

NUMBER

#17-32-17

DATE

August 22, 2017

OF INTEREST TO

County Directors

Social Services Supervisors and
Staff

Fiscal Supervisors and Staff

ACTION/DUE DATE

Please use these instructions to
prepare the quarterly Social
Service Fund Report.

EXPIRATION DATE

August 22, 2019

Instructions for Completing the Social Service Fund Report, Form DHS-2556

TOPIC

Instructions for completing the quarterly Social Service Fund Report (DHS-2556).

PURPOSE

- Update and revise instructions for completing the DHS -2556
- Replaces bulletin #15-32-07 (June 19, 2015)

CONTACT

Julie Spurgeon, County Fiscal Reporting Officer at (651) 431-3782 or
julie.spurgeon@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 Social Service Fund Report and supporting schedules collect the financial data necessary to calculate federal administrative reimbursements, set targeted case management rates, meet legislative mandates and to complete the annual Minnesota County Human Service Cost report for use by legislative and DHS staff, counties and others.

The bulleting alerts counties on changes made to the Social Service Fund Report (DHS-2556) instructions and form. These changes are effective with the July – September 2017 quarter.

Changes

The general instructions have been revised and updated:

- All COFARS numbers have been changed from a single account to the full account range.
- Line 8 – Administrative Allocation on page A6 has been updated.

Legal References

Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule

Code of Federal Regulations, Title 45, subtitle A, subchapter A, part 95, subpart G section 95.705

Minnesota Statutes:

- general, chapters 245 and 256
- reporting, section 256.01 subdivision 2 (q)

Minnesota Rules, part 9550.0340

Processes

- Web based DHS-2556 are e-mailed quarterly to each county's designated fiscal staff on the first day of the month following the end of the quarter (April, July, October and January).
- The DHS-2556 is completed and submitted via the web based application by the 20th of the month following quarter end.
- Amended reports for prior quarters must be submitted using the web based form.

Action Required

Each quarter, each county human service agency must submit its completed Social Service Fund Report (DHS-2556) electronically via the web based application to the DHS Financial Operations Division. This report is due to DHS 20 calendar days after the end of the quarter.

This report must be completed according to the instructions in Attachments A through E. This report plus the Social Service Expenditure and Grant Reconciliation (SEAGR) Report (DHS-2557) constitute the quarterly county Social Service Fund fiscal reporting. Failure to submit complete, accurate, and timely reports can result in the delay for one quarter of Vulnerable Children and Adults Act (VCA) state funding, Title IV-E administration, Medical Assistance (MA) Rule 25 assessments, and authorized Direct Charge Programs which seek administrative reimbursement.

It may also result in a 20 percent permanent reduction in Title IV-E and Title XIX MA Non-Waiver Social Services administrative reimbursement for the affected quarter. The funds resulting from the 20 percent penalty would be distributed to the county agencies that meet the reporting requirements.

Details on timely reporting policies are found in bulletin #17-32-01 (January 17, 2017).

Amended Reports

Counties have one year to revise and submit corrected DHS-2556 reports. If the quarter to be amended does not appear in the Quarter End Date drop down box, the deadline has passed and that quarter cannot be revised.

Attachments

- A. Instructions for Completing the Social Service Fund Report (DHS-2556)
- B. Defining and Identifying Social Service Fund Activity
- C. Capital Outlay and Depreciation
- D. Consortium Reporting for Social Services
- E. Local Collaborative Reporting for Social Services
- F. The Social Service Fund Report (DHS-2556)

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.

ATTACHMENT A

INSTRUCTIONS FOR COMPLETING THE SOCIAL SERVICE FUND REPORT (DHS-2556)

CONTENTS

- GENERAL INSTRUCTIONS A1 – A2
- SECTION 1 A3 – A7
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 - SSIS Direct Charge Detail Instructions
 - SSIS Claiming Frequently Asked Questions

The Social Service Fund Report (DHS-2556) is a county specific web based form which is e-mailed to each county's fiscal contact approximately on the first day of the month following the end of the quarter (April, July, October and January). All reports are due to DHS the 20th of the month following quarter end.

GENERAL INSTRUCTIONS

1. To access the DHS-2556 the county fiscal contact clicks the link contained in the DHS's quarterly e-mail or internet favorites saved link. Once the link is open the county's name and number must be verified. The quarter to be completed is selected by using the drop down arrow below and to the right of the "Quarter End Date" box.

The DHS-2556 link may be saved to internet favorites. Once the link has been saved the form may be accessed from either the saved link or the quarterly reminder e-mail received by the county fiscal contact.

2. After each field is completed on the DHS-2556, 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 and clicking in the desired field. The arrow keys will move the cursor left or right within a field. **NOTE:** The DHS-2556 should not be refreshed while working in the document. Doing so will cause the application to freeze.

3. Report all financial activity on a **CASH BASIS**. Expenditures and revenue reported must have been actually disbursed or received during the quarter, not accruals owed or earned. Revenues received and expenditures paid January 1 – March, 31 must be included on 1st quarter reports. Revenues received and expenditures paid April 1 – June 30 must be included on 2nd quarter reports. Revenues received and expenditures paid July 1 – September 30 must be included on 3rd quarter reports. Revenues received and expenditures paid
4. October 1 – December 31 must be included on 4th quarter reports.
5. Follow Minnesota County Financial & Accounting Reporting Standards (COFARS) conventions in completing this report. County agencies which have chosen to use another accounting system must also comply with COFARS conventions.
6. Include all social service expenditures and revenues as detailed in Attachment B.
7. Report all expenditures as 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 cashed.
8. Round all amounts to the nearest dollar.
9. Report only “real” activity that represents the delivery of, or payment for, a service or receipt of revenue. See Attachment B, page B2.
10. Enter complete contact information as requested on the form. As indicated on the bottom of the DHS-2556, electronic submission to DHS only requires that you type in the names of the signers. However, you must print and retain an original signed copy at your county for at least three (3) years. Your specific county may require a longer retention period. This is consistent with other electronic reports such as SEAGR, the TCM Client Statistical Report and the Income Maintenance Quarterly Expense Report.
11. Counties have one year to revise and submit corrected DHS-2556 quarterly reports. To submit an amended report the DHS-2556 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 that quarter cannot be revised. Once changes to the report are made, click on the Resubmit button. Any revisions to a quarterly report that affects the Social Service Time Study (SSTS) Federal Expense Claim – Cost Pool are settled up and finalized one year after the quarter end date. Submission of a report within this one year deadline is not a guarantee that legislative appropriations remain.

