



# Bulletin

**NUMBER**

#16-32-05

**DATE**

March 29, 2016

**OF INTEREST TO**

County Directors

Tribal Human Service  
Directors

Tribal MFIP Consolidated  
Support Services Director

Fiscal Supervisors and  
Staff

Social Services Supervisors  
and Staff

Mental Health Center  
Business Managers

**ACTION/DUE DATE**

Please review and submit  
required report 30 days  
after the end of each  
calendar quarter beginning  
with the January – March  
2016 quarter.

**EXPIRATION DATE**

March 29, 2018 or when  
new bulletin is issued.

## Updated Instructions for Completing the SEAGR Report (DHS-2557)

**TOPIC**

Instructions for completing the quarterly Social Services  
Expenditure and Grant Reconciliation (SEAGR) Report and  
supporting schedules for calendar years 2016 and 2017.

**PURPOSE**

- Updated instructions for completing the revised  
quarterly report and schedules.
- Replaces bulletin #14-32-04 (February 6, 2014)

**CONTACT**

Julie Spurgeon, DHS Financial Operations Division, County  
Fiscal Reporting Officer at (651) 431-3782 or  
[julie.spurgeon@state.mn.us](mailto: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 SEAGR Report is an integrated quarterly fiscal report that provides detail to the long-standing quarterly Social Services Fund Report (DHS-2556). Instructions on the Social Services Fund Report are in bulletin no. 15-32-07 (June 19, 2015).

The SEAGR Report collects financial data based upon BRASS (Budgeting, Reporting, and Accounting for Social Services) codes. The report is computer-generated and is electronically transmitted from agencies to the Minnesota Department of Human Services (DHS).

The SEAGR Report gives DHS timely data on all agency social services expenditures and revenues. In turn, DHS produces timely output reports for use by agencies, DHS, and the legislature, including quarterly statewide reports, and yearly agency reports with comparisons to statewide data.

Since BRASS codes are revised every two years, the SEAGR Report follows suit and therefore, these instructions will apply to calendar years 2016 and 2017 reporting. Should legislation or emergency changes require BRASS or SEAGR Report modifications during this two-year period, agencies will be promptly notified.

The SEAGR Report has simplified agency fiscal reporting by eliminating many previously required reports. In addition, many new fiscal reports, that would otherwise have been required, have been incorporated into the SEAGR process.

## Changes

- The general instructions have been revised and updated where necessary.
- SEAGR report (DHS-2557) has been updated. BRASS code 457 – Child Family Psychoeducation has been added. See the 2016-2017 BRASS Manual issued as bulletin no. 15-32-09 (September 30, 2015) for complete details of all the BRASS code definition and description changes.

## Action Required

- ***Complete the SEAGR Report (DHS-2557)***

Effective with the January - March 2016 quarter, each county and tribal human service agency that uses SSIS (Social Services Information System) to generate the SEAGR report must submit the completed SEAGR and applicable supporting schedules through SSIS. Non-SSIS agencies must submit using the revised excel (xlsx) file provided by DHS Financial Operations Division (FOD).

This report plus the Social Services Fund Report (DHS-2556) constitute the quarterly Social Service Fund agency fiscal reporting. Failure to submit complete, accurate, and

timely reports will result in the delay of Title XX and the other grant payments earned through the SEAGR Report. See Attachment E of this bulletin for a complete listing and description of these programs and associated payments. In addition, federal administrative payments accrued through the Social Service Fund Report and Social Service Time Study (SSTS) may also be delayed. Payments based upon late reports will be made on the next regular payment date.

• **Submit the SEAGR Report (DHS-2557)**

This report is due to DHS thirty (30) calendar days after the end of the quarter and must be completed according to the instructions in Attachment A. If the 30<sup>th</sup> falls on Saturday, Sunday or a holiday, the report is due on the preceding business day. This change is to ensure DHS FOD has sufficient time to complete our federal report/claim.

Agencies that use SSIS (Social Services Information System) to generate the SEAGR Report must submit the report through SSIS. DHS Financial Operations Division (FOD) has a process that downloads the report from SSIS to FOD. Non-SSIS agencies will be provided with a excel file for completing the SEAGR Report. The completed report must be sent by e-mail to Julie Spurgeon using the following e-mail address:

[DHS.SSF@state.mn.us](mailto:DHS.SSF@state.mn.us)

An agency amending the SEAGR Report after it has been sent to DHS must contact the Financial Operations Division (Julie Spurgeon) for instructions as to how the change(s) will be submitted.

Details on timely reporting policies are found in bulletin no. 16-32-01 (January 12, 2016).

## **Attachments**

- A. Instructions for Completing the SEAGR (Social Services Expenditure and Grant Reconciliation) Report (DHS-2557)
- B. Recommended Cost Allocation Procedures for use with the SEAGR Report
- C. Reporting Units of Service for Purchased Services
- D. Receipting MMIS Revenues for SEAGR
- E. Fiscal Reporting Through the SEAGR Report
- F. Consortium Reporting for Social Services
- G. Local Collaborative Reporting for Social Services
- H. SEAGR Report (DHS-2557, revised 1/16)

## Questions

Please address reporting questions regarding the SEAGR report to Julie Spurgeon at (651) 431-3782 or [julie.spurgeon@state.mn.us](mailto:julie.spurgeon@state.mn.us). For technical questions on the SEAGR report in SSIS, please contact the SSIS Help Desk at (651) 431-4801 or [Dhs.Ssishelp@state.mn.us](mailto:Dhs.Ssishelp@state.mn.us).

