

FISCAL ESSENTIALS

**UC DAVIS
EXTENSION**
CENTER FOR HUMAN SERVICES

RESOURCE CENTER FOR
FAMILY-FOCUSED PRACTICE



OVERVIEW

Core Truths We Need to Know

There is always more need than funding available.

- Need: Keeping families housed and stable.
- Need: More staff to do the work!

What happens in other Social Service programs affects CWS.

- CWS will pay for some of the expenses incurred in other Social Service programs, and they will pay for some of CWS costs.
- Changes in staffing allocations within Social Services will affect CWS, and changes in CWS will affect the rest of Social Services.

We have to be smart about how to “earn” money!

- Maximizing resources = bring in additional fed/state/grant revenues and making county funds stretch as far as possible
- Leveraging resources = draw down additional federal/state funds through using county funds as a match
- Blending/braiding funding = bringing together multiple funding sources to fund various aspects of a particular program

Community Needs vs. Funding

Funding does not always align with community needs

- Example: Child Welfare is expanding staffing to address community needs, but additional funding still has to be found to support the costs.

County resources are limited

- County General Funds mainly come from county property tax and sales tax revenues and there are rich counties and poor counties
- County Realignment funds come from statewide Sales Tax and Motor Vehicle License Fees and are tied to a healthy economy and prescribed formulas.

Most funds are for a restricted purpose

- Most of the funding that flows to the County and more specifically to Social Services can only be spent on a specific purpose. For instance, CalFRESH allocation funds cannot be spent on any other program.

Social Service's Key Funding Drivers

Expenditure Reimbursement

- The County has to spend the money before seeking reimbursement for federal/state share of cost.

Cost Pooled Expenses

- Costs within Social Services are blended together in various “cost pools” and before being allocated to programs.

Time Studies

- Time Studies allocate the costs in the cost pools to the various programs.

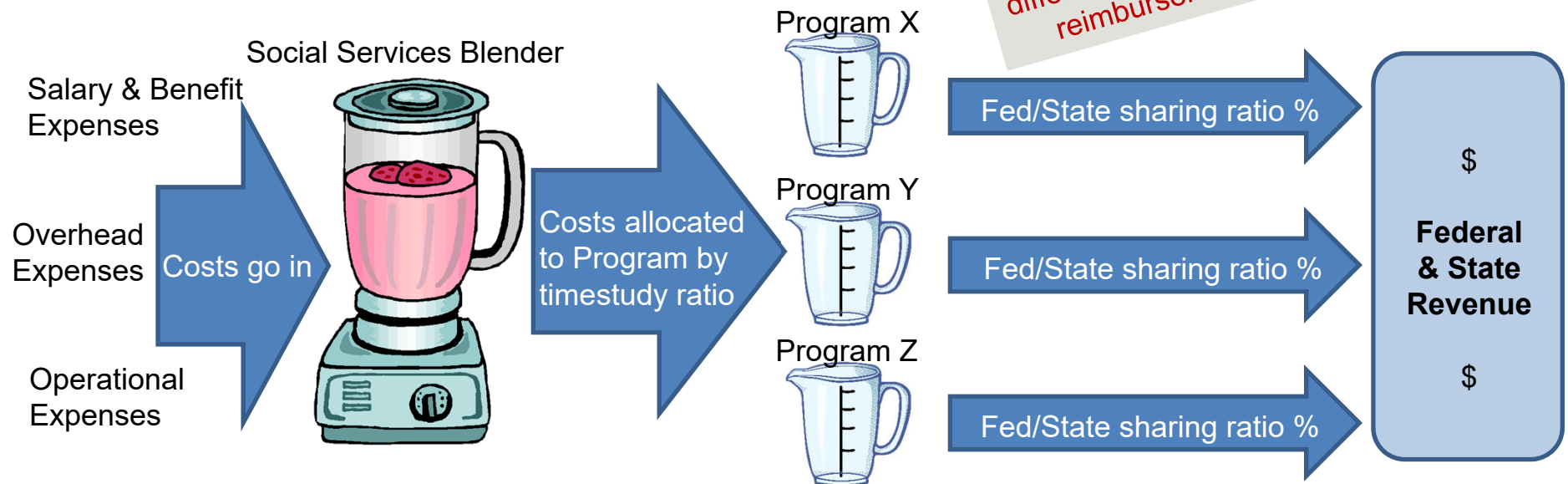
Federal/State/County Sharing Ratios

- Different programs have different reimbursement levels from the Feds or State.
- Some programs are all county funded.

Social Services Funding Drivers

Social Services

- Expenditure Reimbursement
- Cost pooled expenses
- Timestudies
- Federal/State/County sharing



What are Social Services Funding Sources?

Allocation Programs – Capped amount of State/Federal reimbursement (requires County share of cost)

- CalWORKs Single Allocation
- CalFresh allocation
- Medi-Cal allocation
- Various other small allocations

Uncapped Cost State/Federal sharing programs (requires County share of cost)

- Department of Health Care Services (DHCS) – Health Related, Title IV-E

County Funds/Realignment – Used for required county share of cost and over-allocation programs

- 1991 & 2011 Realignment – Formula allocation of statewide Sales Tax and Motor Vehicle License Fee revenues.
- County General Funds

The County has a share of cost for both Administrative and Assistance Expenses

Administrative Costs

- Employee pay and benefits
- Rent and utilities for office space
- Computers and equipment
- Fleet cars
- Other items needed to deliver services

Assistance Costs

- Foster care payments
 - Foster Family Homes
 - Foster Family Agency payments
 - Group Homes or STRTP placements
- Adoptions Assistance

How can we increase revenue?

Dept of Health Care Services – CWS and
APS staff time study to Health Related codes
50% Federal share of cost
75% enhanced Federal funding for SPMPs

CWS Training
75% Federal share of cost

Core Lessons

Time Studies are CRITICAL!!!!

- *Time Studies* spread averaged salary & benefit costs to programs
- *Time Studies* of caseworker staff allocate almost all operational costs to programs
- *Time Studies* dictate how much each program gets charged for the blended expenses of all

We CAN take action to maximize funding!!!

- Timestudy to programs that have better Federal/State reimbursement whenever possible.
- Assign or add staff to programs that have low county cost (and program need)
- Look across sister departments to see if there is program overlap with Child Welfare Services and if a different funding source may be available

Compliance is crucial – we don't want money that may later need to be repaid!

FISCAL GUIDANCE





FISCAL GUIDANCE

- OMB Federal Register (Super Circular)
- Division 25 & 28
- Federally approved Cost Allocation Plan
- CDSS Letters



OMB Federal Register (Super Circular)

--issued December 2013

--effective for new funding made on or after
December 2014 (or financial year following)



OMB Federal Register (Super Circular)

--Supercedes previous guidance

A-87 Cost Principles States, Local Areas, Tribes

A-122 Cost Principles for Non-Profits

A-133 Audit requirements

Others



OMB Federal Register (Super Circular)

--Goals

Strengthen Accountability

- Increased monitoring of subrecipients

- Ensure grant awards based on merit

- Improved Single Audit oversight

- Reduce conflicting federal guidance

- Increased focus on program objectives



OMB Federal Register (Super Circular)--What does it mean for us?

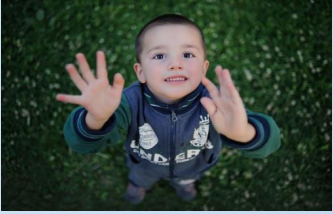
- Re-evaluate subrecipient/contractor determination

- Conduct pre-award risk assessments

- Increase monitoring

- Determine allowable administrative reimbursement

- Implement changes to acquisition requirements



OMB Federal Register (Super Circular)

--Which entities are subrecipients?

Not a contractor (used to be called vendor) who provides goods and services in the ordinary course of business

Uses federal funds to carry out a program for public purpose

Determines program outcomes

Required to adhere to program requirements

May require making a judgement call. "Substance of the relationship more important than the form of the agreement"



OMB Federal Register (Super Circular)

--What factors may make a subrecipient high-risk?

- Financial stability

- Quality of management systems

- Historical performance

- Single Audit findings



OMB Federal Register (Super Circular)

--If high-risk then what?

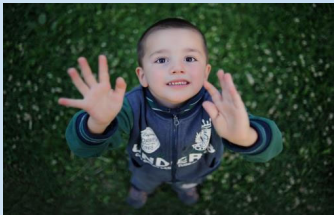
- More frequent monitoring

- Establish criteria for prior approval

- Evaluate advance versus reimbursement based compensation

- Require additional status reports

- Others?



OMB Federal Register (Super Circular)

--Additional elements in subrecipient contracts

- CFDA number and name

- Recipient name and DUNS number

- Amount of federal funds obligated in the contract

- Award date and period of performance

- Indirect cost rate (including if it is de minimis)

- and more . . .



Division 25 Fiscal Management and Control

Issued January 1986

- 25-400 Governs repayments
- 25-500 Governs state and federal participation
(mostly outdated due to Realignment)
- 25-600 Governs forms (mostly outdated)
- 25-700 Governs aid claims (mostly outdated)
- 25-800 Governs claiming administrative expenses
- 25-900 Governs Child Support Services claiming

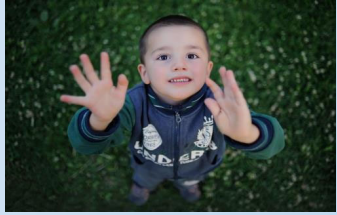


Division 28

EDP Systems Funding

Issued April 1989

- Defines EDP equipment
- Outlines approval process
- Governs current APD (Advanced Planning Document) and CAPDU (County Advance Planning Document Update) process



COST ALLOCATION PLAN

- Updated annually and approved by Feds
- Contains definitions and claiming directions for:
 - Direct costs
 - Extraneous costs
 - Pooled costs
 - Staff Development and EDP costs
 - Various time study methodologies

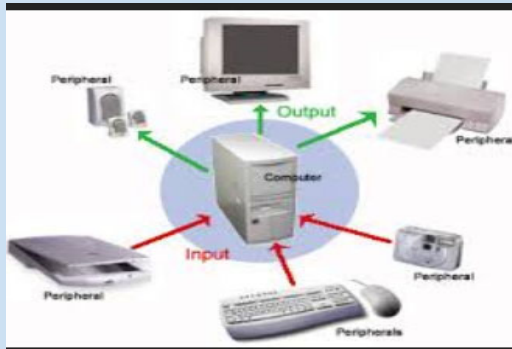


Other State Guidance

- County Fiscal Letters (CFL)
- All County Letters (ACL)
- All County Information Notices (ACIN)
- All County Welfare Director Letters (ACWDL)

A photograph of a young child, possibly a toddler, with dark hair and a joyful expression, looking directly at the camera. The child's hands are raised in front of them, palms facing forward. They are wearing a dark blue zip-up jacket with green sleeves and a white graphic on the chest. The background is a soft-focus green field. The photo is framed by a white border and set against a light blue background.

