

## Instructions for Completing the MFIP-Consolidated Fund Report, Form DHS-2902

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**NUMBER**

#17-32-16

**DATE**

July 27, 2017

**OF INTEREST TO**

Agency Directors

Social Services Supervisors and  
Staff

Fiscal Supervisors

Agency MFIP Consolidated Fund  
Support Services Service  
Providers

**ACTION/DUE DATE**

Please use these instructions  
and forms to prepare the MFIP  
Consolidated Fund Support  
Services Report starting with  
the quarter ending June 30,  
2017

**EXPIRATION DATE**

**December 31, 2018**

**TOPIC**

Instructions for completing the quarterly MFIP-Consolidated Fund Support Services Fiscal Report (DHS-2902).

**PURPOSE**

Provides updates and revised instructions for completing the quarterly report.

Replaces bulletin # 14-32-09 (July 7, 2014)

**CONTACT**

Peter Stahley, Financial Operations Division, (651) 431-3748 or  
[peter.L.stahley@state.mn.us](mailto:peter.L.stahley@state.mn.us)

**SIGNED**

ALEXANDRA KOTZE  
Chief Financial Officer

**TERMINOLOGY NOTICE**

The terminology used to describe people we serve has changed over time. The Minnesota Department of Human Services (DHS) supports the use of "People First" language.

## BACKGROUND

The quarterly MFIP-Consolidated Fund Support Services Report (DHS-2902) collects the financial data necessary to reimburse agencies for expenditures related to MFIP-Consolidated Fund Support Services.

This bulletin informs agencies about changes made to the MFIP-Consolidated Fund Support Services instructions and forms. These changes are effective starting with the April – June 2017 quarter.

Agencies must submit a separate DHS-2902 to be reimbursed for spending in each of the following categories:

1. MFIP-Support Services
2. Diversionary Work Program (DWP)
3. Other MFIP-CF Support Services expenditures for persons with income under 200% of Federal Poverty Guidelines, but not MFIP eligible;
4. Other Programs as designated by the Department of Human Services (DHS)

Do not report expenditures on the DHS-2902 related to agency emergency needs programs paid through the MAXIS system or for agency administrative aid that pays for agency financial workers and is tracked through the Income Maintenance Quarterly Expense Report (DHS-2550). Payments/Reimbursements are done using the MAXIS or IMCA systems, not the DHS-2902 process for those consolidated fund expenditures.

## CHANGES

Changes include:

- Finance and Program contact information.
- County replaced with Agency.
- The general Instructions have been updated to include Revised and Manual Submission instructions.
- Attachments Include sample DHS-6643 Equipment and other Capital Expenditures Approval Form.

## GENERAL INFORMATION

The MFIP-Consolidated Fund Support Services Fiscal Report (DHS-2902) is an agency specific web-based form (report) (at this time only counties have a web-based report) which is e-mailed to each agency's fiscal contact on the first of the month following the end of each quarter. January-March reports will be available on April 1, April-June reports will be available on July 1, July-September reports will be available on October 1, and October-December reports will be available on January 1.

### Accessing the DHS-2902

To access the DHS-2902 the agency fiscal contact clicks the link contained in DHS's quarterly e-mail or by opening the saved link in your internet favorites.

## Moving Around the DHS-2902

After each field is completed on the DHS-2902, the Tab or Enter key may be used to move the cursor to the next line. Holding the Shift key down and using the Tab key will move the cursor to the previous line. The cursor can also be moved from line to line by using the computer mouse or clicking in the desired field.