## Legal References

Minnesota Statutes:

- general, chapters 245, 256, and 256E
- reporting, section 256.01
- program, chapter 256M.01 (Vulnerable Children and Adults Act)

## 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 SEAGR (SOCIAL SERVICES EXPENDITURE AND GRANT RECONCILIATION) REPORT (DHS-2557)

#### GENERAL INSTRUCTIONS

- This report is submitted electronically through SSIS or on a DHS provided Excel spreadsheet. Unless specifically requested by DHS, no signed paper form need be submitted. For agencies submitting their SEAGR report through SSIS, the Finalize and Submit actions are considered an electronic signature and it is not necessary to retain a printed, signed copy in your agency. For agencies submitting their SEAGR report on the SEAGR Excel spreadsheet, you must keep a signed copy on file for audit and record purposes. As with other Financial Operations Division required reports, the signature may be a County or Tribal Financial Official or Human Services Director. Amended reports will be submitted in accordance with instructions from DHS Financial Operations.
- Financial activity on this report is the same as reported on the Social Services Fund Report (DHS-2556). Therefore, refer to the latest social services fund report bulletin no. 15-32-07 (June 19, 2015) for guidance on what is to be reported and specifically what is included in the Social Services Fund. This report is based upon BRASS codes and other information published in the current BRASS Manual (15-32-09).
- All financial activity must be reported on a **cash basis**. Expenditures and revenue reported must have been actually disbursed or received during the quarter, not accruals owed or earned. Round all amounts to the nearest dollar.
- COFARS (County Financial Accounting and Reporting Standards) conventions are to be followed in completing this report, even for agencies that have chosen to use another accounting system.
- All expenditures reported must be net of refunds and cancellations. A refund occurs when the payee returns all or part of the money received in the same calendar year as the original expenditure. A cancellation (refund) occurs when a warrant or other payment is canceled prior to its being honored in the same calendar year that the warrant was issued.
- Recoveries occur when the payee returns all or part of the money for expenditures from a prior calendar year and should be included in the revenue schedules. A cancellation (recovery) occurs when a warrant or other payment is canceled in the calendar year after the year the warrant was issued and should also be included in the revenue schedules.

- If an error is discovered on a previously submitted report, agencies typically have one year to submit a corrected report. Please contact Julie Spurgeon at (651) 431-3782 or [Julie.Spurgeon@state.mn.us](mailto:Julie.Spurgeon@state.mn.us) to discuss the process for submitting a revised report.

## **BRASS AND SEAGR GENERAL INFORMATION**

### **BRASS reporting and Medical Assistance (MA) services**

Social Services and MA are closely associated and overlap in the provision of many services, particularly screenings, case management, and numerous “waivered” type services. SSIS provides counties with a report that lists HCPCS/modifiers by claim category and their associated claimable services and activities. This report is in SSIS under Tools > General Reports > State Reporting > SEAGR Conversion Report.

### **Services of non-county and tribal providers processed directly through MMIS**

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

### **Fiscal reporting through the SEAGR Report**

The SEAGR Report provides one comprehensive report eliminating the need for separate fiscal reports for each grant program and Adult programs. Agency submission of the old fiscal reports was discontinued because data provided through the SEAGR Report can be processed by DHS Financial Operations Division program accountants to build equivalent fiscal reports. In addition, the SEAGR Report has become the reporting mechanism for several new programs, each of which would have required a new agency report had they not been incorporated into SEAGR. See Attachments E for complete instructions on the reporting of current programs through the SEAGR Report.

### **Cash accounting for grant advances to providers**

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

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

1. Report the lesser of the advance or the provider expenditures for the grant period.

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

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

Agencies will be provided an Excel spreadsheet - either through SSIS or DHS Financial Operations Division. The spreadsheet paper copy of DHS-2557 attached at the back of this instruction should be referred to when reading these instructions.

### ***COLUMN ENTRY INSTRUCTIONS:***

#### **Service Column:**

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

#### **A. Expenditures Purchased Service**

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

#### **B. Units of Purchased Service**

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

#### **C. Expenditures Staff-Provided Service**

Enter the staff-provided expenditures for each service. The recommended method for deriving this entry for each service is to multiply the staff unit rate/hour times the number of units in Column D (see Attachment B for more information). The column total must equal Line 24 on the schedule DHS-2556.

#### **D. Hours of Staff Service**

Enter the hours of staff-provided service. This is to be compiled from all line social service staff on the agency payroll (in effect, the staff who participate in the SSTS), and represents the hours that can be coded to a current valid BRASS code as defined in the 2016-2017 BRASS Manual. Hours should be entered to the nearest hundredth of an hour - not minutes. See Attachment B for a full discussion of staff service hours for the SEAGR Report.

#### **E. Total Expenditures**

Enter the sum of Column A and Column C.

**LINE ENTRY INSTRUCTIONS:**

**Service Lines:**

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

**Line (1) Children's Services Program Subtotal**

Total all Children's Services entries.

**Line (2) Child Care Program Subtotal**

Total all Child Care entries.