Advance Planning Document

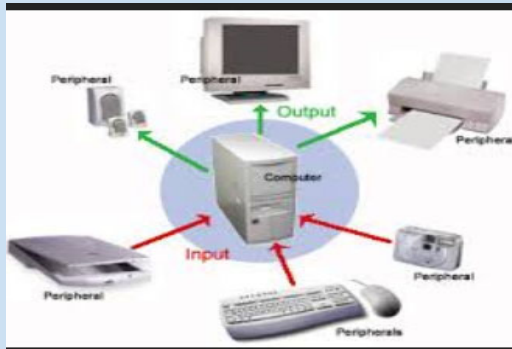


What is in an APD?

An APD is an authorization to purchase Electronic Data Processing (EDP) equipment and claim to particular funding sources (See “Is An APD Necessary Checklist”)

An APD answers What, Where, Who, Why, & How (Business Justification)

<http://www.bestpractices.osi.ca.gov/countyapd/procss.aspx>



is in an APD?
(continued)

The APD allocates costs

Cost allocation was implemented in law in 1921 by President Harding

The APD breaks out CWS/CMS from non-CWS/CMS based on County surveys



Cost Allocation Options

- CWS/CMS (SACWIS)/Non-CWS/CMS
- Direct Charge
- Caseload
- Time Study
- Generic



STATE BUDGET



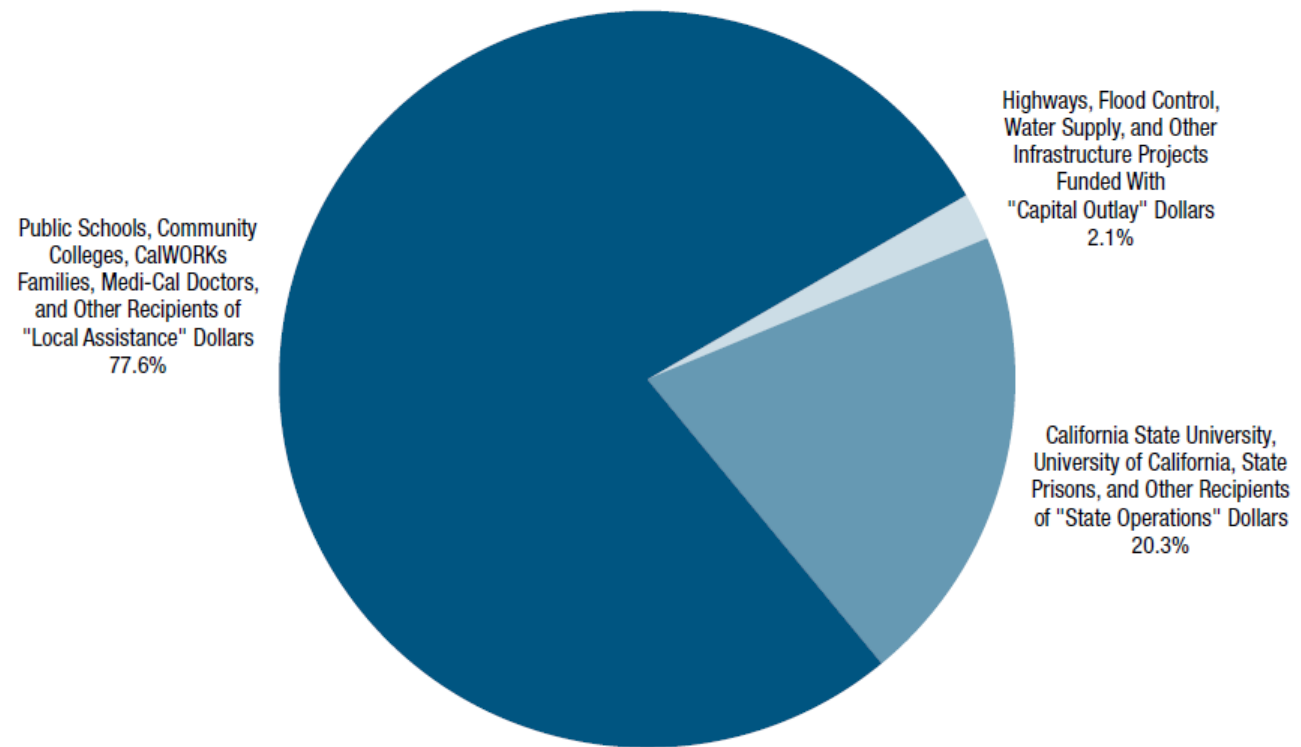
GOVERNOR'S BUDGET

The State budget is important to counties because it:

- Appropriates funds for existing programs
 - Counties receive allocations 30 days after budget is signed by governor
- Builds allocation for new programs
- Establishes funding for new mandates

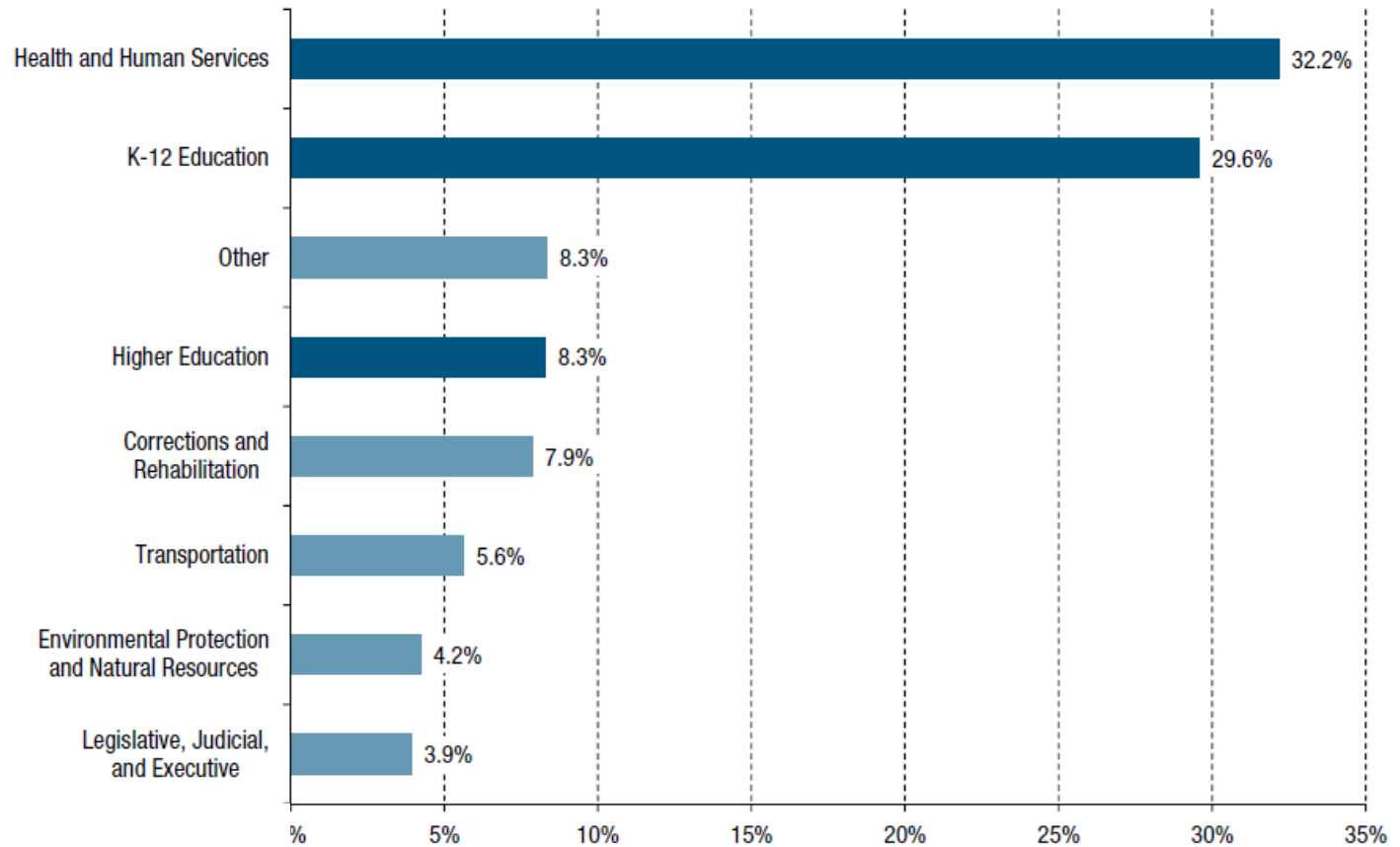


The State Budget Directs Dollars to Local Communities Through Three Funding Categories Enacted 2014-15 Spending, Including Both State and Federal Dollars



Source: Department of Finance

STATE BUDGET



Source: Department of Finance



STATE BUDGET

Budget is made up of:

- The November subvention
- January budget
- May Revise



NOVEMBER SUBVENTION

What is a subvention?

- An amount of money that is given to a person or group by a government or organization.
- A subsidy from a government or foundation.



NOVEMBER SUBVENTION

- Released in January
- Builds budget
- Contains Premise Items
 - Discretionary
 - Non-Discretionary
- Goes through review processes



NOVEMBER SUBVENTION

The November Subvention binder contains:

- Description of Premises
- Implementation dates
- Key data/assumptions
- Methodology
- Funding
- Change to the appropriation
- Reason for year to year change



SUBVENTION REVIEW PROCESS

Levels of Review:

- Department of Finance
- Legislative Analyst Office (LAO)
- Legislative Consultants
- Advocates, e.g. CWDA
<http://www.cwda.org>



RECOMMENDED STATE BUDGET

- Submitted January 10th to Legislature
 - Must be balanced (revenues must meet or exceed proposed spending)
- Released to Public with November Subvention Binder
- Amended by May Revision



MAY REVISION

- Updates data in November Subvention
 - Caseloads
 - Estimates
 - Premises
 - Economic and revenue outlook
- Replaces January version of budget



BUDGET APPROVAL

- Budget goes to budget hearings
- Senate and Assembly versions go to Conference Committee
- Budget must be passed with simple majority by midnight June 15th
- Allocations issued to Counties within 30 days



FUNDING FOR CHILD WELFARE SERVICES PROGRAMS

- FEDERAL
- STATE
- REALIGNMENT
- COUNTY GENERAL FUND
- GRANTS

FUNDING FOR CHILD WELFARE SERVICES PROGRAMS

Earned by:

Time Study Hours

Direct Costs

Federal Funding

CAPPED

- CWS Title IV-B
- CWS TANF
- PSSF Caseworker Visits
- CalWORKs Single Allocation
- Expanded Subsidized Employment

UNCAPPED

- Title IV-E
- Title XIX

State Funding Examples

CAPPED ALLOCATIONS (With Federal Uncapped Component)

- FRRS
- CSEC
- Child and Family Teams
- Licensing

Title XIX

Title IV-B

What are all of these “Titles”?

Title XX

Title IV-E

- Social Security Act of 1935 enacted by President Roosevelt established an old age pension system
- This Act was expanded to include others including dependent children and aged

TITLE XX

- State determines use based on Title XX Policy goals.
- Capped Federal funding source.
- State automatically offsets state general fund money by the amount of Title XX

Title IV-E

- Funds Federal Foster Care, Adoptions, and Kin-Gap Assistance Programs
 - Assistance
 - Administration
- 75% (enhanced rate) for eligible training costs
- 50% for other administrative costs

Calculation of IV-E Reimbursement

Costs are “discounted” by the percentage of non-federal children in foster care.

