

## **THE COUNSELING SOURCE, INC. POLICY AND PROCEDURE**

**TITLE:** Financial Planning and Management – Budget and Budget Review

**PURPOSE:** To establish and maintain an annual budget process that ensures organizational solvency and compliance with all regulatory agencies. The budget is used to:

- Monitor against the actual results during the calendar year
- Plan for future changes
- Forecast future cash flow

**POLICY:** The Counseling Source will develop and maintain an annual budget.

**PROCEDURE:**

- The annual budget will be completed for each calendar year. The budget is prepared by the organization's accountant with input from the Executive Director. Factors that are considered include historical trends in revenue and expenses, projected clinician staffing levels, the need to add additional or different services to meet the needs of individuals served or to discontinue services that may no longer be seen as needed in the community.

**REFERENCED STANDARDS AND REGULATIONS:**

CARF Behavioral Health Standards Manual

**EFFECTIVE DATE:** 7/1/11

**REVIEWED:** February 2018

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