**Line (3) Chemical Dependency Program Subtotal**

Total all Chemical Dependency entries.

**Line (4) Mental Health Program Subtotal**

Total all Mental Health entries.

**Line (5) Developmental Disabilities Program Subtotal**

Total all Developmental Disabilities entries.

**Line (6) Adult Program Subtotal**

Total all Adult Services entries.

**Line (7) BRASS Services Total**

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

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

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

Revenues in SEAGR will be referred to by the revenue entry number, which will always be the same for that particular revenue as long as it is reported.

Attachment D provides guidance for reporting MMIS revenues.

### **Line S51 Total State Program Revenue by Source**

Enter the sum of Lines S07, S16, S23, S33, S43, and S50.

### **Line S53 Vulnerable Children and Adults (VCA) Act Grant**

Enter the revenue received during the reporting quarter.

### **Line S57 LTSS (MnCHOICES)**

Enter the revenue received during the reporting quarter.

### **Line S54 Total Intergovernmental State Revenue**

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

### **Line S55 State Shared Revenue**

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

These revenues are from the state that are distributed based on state statute regulation, and are in lieu of property taxes or other revenue sharing. 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 an agency's location, economic activity and other factors.

### **Line S56 Total State Revenue**

Enter the sum of Lines S54 and S55.

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

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

Revenues in SEAGR will be referred to by the revenue entry number, which will always be the same for that particular revenue as long as it is reported.

Attachment D provides guidance for reporting MMIS revenues.

### **Line F53 Total Federal Program Revenue by Source**

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

### **Line F54 MA SS Administration (SSTS)**

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

### **Line F56 Title XX Block Grant**

Enter the revenue received during the reporting quarter.

### **Line F67 LTSS (MnCHOICES)**

Enter the revenue received during the reporting quarter.

### **Line F57 Total Intergovernmental Federal Revenue**

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

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

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

### **Line M25 Total Miscellaneous Revenue**

Enter the sum of Lines M04, M08, M12, M16, M20, and M24. This total must equal the sum of Lines 13, 14, and 15 (current quarter) for the DHS-2556. Use the following as additional checks:

The sum of Lines M01, M05, M09, M13, M17, and M21 must equal Line 13 on the DHS-2556.

The sum of Lines M02, M06, M10, M14, M18, and M22 must equal Line 14 on the DHS-2556.

The sum of Lines M03, M07, M11, M15, M19, and M23 must equal Line 15 on the DHS-2556.

## ATTACHMENT B

### RECOMMENDED COST ALLOCATION PROCEDURES FOR USE WITH THE SEAGR REPORT

The following cost allocation procedures constitute DHS recommended practice. Some discussion of allocation principles is also found in the Brass Manual with Background & Technical Information document found on CountyLink under the Fiscal Reporting & Accounting tab.

#### STAFF-PROVIDED EXPENDITURES – ALLOCATIONS

The COFARS Program 700 "Social Services Administration" represents staff-provided services (wages and benefits, occupancy, overhead, etc.). It is allocated to the BRASS services on the basis of time-book reporting by line social service staff. The hours involved are shown on the SEAGR Report as Column D, entitled Hours of Staff Service. The allocated dollars are entered in Column C. The recommended steps are as follows:

1. Determine the total eligible amount of agency overhead, administration, and staff provided costs to be allocated. This amount is computed on the Social Service Fund Report, Schedule 2556, Line 24.
2. Determine the total number of hours of staff service reported by line social service staff on the agency payroll. See the discussion explaining "Hours of Staff Service" in the next section.
3. Calculate the "cost per hour" by dividing the dollar amount from #1 by the hours from #2.
4. Multiply the "cost per hour" (#3) times the hours reported for each service (Column D) to get the expenditures for that service. Enter these amounts in Column C.

A short example using only a few BRASS services follows:

- |     |                           |             |
|-----|---------------------------|-------------|
| (1) | Line 24 (Schedule 2556) = | \$200,000   |
| (2) | Hours of staff service =  | 5,000 hours |
| (3) | Cost per hour: (1)/(2) =  | \$40        |

(4) On the DHS-2557 Columns C and D would be:

<u>BRASS SERVICE</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
xxx	40,000	1,000
xxx	20,000	500
xxx	80,000	2,000
xxx	30,000	750
xxx	<u>30,000</u>	<u>750</u>
Total	\$200,000	5,000 Hours

If an agency uses multiple cost centers, then the above steps could be repeated for each of the cost centers, as needed.

### ***HOURS OF STAFF SERVICE***

A standard definition for hours of staff service (column D on the SEAGR Report, DHS-2557) used to allocate "Social Services Administration" has become very important. Consistency among agencies, comparability of average staff costs, and even some program grant earnings depend upon staff hours reported. The definition for reporting hours of staff service is provided in Attachment A: Instructions for Completing the SEAGR Report (DHS-2557), page A3 paragraph D reads:

"Enter the hours of staff-provided service. This is to be compiled from all line social service staff on the agency payroll (in effect, the staff who participate in the SSTS), and represents the hours that can be coded to a current valid BRASS code as defined in the 2016-2017 BRASS Manual."

There are two key elements to the above definition for reporting staff service time and the following discussions should clarify these elements and help standardize agency reporting:

#### **(1) Who are line social service staff?**

Generally, following the guidelines for participation in the Social Service Time Study (SSTS) will answer this question. Line staff are non-supervisory, funded by the agency's Social Service Fund, are on the agency's social service payroll, and hold professional or paraprofessional positions. This would also apply to part time workers and include case aides and family service aides.

