

ATTACHMENT A

INSTRUCTIONS FOR COMPLETING THE SEAGR (SOCIAL SERVICES EXPENDITURE AND GRANT RECONCILIATION) REPORT (DHS-2557)

GENERAL INSTRUCTIONS

- This report will be submitted through SSIS or on computer files (xls). Unless specifically requested by DHS, no signed paper form need be submitted. Counties must keep a signed copy on file for audit and record purposes. Amended reports will be submitted in accordance with instructions from DHS Financial Operations.
- Financial activity on this report is the same as reported on the Social Services Fund Report (DHS-2556). Therefore, refer to the latest social services fund report bulletin no. 07-32-02 (March 1, 2007) for guidance on what is to be reported and specifically what is included in the Social Services Fund. This report is based upon BRASS codes and other information published in the current BRASS Manual (07-32-17).
- All financial activity must be reported on a cash basis. Expenditures and revenue reported must have been actually disbursed or received during the quarter, not accruals owed or earned. Round all amounts to the nearest dollar.
- COFARS (County Financial Accounting and Reporting Standards) conventions are to be followed in completing this report, even for county agencies that have chosen to use another accounting system.
- All expenditures reported must be net of refunds and cancellations. A refund occurs when the payee returns all or part of the money received in the period of disbursement. A cancellation occurs when a warrant or other payment is canceled prior to its being honored.

BRASS AND SEAGR GENERAL UPDATE AND CLARIFYING INFORMATION

The following information should be useful in preparing the SEAGR Report.

Brass code and revenue changes since the last SEAGR Bulletin

See the 2008-2009 BRASS Manual issued as bulletin no. 07-32-17 (December 3, 2007). The following BRASS codes have been added:

- 147x – Independent Living Skills
- 410x – Child Level of Care Determination
- 439x – Child Mental Health Behavioral Aide Services

- 440x – Direction of Child Mental Health Behavioral Services
- 466x – Mental Health Therapeutic Pre-school Program
- 647x – Independent Living Skills

The following BRASS codes have been deleted and any residual activity should be reported as indicated:

- 417x – Child Transportation ----- (report under 416x)
- 475x – Child Acute Care Hospital Inpatient ----- (report under 473x)

There are 19 BRASS codes that have definition or description changes effective as of January 1, 2008. Please refer to the 2008-2009 BRASS Manual issued as bulletin no. 07-32-17 (December 3, 2007).

The following changes have been incorporated into the revenue schedules:

- S37 – name change to DD Screening
- F40 – name change to DD Screening

BRASS reporting and Medical Assistance (MA) services

Social Services and MA are closely associated and overlap in the provision of many services, particularly screenings, case management, and numerous “waivered” type services. Currently Health Care Procedure Codes (HCPCs are the MA equivalent to BRASS codes) are being revised, but when stabilized, SSIS hopes to provide counties with a crosswalk table wherein BRASS codes and matching HCPCs will be listed.

Services of non-county providers processed directly through MMIS

Non-county providers of these types of Medical Assistance (MA) "waivered" services (CAC, CADI, MH-TCM, MR/RC, EW, LTCC and RSC) may deal directly with MMIS in reporting expenditures and seeking reimbursements. This social service activity will therefore not go through the county and not be reported on SEAGR. MMIS generates a County Confirmation Report that summarizes this activity that is not provided or billed by county social services.

Fiscal reporting through the SEAGR Report

A major benefit of the SEAGR Report has been the elimination of other county fiscal reports such as the reports previously required for Title XX, Family Preservation, CSSA, and selected programs within the Mental Health, Developmental Disabilities, and Adult programs. County submission of the old fiscal reports was discontinued because data provided through the SEAGR Report can be processed by DHS Financial Operations Division program accountants to build

equivalent fiscal reports. In addition, the SEAGR Report has become the reporting mechanism for several new programs, each of which would have required a new county report had they not been incorporated into SEAGR. See Attachments E for complete instructions on the reporting of current programs through the SEAGR Report.