## GENERAL INSTRUCTIONS

1. Open the DHS-2902 and verify agency number and name. The program name drop down box must be clicked on to choose one of the three programs: MFIP-SS, DWP or 200% of Poverty. The quarter to be completed is selected by using the drop down arrow to the right of the Quarter End Date box.
2. Report all financial activity on a **CASH BASIS**. Expenditures must have been actually disbursed during the quarter no accruals owed.
3. Round all amounts to the **NEAREST DOLLAR**.
4. Enter complete contact information as requested on the form. Electronic submission to DHS requires the name of both the preparer and agency human services director or agency authorized official. An original signed copy must be retained by the agency for a minimum of three (3) years. Because agency retention periods vary, it is recommended that each agency's policy is reviewed for compliance dates.
5. Once the form is completed, click on the Submit button. After the form (DHS-2902) has been submitted you will get a pop up message that says your report was submitted to DHS. If you need to make changes to your report after you have submitted it, open the report, make your changes and then go to the bottom of the form and click resubmit. Each time the Resubmit button is selected, the previously submitted report is replaced with a new (updated) report. Only the most recent version submitted will be saved and processed by DHS.
6. Counties submitting electronically have one year to revise and submit corrected DHS-2902 quarterly reports. To submit an amended report the DHS-2902 form must be opened. Select the quarter to be amended from the quarter end date drop down box. If the quarter to be amended does not appear in the selection list, the deadline has passed and the quarter cannot be revised. Once changes to the report are made, click on the resubmit button.
7. Agencies that do not have electronic reporting available or are reporting on Innovation Projects may e-mail the report to [dhs.fod.grantsreporting@state.mn.us](mailto:dhs.fod.grantsreporting@state.mn.us) or mail a paper copy of the reports to:

Minnesota Department of Human Services  
Financial Operations Division  
Attn: Peter Stahley  
P.O. Box 64940  
St. Paul, MN 55164-0940

## BRASS AND SEAGR REPORTING

In order to maintain uniformity between BRASS, SEAGR and the DHS-2902, counties should report MFIP-CF Support Services, DWP, under 200% of Poverty and other designated programs revenue and expenditure data for the SEAGR report as follows:

1. Report the total MFIP-CF contracted costs in BRASS code 237x.
2. Report staff provided costs in the appropriate BRASS code to be allocated in the usual manner.
3. Record all state revenue on entry S11
4. Record all federal revenue on entry F14

## WHERE TO REPORT MFIP CONSOLIDATED FUNDS ON DHS-2550 (COUNTIES ONLY)

MFIP Consolidated Funds are isolated and must be reported in Section H: Miscellaneous Costs. There is no reimbursement earned on these funds however administrative overhead will be calculated in the current quarter for subsequent quarter reporting on the DHS-2902.

## LINE ITEM INSTRUCTIONS

**A1) Direct Program** – The direct costs of providing counseling, job search, job placement, job retention, program overview, interpreter costs and any other direct expenses including wages, benefits, travel, office, telephone, durable and non-durable supplies. Include both the direct costs incurred by the agency or tribe and contracted providers. These costs are considered non-assistance.

**A2) Income Maintenance Direct Administration** – Are those Income Maintenance costs approved and claimed through the DHS-2902. These costs must also be reported on the DHS-2550 Section H: Miscellaneous Costs MFIP Consolidated Fund. These costs do not earn FFP through the income maintenance costs schedule. **Agencies must receive prior approval from DHS before reporting any costs in this category.**

Note: non-medical chemical dependency and mental health services should be included in the other expense category.

**Administration** - Includes all proper costs of administering a program that do not fall into Direct Program costs. Administration includes wages and benefits for staff that do not provide direct services (e.g. support staff, clerical, accounting). Administration expenditures for counties plus private providers are limited to 7.5% of the total allocation; tribal administration is limited to 15%. Administrative expenses are considered non-assistance.

**B1) County/Tribal Administration**– includes agency social services administrative costs.

**B2) Private Provider Administration** – includes private provider administrative costs.

**B3) Income Maintenance Admin Overhead** - includes overhead costs related to income maintenance administrative costs reported in A2. **Counties must receive prior approval from DHS before reporting any costs in this category.**

**C) Client Education-** includes direct costs of education (secondary and post-secondary), including tuition, books, application fees, testing fees, etc. Do not include transportation for education here - those expenses should be reported in (D). Transportation expenses and temporary housing related to education belong in appropriate expense categories. Client education expenses are considered non-assistance.

**D) Transportation Expenses** – includes bus passes, cab fare, mileage, bus tickets, allocated expenses of a van pool or bus, auto purchase or lease, insurance and repairs.

**Assistance** – payments on behalf of non-working clients that do not meet all three of the emergency criteria.

**Non-Assistance** – payments to or on behalf of non-working clients that meet all three emergency criteria as well as payments to or on behalf of working clients.

NOTE: See the program definition of working vs. non-working and the three emergency criteria in the Definitions section on page 7.