Exclude interns (unpaid), volunteers, individuals under contract, under purchase of service agreements, or funded by a third party source - these positions are not funded by the agency's

social service payroll. In SSIS, only time for employee type County/Tribal employee is included.

In rare cases an agency public health worker **could** report their time in SEAGR. In order for public health workers to report their time in SEAGR, the following conditions must be met:

- 1) The agency health worker's entire salary and other admin costs (100%) must be paid by the agency's Social Services and be reported on lines 2 through 8 (COFARS 6100-6800) on the Social Service Fund Report (DHS-2556).
- 2) The agency's public health worker must participate fully in the Social Service Time Study (SSTS). Refer to bulletin no. 14-32-16 (October 10, 2014) for more specific information on SSTS participants.

For more details, see the instructions for the Social Service Fund Report (DHS-2556) in bulletin no. 15-32-07 (June 19, 2015) page A8.

Agencies should use some discretion in applying these guidelines. Service time could be recorded for a supervisor if that individual is not acting in a supervisory capacity and is actually providing a BRASS service in accordance with the service definition. Another example may be the case where a non-professional worker spends time providing *Information and Referral* (x01x). The main factor in both cases is provision of a BRASS service. In both the above cases, it would be logical to report the service time if it was more than incidental and probably of an ongoing nature.

## **(2) What constitutes hours of service?**

Provision of a BRASS service is the key. Analysis of the BRASS code definitions such as Case Management demonstrates that face-to-face contact with a client is not necessary. On the other hand, perusal of the codes also confirms that there is no BRASS code for lunch, work breaks, training that is not program related, and paperwork outside of the context of services. For example, paperwork for assessments and case management is service related and this time must be coded to a BRASS code. However, paperwork to requisition more assessment forms or to request a new computer to track cases is not providing a BRASS service and this time must not be coded for SEAGR. Thus, using the definition of staff service for SEAGR should lead to the reporting of more hours of service than just face-to-face client contact, but in most cases lead to reporting less than eight hours of staff time per worker, per work day. With knowledge of the BRASS service code definitions, line social service staff should code their time that fits a BRASS code definition and not report their time that does not fit a BRASS code definition.

For CCM (Client Contact Management) and SSIS, do not confuse the use of activity codes and BRASS codes. Specifically, use of an activity code alone does not count for staff time on SEAGR. Time must be reported to a BRASS service in order to be included on SEAGR.

## **WHAT IF AN AGENCY NEEDS A MORE ACCURATE COST ALLOCATION IN SEAGR?**

Sometimes an agency may not be satisfied with the allocation described above on page B1 (referred to hereafter as the "default" method). Any agency can override the default allocation. This could involve using an entire different allocation developed by the agency or an agency may simply need to adjust the allocation for direct charges to a few BRASS codes. In any case, the agency should develop an audit trail to substantiate the different allocation or direct charges.

Examples of a different basis of allocation could reflect an unorthodox division of labor, much lower or higher rate of pay, competitive pricing, or a specific case involving predetermined costs.

More accurate cost allocation in SEAGR may be necessary to report the same costs as reported on the BRASS-based DHS-2895 Report. This paper report divides costs within certain BRASS codes into special grant programs. Since the DHS-2895 is more detailed than SEAGR (it subdivides BRASS code costs and SEAGR does not do this), it supersedes the SEAGR Report and agencies must ensure that SEAGR reflects at least the same costs by BRASS code as the DHS-2895. The DHS-2895 provides the audit trail to override the default allocation.

The Staff Provided Social Service Expenditures on your SEAGR report must always match the TOTAL STAFF COSTS, which is line 24 on the DHS-2556. To adjust the default allocation in SEAGR, run the report (in SSIS or in the excel spreadsheet) with all overhead dollars and staff hours that are to be allocated by the default method. Then create a Direct Allocation Staff Adjustment in SSIS to allocate the dollars and units to the appropriate BRASS service(s).

**Direct Allocation SEAGR adjustment in SSIS:** Use this adjustment type if the staff costs included in your Staff Provided social service expenditures and the hours are already included in the total Staff Hours but you need to directly allocate an amount to a specific BRASS service.

In SSIS, generate your SEAGR report as usual.

1. Click on the SEAGR Adj. tab of the report, and then select New Adjustment from the Action button.
2. Select the service (BRASS code) for which you want to create the adjustment.
3. Select Direct Allocation Staff Adjustment.
4. In the staff hours field, enter the amount of hours. SSIS now allows this to be 0.
5. In the Staff expense field, enter the total dollar amount to be reported under the selected BRASS code.
6. After you have done the adjustment, go back to the Cost Allocation tab. The Total

direct allocations display in the direct allocations field. You can see the Direct Allocation Adjustment on the service (BRASS code) on the SEAGR Report tab.

7. Note that after you have completed all adjustments, the system reallocates all the social service administrative costs (reduces allocated costs) to BRASS codes to offset your direct charge.
8. Agencies should keep a record of how this allocation amount was determined.

**Cost Pool Staff SEAGR Adjustment in SSIS:** Use this adjustment type if the staff costs are already included in your Staff provided social services expenditures field on the Cost Alloc. tab on your SEAGR Report, but the Staff Hours are not included in the total Staff Hours.