Reporting for Collaboratives

Attachment G, entitled "SEAGR Reporting for County Social Service Agencies Participating in Local Collaboratives", contains specific guidance for reporting collaborative activity and should be closely reviewed by county social service agencies involved in planning for, implementing, or participating in a local collaborative. Attachment D of the social services fund report bulletin no. 07-32-02 (March 1, 2007) provides guidance that should be reviewed prior to using Attachment G in this bulletin.

Cash accounting for grant advances to providers

County social service agencies receive some federal and state grant funds from DHS on an advance basis and in turn advance some or all of these funds to providers for services. Counties then report the advance payment to providers as expenditures to DHS, on a cash basis, on SEAGR, the Social Service Fund Report (DHS-2556), and on the BRASS-Based Grant Fiscal Report (DHS-2895).

If the provider does not expend the total amount of the advance during a quarterly reporting period or even during the grant award period there are two reporting options:

1. Report the lesser of the advance or the provider expenditures for the grant period.
2. It is also acceptable for a county to expense and report the entire advance when paid to a provider. However, once the grant period ends it is the county's responsibility to verify the provider expenditures, and if less than the grant advance, report this fact to DHS. DHS will then determine the best course of action to bring the grant earnings and reporting into line.

INSTRUCTIONS FOR COMPLETING DHS-2557 "SOCIAL SERVICES EXPENDITURES AND GRANT RECONCILIATION REPORT"

Counties will be provided a computer spreadsheet (either through SSIS or on computer (excel)) file of the report. The spreadsheet paper copy of DHS-2557 attached at the back of this instruction should be referred to when reading these instructions.

COLUMN ENTRY INSTRUCTIONS:

Service Column:

All valid BRASS services are listed by ascending BRASS service number under each program area.

A. Expenditures Purchased Service

This column total must equal Line 1 of Social Services Fund Report (DHS-2556).

B. Units of Purchased Service

See Attachment C for information on reporting units of service for the purchased service amounts reported in Column A. If the cell in this column is crossed out, no units of service are reported.

C. Expenditures Staff-Provided Service

Enter the staff-provided expenditures for each service. The recommended method for deriving this entry for each service is to multiply the staff unit rate/hour times the number of units in Column D (see Attachment B for more information). The column total must equal Line 8 on the schedule DHS-2556.1.

D. Hours of Staff Service

Enter the hours of staff-provided service. This is to be compiled from all line social service staff on the county payroll (in effect, the staff who participate in the SSTs), and represents the hours that can be coded to a current valid BRASS code as defined in the 2008-2009 BRASS Manual. Hours should be entered to the nearest hundredth of an hour - not minutes. See Attachment B for a full discussion of staff service hours for the SEAGR Report.

E. Total Expenditures

Enter the sum of Column A and Column C.

LINE ENTRY INSTRUCTIONS:

Service Lines:

For individual BRASS services, enter the whole dollar amounts in each appropriate column. Do not enter a dollar sign. In Column B, enter units of time (day, hour, group hour) to the nearest hundredth - not minutes. For other types of units (meal, screening, client-trip) enter the count. In Column D, enter hours to the nearest hundredth - not minutes. Where a county has no service expenditures, leave a blank or enter zero.

Line (1) Children's Services Program Subtotal

Total all Children's Services entries.

Line (2) Child Care Program Subtotal

Total all Child Care entries.

Line (3) Chemical Dependency Program Subtotal

Total all Chemical Dependency entries.

Line (4) Mental Health Program Subtotal

Total all Mental Health entries.

Line (5) Developmental Disabilities Program Subtotal

Total all Developmental Disabilities entries.

Line (6) Adult Program Subtotal

Total all Adult Services entries.

Line (7) BRASS Services Total

Total all BRASS program subtotals Lines (1) through (6).
(Column B will not total)

INSTRUCTIONS FOR COMPLETING SCHEDULE 2557.1 "STATE REVENUES FOR SOCIAL SERVICES"

This schedule reports State revenue receipted during the quarter by source for each BRASS program. Each program has four "other" lines for reporting a revenue not listed. Those marked "Other (DHS Approved)" must be used only for DHS designated revenues. Designated revenues will be issued by letter from DHS Financial Operations Division, and/or will be listed in the current invoice field code bulletin. The invoice field code on the warrant stub will provide SEAGR revenue line numbers upon which to report the "Other (DHS-Approved)" revenue. Provide a brief description of the revenue. For counties with revenues other than those listed, report on the regular "other" lines. Provide a description of the revenue listed on the "other" line. Total the program revenues on the lines provided under the TOTAL column.