Example: 500 total foster care children
400 federally eligible children
100 children not federally eligible
 $100/500 = \mathbf{20\%}$ non-federal

IV-E eligible costs discounted by 20%

IV-E Reimbursement Calculation

Total Cost = \$1,000,000

80% federally eligible foster care cases

$\$1,000,000 \times 80\% = \$800,000$

$\$800,000 \times 50\% = \$400,000$

Who is Federally Eligible?

- Eligibility is based on 1996 income and deprivation standards of the former AFDC (Aid to Families with Dependent Children) program
- The number of children who are federally eligible is decreasing, which has resulted in a reduction in IV-E funding.
- There are ongoing discussions to de-link Title IV-E funding from the discount rate, which would convert Title IV-E reimbursement from an uncapped to a capped (block grant) funding source.

Data Source for Discount Rate

- CA 800 Assistance Claims and County Reports (CFL 12/13-24)
 - Federal: Aid Code 42 Foster Care and 49 Extended Foster Care
 - Non-Federal: Aid Code 40 Foster Care, 5K Emergency Assistance, 43 Extended Foster Care & Aid Code 45/9X County Only Foster Care
- Allowable adjustments to CA 800 case counts
 - Non-related legal guardians
 - Cases duplicated in multiple aid codes

Title IV-E Administrative Costs

- Salary and benefits for social workers performing:
 - Referral to services
 - Court work
 - Placements
 - Development and update of case plans
 - Case management
 - Information gathering for eligibility determinations
- Does NOT include the cost of services provided to the child, the child's family or foster family

Title IV-B

- Capped (limited) allocation to each state
- Can be used for **Services** (as opposed to IV-E)
- Subpart I is part of the CWS allocation is for children in:
 - Emergency Response
 - Family Maintenance
 - Family Reunification
 - Permanent Placement
- Subpart 2 is used in the Promoting Safe and Stable Families (PSSF) Program.

More about Title IV-B

- 75% reimbursement rate
- Tracked by Federal Fiscal Year (October – September)
- Generally used up by first or second quarter first (December) or second (March) quarter
- Remaining costs are shifted to non-federal funding (70% Realignment and 30% County)

Title XIX

- Title XIX provides partial coverage and services to Medi-Cal eligible or potentially eligible dependent children for:
 - Health
 - Mental health
 - Substance abuse treatment
 - Health Related Social Services
- 75% Reimbursement for Skilled Professional Medical Personnel (SPMP) salary and benefits.
- 50% Reimbursement for Health Related activities.
- DOES NOT GET REDUCED BY FOSTER CARE DISCOUNT RATE

Calculating Title XIX (Health Related) Reimbursement

Comparing calculation in IV-E Exercise:

Total Cost = \$1,000,000

\$1,000,000 X 50% sharing ratio = \$ 500,000

Reimbursement in IV-E exercise = \$400,000

Title XIX claiming results in additional \$100,000

(Note: Discount rate does not need to be applied)

EA TANF

- Child Welfare:
- 85% Federal reimbursement
 - The remainder (15%) is county cost
- EA-ER Investigative activities
- Capped funding source.

Key to Revenue Maximization-- Open-ended funding

- Title IV-E and title XIX are open-ended federal entitlement funding sources
- Maximizing uncapped funding preserves capped allocation
- Exceeding the allocation (overmatch) will continue to draw down federal funding.



CONTINUUM OF CARE REFORM

CCR BASICS

- Legislated by AB 403
- Premises include:
 - Children do better in home setting rather than congregate (group home) care
 - Family homes require additional resources to support children
 - Agencies serving children and youth need to find new ways to collaborate

HOW IS CCR DIFFERENT FROM PREVIOUS MODELS?

- Group Homes are being replaced by STRTPs (Short-term Residential Therapeutic program)
- Foster Family Agencies may provide additional supports and services to families
- Current licensing structure is being replaced by Resource Family Approval (RFA), which will strengthen support to out-of-home Resource Families
- Counties receive funding to retain, support, and train Resource Families

SUPPORTS AVAILABLE UNDER CCR

- Approved Relative Caregiver (ARC) mandated; previously counties could opt in/opt out
- Child Family Teams will coordinate care plans
- Pathways to Mental Health (originated from Katie A. lawsuit) allow foster care children and youth to receive individualized mental health services
- Resource Family Approval process assures quality placements
- Foster Parent Resource Retention Services (FPRRS) will support counties in training and retaining Resource Families

Other Components of CCR

- Family Finding
- Payment at Time of Placement
- Level of Care Assessments

FISCAL IMPACTS OF CCR

- Rates for Home Based Family Care (previously known as Foster Care) are no longer determined by age, but instead based on need, which will be fully implemented in Phase II
- Foster Family Agencies follow a tiered structure (not age based) which will be implemented in Phase II
- Group Homes will be given additional time, if needed, to convert to STRTPs (Short-Term Residential Treatment Program), and receive a new rate upon conversion

IMPACTS OF CCR ON CLAIMING

- State General Fund and 2011 Realignment expenditures will be reconciled to determine additional cost or savings achieved by CCR
- Savings are generated by reduced Group Home/STRTP placements
- Calculation based on individual county's cost per case, which is programmed into the CA800 Assistance Claims, adjusted for Wraparound expenditures
- Assistance savings offset administrative costs; administrative cost increases will be addressed in budget cycle

FISCAL ALLOCATION LEDGER TRACKING

- General CWD CCR
 - FPRRS
 - Resource Family Approvals
 - Child and Family Teams
- General CPD CCR
 - Probation FPRRS/RFA/CFT
- Post 2011 Realignment
 - Case Review
 - State General Fund Shifts

A young child with dark hair and eyes, wearing a blue zip-up hoodie with green sleeves, stands on a grassy field. The child's hands are raised towards the camera, palms facing forward. The hoodie has a white patch on the left chest that says "Eagles" and "ORNER" and "1969". The word "LINDSEY" is printed across the chest. The background is a blurred green field.

REALIGNMENT

1991 Realignment

	Pre-Realignment Non-Federal Share	Realignment Non-Federal Share
Foster Care payments	95/5	40/60
Child Welfare Services	76/24	70/30
In-Home Supportive Services	97/3	65/35
County Services Block Grant	84/16	70/30
Adoption Assistance Program	100/0	75/25
AFDC-FG/U (now CalWORKs) payments	89/16	95/5
Administration for Foster Care, Food Stamps, CalWORKs (former AFDC)	50/50	70/30

1991 Realignment

- Dedicated funding
 - Increase sales tax ½ cent
 - Dedicate portion of vehicle license fee
- Benefits to counties:
 - Allow greater flexibility (particularly in Mental Health)
 - Allow more discretion for resource allocation
 - Stable funding source

2011 Realignment

- Dedicated funding
 - Increase sales tax 1.0625 cent
 - Dedicate portion of vehicle license fee
- Benefits to counties:
 - Allow greater flexibility
 - Allow more discretion for resource allocation
 - Stable funding source
- Challenges
 - Revenue down when program demands on the rise
 - VLF tends to be volatile

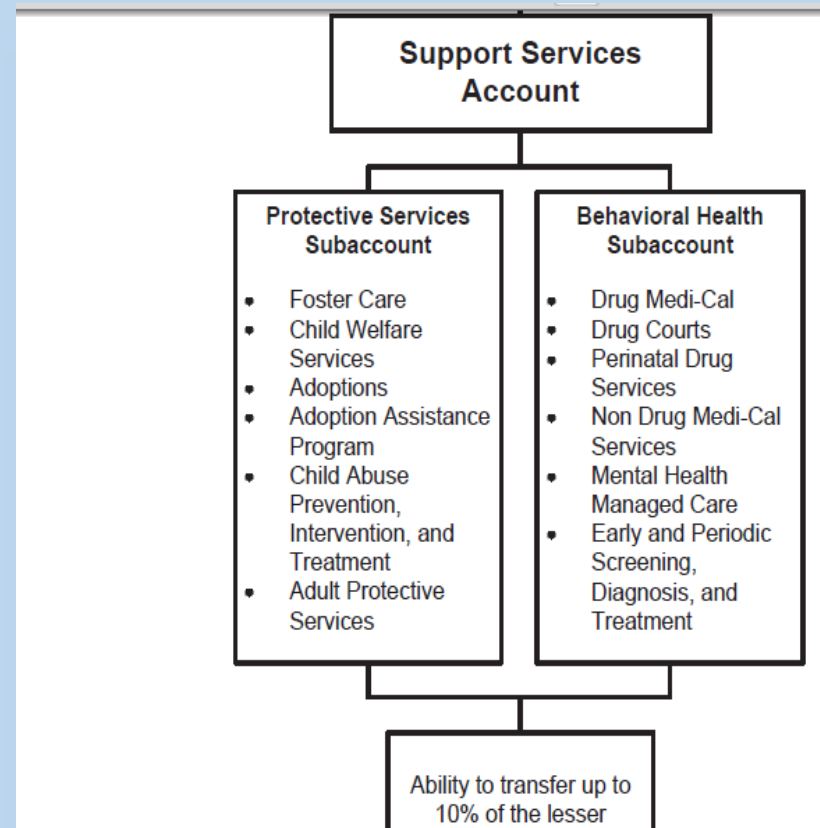
Social Services Programs Impacted by 2011 Realignment

- Administration
 - Adoptions
 - Foster Care
 - Child Welfare
 - Adult Protective Services
 - CAPIT
- Payments
 - Foster Care
 - Adoptions Assistance

Realignment Summary

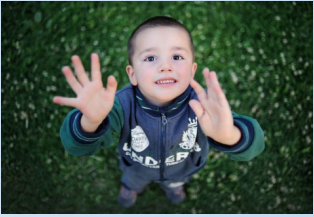
County Share of Non-Federal Expenditures

Program	Pre-Realignment	Share of non-federal 1991 Realignment	Share of non-federal 2011 Realignment
Foster Care	5%	60%	100%
Child Welfare	24%	30%	100%
Adoptions Assistance	0%	25%	100%
Adoptions Eligibility	0%	0%	
Adult Protective Services	MOE	MOE	100%



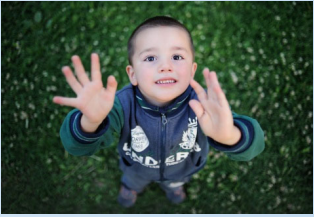


TIME STUDIES



PURPOSE OF TIME STUDIES

- Federally approved method to claim staff salaries, benefits, and overhead.
- Approved time study methodologies:
 - Random moment
 - Mid month of quarter
 - Four weeks of quarter
 - Continuous



TIME STUDY REQUIREMENTS

- Case Carrying Staff
 - Time study at a minimum, quarterly
- Support Staff
 - SSTRP (Support Staff Time Reporting Plan) counties time study/certify at a minimum quarterly
 - Non-SSTRP counties charged Generic
- EDP/Staff Development
 - Required to time study monthly



How do Time Study Hours Spread Costs?