In SSIS, generate your SEAGR report as usual.

1. Click on the SEAGR Adj. tab of the report, and then select New Adjustment from the Action button.
2. Select the service (BRASS code) for which you want to create the adjustment.
3. Select Cost Pool Staff Adjustment.
4. In the staff hours field, enter the number of hours to be added to that service (BRASS code). The report will use the new adjusted average cost/hour to calculate the Staff expense for the hours added.
5. You can see the Cost Pool Staff Adjustment on the service (BRASS code) on the SEAGR Report tab.
6. Note that after you have completed all adjustments, the system reallocates all the social service administrative costs to all BRASS codes to reflect the costs with the new rate.
7. Agencies should keep a record of how this allocation amount was determined.

**Purchased Service SEAGR Adjustment in SSIS:** Use this adjustment type if social service expenditures are on your DHS-2556, but not in SSIS. The total expenditures listed on line 1 of the DHS-2556 must match your Total Purchased Services in SEAGR.

In SSIS, generate your SEAGR report as usual.

1. Click on the SEAGR Adj. tab of the report, and then select New Adjustment from the Action button.
2. Select the service (BRASS code) for which you want to create the adjustment.
3. Select Purchased Service Adjustment.
4. In the Purchased units field, enter the number of units to be added to that BRASS

service. In the Purchased service field, enter the additional amount to be included.

5. You can see the Purchased Service Adjustment on the service (BRASS code) on the SEAGR Report tab.
6. Agencies should keep a record of how this adjustment amount was determined.

## ATTACHMENT C

### REPORTING UNITS OF SERVICE FOR PURCHASED SERVICES

Agencies must report standard units of service for purchased-service expenditures in Column B (Units of Purchased Service) of the SEAGR Report. Note that these are standard units for reporting purposes only. Agencies may contract or pay using non-standard units. In fact, for many MA-reimbursable services, other units are used. Conversion tables to these standard units can be found in SSIS under Tools > General Reports > State Reporting > SEAGR Conversion Report. For some BRASS services a standard unit of service could not be defined, and for other services units of service data was not meaningful. In these cases Column B is crossed out and no units of service need be reported.

#### **STANDARD BRASS PURCHASED-SERVICE UNIT TYPE DEFINITIONS**

Standard units are listed on the SEAGR Report in the column entitled Unit Type Purchased Service, next to Column B. Report the number of units in Column B (Units of Purchased Service). There are five standard unit types for CY2016:

**15 MINUTES:** This unit is only for *Child Family Psychoeducation* only (457x). The actual time of service provision must be reported.

**HOUR.** Hours must be reported in whole hours or decimal fractions, consistent with how time for staff-provided services is reported in Column D (Hours of Staff Service). HOUR is the most common unit type.

**DAY.** Days must be reported in whole days and decimal fractions. All residential services have DAY as the unit type if a unit type is required.

**GROUP HOUR.** This unit is only for *Group Counseling* only (156x and 656x). The actual time of service provision (i.e., the counselor's time) must be reported.

**MEAL.** This unit represents a count of individual meals provided for 628x *Home Delivered Meals* and 629x *Congregate Meals*.

If Column B of the SEAGR Report is crossed out, purchased-service units of service are not to be reported. SEAGR will report only dollars (in Column A) for these services when purchased.

There are cases where some of the services included in a particular BRASS service description cannot be expressed in the standard unit. For example, the Initial Clothing Allowance for *Child Family Foster Care* cannot be expressed by DAY. In these and in similar cases use the prescribed unit, but do not report any units for the miscellaneous costs within the service that do not

translate into the standard unit.

### ***SPECIAL PROBLEMS IN REPORTING UNITS OF SERVICE***

A number of agencies have indicated that reporting units of purchased service may present special problems in particular situations. The problems identified typically fall into two categories:

#### **1. Fixed Grants to Vendors:**

An agency may contract to a vendor to provide whatever services are required, from none to many, at a fixed cost. No units of service may be known at the time payment is made.

#### **Solutions Available:**

- Switch from the fixed grant approach to a fee for service system.
- Separate the fixed grant payment from the collection of units. Arrange for the vendor to report the actual units of service provided at the end of the quarter, and report this data on SEAGR.

#### **2. Late Unit Data:**

An agency may receive units-of-service data from the vendor, but the data routinely comes too late for inclusion in the SEAGR Report.

#### **Solutions Available:**

- Arrange for timely reporting. This should be a reasonable contract requirement for agencies to insist upon.
- If timely reporting is genuinely impractical, DHS will accept the prior quarter's unit data. In other words, report current expenditures, and the units of service provided in the previous quarter. This procedure must be consistently followed quarter after quarter until timely reporting becomes feasible, and must be restricted to the specific vendor(s) and service(s) involved.

### ***CONVERSIONS FROM NON-STANDARD UNITS***

One of the major concerns expressed by agencies is that many of their vendor contracts or MA reimbursement procedures call for units different from those standard units required to be reported for purchased-services in the SEAGR Report. While DHS encourages agencies to write their contracts to conform to these standard units, it is recognized that this is not always possible or advantageous, as in the case of waived services and child care. Agencies may continue to use multiple unit types for single BRASS services for their own record-keeping purposes and in vendor contracts; however, only the one standard unit type for each BRASS service will be accepted on the SEAGR Report.