Note that consecutive item numbering (left side of schedule) on the revenue schedules (state, federal, and miscellaneous) is not the same as the revenue entry number (e.g., S2 or S44) which is listed under column "ENTRY #" on the schedule. Revenues in SEAGR will be referred to by the revenue entry number, which will always be the same for that particular revenue as long as it is reported.

Attachment D provides guidance for reporting MMIS revenues.

Line S51 Total State Program Revenue by Source

Enter the sum of Lines S7, S16, S23, S33, S43, and S50.

Line S53 CCSA Grant

Enter the revenue received during the reporting quarter.

Line S54 Total Intergovernmental State Revenue

Enter the sum of Lines S51 and S53. This amount must be the same as Line 11 (current quarter) on the DHS-2556.

Line S55 State Shared Revenue

Enter that portion of the reporting quarter's receipts allocated to the Social Services Fund. This must equal the amount listed on Line 10 (current quarter) of the DHS-2556.

Line S56 Total State Revenue

Enter the sum of Lines S54 and S55.

INSTRUCTIONS FOR COMPLETING SCHEDULE 2557.2 "FEDERAL REVENUES FOR SOCIAL SERVICES"

This schedule reports Federal revenue receipted during the quarter by source for each BRASS program. Each program has four "other" lines for reporting a revenue not listed. Those marked "Other (DHS Approved)" must be used only for DHS designated revenues. Designated revenues will be issued by letter from DHS Financial Operations Division, and/or will be listed in the current invoice field code bulletin. The invoice field code on the warrant stub will provide SEAGR revenue line numbers upon which to report the "Other (DHS-Approved)" revenue. Provide a brief description of the revenue. For counties with revenues other than those listed, report on the regular "other" lines. Provide a description of the revenue listed on the "other" line. Total the program revenues on the lines provided under the TOTAL column.

Note that consecutive item numbering (left side of schedule) on the revenue schedules (state, federal, and miscellaneous) is not the same as the revenue entry number (e.g., F5 or F22) which is listed under column "ENTRY #" on the schedule. Revenues in SEAGR will be referred to by the revenue entry number, which will always be the same for that particular revenue as long as it is reported.

Attachment D provides guidance for reporting MMIS revenues.

Line F53 Total Federal Program Revenue by Source

Enter the sum of Lines F11, F21, F27, F37, F45, and F52.

Line F54 MA Non-Waiver SS Administration (SSTS)

Enter the revenue received during the reporting quarter. Do not enter other types of SSTS revenues here. Specifically, Title IV-E and Rule 25 SSTS revenues must be reported separately within their respective programs.

Line F56 Title XX Block Grant

Enter the revenue received during the reporting quarter.

Line F57 Total Intergovernmental Federal Revenue

Enter the sum of Lines F53, F54, and F56. This amount must be the same as Line 12 (current quarter) on the DHS-2556.

INSTRUCTIONS FOR COMPLETING SCHEDULE 2557.3 "MISCELLANEOUS REVENUES FOR SOCIAL SERVICES"

This schedule reports "miscellaneous" revenue receipted during the quarter by source for each BRASS program. The sources -- charges for services, gifts and contributions, and miscellaneous revenue -- are the same for each program. Total program revenues on the lines provided under the TOTAL column.

Line M25 Total "Miscellaneous" Program Revenue by Source

Enter the sum of Lines M4, M8, M12, M16, M20, and M24. This total must equal the sum of Lines 13, 14, and 15 (current quarter) for the DHS-2556. Use the following as additional checks:

The sum of Lines M1, M5, M9, M13, M17, and M21 must equal Line 13 on the DHS-2556.

The sum of Lines M2, M6, M10, M14, M18, and M22 must equal Line 14 on the DHS-2556.

The sum of Lines M3, M7, M11, M15, M19, and M23 must equal Line 15 on the DHS-2556.