**E) Employee Related** – includes costs of employment-related expenses such as work tools, uniforms, safety shoes, trade licenses, interview clothing and work incentive awards. These expenses are considered non-assistance

**F) Housing** – Includes housing-related expenses such as rent, mortgage payments, security deposits, furnishings and utilities.

**Assistance** – Payments made to or on behalf of clients that do not meet all three of the emergency criteria.

**Non-Assistance** – Payments made to or on behalf of clients that meet all three of the emergency criteria.

Note: See the program definition of working vs. non-working and the three emergency criteria in the Definitions section on page 7.

### **G) Child Care**

**Assistance** – payments to or on behalf of non-working clients that do not meet all three of the emergency criteria

**Non-Assistance** – payments to or on behalf of clients that meet all three of the emergency criteria as well as payments to or on behalf of working clients.

NOTE: See the program definition of working vs. non-working and the three emergency criteria in the Definitions section on page 7.

**H) Other** – services and benefits that do not meet the definition of any of the above classifications. Included on the web-based 2902 are five of the most commonly used other categories. If an expenditure does not fit into one of these five categories you must list in the Other Line G and must include a clear description to receive reimbursement.

**Assistance** – Other Benefits to or on behalf of clients that do not meet all three of the emergency criteria.

**Non-assistance** – Other Services such as non-medical chemical dependency or mental health counseling, wage subsidies and other non-employment services including contributions to individual development accounts. Other Benefits paid to or on behalf of clients that meet all three of the emergency criteria. Examples might be payments for food, gift certificates, clothing, personal items and incidentals that cannot be classified in another category.

Note: See the program definition of working vs. non-working and the three emergency criteria in the Definitions section on page 7.

## DEFINITIONS

**Working Clients** – include all permanently, temporarily or occasionally employed clients, as well as clients that have a job start pending, during the reporting period.

**Emergency Criteria** – to qualify as an emergency, all three criteria listed below must be true:

There is a qualifying emergency episode;

The emergency is expected to be resolved within 4 months;

The emergency is **NOT** expected to recur.

## EXPENSE CLASSIFICATION CHART

An expense classification chart has been attached to assist in the completion of the DHS-2902. This flow chart provides guidance in determining assistance and non-assistance in each category of expenditures.

## EQUIPMENT PURCHASE APPROVAL FORM

Purchase of property or equipment with a unit cost of \$5,000 or more requires prior approval from DHS. This form is available on edocs [DHS-6643-ENG on line form](#). Please fill out the form and return it to Brandon Riley at Employment Assistance and Employment Supports Division (EAESD). For more information about property standards, please contact Brandon Riley at EAESD 651-431-4040.

## ATTACHMENTS

- Expense Classification Chart
- Equipment and Other Capital Expenditure Approval Form (DHS-6643)
- MFIP-Consolidated Fund Support Services Fiscal Report (DHS-2902) blank form
- MFIP-Consolidated Fund Support Services Fiscal Report (DHS-2902) sample completed form.