SECTION 1: TOTAL SOCIAL SERVICE COSTS AND REVENUE SUMMARY

General Information

1. Complete the Current Quarter column every quarter.
2. Include all state and federal administrative aid.
3. Include only the county share of payments for Consolidated Chemical Dependency Treatment Fund expenditures and payments for State Operated Services (SOS) if paid by the Social Service Fund.
4. When reporting MA Waivered Services, MA Screenings, and MA Case Management (such as MH-TCM), include the total associated expenditures. The state and federal share of revenue received must be receipted into and reported under line "5300 Intergovernmental State" and line "5400 Intergovernmental Federal", respectively. Counties receive a monthly MMIS report called the County Confirmation Report (CCR) that details this type of social service activity.
5. There may be instances where counties are billed by MMIS for their county share of a service. One such example would be for Severely Emotionally Disturbed (SED) clients under 18 years of age in an SOS facility. If the county share is paid through social services, it must be reported as an expense.
6. Do not include property taxes, or penalties in any expenditure line. Do not include interest on investments, refunds or cancellations in any revenue line.
7. Do not include amounts being reported on the Income Maintenance Quarterly Expense Report (DHS-2550, or equivalent county cost allocation plan) or amounts that by their nature are considered income maintenance.
8. This report accounts for the same total dollar amounts as reported on the SEAGR (Social Services Expenditures and Grant Reconciliation) Report (DHS-2557) and therefore it is recommended that the reports be used as audit checks, one against the other.

Section 1 Line Item Instructions - Expenditures

Line 1 – Contracted Services for Clients (Public Aid Assistance – COFARS 6000-6099)

Include on this line all amounts paid to companies and to individuals, who are not on the county payroll, who provide service to or for clients. This would include amounts paid to employment agencies for temporary or supplemental workers and independent contractors or self-employed individuals who provide service to or for clients. Add back to amounts paid any FICA tax withheld from payments.

Line 2 – Payroll and Related Benefits (Personal Services – COFARS 6100-6199)

Include regular and overtime salaries and employee fringe benefits for permanent, part-time and temporary staff on the county social service agency payroll.

Employee benefits include the county's share of insurance paid for the benefit of employees and contributions to various retirement funds. Also include Social Security and other employee contributions, unemployment, worker's compensation, as well as tuition and education expenses.

The separation of contracted service costs to or for clients versus county staff service costs must be maintained for cost allocation purposes under the Social Service Time Study (SSTS). Only county staff (on county payroll) can participate in the SSTS. See the discussion under Instructions for Completing DHS-2556, Section 2, SSTS Federal Expense Claim (Cost Pool).

Line 3 – Services and Charges (COFARS 6200-6299 AND 6300-6399)

Include the costs for services and charges rendered by vendors or individual contractors who are not on the county payroll. It may include charges made by one department of a county to other departments (Interdepartmental Charges). Interdepartmental charges would normally be supported by agreements or contracts, and accounting transactions. Examples may include auditor/treasurer support for handling warrants or Electronic Funds Transfer (EFT), motor-pool costs, or county legal assistance. Paying interdepartmental charges is an effective way for capturing costs in the Social Service Fund that would otherwise be treated as County-wide Indirect. See the discussion of this under Attachment B, page B1.

Examples of eligible services and charges:

Office operational expenses:

- Staff recruitment
- Telephone, facsimile, internet and other communication services
- Postage and PO Box rental fees
- Freight, UPS and trucking charges
- Typing, photocopying, duplicating and binding
- Accounting and data processing

Building and travel costs:

- Utility, repair and maintenance services
- Travel costs (motor pool vehicle usage, employee automobile allowance or mileage, hotel, meals and other travel expenses)
- Rental and service agreements costs
- Insurance and other miscellaneous charges

Fees and services:

- Professional and Technical Fees for Services such as legal, court services, as well as consultation and data processing services necessary for the administration of federal programs
- Public Relations costs only if specifically required by a Federal award
- Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards (these costs are considered necessary as part of the outreach effort for the Federal award)
- Costs of conducting general liaison activity with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of Federal contract/grant awards, financial matters, etc.

Interdepartmental charges:

- County Legal Assistance
- Auditor/Treasurer support for handling warrants or Electronic Fund Transfers (EFT)

Miscellaneous charges:

- Maintenance
- Vehicle repairs
- Snowplowing and other services
- Advertising, membership and registration fees

Line 4 – Direct Materials and Supplies (COFARS 6400-6499)

A supply item is any article or material that meets one or more of the following conditions: it is consumed in use, it is expendable, it is an item having characteristics of equipment whose small unit cost makes it inadvisable to capitalize or it loses its identity by fabricating or incorporating into a different or more complex item.

Examples of Direct Materials and Supplies:

- Office, computer, and maintenance supplies
- Non-capitalized equipment such as small furniture, equipment or electronics

Line 5 – Capital Outlay (COFARS 6600-6699)

This category is used to record amounts paid for the acquisition of fixed assets or additions to equipment and other capital assets. To determine if an item should be capitalized, all the following criteria must be met:

- The expected useful life of the item must be more than two years;

- The total cost of the item will exceed the amount determined to be direct materials and supplies;
- The item is not a repair part; and
- An improvement must increase the value or extend the life of the item.

See Attachment C for more information and depreciation criteria.

Line 6 – Debt Services (COFARS 6700-6799)

This category includes amounts paid for the reduction of principal, interest, and debt service costs for the following:

Bonds

Current loans – payable in the same fiscal year in which the money was borrowed

Long-term loans - term of more than five years

Short-term loans - term of five years or less but not borrowed and payable in the current fiscal year

Line 7 – Other Expenses (COFARS 6800-6899)

This category is for expenditures made for minor expenses not otherwise classified.

Line 8 – Administrative Allocation

Include in this category that portion of the county administration charges that were allocated to the Social Service Fund, which were **not already included** in Line 1 – 7. Some counties report non-SSTS salaries (these would be administrative salaries) and other expenditures – utilities, supplies, insurance, etc. using FTE's to allocate agency expenditures to all departments – from lines 2 through 4 to this line.

Do not include Depreciation Expense, which must be reported in Section 2, SSTS Federal Expense Claim (Cost Pool), on Line 18. See Attachment C for more information on depreciation expense.

Line 9 – Total Expenditures

Autofill total of Lines 1 through 8.

Section 1 Line Item Instructions - Revenues

Line 10 – State Shared Revenue (COFARS 5200)

This COFARS category is used to report revenues received from the state government that are distributed based on state statute regulation, and are in lieu of property taxes or other revenue sharing. Refer to the COFARS Manual for details (section 5500, page 5). The majority of revenue is paid as County Program Aid. Another major state shared revenue is the Market Value Credit.