Procedure:

- Pool costs
- Develop time study hour ratios
- Apply ratios to costs

For example, let's say Social Worker salaries/benefits total \$500,000 for the quarter.

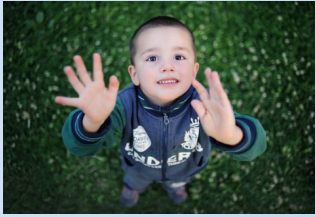
Program	Hours	Ratio	Cost
Child and Family Teams	450	30%	\$150,000
Resource Family Approvals	300	20%	100,000
CWS Case Management	750	50%	250,000
Total	1,500	100%	\$500,000



How do Time Study Hours Spread Costs?

Overhead (communications, office supplies, utilities, etc.) are pooled and allocated by the same ratios. Let's say overhead for the quarter is \$750,000. Now we are going to use the time study hours for all of Social Services.

Program	Hours	Ratio	Cost
CalFresh	450	15%	\$112,500
CalWORKs	300	10%	\$ 75,000
Medi-Cal	750	25%	\$187,500
Adult Protective Services	450	15%	\$112,500
Child Welfare Services	750	25%	\$187,500
In-Home Supportive Services	300	10%	\$ 75,000
Total	3,000	100%	\$750,000



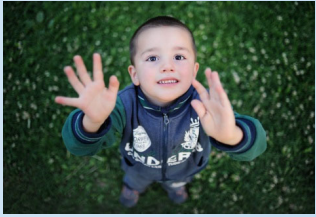
TIME STUDY ACCURACY— Importance of Training

- All code definitions available on-line
- Quarterly County Fiscal Letter summarizes time study code changes
- Train new staff and provide quarterly refresher training for existing staff
- Provide staff with guides to assist in choosing correct codes



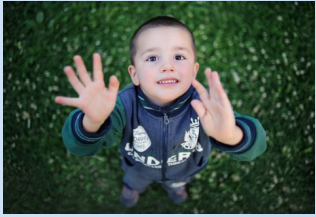
TIME STUDY ACCURACY-- Delays in Entering Time

- Tendency to forget work on smaller programs
- The more time that goes by, the more guesswork tends to be involved
- Rush leads to calculation errors
- Delays in getting time studies to supervisor and fiscal leave less time for thorough review



TIME STUDY ACCURACY— Importance of Supervisory Review

- Supervisors have the best knowledge of day-to-day staff assignments
- Supervisors are responsible for understanding time study codes
- Supervisors can spot errors before the time study is signed and used to claim funding
- Provide management reports to assist with identifying trends or variances



TIME STUDY ACCURACY-- Personal Responsibility

- Each employee controls the County's fiscal outcomes
- Time study hours are claims for Federal and State funding
- The County can only achieve plans for revenue maximization with the help of its employees



Time Study Gray Areas

Use of generic

- Should be used sparingly
- When there is agency-wide benefit
- Activities allowable under more than one code

Consistent and equitable

- Can't change rules depending on fiscal benefit
- Like staff time study in like manner



Support Staff Time Study Challenges

Can be more difficult to identify
population served

Multi-function codes overlap

Support Staff is Overhead

--Salaries/Benefits allocated by line staff
time study hours



False Claims Act

Title 31, Subtitle III, Chapter 37, Subchapter III 3729.False claims

(a) Liability for certain acts. Any person who--

(1) knowingly presents, or causes to be presented, to an officer or employee of the United States Government or a member of the Armed Forces of the United States a false or fraudulent claim for payment or approval;

(2) knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the Government;

(3) conspires to defraud the Government by getting a false or fraudulent claim allowed or paid;

A photograph of a young child, possibly a toddler, with dark hair and light skin, looking directly at the camera. The child's hands are raised in front of their face, palms facing forward. They are wearing a dark blue or grey zip-up jacket with green sleeves. The jacket has a white patch on the left chest that says "FORNIE" and "1968", and another patch on the right chest that says "LAND". The background is a blurred green field. The photo is framed by a light blue border with white vertical bars on the left and right sides.

County Expense Claim



County Expense Claim

Claim for reimbursement of Administrative costs

- Salaries and benefits
- Overhead
- Direct Costs
 - CalWORKs Supportive Services
 - CalWORKs Child Care
 - Contracted Services



County Expense Claim Salaries/Benefits

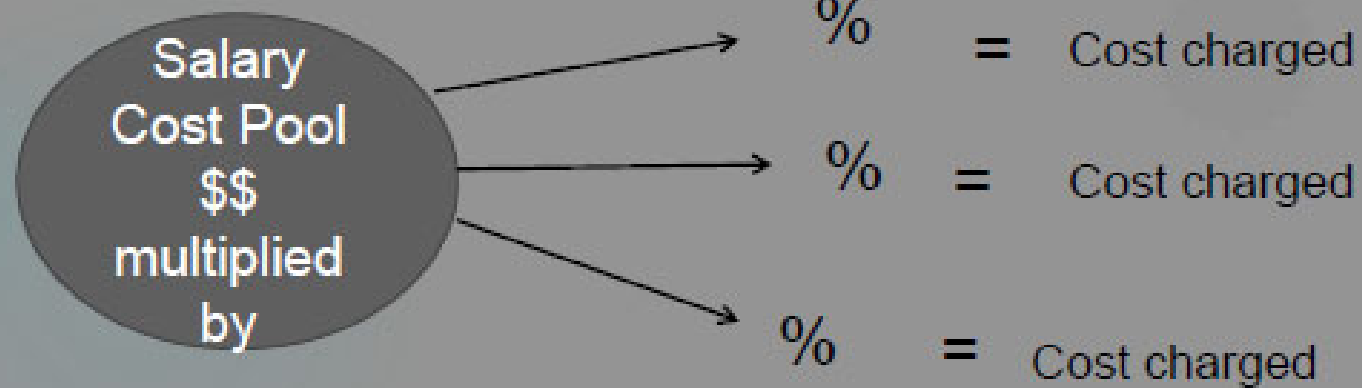
Cost Pools Case Carrying Staff

- Social Workers
- Employment Service Workers
- Eligibility Determination Workers
- Fraud Investigators



Salary and Benefit Cost Pool Allocation Methodology

Time study ratio





County Expense Claim Salaries/Benefits

Cost Pools Case Support Staff

SSTRP counties

- General
- Program
- Clerical

Non-SSTRP counties (small)

- General unless SSTRP submitted



County Expense Claim Salaries/Benefits

Source Documents

County payroll system salaries and benefits by employee

Group employees by cost pool (employee might be in multiple cost pools)

Allocate non-employee specific costs

Overtime has two options:

- Leave in cost pool

- Direct charge

County Expense Claim

**County Expense Claim
Main Menu**

County:Original QTR, March 2017

Tell us who you are

Casework Time Studies

Support Staff Time Studies

Expenditure Schedule & C

Electronic Data Process

Staff Development

Addendums

Additional Information

Claim Summary Report

Performance / Fiscal Inc

Export / View / Print / Le

On-Line Help

County Expense Claim

**Casework Time Studies
Main Menu**

03/31/2017

DFA 55 Series

55 Social Services

CV CalWORKs

OPW Other Public Welfare

CC Child Care

NW NonWelfare

G Generic

All All Program Codes

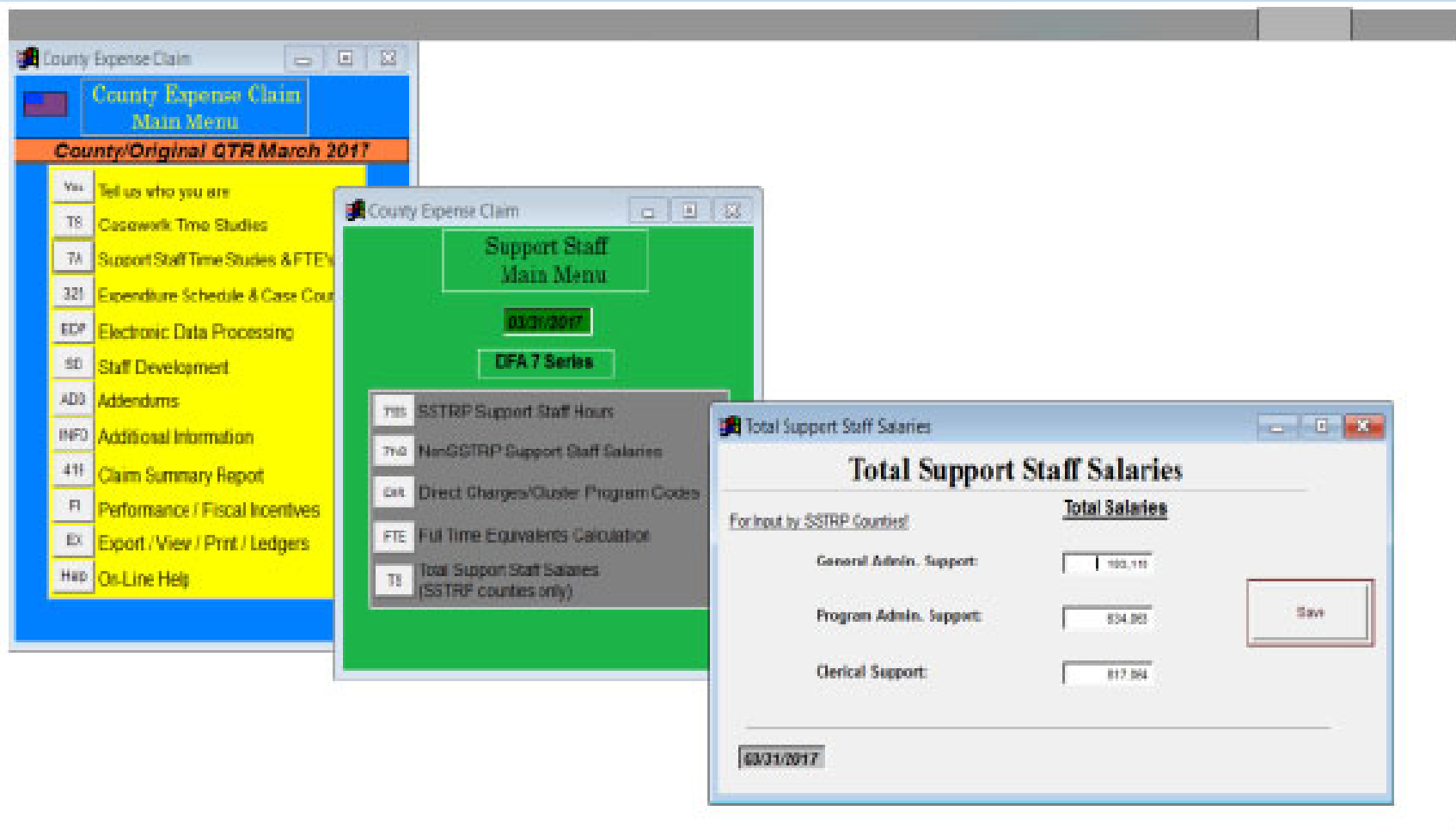
55 Casework Sal/Benefits

Casework Salary / Benefits

03/31/2017

Worker Pools	Total Sal/Ben
A. Social Workers	1,825,331
B. Employment Services Workers	315,740
C. Eligibility Determination Workers	1,272,042
D. Fraud Investigators	65,151
Total Costs: Casework Salaries / Benefits	3,478,264