## LEGAL REFERENCES

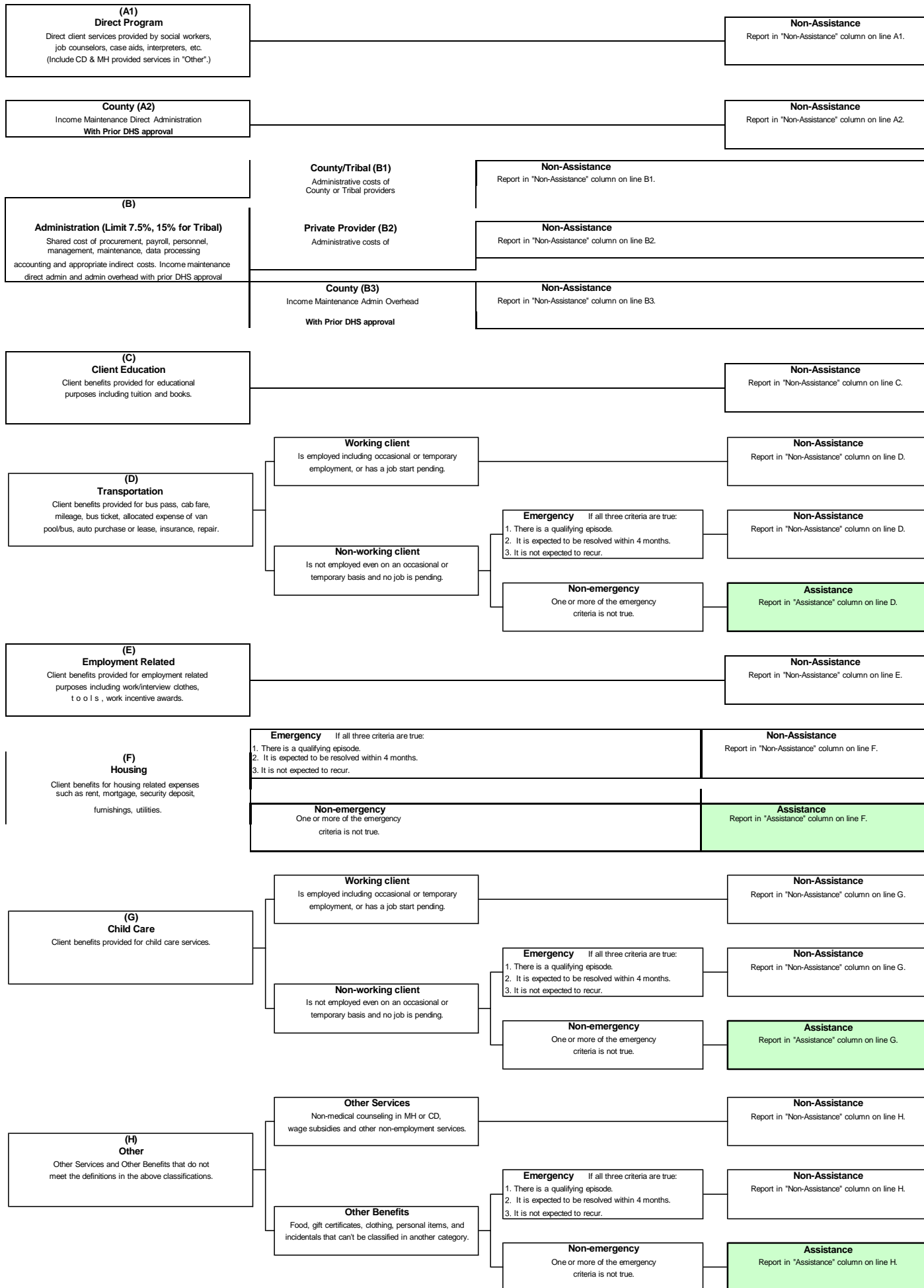
Minnesota Statutes:

- Chapters 245 and 256
- Reporting, section 256.01 subdivision 2(q)
- Reporting, section 256J.61
- Reporting section, 256J.626

## Americans with Disabilities Act (ADA) Advisory

This information is available in accessible formats for people with disabilities by calling (651) 431-3725 (voice) or toll free at (800) 627-3529 or by using your preferred relay service. For other information on disability rights and protections, contact the agency's ADA coordinator.

**MFIP-CF Support Services  
EXPENSECLASSIFICATIONCHART**







# Equipment and Other Capital Expenditures Approval Form

Equipment and capital expenditures with a unit cost of \$5,000 or more are required to have prior approval from the awarding agency (Minnesota Department of Human Services, Transition to Economic Stability) as authorized by the Office of Management and Budget Circular A-87 under Equipment and other capital expenditures. For more information, go to the Office of Management and Budget website at [http://www.whitehouse.gov/omb/circulars\\_a087\\_2004](http://www.whitehouse.gov/omb/circulars_a087_2004).

## Instructions

Before purchasing of equipment and other capital expenditures with a unit cost of \$5,000 or more, please complete this form and return via e-mail to Brandon Riley at [Brandon.Riley@state.mn.us](mailto:Brandon.Riley@state.mn.us). A decision will be made within a week.

REQUESTINGCOUNTY/TRIBE/PROVIDER			REQUESTDATE
<input type="text"/>			<input type="text"/>
CONTACTNAME	PHONENUMBER	EMAILADDRESS	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

## Item(s)

	DESCRIPTION	QUANTITY	UNITCOST	TOTALCOST	
1.	<input type="text"/>	<input type="text"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="button" value="x"/>
<input type="text" value="WHY DO YOU PLAN TO PURCHASE RATHER THAN LEASE?"/>					
					<input type="button" value="Add Item"/>

How will the equipment and/or capital expenditures be used?