There are other numerous aids and credits depending on a county's location, economic activity and other factors. Include only that portion of State Shared Revenue that has been allocated to the Social Service Fund. The county auditor/treasurer should know if there is a distribution to Social Services.

Line 11 – Intergovernmental State (COFARS 5300-5399)

Include all revenue received from DHS that is for Social Services. Do not include revenue already entered on Line 10.

Line 12 – Intergovernmental Federal (COFARS 5400-5499)

Include all revenue received from the federal government, either directly or through DHS that is for Social Services.

Line 13 – Fees for Services (COFARS 5500-5549)

Include all fees and other income received for providing materials or services. Fees for services are usually generated through insurance or from the client. Do not report any amounts (federal or state shares) collected that must be paid back to DHS.

Line 14 – Gifts and Contributions (COFARS 5750-5760)

Include all revenue received from non-government sources that is intended as a gift or a contribution. Philanthropic foundation contributions, including payments made by DHS on behalf of a foundation, should be reported here.

Line 15 – Miscellaneous Revenue (COFARS 5800-5830)

Include recoveries and other revenue that cannot be classified. **Do not** include refunds and cancellations here (see General Instructions, page A2, item 6, of this attachment). **Do not** report any amounts (federal or state shares) collected that must be paid back to DHS.

Line 16 – Total Revenue

Autofill total of Lines 10 through 15.

SECTION 2: SSTS FEDERAL EXPENSE CLAIM (COST POOL)

Background and General Information

This schedule adjusts the gross expenditures reported on the quarterly Social Service Fund Report (DHS-2556) to determine eligible expenditures for calculating federal administrative reimbursement earned through the Social Service Time Study (SSTS) and for targeted case management rate setting. Therefore, it is imperative that the SSTS administrative expenses

include only those administrative costs that are in support of workers on the SSTS. County administrative reimbursement through the SSTS is calculated on a quarterly basis. There are two funding sources available through the SSTS: Title IV-E (administration and training) and Medicaid (Administration and Rule 25 assessment). Title IV-E, MA administration, and Rule 25 assessments are eligible for 50% federal financial participation (FFP) while Title IV-E training for foster care providers is eligible at 75% FFP. Activity percentages from the SSTS are applied to the costs in this report to determine MA and Title IV-E eligible expenditures. IV-E expenditures are discounted further by the county's IV-E ratio to determine final Title IV-E reimbursement.

Requirements and Guidelines for Federal Expense Claim (Cost Pool) Content

Specialized facilities excluded costs

Federal guidelines require that expenses for certain administrative costs associated with “specialized facilities” operated by the county are not eligible for federal reimbursement. These specialized facilities provide direct client services. The portion of administrative costs that must be excluded from SSTS Social Service expenses are those costs associated with service staff not on the SSTS. These specialized staff may be county employees who are not on the SSTS, or they could be contracted (non-county) staff.

If a county provides services under the above conditions, the county must allocate the facility's administrative costs associated with the contracted and/or non-SSTS staff and list them as a deduction on Line 28. An allocation based upon FTE (full time equivalent) employees may be the easiest method to apportion costs.

County Public Health workers

Many counties have an organizational relationship with their County Public Health Department. In some cases public health workers are providing social services – usually screenings and/or MA waived type services. Usually these services are purchased from County Public Health and are reported as a purchase of service (Section 1 Line 1 – COFARS 6000-6099 on the DHS-2556). However, if these services are done as part of County Social Services staff effort (not as a purchase of service), then the following must occur:

- Receive approval from DHS Financial Operations Division.
- The Public Health worker's entire salary and other admin costs (100%) must be paid by County Social Services and be reported in Section 1 on lines 2 through 8 (COFARS 6100-6800) of the DHS-2556.
- The Public Health worker must participate fully in the Social Service Time Study.
- The Public Health worker's staff time must be reported appropriately on SEAGR (DHS-2557)

If there are questions about SSTS participation or to seek approval on adding Public Health Staff, contact Amber Ganyaw, DHS Financial Operations Division at (651) 431-3785 or amber.ganyaw@state.mn.us.

Section 2 Line Item Instructions

Line 17 – Total Expenditures

Autofill total of total expenditures from Section 1, Line 9 of the Total Social Service Costs and Revenue Summary (DHS-2556).

Line 18 - Depreciation Expense

Enter the current quarter depreciation amount for equipment capitalized. (See Attachment C).

Line 19 - Total Expenditures

Autofill total of Lines 17 and 18.

Line 20 – Contracted Services for Clients (Public Aid Assistance – COFARS 6000-6099)

Enter the amount from Section 1 Line 1 of the Total Social Service Costs and Revenue Summary (DHS-2566).

Line 21 - Capital Outlay to be Depreciated

If an asset was purchased during the current quarter, reported in Section 1 on Line 5 of the Total Social Service Costs and Revenue Summary (DHS-2556), and it will be depreciated over the useful life of the asset, enter the full purchase price on this line.

Line 22 – Other Ineligible Expenditures

If any expenditure reported in Section 2, SSTS Federal Expense Claim, included costs that are not eligible for federal reimbursement, the total of those ineligible costs must be entered on this line. Do not list on this line ineligible costs already detailed on lines 20 (contract services for clients), 21 (capital outlay to be depreciated), 28 (specialized facilities), 29 (approved reductions), and 30 (direct federal grants).

The county is responsible for ensuring that all county expenses ineligible for federal reimbursement are identified and excluded from federal claiming per Office of Management and Budget (OMB) Uniform Guidance, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule”. In order to assist you in identification of ineligible costs, we have listed specific ineligible items by COFARS account below.

COFARS 6100-6199 Personnel Services (Salaries and Fringe Benefits)

- Salaries and benefits for independent contractors or self-employed individuals
- Salaries and benefits of employees engaged in advertising and public relations events unless specifically required by a Federal award.