Save



County Expense Claim

County Expense Claim Main Menu

County/Original QTR March 2017

Yr

Ts

PA

315

EDP

ED

AED

INFO

415

R

EX

Help

Tell us who you are

Casework Time Studies

Support Staff Time Studies & FTE's

Expenditure Schedule & Case Counts

Electronic Data Processing

Staff Development

Addendum

Additional Information

Claim Summary Report

Performance / Fiscal Incentives

Export/ View / Print / Ledgers

On-Line Help

County Expense Claim

Support Staff Main Menu

03/31/2017

DFA7 Series

788

7N8

DIR

FTE

TS

SSTRP Support Staff Hours

NonSSTRP Support Staff Salaries

Dired Charges/Cluster Program C

Full Time Equivalents Calculation

Total Support Staff Salaries SSTRP counties only)

County Expense Claim

SSTRP COUNTIES (DFA 7)

Support Staff Summary Hours

03/31/2017

DFA_7A	FUNCTION /	PRG CODE	GEN ADM HR	PRG ADM HR	CLER SUPP		
A	Social Serv		0.00	103.75	1411.75		
B	CLERICAL		28.75	454.00	0.00		
C	Other Public		0.00	150.75	290.50		
D	Child Care		0.00	0.00	0.00		
E	Non-Welfare		0.00	0.00	0.00		
F	Generic		686.75	1.25	6.75		
G	SOC SERV /		0.00	0.00	0.00		
H	SOC SERV /		0.00	0.00	0.00		
I	SOC SERV /		0.00	0.00	0.00		

Total Gen Admin Support Hours

1,053.75

Total Prg Admin Support Hours

2,968.25

Total Clerical Support Hours

6287.50

Total All Support Hours

60,306.50

Clear/Load

County Expense Claim

County Expense Claim Main Menu

County/Original QTR March 2017

Tell us who you are

TS Casework Time Studies

TA Support Staff Time Studies & FTE's

300 Expenditure Schedule & Case Count

ESP Electronic Data Processing

SD Staff Development

ADD Addendum

RPD Additional Information

410 Claim Summary Report

R Performance / Fiscal Incentives

EX Export / View / Print / Ledgers

Help On-Line Help

County Expense Claim

Support Staff Main Menu

03/01/2017

DFA7 Series

758 SSTRP Support Staff Hours

745 NonSSTRP Support Staff Salaries

DR Direct Charges/Cluster Program Codes

FTE Full Time Equivalents Calculation

TS Total Support Staff Salaries (SSTRP counties only)

County Expense Claim

NON-SSTRP COUNTIES (DFA 7)

Support Staff Summary Salaries

03/01/2017

DFA 7A	FUNCTION / PRG CODE	GEN ADM SAL	PRG ADM SAL	CLER SUPP		
A	Basic Salary	0	0	0		
B	CalWORKs	0	0	0		
C	Other Public	0	0	0		
D	Child Care	0	0	0		
E	Non-Welfare	0	0	0		
F	Generic	0	0	0		
G	SOC SERV /	0	0	0		
H	SOC SERV /	0	0	0		
I	SOC SERV /	0	0	0		

Total Gen-Admin Supp Salaries

0

Total Prg-Admin Supp Salaries

0

Total Clerical Support Salaries

0

Total All Support Salaries

0

Clear All Input



County Expense Claim

Overhead

County Accounts Payable System

Options:

- Claim Generic

 - Space

 - Travel

 - Other Operating Costs

 - County Cost Allocation Plan

 - Other allocated costs

Direct charge with Letter of Intent on file with CDSS



Generic Cost Allocation Methodology

Time study ratio for all programs

Generic
Cost \$\$
multiplied
by

% = Cost charged

% = Cost charged

% = Cost charged

County Expense Claim

03/31/2017

Support Operating Costs
Purchase of Services

Expenditure Schedule
Lines J, thru D, on the DFA 325.1

Letter	325 Letter Title	SI Cost	DI Cost	DRH Cost	CC Cost	RW Cost	Gen Cost	Total Sub-Gr
J	Travel	0	0	0	0	0	21,038	21,038
K	Space	0	0	0	0	0	27,745	27,745
L	Space-Countywide Cost	0	0	0	0	0	30,488	30,488
E	Other Operating Costs	0	0	0	0	0	382,037	382,037
	N1. Pk/Prv App Gr 88	0	0	0	0	0	0	0
	N2. Pk/Prv App County	0	0	0	0	0	0	0
	N3. Pk/Prv App Allot	0	0	0	0	0	119,732	119,732
	Pk/Prv App-Dr 88	0	0	0	0	0	608,488	608,488

SOCIAL SERVIC: 1 DPVC: 0 Non-Starting: 0 Total Sub-Gr: 1,201,441

Call/VRG: 0 Child Care: 0 Generic: 1,201,441



Direct Costs

Direct costs from Accounts Payable system

Benefits single program

Charged to six digit PIN

Examples:

- CalWORKs Child Care, Supportive Services

- CWS Court-ordered services

- Contracted Medi-Cal Outreach services

County Expense Claim

Main Menu

County/Original QTR March 2017

YH Tell us who you are

T1 Casework Time Sheet

T2 Support Staff Time Sheet

325 Expenditure Schedule

EDP Electronic Data Proc

SE Staff Development

ADD Addendums

RPD Additional Information

419 Claim Summary Report

P Performance / Feedback

ED Export / View / Print

HRB On-Line Help

Expenditure Schedule (DFA 325.1B)

Main Menu

03/31/2017

JO Support Operating Costs/PCS

FF Fed / NonFed / Person Cost

CVE Do not use

2PNT Test Parent Family Caseload

PAOF Public Assistance Cal. Fresh

DCI Direct Cost Input

BCD Increased Expenditure Cost

Direct Cost Input

03/31/2017

DFA 325.1B

DD Local Services Direct Costs

DW Employment Direct Costs

OPW Other Public Welfare Direct Cost

CC Child Care Direct Costs

NW Juvenile Welfare Direct Costs

NI All Direct Cost Out-of-State

Direct Cost Input (DFA 325.1B)

All Codes

03/31/2017

Program Tracking ID #	Type of Cost	Direct Cost	Contract #	Fiscal Year
0001046	101831	Contracted	0	
WSS-QUALTY	103654	Investigation	0	
WSS-QUALTY	103631	Contracted	0	
WSS-QUALTY	103680	Operating Co	0	
WSS-QUALTY	103680	Operating Co	0	
WSS-QUALTY	103681	Operating Co	0	
WSS-QUALTY	103681	Operating Co	0	
WSS-QUALTY	103681	Operating Co	0	
WSS-QUALTY	103681	Operating Co	0	
WSS-QUALTY	103681	Operating Co	0	
PROBATION	104850	Probation Exp	0	
SPECIALIZED	105680	Direct Costs	0	
SPECIALIZED	105680	Operating Co	0	
SPECIALIZED	105680	Operating Co	0	

SS Costs

CW Costs

OPW Costs

CC Costs

NW Costs

Total Cost

331,128

218,402

26,677

104,646

515

679,078



Electronic Data Processing

If federally funded, must be supported by APD

May be claimed to:

- Functional level

- Program level

County Expense Claim

County Expense Claim Main Menu

County/Original QTR March 2017

- TIM Tell us who you are
- T3 Casework Time Studies
- TA Support Staff Time Studies & FTE
- 315 Expenditure Schedule & Case Co
- ETP Electronic Data Processing
- SD Staff Development
- A&D Addendums
- INFO Additional Information
- 419 Claim Summary Report
- R Performance / Fiscal Incentives
- EK Export / View / Print / Ledgers
- Help On-Line Help

County Expense Claim

Electronic Data Processin Main Menu

03/31/2017

DFA 325.1A Series

- M&O M & O By Function
- A&O M & O Benefiting Programs
- DIP M & O Direct to Program
- SMD Single & Multi Function Development
- MP Multiple Dev Projects/Single Prg Co
- DO Development Direct to Program
- Genetic Personal Services Relative (CCAP &

EDP M & O Costs

03/31/2017

M & O By Function (DFA 325.1A)

Function	Title	Case Count	Obs. Hours	POS Non-CCAP Co
011	Social Services	2997	0.00	236509
021	CalWORKs	1421	0.00	68595
024	COG-SUBS	0	0.00	0
025	SHWS	0	0.00	0
034	Other Public Welfare	83017	0.00	246093
041	Child Care	0	0.00	017
051	Homestead	1	0.00	9795
054	Genetic	0	0.00	14797
Total Case Count		87,411	0.00	577,398

County Expense Claim

03/31/2017

M & O Direct to Program (DFA 325.1A)

Prg Cod	Program Description	Hours	Direct Personal	Non-CCAP / Pund
001	M&O Quality Assurance (A 305)	0.00	0	0
007	Relativation-Relative Home Assessment	0.00	0	40
016	W&E Waiver Evaluation	0.00	0	0
025	STATE ONLY CAL-LEARN EUG (C&S)	0.00	0	0
027	STATE ONLY CAL-LEARN CASE WORK	0.00	0	0
036	State Only Kin-GAP (C1212)	0.00	0	0
037	KINSHIP/NONREL SUBSIDY (C2311)	0.00	0	0
Total Hours		0.00	0	4365
Total Personal Serv Direct Costs				0
Total POS Non-CCAP Costs				4365

Clear All Input



Staff Development

Trainers

On CEC, enter only the hours for the trainers

Trainees

Spread costs based on activities

Equipment

Ensure Advance Planning Document on file for federally funded equipment and projects

County Expense Claim

County Expense Main Menu

County/Original QTR

You	Tell us who you are
70	Casework Time Study
1A	Support Staff Time Study
325	Expenditure Schedule
EDP	Electronic Data Process
SD	Staff Development
ADD	Addendums
INFO	Additional Information
419	Claim Summary Report
FI	Performance / Fiscal
EX	Export / View / Print / Ledgers
Help	On-Line Help

County Expense Claim

Staff Development Main Menu

03/31/2017

DFA 325.1C Series

FS	Staff Development by Function
DTP	Staff Dev Direct to Program
PS	Personal Serv Oper Costs

County Expense Claim

Staff Development Costs to Function (DFA 325.1C)

03/31/2017

Prg Code	Program Title	Time Study Hrs	Training Cost / POS
010	Social Services - General	0.00	290
020	CalWORKS - General	0.00	7501
030	Other Public Welfare - General	0.00	5400
040	Child Care - General	0.00	0
050	Nonventure - General	0.00	275
000	Generic	0.00	0

Total Hours: Total Cost:

County Expense Claim

Staff Development Direct to Program (DFA 325.1C)