Will it be used for the sole purpose of MFIP and DWP?      ☐ Yes      ☐ No

DHS Use Only		
REVIEWED AND APPROVED BY	DATE	RESPONSE DATE
<input type="text"/>	<input type="text"/>	<input type="text"/>

## REPORTING FORM FOR MEIP-SUPPORTED SERVICES AND OTHER PROGRAMS SPECIFIED BY DHS

**DHS-2902 (3/13)**  
**DHS FINANCIAL OPERATIONS**

Heartfelt Services	MFIP-SS	10/01/16-12/31/16	
County # and name or tribal/provider name	Program name	Reporting Period From (mm/dd/yy) - To (mm/dd/yy)	
<u>EXPENDITURE CATEGORY</u>	<u>ASSISTANCE</u>	<u>NON-ASSISTANCE</u>	<u>TOTAL</u>
(A1) Direct Program	N/A	0	0
(A2) Income Maintenance Direct Administration <sup>2</sup>	N/A		
(B1) County/Tribal Administration <sup>1</sup>	N/A		
(B2) Private Provider Administration <sup>1</sup>	N/A		
(B3) Income Maintenance Admin Overhead <sup>1,2</sup>	N/A		
(C) Client Education			
(D) Transportation			
(E) Employment Related			
(F) Housing			
(G) Child Care			
Other (categorize)			
(H) Subtotal of Other	0	0	
TOTAL			

Note 1: The total of Lines B1, B2 and B3 are limited to 7.5% of allocation for county and private provider administration and 15% for tribal administration.

Note 2: Income Maintenance costs reported on DHS-2550, under Section H, Miscellaneous Costs, MFIP Consolidated Fund, **with prior DHS approval.**

For electronic submission, type in names below and secure and retain an original signed copy at your county for no less than three (3) years. Your specific county **may** require this be kept for a longer period of time. Please consult your retention schedules for compliance dates.

Prepared By	Phone Number	Director's Signature and Date
Jane Doe	123-456-7890	

# MFIP-CONSOLIDATED FUND SUPPORT SERVICES

REPORTING FORM FOR MFIP-SUPPORTED SERVICES AND OTHER PROGRAMS SPECIFIED BY DHS

SUBMIT A SEPARATE REPORT FORM FOR EACH PROGRAM

**DHS-2902 (3/13)**  
DHS FINANCIAL OPERATIONS

Heartfelt Services		MFIP-SS		10/01/16-12/31/16	
County # and name or tribal/provider name		Program name		Reporting Period From (mm/dd/yy) - To (mm/dd/yy)	
EXPENDITURE CATEGORY		ASSISTANCE	NON-ASSISTANCE	TOTAL	
(A1) Direct Program		N/A	4,265	4,265	
(A2) Income Maintenance Direct Administration <sup>2</sup>		N/A			
(B1) County/Tribal Administration <sup>1</sup>		N/A			
(B2) Private Provider Administration <sup>1</sup>		N/A	1,938	1,938	
(B3) Income Maintenance Admin Overhead <sup>1,2</sup>		N/A			
(C) Client Education			2,539	2,539	
(D) Transportation		25	358	358	
(E) EmploymentRelated			924	924	
(F) Housing		1,000	5,650	5,650	
(G) Child Care		85	2,575	2,575	
Other (categorize)					
Client Support			125	125	
Testing Costs		25			
Incentives		105	287	287	
Wage Subsidies			1,225	1,225	
(H) Subtotal of Other		130	1,512	1,637	
TOTAL		1,240	19,886	21,126	

Note 1: The total of Lines B1, B2 and B3 are limited to 7.5% of allocation for county and private provider administration and 15% for tribal administration.

Note 2: Income Maintenance costs reported on DHS-2550, under Section H, Miscellaneous Costs, MFIP Consolidated Fund, **with prior DHS approval**.

For electronic submission, type in names below and secure and retain an original signed copy at your county for no less than three (3) years. Your specific county **may** require this be kept for a longer period of time. Please consult your retention schedules for compliance dates.

Prepared By  Jane Doe	Phone Number  123-456-7890	Director's Signature and Date  JANENE DOE 03-15-17
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