For those BRASS services where agencies are likely to have unit types different from the standard, conversion formulas have been developed. For example, many waived services have two or more Health Care Procedure Codes (HCPCs) in order to accommodate different available time units for MA billing. Therefore, if one BRASS service has two HCPCs, one with a 30-minute unit and one with a day unit, formulas are provided to translate these units into the standard unit (e.g., HOUR).

Most non-standard units that are expressed in time, such as "minute" or "week", can be converted to the standard BRASS unit very simply according to a formula. The table below provides the formulas that can be used as general rules for time conversions to HOUR or DAY. SSIS provides agencies with a report that lists HCPCS/modifiers by claim category and their associated claimable services and activities. This report is in SSIS under Tools > General Reports > State Reporting > SEAGR Conversion Report.

SSIS will automatically translate and convert non-standard units for the SEAGR Report if it can. If the conversion doesn't exist the payment will be rejected. Agencies not using SSIS to submit their SEAGR Report will have to set up their own conversion program or procedures.

#### **GENERAL RULES FOR CONVERTING TIME UNITS**

Time units to **HOURS**:

15-minute units ÷ 4 = HOURS

30-minute units ÷ 2 = HOURS

1-minute units ÷ 60 = HOURS

Time units to **DAYS**:

24-hour day units x 1 = DAYS

Daily Rate, Live In x 1 = DAYS

Daily Rate, Certified Facility x 1 = DAYS

WEEK units x 7 = DAYS

HALF-MONTH units x 15 = DAYS

MONTH units x 30 = DAYS

QUARTER units x 90 = DAYS

## ATTACHMENT D

### RECEIPTING MMIS REVENUES FOR SEAGR

#### ***MMIS Payments***

DHS makes payments to agencies through the centralized Medicaid Management Information System (MMIS) for MA waivers, screenings, case management, mental health, consumer support grant and other selected services. These payments will not show invoice field codes, and the remittance advice indicates the funding involved. MMIS revenues pertaining to social services should be receipted to one of the six final programs just the same as any other revenue.

#### ***MMIS Impact***

Although there is not a county or tribal share for most MA services billed through the MMIS payment system, there are some exceptions. Agencies have the option of paying DHS for the county or tribal share in those cases through Social Services programs or through their MA Program. If Social Services pays, use an appropriate BRASS code for the expense.

MMIS allows for direct billing by authorized vendors for services. Therefore, a significant portion of social service (MA) activity is not processed and billed through the agency.

MMIS divides MA service activities into their appropriate programs on the MMIS County Confirmation Report (CCR). This monthly report allows agencies to post the MMIS payments to the proper revenue accounts, report revenue receipts properly on SEAGR through use of revenue code entry numbers (the same as those used in the invoice field codes), and reconcile daily or weekly recovery entries.

#### ***Reporting MMIS Revenues from the County Confirmation Report (CCR) on the SEAGR Supporting Schedules***

When completing the SEAGR Report, some MMIS revenues are added together on summary lines such as "MA Waiver/Case Management." The following pages will clarify how they are to be entered on the supporting revenue schedules. A two or three digit code is used as the revenue code for reporting the revenue. The first digit is an "S" (for State revenue reported on SEAGR Schedule 2557.1) or an "F" (for Federal revenue reported on SEAGR Schedule 2557.2) or an "M" (for Miscellaneous revenue reported on SEAGR Schedule 2557.3).

The following information is based upon the CCR as of January 1, 2016. Line numbers and services could change if new MMIS payments are added to the CCR. Use the COFARS / BRASS & REV CODES on the far left column on the CCR for receipting and reporting the social service state, federal and miscellaneous shares.

**710 Children's Services Program (lines 9-15 on the CCR)**

9. Child Welfare Targeted Case Management (CW-TCM)  
There is no state share to report  
MMIS federal share (column 3) on F05
10. CAC Child Under 18  
MMIS state share (column 2) on S01  
MMIS federal share (column 3) on F06
11. Consumer Support Grant (CSG)  
MMIS state share (column 2) on S68  
There is no federal share to report
12. CADI Child Under 18  
MMIS state share (column 2) on S01  
MMIS federal share (column 3) on F06
13. BI Child Under 18  
MMIS state share (column 2) on S01  
MMIS federal share (column 3) on F06
14. RSC Child  
MMIS state share (column 2) on S01  
MMIS federal share (column 3) on F06
15. LTCC Child  
MMIS state share (column 2) on S01  
MMIS federal share (column 3) on F06

**720 Child Care Program (none)**

**730 Chemical Dependency Program (none)**

**740 Mental Health (MH) Program (lines 16-23 on the CCR)**

16. MH-TCM Adult 18+  
There is no state share to report  
MMIS federal share (column 3) on F31

17. MH-TCM Child  
There is no state share to report  
MMIS federal share (column 3) on F64
18. MH-TCM Adult (State)  
MMIS state share (column 2) on S32  
There is no federal share to report
19. MH-TCM Child (State)  
MMIS state share (column 2) on S32  
There is no federal share to report
20. PASARR MH  
MMIS state share (column 2) on S27  
MMIS federal share (column 3) on F32
21. MA MN Child Residential Treatment  
There is no state share to report  
MMIS federal share (column 3) on F66
22. MH Rehabilitation Services (adult)  
MMIS state share (column 2) on S64  
MMIS federal share (column 3) on F63
23. Assertive Community Treatment (ACT)  
MMIS state share (column 2) on S64  
MMIS federal share (column 3) on F63