COFARS 6200-6299 and 6300-6399 Services and Charges

- Costs of client travel to medical appointments (these costs should be submitted to MMIS for payment)
- Costs of special events including the costs of displays, demonstrations, exhibits, meeting rooms, hospitality suites and other special facilities used for special events
- Costs of promotional items and memorabilia, including gifts and souvenirs
- Costs of advertising and public relations designed solely to promote the county unit
- Lobbying costs

COFARS 6700-6799 Debt Services

- Any financing costs (including interest) paid for the costs of building acquisition, construction, remodeling or equipment if the financing is not provided by a bona fide third party external to the county and if the space or equipment is not used in direct support of Social Service programs
- Bond issuance costs as amortized over the life of the bond, if the assets funded by the bond do not benefit Social Service programs
- Interest on borrowed capital or the use of the county's own funds. Note that interest (financing costs) on allowable acquisitions such as buildings and equipment is generally an eligible expense

COFARS 6800-6899 Other Expenses

- Bad Debt expense including fees for related collection and legal costs
- Depreciation expense for buildings and equipment borne by or donated by the Federal Government irrespective of where title was originally vested or presently resides, and costs of building and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement
- Expenditures by the board as donations to charities. This does not include gifts and contributions received by the county human service agency.
- Fines, penalties, damages or other settlements resulting from violations or alleged violations including failure of the county unit to comply with Federal, State, Local or Indian Tribal laws and regulations
- Costs for entertainment including amusement, diversion, social activities, staff picnics, and associated costs such as tickets to shows or sports events, meals, lodging, rentals, transportation and gratuities
- Under-recovery of costs under grant agreements. Any excess of costs over the federal contribution under one grant agreement is unallowable under other grant agreements
- Contributions to a contingency reserve or any similar provision for unforeseen events
- Transfers of funds from one county fund to another
- Purchase of land

Line 23 - Total Ineligible Expenditures

Autofill total of Lines 20 through 22.

Line 24 - Total Staff Costs (This must equal SEAGR staff provided social service expenditures.

Autofill total of the difference of Line 19 minus Line 23. This figure will be used in completing the SEAGR Report (DHS-2557).

Line 25 - Placeholder

Make no entry on this line. This line is reserved for future use.

Line 26 - DHS Approved Additions in SSTS

Use this line in the event these three conditions are met:

- Your county has social service expenditures for a particular group of workers outside the Social Service Fund.
- This group can be included in the SSTS sample.
- You receive written approval from the Minnesota Department of Human Services.

Line 27 - Total SSTS Additions

Autofill total of Lines 25 and 26.

Line 28 - Specialized Facilities Operated by the County

Subtract costs if the following applies:

- A specialized facility is operated by the county – such as Mental Health, Chemical Dependency, or residential care.
- All or part of the direct client services are provided by contracted (non-county) staff and/or non-SSTS staff.

The facility's administrative costs must be reduced based upon the administrative costs attributable to the contracted and non-SSTS staff.

Line 29 - DHS Approved Reductions in SSTS

Autofill total from Line 38, Section 3.

Line 30 - Direct Federal Grants

Some county agencies receive grants directly from the federal government. These grants are separate from federal revenue available through DHS. These grants must be included in Section 1, Total Social Service Costs and Revenue Summary, Line 12, Intergovernmental Federal. If your county human service agency receives direct federal grants for staff that are not included in the

SSTS, enter the total expenditures here. Do not include expenditures on this line that are already included on Lines 20, 21, 28, or 29 of this schedule.

Line 31 - Total SSTS Reductions

Autofill total of Lines 28 through 30.

Line 32 – Total SSTS Federal Expense Claim – Cost Pool

Autofill total of Lines 24 and 27 and subtracting Line 31.

SECTION 3: SSTS REDUCTIONS – DIRECT CHARGES

Background and General Instructions

Counties participating in any of the Direct Charge Programs discussed below must complete Section 3 – SSTS Reductions – Direct Charges. The purpose of this section is to allow counties to report specific administrative and staff expenditures to be backed out of SSTS admin expenses in order to claim federal administrative reimbursement directly. Counties using this section will also be required to provide a brief description of the expenditures on the line if there is no pre-printed description. Counties that choose not to use these direct charge options receive federal reimbursement for these activities as part of SSTS admin expenses and Targeted Case Management (TCM) rate setting processes. Below are the "direct charge" programs that are currently approved by DHS. They are listed by their line number in Section 3.

Section 3 Line Item Instructions

Line 33 - MSW/BSW Child Welfare Training Program

Prior approval from DHS must be received before any county can report costs associated with the MSW/BSW Child Welfare Training Program. This is a direct charge process for counties to receive Title IV-E reimbursement for certain training costs paid by the county for employees of the county social services child welfare agency who are pursuing a Master's Degree or Bachelor's Degree in Social Work. MSW/BSW Child Welfare Training Direct Charge Detail, must be completed in order for the county to receive reimbursement. Complete instructions will be sent to each county as part of the DHS approval process. If your county does not currently participate in the MSW-BSW Child Welfare Training program, and you would like more information, please contact Rhonda Lord at (651) 431-3787 or rhonda.lord@state.mn.us.

Line 34 - SSIS Operational Costs

Autofill total of Line 44.

Line 35 - SSIS Depreciation

Autofill total of Line 45.

Line 36 – Minnesota Child Welfare Training System (MCWTS) – Travel and Per Diem Expenses

Report the travel and per diem expenditures (miles, lodging and meals) for eligible staff who attend Title IV-E eligible training offered by the MCWTS. Eligible staff include child protection workers, children's case aides, children's developmental disabilities workers, child welfare staff, children's mental health workers, the director (Children's Services), family assessment workers, foster care licensors and supervisors (Children's Services).

Only MCWTS training courses approved as Title IV-E eligible are eligible for this option. Courses in the Child Safety and Permanency (CSP) series are Title IV-E eligible, with the exception of courses CSP204A – Assessment Responses to Child Maltreatment and CSP204B – Intake and Risk Assessment: Facility Investigations.

These costs will be eligible for 75% FFP after DHS applies your county's IV-E ratio. Report the total expenditure. The calculation to apply the IV-E ratio and FFP will be done by DHS Financial Operations.

Line 37 – Placeholder

Make no entry on this line. This line is reserved for future use.

Line 38 – TOTAL DHS Approved Reductions / DIRECT CHARGES

Autofill total of Lines 33 through 37.

SECTION 3 PART A - SSIS DIRECT CHARGE DETAIL**General Instructions**

SSIS operational costs are eligible for Title IV-E reimbursement in accordance with our State Cost Allocation Plan. However, all operational costs must first be allocated between all departments benefiting from the operational costs. Operational costs that benefit other county departments, such as router upgrades or other local area network costs must be allocated to all benefiting departments. The portion allocated to Social Services must be further allocated to all benefiting programs.

Operational costs to support the social workers and support staff that spends a significant portion of their time with child welfare activities may be directly charged to SSIS. The county must determine the proper allocation method to use, based on reasonable and customary practice, and have supporting documentation for the allocation. Only the portion that has been allocated to the social services **child welfare activities**, supported by the SSIS, can be direct charged to Title IV-E.

Eligible operational expenses must be reported in Section A, SSIS Direct Charge Detail. See full instructions for this section starting on page 12 of this Attachment. Contact David Hanson at (651) 431-3787 or rhonda.lord@state.mn.us for more information.

NOTE: Do not report any development (programming) costs unless you have received prior approval. If new development is necessary, contact Tom Kine, Microsoft Applications Development (MAD) Director at (651) 431-4755.