03/31/2017

Prg Cd	Program Title	Time Study Hr	Training Cost / POS
000	HRC Quality Assurance	1.00	0
005	STAP	1.00	0
006	STAP/RESPIE CARE	1.00	0
007	Relative/Non-Relative Home Assessment	1.00	0
020	STATE ONLY CAL-LEARN ELG (C 06/1)	1.00	0
027	STATE ONLY CAL-LEARN CASE MGMT	1.00	0
030	State Only Rn-GAP (C1212)	1.00	0

Total Hours: Total Cost:



County Expense Claim Reports Downloadable to Excel

County Expense Claim	County Expense Claim
Consolidated Cost to Excel	Single Funding Page (CARS) to Excel
Consolidated Cost YTD to Excel	127.6 to Excel (Ad, Claims ONLY)
GFA 127.6 to Excel	127.7 to Excel (Ad, Claims ONLY)
GFA 127.6 to Excel	127.1B Direct Cost Detail to Excel
GFA 12 to Excel	Allocation Table to Excel
FTS GFA 453 to Excel	Location Status Report to Excel
Total Program Cost to Excel	Program Code Table to Excel
Total Program Cost YTD to Excel	Location Name & Number to Excel
Additional Excel Options	

County Expense Claim

03/31/2017

View Reports Menu

DFA 55 Casework TS

325.1 Expenditure Schedule

Claim Notes

FTE's / DFA 463

325.1B / Direct Cost

CEC Sheetlist

DFA 419 Claim Summary

Extraneous Costs

CEC Reconciliation

Claim Letter

Direct Program Sept Staff Salary Input: 325-1E

Claim Certification

Sal Cost/Med Supp/Dep Cost 327.1

DFA 55 Input

LEADERS

DISASTERS

DFA 7A Input

Magic / DARS M&O

DFA7 Reports

CEC Reports

Performance Incentive

Stf Dev Detail 325.1C

Stf Dev Summary 327.4

Welfare/Prg Cost Sum 327.3

Welfare Prg Funding 327.4

County Reports

County Expense Claim

03/31/2017

Single Funding Reports

View Reports

Total Program Cost

Consolidated Cost

DFA 419 Variance

Total Program Cost YTD

Consolidated Cost YTD

Consolidated Cost - No Zeros

DFA 7A Comparison

DFA 55 Comparison

DFA 55 Comparison - 1ap

Additional County Reports

Print Reports

Total Program Cost

Consolidated Cost

DFA 419 Variance

Total Program Cost YTD

Consolidated Cost YTD

Consolidated Cost - No Zeros

DFA 7A Comparison

DFA 55 Comparison

DFA 55 Comparison - 1ap

Excel Spread Sheets

County Expense Claim

Consolidated Cost to Excel

Consolidated Cost YTD to Excel

DFA 327A to Excel

DFA 327.5 to Excel

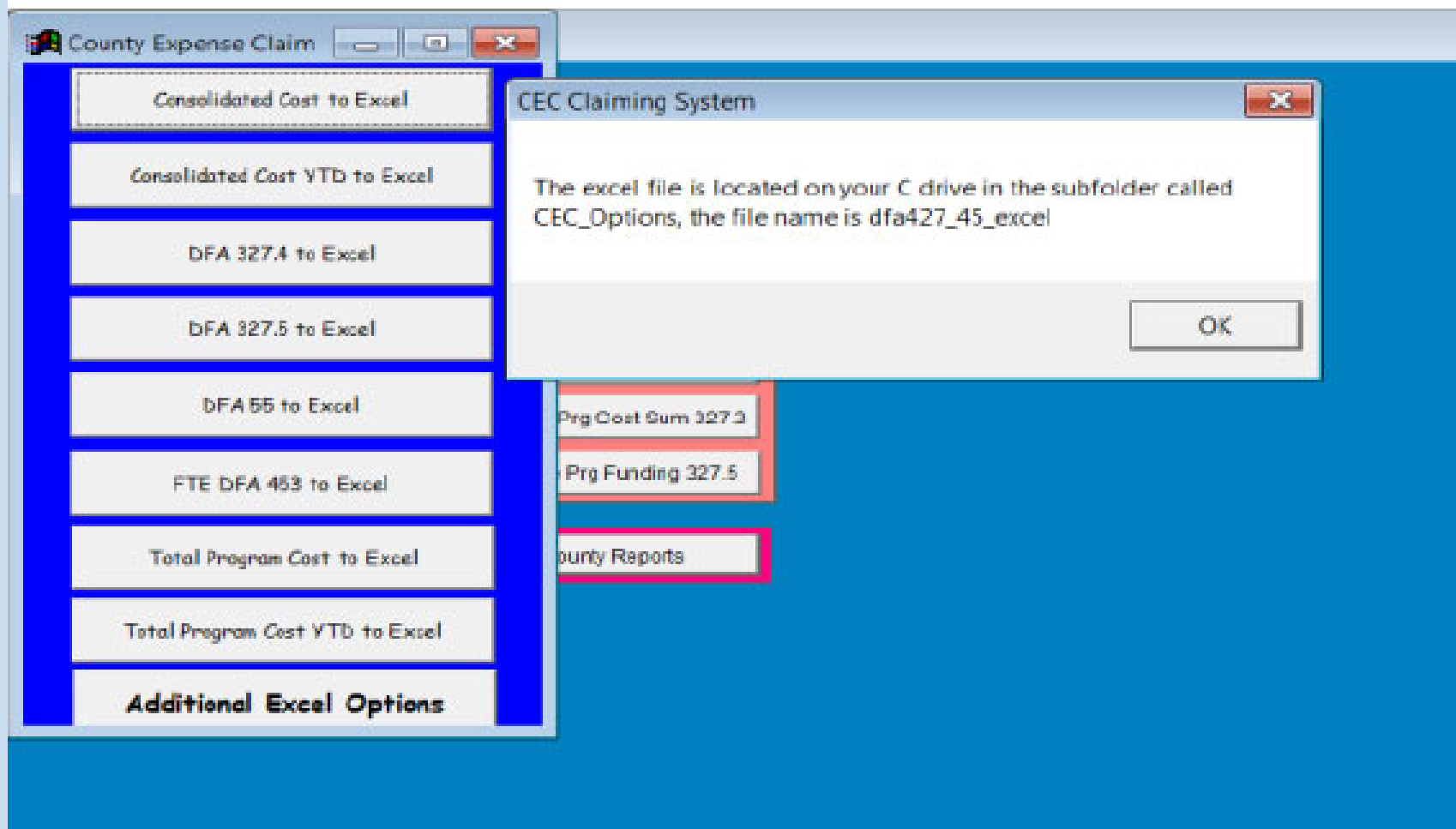
DFA 55 to Excel

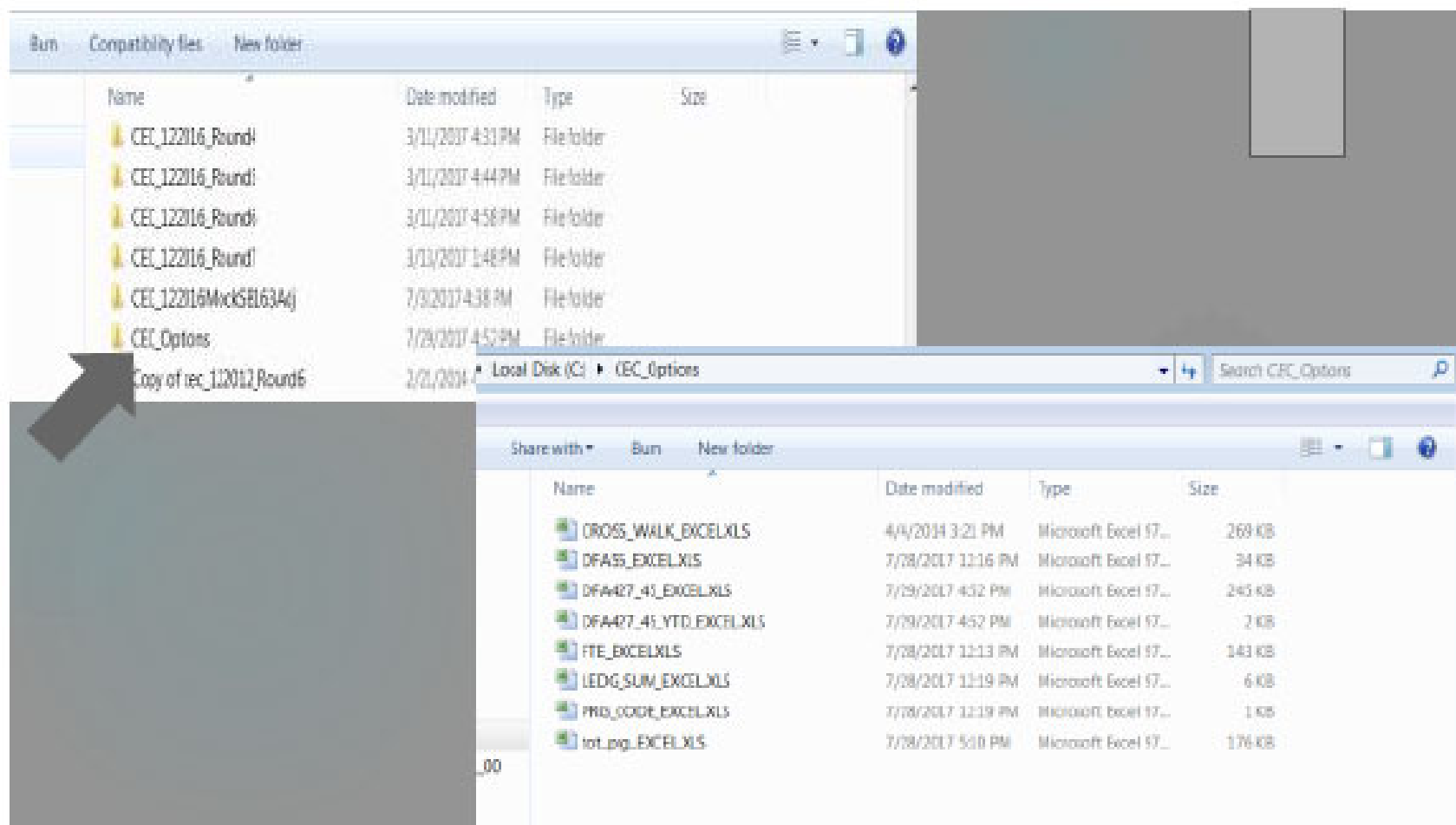
FTE/DFA 463 to Excel

Total Program Cost to Excel

Total Program Cost YTD to Excel

Additional Excel Options

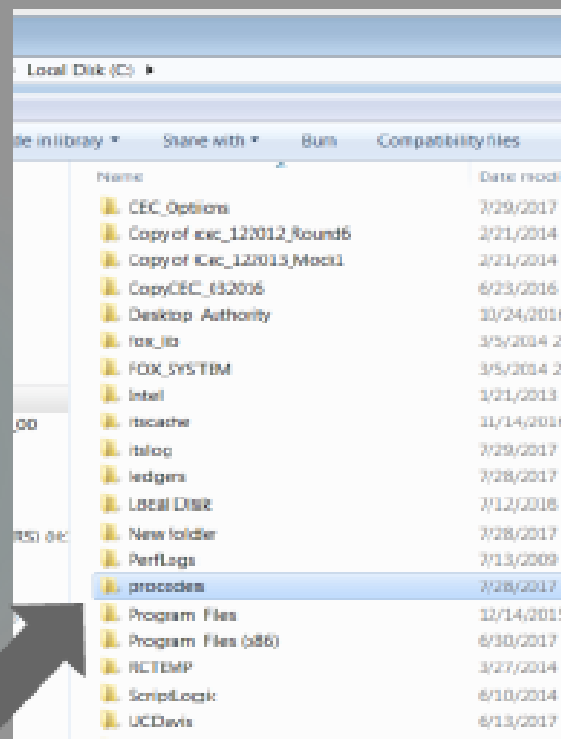




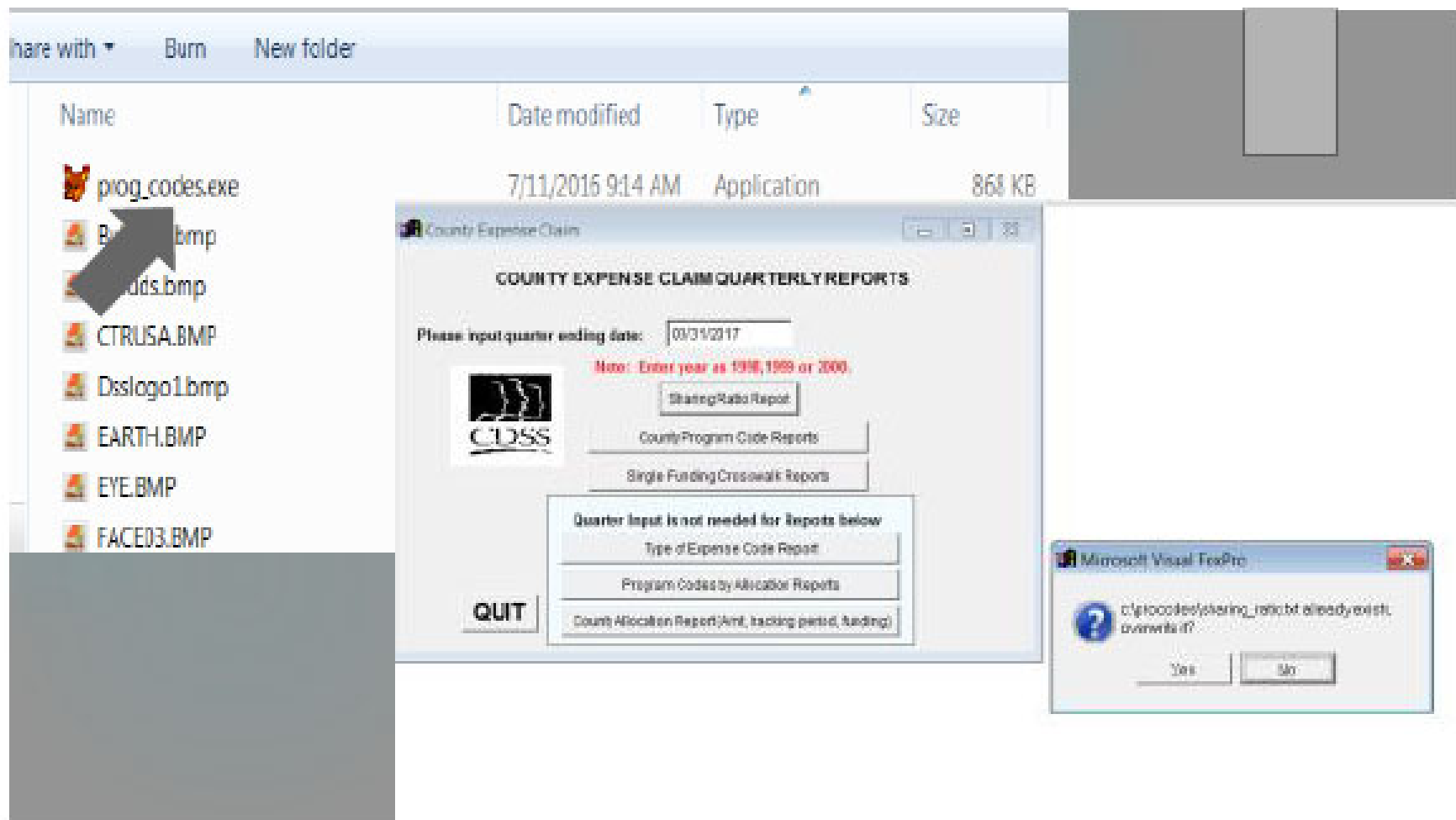
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
qtr	prg	prg_title	tot_ss_c	al_sup_cot	tot_7a_co	al_op_cos	tot_adj	tot_edp_c	dir_cost	adj_3273	tot_sf327	mis_adj	fiscal_inc	tot_prg_co	w_f_shar		
31-Mar-10	130	SUBTOTAL - IHSS - PCSP/HR	289304	73284	214246	84697	3867	41287	0	0	47	0	0	633448			