**750 Developmental Disabilities Program (lines 24-27 on the CCR)**

24. PASARR DD  
MMIS state share (column 2) on S36  
MMIS federal share (column 3) on F39
25. DD Screening  
MMIS state share (column 2) on S37  
MMIS federal share (column 3) on F40
26. DD Services  
MMIS state share (column 2) on S38  
MMIS federal share (column 3) on F38

27. MA Day Training and Habilitation (DTH is usually **not** county provided)  
MMIS state share (column 2) on S41  
MMIS federal share (column 3) on F43

**760 Adult Services Program (lines 28-37 on the CCR)**

28. CAC Adult 18+  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47
29. Consumer Support Grant (CSG) 18+  
MMIS state share (column 2) on S68  
There is no federal share to report
30. CADI Adult 18+  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47
31. Elderly Waiver  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47
32. Contract Processing  
There is not state share to report  
There is no federal share to report  
Miscellaneous share report on M21
33. BI Adult 18+  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47
34. VA / DD – Targeted Case Management Adult 18+  
There is no state share to report  
MMIS federal share (column 3) on F42 (yes, F42 is in DD on SEAGR)
35. RSC Adult  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47
36. LTCC Adult  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47

- 37. Alternative Care  
MMIS state share (column 2) on S45  
MMIS federal share (column 3) on F48

**760 Adult Services Grant Funded Programs (lines 38-39 on the CCR)**

- 38. Moving Home Minnesota (MHM) Services  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47
- 39. Moving Home Minnesota (MHM) Supplemental  
MMIS state share (column 2) on S44  
MMIS federal share (column 3) on F47

**Exceptions (Part 4) on the County Confirmation Report**

Because of program and system complexities and changes the CCR Part 1 may not include all payments. These services and their payments will usually be listed on the CCR Part 4 (exceptions) until they can be programmed to Part 1.

## **ATTACHMENT E**

### **FISCAL REPORTING THROUGH THE SEAGR REPORT**

The SEAGR Report is the fiscal reporting mechanism for the following grant programs:

- Vulnerable Children and Adults Act (VCA) Block Grant
- Title XX Block Grant
- Child Protection Grant
- Northstar Care for Children Fiscal Reconciliation
- Relative Custody Assistance Program
- Monitoring for Maintenance of Effort for Mental Health
- Children and Adult Mental Health Grants
- Family Support Grant Program
- Support for Emancipation and Living Functionally Program (SELF)
- Family Assessment Response Grants
- Family Group Decision Making
- Parent Support Outreach Program
- Developmental Disabilities Semi-Independent Living Services (DD SILS)
- Day Treatment and Habilitation (DT&H)

Further explanation regarding the fiscal reporting of each of these programs within the SEAGR Report is provided in the sections that follow. For ease of reference, each program is on one page.

## **Vulnerable Children and Adults Act (VCA) Block Grant**

### ***Overview***

The Vulnerable Children and Adults Act (VCA) Grant replaces the Children and Community Services Act (CCSA) Grant. The VCA grant has two parts; the state-funded portion and the federal Title XX funded portion. For purposes of this section, only the state portion of the grant will be discussed.

### ***Grant Earnings***

Expenditures in the following BRASS codes reported on the SEAGR Report are used by DHS in the determination of VCA Grant earnings:

**Codes used for grant earnings:** 101, 102, 104, 106, 107, 108, 109, 111, 115, 116, 119, 121, 124, 125, 135, 139, 144, 145, 146, 147, 155, 156, 161, 162, 163, 164, 165, 166, 167, 171, 180, 181, 183, 188, 189, 192, 193, 196, 198, 534, 589, 595, 601, 602, 604, 607, 615, 616, 619, 621, 622, 623, 624, 625, 627, 628, 629, 634, 637, 638, 644, 645, 647, 648, 649, 655, 656, 671, 681, 689, 693, 695, 698

Prior to allocating the state portion of VCA revenue to BRASS codes, categorical, SSTS and Title XX funds are deducted using a set allocation determined by DHS. The quarterly SEAGR output report, entitled Earnings Advisory, reports the resultant VCA state grant earnings and their recommended program distribution to each agency.

### ***Reporting Revenue***

The VCA Grant payment to agencies is made on or before July 10<sup>th</sup> of each year (usually July – September quarter). Agencies must report state VCA Grant revenue received during the quarter on Entry S53 of the SEAGR Schedule 2557.1. The invoice field Code is 70VCAABLOCKGRT53.

### ***Questions***

Direct questions regarding the allocations, fiscal reporting, and grant payments for the VCA Grant to Jerry Medlicott, Financial Operations Division, at (651) 431-3781 or [gerald.medlicott@state.mn.us](mailto:gerald.medlicott@state.mn.us)

## **Title XX Block Grant**

### ***Overview***

The Title XX Block Grant is a federally funded program for social services expenditures made pursuant to Title XX of the Social Security Act. The Title XX Block Grant is awarded on a calendar year basis. The Title XX grant is technically part of the VCA Grant (see page E2), but for computation of grant earnings it will continue to be tracked separately in SEAGR.