Section 3 Part A Line Item Instructions

Remarks Column

In the first column, **Remarks**, record notes for descriptive details about the expenditure listed on that line. In the second column, **Gross Expenditures prior to Allocation in SSIS**, report the gross costs for that line item. This amount would be the gross SSIS related costs that are in Social Service admin expenses prior to the allocation to the Child Welfare program. This information will be used in the annual federal report. In the third column, **Total Operational Expenses Allocated to SSIS**, report the portion of the gross costs that are eligible for direct-charge to SSIS for federal reimbursement (i.e., the portion that can be allocated to child protection and child welfare). In the fourth column, **Total Capital Outlay to be Depreciated**, report equipment purchased in the quarter that must be depreciated. Depreciation is required for ADP (Automated Data Processing) equipment, such as computers or servers, with an acquisition unit cost greater than \$5,000. If the ADP acquisition unit cost is \$5,000 or less, it can be expensed in the quarter it was purchased. Please include detailed information on any costs depreciated.

Line 39 - Maintenance Programming/Testing

Include costs for programming and testing for enhancement and maintenance of interfaces between SSIS and county applications.

This category was established to cover costs associated with developing and maintaining the software interfaces between SSIS and county accounting and claiming systems. Only costs related to the maintenance, programming, and testing of those existing interfaces are eligible without prior approval. **If new development is necessary, please contact Tom Kine, Microsoft Applications Development (MAD) Director at (651) 431-4755.**

Line 40 - User and Desktop Support

User support includes costs for personnel to support users and to coordinate the operation of SSIS in the county. This work may all be done by one individual, or several individuals may do different aspects. Time spent supporting SSIS application issues and SSIS users by SSIS Coordinators and Trainers may be included. Also included may be the time spent by mentors in training new users or for ongoing training of the SSIS application.

Desktop and network support includes costs for personnel who support network and desktop operations related to SSIS use and who are responsible for installing client software, maintaining system backups, running system maintenance and interface programs, and disaster recovery. Some examples of the types of eligible costs are:

- Mentor time spent at SSIS Mentor meetings and regional meetings.
- Mentor and coordinator time spent on pilot calls or in local testing that is performed solely for pilot purposes, not as a part of regular work duties.
- Mentor time spent helping or training county users.
- SSIS Coordinator time spent at regional meetings and on SSIS-related activities.
- Time of network and desktop support staff on SSIS-related tasks, such as installing SSIS workstations, installing supporting software, and troubleshooting network-related problems.

Line 41 – Hardware/ Network/Communications

Include costs for workstation and network hardware for new workers, and replacement or upgrades of existing equipment. Replacement of equipment originally purchased for SSIS for which SSIS reimbursement has been claimed is generally limited to equipment greater than 3 years old, unless an earlier upgrade is required to run SSIS. Also include costs for router lease and maintenance, hubs, communication servers, leased lines, etc. Examples of eligible costs include:

- Service for SSIS equipment (workstations and LAN hardware)
- Equipment that supports SSIS, such as routers
- Upgrades to workstations, such as memory, disk, or operating system upgrades
- Replacement workstations provided that the equipment being replaced is over three years old (if FFP was claimed for the original equipment)
- Costs for off-site storage of SSIS backup media
- Communications charges, such as router leases and maintenance

Line 42 – Software

Costs for SSIS-required software. Only software necessary to operate SSIS is eligible.

Line 43 - Other (specify): Other miscellaneous costs, as specified, such as:

- Supplies and overhead directly related to SSIS training in the county, such as photocopying end-user materials
- Training facility costs
- Contractors hired to do SSIS training
- Travel costs for trainers

Line 44 – Total Expenditures

Autofill total of Lines A1 through A5.

Line 45 – Depreciation Expense for Quarter

Enter the amount of depreciation for capitalized SSIS equipment for the quarter.

NOTE:

All costs listed above MUST be allocated among benefiting programs. For example, if the network support personnel are claiming time supporting all SSIS users, and adult services staff are users of SSIS, the cost must be allocated such that only the portion related to Children's Services staff is claimed.

The costs below are NOT eligible for reimbursement:

- Design, development, and support of new county-specific computer applications, whether or not they interface with SSIS. Some exceptions may be made, but these require prior approval.
- Time of staff while they are using SSIS, regardless of classification. This time should be included in SSTs.
- Staff time of trainees receiving SSIS training.
- Any costs related to supporting workers other than child welfare, child protection, child mental health, child DD, child foster care licensing, or adoption workers.
- Furniture of any type.

SSIS Claiming Frequently Asked Questions**1. Can we sell our old SSIS workstations or servers after we replace them?**

Yes. If you received any FFP, you must apply any amount of gain over the original cost to the purchase of the new computer. If you do not plan to use it to purchase new equipment, you need to contact Julie Spurgeon at (651) 431-3782.

2. Do we have to get prior approval for SSIS expenditures?

No, except as noted above for special programming costs.

3. What software is eligible for SSIS reimbursement?

Very little, if any. Since there is an embedded word processor in SSIS, we can no longer support external word processing software or office suites. If you have questions about whether certain software is eligible for SSIS direct-charge, please call Tom Kine, Microsoft Applications Development (MAD) Director at (651) 431-4755.

4. How frequently can we replace SSIS workstations?

We have federal approval to replace outdated equipment on a three-year cycle. Within the three-year timeframe, if memory or operating system upgrades are necessary, those upgrades would be eligible.

5. Our county uses outside consultants for some of our SSIS network support. Can we charge this to SSIS?

The majority of SSIS support is done remotely here at SSIS. However, if there are areas where the consultant helps the county with SSIS, such as with SSIS connectivity to county systems or to the routers, then consultant costs can be charged to SSIS. Remember to allocate costs based on number of child welfare users versus other county users.

6. If our county upgrades to a new version of Windows, can we direct charge for that cost through SSIS?

Yes, upgrades to workstation operating systems are allowed. Again, you will need to allocate costs depending on the amount of time the workstation user spends on child welfare-related activities. Do not upgrade to a new version of Windows without approval from SSIS.

7. If our county sets up or rents a training lab for internal use, can the county get FFP for that space?

Yes, the county can get FFP for training space that is used for SSIS training for child welfare staff. If the space is used for other training, the county will need to calculate the amount of time spent on SSIS training for child welfare staff versus other training and allocate the costs properly.

8. What about time that our mentors or trainers spend helping staff or training staff on particular pieces of SSIS?

This time of the mentors or trainers is eligible for FFP – again only for time spent with child welfare staff. Trainee time is not eligible.