31-Mar-10	1304	SUBTOTAL - IHSS - Non-HR/Non-PCS?	0	0	0	0	0	0	0	0	0	0	0	0			
31-Mar-10	134	SUBTOTAL - CWS-EligDetermination	17307	4384	4384	5067	0	2621	204	0	3	0	0	25586	1479		
31-Mar-10	1344	SUBTOTAL - CWS HR	123358	31249	31249	36116	0	16647	7796	0	20	0	0	215186			
31-Mar-10	1347	SUBTOTAL - CWS Court Related Act	130911	33162	33162	38327	0	17931	6199	-87780	13	0	0	138763	6931		
31-Mar-10	1348	SUBTOTAL - CWS Case Management	172186	43618	43618	50411	0	23585	46461	-130102	17	0	0	205977	10291		
31-Mar-10	151	SUBTOTAL - EA-ER	110106	33188	33188	38358	0	17946	13437	0	22	0	0	231967	19881		
31-Mar-10	1515	SUBTOTAL - Medi-Cal	754776	435322	470536	301852	0	172541	26368	0	1571	31164	0	1750712			
31-Mar-10	160	SUBTOTAL - STAF	0	0	0	0	0	0	0	0	0	0	0	0			
31-Mar-10	158	SUBTOTAL - STOP	0	0	0	0	0	0	0	0	0	0	0	0			
31-Mar-10	451	NONFEDERAL WTW (A 3/90)	0	0	0	0	0	0	342	0	0	0	0	342			
31-Mar-10	45	STAGE ONE CHILD CARE	4409	325	325	1491	0	605	104158	0	0	0	0	116988	11091		
31-Mar-10	155	CWS-MPS (AB 908)	0	0	0	0	0	0	0	0	0	0	0	0			
31-Mar-10	61	Calworks Jail Match (SB 1556)	0	0	0	0	0	0	0	0	0	0	0	0			
31-Mar-10	614	Calworks Eligibility	82987	58886	58886	33198	0	14047	86	-65838	2622	0	0	126788	10301		
31-Mar-10	615	INIT ELIG DET-CALWORKS OF MCAL (C9/12)	17867	10774	10774	11148	0	4716	0	0	880	-42336	0	23040	2114		
31-Mar-10	616	Nonfederal Calworks Elig	0	0	0	0	0	0	0	0	0	0	0	0			
31-Mar-10	617	CAL-LEARN CASE MANAGEMENT (C 09/12)	0	0	0	0	0	0	3521	0	0	0	0	3521	351		
31-Mar-10	618	Calworks Program Integrity	0	0	0	0	0	0	0	0	0	0	0	0			
31-Mar-10	62	WTW Pre-Assessment	81499	48836	48836	27532	0	11648	76	0	2174	0	0	171765	16951		
31-Mar-10	621	WTW Post-Assessment: Comm Svc	4182	2506	2506	1413	0	598	0	0	112	0	0	8811	861		
31-Mar-10	622	WTW Post-Assessment: Other	48365	28980	28980	16338	0	6912	0	0	1290	0	0	101885	10051		
31-Mar-10	623	WTW Post-Assessment: Voc Ed	6591	3040	3040	2227	0	942	0	0	176	0	0	11885	1371		
31-Mar-10	624	WTW Assessment	5228	3132	3132	1766	0	747	2045	0	139	0	0	13057	1291		



Method to download all Program Codes & Sharing Ratios



Name	Date modified
CEC_Options	7/29/2017 4:00 PM
Copy of cec_122012_Round6	3/21/2014 4:00 PM
Copy of Cec_122013_Mock1	3/21/2014 4:00 PM
CopyCEC_132008	6/23/2016 8:00 AM
Desktop_Authority	10/24/2016 1:00 PM
fox_jb	3/5/2014 2:00 PM
FOX_SYSTEM	3/5/2014 2:00 PM
Intel	1/21/2013 3:00 PM
Itscache	11/14/2016 1:00 PM
Italog	7/29/2017 3:00 PM
ledgers	7/28/2017 5:00 PM
Local Disk	7/12/2018 1:00 PM
New folder	7/28/2017 3:00 PM
PerfLogs	7/13/2009 8:00 AM
proceeds	7/28/2017 5:00 PM
Program Files	12/14/2015 1:00 PM
Program Files (x86)	6/30/2017 8:00 AM
RCTEMP	1/27/2014 5:00 PM
ScriptLogic	6/10/2014 3:00 PM
UCDavis	6/13/2017 6:00 PM



