCREASE/ DECREASE
600.610	Payments to Affiliated Organizations	Original Budget Calculation =0+0	\$0	0%
600.611	Miscellaneous	8/1/2006 8/1/2006 Moving Expenses = \$1,000 Temp Employment Services = \$500 Extra Fringe Line = \$294,348 (UW funds 203,848) Original Budget Calculation =1000+500+294348	\$295,848	100%
600.201	Building Space/Rent	8/1/2006 Room Rental Original Budget Calculation =500	\$500	100%
600.501	Food Service	8/1/2006 Food for Teacher's meetings and trainings Original Budget Calculation =1500	\$1,500	100%
600.701	Indirect Cost	Original Budget Calculation =0+0	\$0	0%
600.801	Capital Expenses (Equipment)	8/1/2006 6 Computers with printers and software = \$6,309 1 Laptop with software = \$1,453 Furniture = \$1,000 Fax Machine = \$1,400 Original Budget Calculation =6309+1453+1000+1400	\$10,162	100%

Early Childhood Cluster Initiative
SOURCES OF REVENUE

Funder Type/Funder	04-05 Total	05-06 Budget	05-06 Amend	05-06 Total	06-07 Budget	06-07 Amend	06-07 Total	Percent Increase/ Decrease
Other								
Other	\$0	\$0	\$0	\$0	\$616,946	\$0	\$616,946	100%
	\$0	\$0	\$0	\$0	\$616,946	\$0	\$616,946	100%
Grand Total	\$0	\$0	\$0	\$0	\$616,946	\$0	\$616,946	100%

FY 06-07 Totals

Total Program Revenue	\$5,008,126
Total Program Budget	\$5,008,126
Difference	\$0
 Total CSC Allocation	 \$4,391,180

Early Childhood Cluster Initiative
 SOURCES OF REVENUE
 NARRATIVE

Funder Type/Funder	FY 06-07 Total	Narrative
Other		
Other	\$616,946	UW 50,000 VPK 474,946 SRC 34,000 Fees 58,000