ATTACHMENT B

DEFINING AND IDENTIFYING SOCIAL SERVICE FUND ACTIVITY

The Social Service Fund consists of all county Human Services financial activity supervised by DHS that is not Income Maintenance or in some rare cases Health. It may be an actual fund, a COFARS-style department within a human services fund, a combination of funds or departments, or merely a tabulation of specific cost and revenue centers.

At the county agency level, social service funding can include any legitimate sources the agency desires. However, for purposes of comparability and report accuracy, DHS defines what counties report to the State as the Social Service Fund. ***The listings below (both included activity and excluded activity) are not complete listings.*** There are frequently new and/or miscellaneous activities and grants that are too numerous to mention.

A suggested method to check whether payments from DHS are part of the Social Service Fund is to note the Invoice Field Code for each payment. If the first character of the 30 character code is a "7," then the payment is for Social Service Fund activity. See the current Invoice Field Code Bulletin for more information on the Invoice Field Codes used by DHS Financial Operations Division. This method does not work for MMIS (Medicaid Management Information System) processed reimbursements that use a remittance advice instead of the Invoice Field Code. However, the MMIS County Confirmation Report provides an excellent breakdown of social service payments to counties.

County-wide indirect costs are not part of the Social Service Fund. County-wide indirect costs are administrative expenses of other county agencies that provide support services benefiting the county social service agency. Some examples would be the county treasury department handling payments or funds transfers, or maybe legal assistance from the county attorney's office. These costs are identified in each county's county-wide cost allocation plan. Since County Social Services does not pay for these services, they are not part of the Social Service Fund and must not be reported as such. DHS does allocate these county-wide indirect costs to benefiting programs (i.e. Title IV-E) and does provide for administrative reimbursement (FFP) to the County General Fund where appropriate. Therefore, if county-wide indirect costs are reported as part of the Social Service Fund, a county would be double-dipping.

Reporting of Child Care Program costs may be affected by county organization. The Child Care Program is part of the Social Service Fund. However, some counties have reorganized their staff efforts for Child Care Program activities and shifted the work to their Income Maintenance financial workers. These income maintenance child care costs must be reported under Income Maintenance programs and not in the Social Service Fund since financial worker activity fall under the Income Maintenance Random Moment Study (IMRMS).

Report Only “Real” Activity

When reporting Social Service Fund activity on the Social Service Fund Report (DHS-2556), it is important to avoid reporting some county agency accounting transactions which do not reflect actual delivery of, or payment for, a service, or receipt of a revenue. These situations may arise when dealing with county consortiums (host county arrangements) or collaboratives. Some consortium activity may be merely a pass-through. For further details see attachments D and E.

Member counties need to decide whether the county acting as overall fiscal agent will report all activity (receipt of revenues and expenditures), or if each member county will report its own portion of the activity to DHS. The transferring of funds within a county may also result in non-reportable activity because it does not pay for the provision of a service.

The following list of Social Service Fund activities is not substantially different from past years.

The Social Service Fund must INCLUDE the following funding and activities, whether provided directly or purchased:

- Vulnerable Children and Adults (VCA) Grant
- Title XX Social Service Block Grant
- All Medical Assistance (MA) waived and case management services (EW, BI, CAC, CADI, DD/RC, LTCC, RSC, ARMHS, CW-TCM, MH-TCM, VA/DD-TCM)
- MA Social Services Non-Waiver Administration (MA-SSTS)
- PASRR (Pre-Admission Screening and Resident Review)
- Administration of Social Services
- Family-Based Services
- Refugee Unaccompanied Minors (medical, room and board, and cash assistance)
- Forgotten Children, Children's Trust Fund, Children's Justice Act
- Child Welfare Assessments and Child Protection Services (including Family Response and Parental Support Outreach)
- Minnesota Child Welfare Training
- Family Group Decision Making
- Title IV-E Foster Care, maintenance and intake planning
- Title IV-E Administration/Training (SSTS)
- Juvenile Placement Funds (Dept. of Corrections)
- All other foster/substitute care, out-of-home placement (including Relative Custody Assistance)
- Social Services Information System (SSIS)
- Rule 4 Placing Agency Time Study (PATs)
- Collaborative activity as specified (see Attachment E)
- Adolescent Life Skills including Support for Emancipation and Living Functionally (SELF)

Subsidized Adoptions/Adoption Assistance and Incentives

Child Care Activity

Minnesota Family Investment Program (MFIP) services (including employment services, Supportive Work, Diversionary Work and related case management functions)

Rule 25 Assessments (SSTS)

Economic Opportunity Grants such as the Community Services Block Grant, Emergency Service Grants, Supportive Housing Program, Emergency Assistance Food Program, etc.

Chemical Dependency programs (including CD Consolidated Fund - county share only, and Juvenile CD Assessment)

Payments for State Operated Services (county share only)

Mental Health programs (Rules 12 and 78, Children's Mental Health, Adult Mental Health, and numerous other specific grants)

Assertive Community Treatment (ACT)

Services for the Developmentally Disabled (DD) (including DD SILS, DD Family Support, and Day Training and Habilitation)

DD (Developmental Disabilities) Screenings (MA or not)

Minnesota Senior Health Initiative (MNSHO)

Adult Protection Services, Alternative Care

Title III Older Americans Act

Services for Elders and the Aging, Consumer Support Grant

DHS authorized demonstration projects

The Social Services Fund must EXCLUDE the following:

All Income Maintenance programs (including child care activities if provided by financial workers)

Payments to University Hospitals

Title IV-D Child Support Enforcement

Fuel Assistance/Energy Assistance Program (EAP)

Community Action Program (CAP)

Rule 25 Chemical Dependency Assessments paid for by the Department of Public Safety Corrections services (except substitute care paid by Social Services and special Juvenile placement funds)

Services supervised and/or funded by a Minnesota state department other than DHS (Employment and Economic Development, Education, Health, Public Safety, etc.)

Collaborative revenues and services that are not listed in Attachment D, Page D2.

County-wide indirect costs

ATTACHMENT C

CAPITAL OUTLAY AND DEPRECIATION

Capital Outlay

Capital outlay consists of amounts paid for the acquisition of equipment and other capital assets that will be depreciated over the life of the asset. Generally, the following criteria must be met for an expenditure to be classified as "Capital Outlay."

1. **"Equipment"** means an article of non-expendable, tangible personal property having a useful life of more than two years and an acquisition cost greater than the capitalization level established by your agency for financial statement purposes or per federal guidelines. Federal guidelines require that ***any equipment purchases (except SSIS automated data processing equipment) with a unit cost greater than \$25,000 must be capitalized and depreciated. SSIS ADP equipment with a unit cost over \$5,000 must be capitalized and depreciated.***
2. **"Other capital assets"** mean buildings, land, and improvements to buildings or land that materially increase their value or useful life.