Print Preview

PENSE CLAIM
2016

07/29/2017

RATIO TABLE

		Federal	Welfare	Health	County	Flag
1	SOCIAL SERVICES FUNCTION					
001	ADOPTIONS OPPORT DEMO PROJ(R 12/02)	99.00	0.00	0.00	12.00	2
002	SUC-ADOPT OPPORT DEMO PROJ(R 12/02)	0.00	0.00	0.00	100.00	0
003	IHSS-QUALITY ASSURANCE (A 03/05)	0.00	35.00	50.00	15.00	0
004	PROBATION PEER REVIEW (C 03/14)	50.00	35.00	0.00	15.00	2
005	SPECIALIZED TRNG FOR ADOPT PRNTS(A6/09)	75.00	17.50	0.00	7.50	1
006	SPECIALIZED TRNG FOR ADOPT PRNTS(A6/09)	50.00	35.00	0.00	15.00	2
008	STAF RESRTE CARE (A 5/05)	0.00	70.00	0.00	30.00	0
007	RELATIVE/NON-RELATIVE HOME APPROVALS	50.00	35.00	0.00	15.00	2
007	RELATIVE/NON-RELATIVE HOME APPROVALS	75.00	17.50	0.00	7.50	1
008	SUC-RELATIVE/NON-RELATIVE HOME APPRVL	0.00	100.00	0.00	0.00	0
010	TITLE IV-E WAIVER EVALUATION (R 06/07)	50.00	35.00	0.00	15.00	2
023	IHSS ADVISORY COMMITTEE	0.00	51.00	49.00	0.00	0
024	HFED SHASTA'S CHILDREN'S PROG CONSORTIA	0.00	0.00	0.00	100.00	0
026	IHSS ADVISORY COMMITTEE S. DIEGO 03/05	0.00	0.00	0.00	0.00	0
037	CWSOP/COHORT 1 (C 12/05)	75.00	25.00	0.00	0.00	1
037	CWSOP/COHORT 1 (C 12/05)	50.00	50.00	0.00	0.00	2
038	SUC/CWSOP/COHORT 1 (C 12/05)	0.00	0.00	0.00	0.00	1
039	SUC HFED CWSOP/COHORT 1(C 12/05)	0.00	100.00	0.00	0.00	0
045	SUC - GRP HOME MD. VISITS (CWD)	0.00	100.00	0.00	0.00	0
046	SUC - ILF ADMIN SGP	0.00	0.00	0.00	100.00	0
047	SUC - ILF SERVICES SGP	0.00	0.00	0.00	100.00	0
048	SUC - ILF ADMIN SGP GVN	0.00	0.00	0.00	100.00	0
048	SUC - ILF SERVICES SGP GVN	0.00	0.00	0.00	100.00	0
050	SUC - STAF	0.00	0.00	0.00	100.00	0
051	SUC - GRP HOME MD. VISITS (CWS)	0.00	70.00	0.00	30.00	0
057	SUC-EMERGENCY HOTLINE IV-E TO SA TANF	0.00	0.00	0.00	0.00	0
058	SUC-EMERGENCY HOTLINE SA TANF	0.00	0.00	0.00	0.00	0
059	CWSOP NONFED SGP/COHORT 1(C 12/05)	0.00	100.00	0.00	0.00	0
061	SUC-CCLPDC OVERMATCH TO 062(STATE)	0.00	100.00	0.00	0.00	0
062	SUC-CCLPDC-CDE REIMBURSE (0/0/100/0)	0.00	0.00	100.00	0.00	0
067	EDU AND TRNG VOUCHER (R 12/05)	100.00	0.00	0.00	0.00	2
069	SUC EDU AND TRNG VOUCHER (R 12/05)	0.00	0.00	0.00	100.00	2
077	CWS BASIC NONFEDERAL (A 9/05)	0.00	70.00	0.00	30.00	0

FLAGS:

- 0 - Ratio applies to staff development and program costs for this program code.
- 1 - Ratio applies to staff development cost only for this program code.
- 2 - Ratio applies to program cost only for this program code.



County Expense Claim

Unallowable costs (claim to Extraneous)

- Accounts payable system

 - Financing/Interest costs

 - Portion of lease payment for capitalized asset in excess of depreciation

 - Legislative expenses (lobbying)

 - Fines and penalties

 - Entertainment expenses, alcoholic beverages

 - Supportive services not issued to clients in the quarter (i.e. bus passes)

 - SWAG



County Expense Claim

Structure of Claiming Code

XXX

Program #

X

Component

XX

Type of Expense (TOE) Code



County Expense Claim

Structure of Claiming Code

623032

623

0

32

WTW

Contracted Services



County Expense Claim

Errors:

If discovered within nine months, correct on adjustment claim
(State provides template)

If discovered more than nine months after end of quarter:

If State/Fed owes County, do nothing—County may not
receive additional funding

If County owes State/Fed, complete SOC 812A; State will take funds out
of subsequent AA 190



County Expense Claim Output Pages Overview

DFA 325.1 Summary of All Costs

DFA 55 Summary of Time Study Hours (Program ratio--Percent to total for each cost pool by function)

DFA 55A Hours and salary costs (Program code to function ratio)

DFA 325.1B Direct Costs

DFA 7 Support Staff

DFA 327.1 Distribution of Costs

DFA 327.2 EDP Costs

DFA 327.3 Program Cost Summary with Shifts displayed

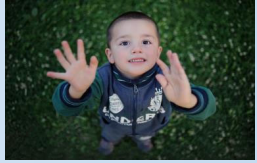
DFA 327.4 Staff Development Costs

DFA 327.5 Welfare Program Funding net of shifts with sharing ratios displayed

DFA 403 Full Time Equivalencies by Cost Pool

Hint: DFA 327.4 + DAF 327.5 = Total Costs





Assistance Programs

CalWORKs Assistance

Approved Relative Caregiver

Foster Care Assistance

Adoptions Assistance

Kin-Gap

Extended Kin-Gap/Foster Care

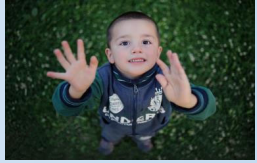
Transitional Housing Programs & THP+ Foster Care

WINS

Refugee Cash Assistance

LIHEAP/SUAS

Cash Assistance Program for Immigrants (CAPI)



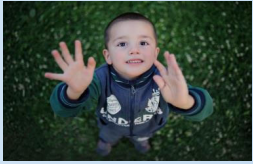
ASSISTANCE CLAIM TEMPLATE

The Assistance Claim template provides the sharing ratios that determine how much of the expenditures will be reimbursed by Federal and State (Realignment) funds and how much will remain the county share.



WHAT GETS CLAIMED?

- PAYMENTS MADE IN THE MONTH
- RECOVERIES OF AID (Repayments and SSA/SSI abatements)
- ADJUSTMENTS FOR PRIOR MONTHS (both positive and negative)
Example: Adjustments between aid codes
- Identified Federal Overpayments



SB 163 WRAPAROUND PROGRAM

Foster Care

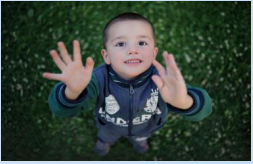
State/County Share Only

County Share must be expended

Concurrent Foster Care

Federal Share of Group

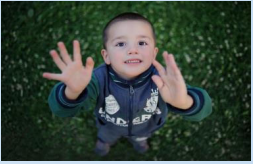
Home/FFA Placement Costs



REPAYMENTS

Bass vs. Anderson

Federal Audit Findings



APPARENT ELIGIBILITY

- Immediate Need Payments
- Temporary Homeless Assistance
- Domestic Violence Homeless Assistance

A photograph of a young child, possibly a toddler, standing outdoors on a grassy area. The child is looking directly at the camera with a slight smile and has both hands raised in front of them, palms facing forward. The child is wearing a dark-colored zip-up jacket with some white text and graphics on the front. The background is a soft-focus green field. The entire image is framed by a light blue border.

County Budget & Fiscal Management



County Budgeting

Purpose:

Serves as a blueprint that sets out anticipated expenditures and revenues

Enables the Board of Supervisors to approve the Department's plan for the year



County Budgeting

Revenue

- Federal

- State

- Grants

- Fees/Collections

- County General Fund

Expenses

- Salaries/benefits

- Operating

- Contracts

- Charges (CCAP/A-87)

- Assistance payments

Expenses less revenue = \$0



County Budgeting

Budget considerations:

- Reductions proposed by Governor
- Allocated positions/vacancy factor
- New allocations/mandates
- COLAs, benefit increases, reclassifications in progress
- Caseload changes
- Contract cost increases



County Budgeting

Budget approaches:

Incremental

Add or subtract costs and revenue from a previously approved base

Zero based

Justify each item in budget from a base of zero

Performance based

Justify expenditures base on results to be achieved



County Budgeting

Building the budget:

- Review allocated positions (FTEs)

 - Reclasses in progress?

 - Vacancy factor?

 - New positions in consideration?

- Review CEC for the past year

- Review caseloads

- Run a mock claim

- Evaluate results

- Make adjustments until in balance



County Budgeting

When Expenses > Revenue, must either reduce expense or increase revenue

If mid-year projections predict Expenses > Revenue:

- Transfer staff
- Furlough
- Delay filling vacancies
- Reduce operating costs/delay purchasing equipment



County Budget Tracking

- Comparison of allocation to assumption in budget
- Quarterly tracking of expenditures against allocation
- Monthly tracking of time study in compared to assumption in mock claim
- Monthly tracking of expenditures by account/line item
- Monthly tracking assistance expenditures/caseloads
- Advance/Actual claim reconciliation

KIN-GAP Asst REVENUE TRACKING FISCAL YEAR 17/18		STATE	ASSISTANCE	NOTE: NEGATIVE FIGURE = STATE OWES COUNTY POSITIVE FIGURE = COUNTY OWES STATE				
	AA190 ADVANCE	SCD DATE	ASST CLAIMS Aid Codes 4F & 4G	DIFFERENCE ADVANCE - ADMIN	AA190 ADJUSTMENT	DATE	UNADJUSTED BALANCE	CUMMULATIVE UNADJUSTED BALANCE
Jul-17	\$5,000.00	S020500W 6/23/17	\$6,472.00	(\$1,472.00)	\$1,472.00	s020547w 9/29/17	\$0.00	\$0.00
Aug-17	\$5,700.00	S020508W 7/28/17	\$6,560.00	(\$860.00)	\$860.00	S020563W 10/31/17	\$0.00	\$0.00
Sep-17	\$6,100.00	S020524W 8/31/17	\$6,627.00	(\$527.00)	527.00	S020579W 11/29/17	\$0.00	\$0.00
Oct-17	\$5,800.00	S020547W 9/29/17	\$6,573.00	(\$773.00)	\$773.00	S020605W 12/29/17	\$0.00	\$0.00
Nov-17	\$5,900.00	S020563W 10/31/17	\$6,876.00	(\$976.00)	\$976.00	S020628W 1/31/18	\$0.00	\$0.00
Dec-17	\$6,000.00	S020579W 11/29/17	\$6,876.00	(\$876.00)	\$876.00	S020643W 2/28/18	\$0.00	\$0.00
Jan-18	\$5,900.00	S020605W 12/29/17		\$5,900.00			\$5,900.00	\$5,900.00
Feb-18	\$6,200.00	S020628W 1/31/18		\$6,200.00			\$6,200.00	\$12,100.00
Mar-18	\$6,300.00	S020643W 2/28/18		\$6,300.00			\$6,300.00	\$18,400.00
Apr-18				\$0.00			\$0.00	\$18,400.00
May-18				\$0.00			\$0.00	\$18,400.00
Jun-18				\$0.00			\$0.00	\$18,400.00



What is Cash Flow?

- Cash flow is a revenue or expense stream. Cash inflows are revenues; cash outflows are expenses.
- The difference between advance and reimbursement programs is timing
- - Example of advance programs:
 - CalWORKs Single, CalFresh Administration Federal and State
 - Foster Care administration and payments—federal and state share
 - Example of reimbursement programs:
 - Title XIX (Department of Health Care Services)
 - SACWIS



Timing of Cash Flow in Social Services

Example: CalWORKs Single Allocation Advance Programs

- July Advance received 7/15/16
- August Advance received 8/15/16
- September Advance received 9/15/16
- September Quarter claim submitted 10/31/16
- Adjustment to payment made mid 02/14/17
- Adjustment Claim submitted 06/30/17
- Adjustment to payment made 10/14/17



CDSS Reports

<http://www.cdss.ca.gov/inforesources/Administration-Assistance-Monthly-Reports>

- DFA C430
- Waiver Counties Ledgers and Payments Reports
- Statement of Cash Advances – AA190
- CA 800 Approval Letters
- CEC Claim Letters