Depreciation

For all capital outlay, except SSIS ADP equipment, federal regulations allow county agencies to expense items costing \$25,000 or less (your specific county limit) in the period in which they were purchased. Capital item purchases of more than \$25,000 are required to be depreciated.

Depreciation is required for SSIS ADP (automated data processing) equipment, such as computers or servers, with an acquisition unit cost greater than \$5,000. If the SSIS ADP acquisition cost is \$5,000 or less, it can be expensed in the quarter it was purchased.

DHS recommends that county human service agencies expense capital outlay whenever federal regulations allow. Following this procedure will simplify accounting for assets and maximize federal reimbursement. If an asset must be depreciated, a generally accepted method must be used. For further information see Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule and 45 CFR Part 95.705.

Reporting Capital Outlay and Depreciation

A capital outlay must be reported in the quarter that it is paid for, in its entirety, on Line 5, Section 1: Total Social Service Cost and Summary (DHS-2556). Expenditures that are to be depreciated over the useful life of the asset must also be reported in the same quarter on Line 5. Placing the item cost on Line 5 of the 2556 removes the entire cost from SSTS admin expenses. You will report the actual depreciation, as it is expensed during the quarters in Section 2 on Line 18 of the 2556. Reporting the depreciation expense on Line 2 puts this portion of the value of the capital item back in SSTS admin expenses.

ATTACHMENT D

CONSORTIUM REPORTING FOR SOCIAL SERVICES

Overview

Many county social service agencies are currently involved in multi-county consortiums (host county arrangement) that are built around counties working together to improve services to clients. Currently most county consortiums within social services are those related to delivery of mental health services.

Consortium reporting can be an issue because of the way counties record this activity for their own county purposes and the way the activity is reported to DHS can be different. When reporting on the Social Service Fund Report and the SEAGR Report it is important to avoid reporting some county agency accounting transactions which do not reflect actual delivery of, or payment for, a service, or receipt of a revenue. These situations often arise when dealing with county consortiums.

If your county is a member of a consortium you must insure that all reporting on the Social Service Fund Report (DHS-2556) and the SEAGR Report (DHS-2557) is done either by the county acting as the fiscal agent (**fiscal agent method**) which receipts all revenue and reports all expenditures or is done individually by each member county (**member method**) which receipts their own county revenue and reports their county expenditures to DHS. It must be one way or the other to avoid double reporting. The transferring of funds within a county may also result in non-reportable activity because it does not pay for the provision of a service (merely a pass through).

Fiscal Agent Method

The fiscal agent (host county) reports receipt of all revenue and expenditures on the Social Service Fund Report and the SEAGR Report for all counties involved in the consortium. The obvious drawback is the distorted reporting where one county shows all the activity in revenue and services (expenditures) that is the real effort of all the counties in the consortium. The plus is better control of what is intended as a cooperative effort.

- Agent County receives advance / reimbursement for the grant.
- Agent County records receipt of grant revenue in Social Service Fund.
- Agent County reports receipt of grant revenue in Social Service Fund Report and SEAGR.
- Agent County reports expenditures of funds in Social Service Fund Report and SEAGR.
- **Note:** the expenditures would normally be a purchase of service and should be reported under the actual BRASS code(s) where service was provided. This could require the agent county to gather feedback from member counties.
- Agent County submits the DHS-2895 for the consortium, if required.

Member Method

The fiscal agent (host county) reports receipt of the funds from DHS, but keeping and reporting only their share while passing through each county's share for them to properly report. In this way each county gets report credit for their share of the initiative but there might be issues in coordinating or combining their efforts for maximum benefit. SACWIS requirements state that all payments that are related to Child Welfare are in SSIS. This includes payments for Children's Mental Health services. The member method satisfies the SACWIS requirement.

- Agent County receives advance / reimbursement for the grant. (Use agency fund account)
- Agent County retains their portion and sends remaining funds to other consortium members.
- Agent County reports receipt of their portion of the grant revenue in Social Service Fund Report and the SEAGR Report.
- Agent County reports their county expenditures of funds on the Social Service Fund Report and SEAGR Report.
- Each consortium member county reports receipt of the revenue on the Social Service Fund Report and the SEAGR Report plus expenditure of the funds in the appropriate BRASS codes.
- Agent County and each consortium member submits the DHS-2895 if required.

If you are involved in more than one consortium, you might be reporting the activity of one consortium as the fiscal agent method and the other one could be reported using the member method. Remember that once you have chosen a type of reporting for your consortium, you must stick with that reporting method for the calendar year – no switching. Please check with Financial Operations before you change your reporting method.

Please be sure to inform the program accountant or Julie Spurgeon which method your consortium is using. Please contact Julie Spurgeon at (651) 431-3782 or julie.spurgeon@state.mn.us if you have any questions.

ATTACHMENT E

LOCAL COLLABORATIVE REPORTING FOR SOCIAL SERVICES

Overview

Many county social service agencies are currently members of a local collaborative, referred to hereafter as simply collaborative(s), that are built around improved services to children and families. These collaboratives are defined and regulated by Minnesota statute. The idea of a collaborative is for local agencies (social services, schools, health, corrections, Head Start, etc.) and other providers of services for children to form a long term, formal partnership to coordinate and/or provide services together, and administer an integrated fund. These collaboratives are either:

- Family Services Collaboratives;
- Children's Mental Health Collaboratives; or
- Integrated Family Services and Children's Mental Health Collaboratives.

Most of these collaboratives participate in the Local Collaborative Time Study (LCTS) which generates Title IV-E and MA administrative dollars for the collaborative to use on prevention and early intervention services for children. County Social Service Agencies receive federal Local Collaborative Time Study (LCTS) reimbursements in their capacity as the LCTS Fiscal Reporting & Payment Agents.

Social Service Fund and SEAGR Reporting for Local Collaborative Activity

Background

Current practice and the governance and audit requirements which have been developed recognize that most county social service agencies are acting as the collaborative fiscal agent and/or the LCTS fiscal reporting and payment agent. There are two methods that can be used to report LCTS activity – the **Social Service Fund** or the **Agency Fund** method.

Social Service Fund Reporting Guidance

The following guidance assumes collaborative activity is accounted for inside the Social Service Fund Report and on the SEAGR Report.

Revenue: LCTS funds that flow through the county social services fund to the collaboratives should be receipted on the Social Service Fund Report on Line 12, Intergovernmental Federal and on the SEAGR Report the revenues should be reported on the federal revenues tab on F07 Other (DHS Approved) LCTS. No revenues should be deducted from the SSTS cost pool in Section 2: SSTS Federal Expense Claim (Cost Pool) on the DHS-2556.

Expenses: Expenses should be reported on the SEAGR Report under BRASS code 197 Local Collaborative Undifferentiated Services. No expenses should be deducted from the SSTS cost pool in Section 2: SSTS Federal Expense Claim (Cost Pool) on the DHS-2556.

Handling LCTS Funds if Returned from the Collaborative for Provision of Services

If you originally used an agency fund account when LCTS funds were received and money is sent to the social service agency from the collaborative for provision of services, receipt of the revenue must now be reported on the Social Service Fund Report under Miscellaneous Revenue, line number 15 and on the SEAGR Report under the appropriate program miscellaneous revenue – Children’s Services, M03; Child Care, M07; Chemical Dependency, M11; Mental Health, M15; Developmental Disabilities, M19; Adult Services, M23. Report the expenditures for the authorized services to the appropriate BRASS codes.

Agency Fund Reporting Guidance

The following guidance assumes collaborative activity is accounted for outside the Social Service Fund and the SEAGR Report. Using an agency fund as the collaborative cost center separates the collaborative activity, governance, budget, audit, and financial statements from the Social Service Fund. In addition, an agency fund will automatically track a separate cash balance. Using an agency fund requires no reporting of revenues or expenditures on the Social Service Fund Report or the SEAGR report.

Other Local Collaborative Time Study (LCTS) Reporting Requirements

Proper reporting for the Social Service Fund Report and the SEAGR Report is described above. However, as a member of the collaborative and the Collaborative Fiscal Reporting & Payment Agent, county social services must also complete the LCTS Annual Spending Report. Questions concerning this report should be directed to Amber Ganyaw, Tribal & Collaborative Reimbursement Specialist, at (651) 431-3785 or amber.ganyaw@state.mn.us

School districts: If a school district is a member of a collaborative that was formed under a Joint Powers Agreement, the resulting activity (cost center) must be audited annually. A copy of the audit must be submitted to the Minnesota Department of Education. See School Business Bulletin No.13 dated February 2000 for more information.

ATTACHMENT F



DHS-2556

SOCIAL SERVICE FUND REPORT

County Name Quarter End Date Last Updated
 99 - Your County Name

SECTION 1: TOTAL SOCIAL SERVICE COSTS AND REVENUE SUMMARY

Line No.	COFARS Code		Current Quarter
Expenditures			
(1)	6000	Contracted Services for Clients (Public Aid Assistance)	0
(2)	6100	Payroll and Related Benefits (Personal Services)	0
(3)	6200	Services and Charges	0
(4)	6400	Direct Materials and Supplies	0
(5)	6600	Capital Outlay	0
(6)	6700	Debt Services	0
(7)	6800	Other Expenses	0
(8)	XXX	Administrative Allocation (not included in Lines 1-7 above)	0
(9)		TOTAL EXPENDITURES (Lines 1 through 8)	0
Revenue			
(10)	5200	State Shared Revenue (County Program Aid)	0
(11)	5300	Intergovernmental State Revenue	0
(12)	5400	Intergovernmental Federal Revenue	0
(13)	5500	Fees for Services	0
(14)	5750	Gifts and Contributions	0
(15)	5800	Miscellaneous Revenue	0
(16)		TOTAL REVENUE (Lines 10 through 15)	0

All expenditures must be net of refunds and cancellations. Please round to the nearest whole dollar.

SECTION 2: SSTS FEDERAL EXPENSE CLAIM (COST POOL)

(17)	Total Expenditures (From Section 1 Line 9)	0	
(18)	Depreciation Expense	0	
(19)	TOTAL EXPENDITURES (Lines 17 plus 18)		0
(20)	Public Aid Assistance (From Section 1 Line 1)	0	
(21)	Capital Outlay to be Depreciated (From Sec. 1 Line 5 & Sec. 3 Line 35 (as applicable))	0	
(22)	Other Ineligible Expenditures	0	
(23)	TOTAL INELIGIBLE EXPENDITURES (Add Line 20 through 22)		0
(24)	TOTAL STAFF COSTS (Line 19 minus Line 23) This must equal SEAGR staff provided social service expenditures		0
(25)	Placeholder for SSTS extension through Co-operative Agreement	0	
(26)	DHS Approved Additions in SSTS	0	
(27)	TOTAL SSTS ADDITIONS (Lines 25 plus 26)		0
(28)	Specialized Facilities Operated by the County (see instructions page A11 of the current Social Service Fund Report Bulletin)	0	
(29)	DHS Approved Reductions in SSTS (From Line 38)	0	
(30)	Direct Federal Grants (not through DHS)	0	
(31)	TOTAL SSTS REDUCTIONS (Add Lines 28 through 30)		0
(32)	TOTAL SSTS Federal Expense Claim - Cost Pool (Lines 24 plus 27 minus 31)		0

SECTION 3: SSTs REDUCTIONS - DIRECT CHARGES

DHS Approved Reductions In The SSTs: DIRECT CHARGES

	Remarks	Totals
(33)	MSW/BSW Child Welfare Training Program	0
(34)	SSIS Operational Costs (From Line 44 below)	0
(35)	SSIS Depreciation (From Line 45 below)	0
(36)	Minnesota Child Welfare Training - Travel & Per Diem	0
(37)		0
(38)	TOTAL DHS Approved Reductions / DIRECT CHARGES	0

SECTION 3A: SSIS DIRECT CHARGE DETAIL

Please report only the portion of direct-charged expenditures allowable for FFP

	Remarks	Gross Expenditures prior to Allocation to SSIS	Total Operational Expenses Allocated to SSIS	Total Capital Outlay to be Depreciated
PERSONNEL COSTS				
(39)	Maintenance Programming/Testing	0	0	
(40)	User and Desktop Support	0	0	
HARDWARE/NETWORK/COMMUNICATIONS/SOFTWARE				
(41)	Hardware/Network/Communications	0	0	0
(42)	Software (specify)	0	0	
OTHER				
(43)	Other (specify) SSIS Training, etc.	0	0	
(44)	Total Expenditures (Allocated to SSIS - To Line 34 above)	0	0	0
(45)	Depreciation Expense for Quarter (Allocated to SSIS - To Line 35 above)		0	

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

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<i>Signature of Preparer</i>	<i>Title of Preparer</i>	<i>Telephone Number</i>

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<i>Signature of County Financial Official or Human Services Director</i>	<i>Title</i>	<i>Date</i>

Submit

NOTE: For electronic Submission, you only need to type in the names of the signers. However, you must secure and retain an original copy at your county for at least three (3) years. Your specific county may require a longer retention period so please consult your county retention schedule.