### ***Grant Earnings***

Expenditures in the following BRASS codes reported on the SEAGR Report are used by DHS in the determination of Title XX Block Grant earnings:

101, 102, 104, 106, 107, 108, 109, 111, 115, 116, 119, 121, 124, 125, 135, 139, 145, 146, 147, 155, 156, 161, 162, 163, 164, 165, 166, 167, 171, 180, 181, 183, 189, 192, 193, 196, 198, 534, 589, 595, 601, 602, 604, 607, 615, 616, 619, 621, 622, 623, 624, 625, 627, 628, 629, 634, 637, 645, 647, 648, 649, 655, 656, 671, 681, 689, 693, 695, 698

Allocation of Title XX revenues to BRASS codes occurs after reduction of categorized, miscellaneous and SSTS funds, using a set allocation determined by DHS. The quarterly SEAGR output report, entitled Earnings Advisory, reports the resultant Title XX grant earnings and recommended program distribution to each agency.

### ***Reporting Revenue***

Title XX Block Grant payments to counties are made on a monthly basis. Counties must report federal Title XX Block Grant revenue received during the quarter on Entry F56 of the SEAGR Schedule 2557.2. The invoice field code is 70TXXSSBLOKGRT56.

### ***Questions***

Direct questions regarding the allocations, fiscal reporting, and grant payments for the Title XX Block Grant to Jerry Medicott, Financial Operations Division, at (651) 431-3781 or [geald.medlicott@state.mn.us](mailto:geald.medlicott@state.mn.us) Direct all other questions regarding the Title XX Block Grant to Jean Thompson, Child Safety & Permanency Division, at (651) 431-3856 or [jean.thompson@state.mn.us](mailto:jean.thompson@state.mn.us)

## **Child Protection Grant**

### ***Overview***

The Child Protection Grant is technically part of the Vulnerable Children and Adults Act (VCA) Grant (see page E2), but for computation of grant earnings it will be tracked separately in SEAGR. The intent of the legislation that established the child protection grant is to improve the current child protection worker caseloads so that more timely case work will occur to support children in need of protection.

### ***References***

Please refer to the following:

Minnesota Statute, section 256M.41

Bulletin no. 15-68-09 (July 8, 2015) Child Protection Allocation

### ***Grant Earnings***

Expenditures in the 100x series BRASS codes (Children's Services) reported on the SEAGR report are used by DHS in the determination of the Child Protection Grant. No agency will be awarded an allocation of less than \$75,000 per year.

### ***Reporting Revenue***

Agencies will receive 80 percent of their full Child Protection allocation payment on or before July 10<sup>th</sup> of each year (July – September quarter). However, 20 percent of the full allocation will be retained until it is determined in January of the next calendar year that the agency has met two performance measure requirements in the previous calendar year. If the requirements are met, then the remaining portion will be distributed in February.

Agencies must report state Child Protection Grant revenue received during the quarter on Entry S04 of the SEAGR Schedule 2557.1. The invoice field code is 71CHILDPROTECT04.

### ***Questions***

Direct questions regarding the allocations, fiscal reporting, and grant payments for the Child Protection Grant to Jerry Medicott, Financial Operations Division, at (651) 431-3781 or [gerald.medlicott@state.mn.us](mailto:gerald.medlicott@state.mn.us)

## **Northstar Care for Children Fiscal Reconciliation**

### ***Overview***

Northstar Care for Children is a funding strategy to remove the financial barrier for children in out-of-home placements to find permanent family and living arrangements. The Northstar Care for Children Fiscal Reconciliation is to ensure that agencies continue their financial responsibility as additional children move from foster care to permanency.

The Northstar Care for Children Fiscal Reconciliation is processed and calculated through SSIS. This is done in two processes called fundamental calculations. The first fundamental calculation splits the costs between the state and local agencies. The second fundamental calculation splits the pool of costs assigned to agencies amongst the individual agencies. The difference between the result of these two fundamental calculations and the agencies Northstar eligible out-of-home placement costs is paid to or invoiced to each agency.

### ***Reporting Revenue***

If the result of the fiscal reconciliation was a payment, agencies will receive a payment. Agencies must report state Northstar Care revenue received during the quarter on Entry S03 of the SEAGR Schedule 2557.1. The invoice field code used for DHS payments to agencies is 71.NSFostercare03.

### ***Reporting Expenditures***

If the results of the fiscal reconciliation is an amount owed to the state, the agencies will receive an invoice. This expenditure should be reported under BRASS code 175x *Northstar Kinship Assistance* or BRASS code 178x *Northstar Adoption Assistance*.

### ***Questions***

Direct questions related to Northstar Care for Children Fiscal Reconciliation to David Hanson, Financial Operations Division, at (651) 431-3737 or [david.m.hanson@state.mn.us](mailto:david.m.hanson@state.mn.us)

## **Relative Custody Assistance Program**

### ***Overview***

The Relative Custody Assistance (RCA) program is a closed legacy program under Northstar Care for Children. The successor program is Northstar Kinship Assistance. Children will remain on the RCA program until they either leave the program or are transferred to Northstar Kinship Assistance through the Commissioner Transitions process.

This program provides financial assistance for eligible children who are being placed in the permanent legal and physical custody of a relative. The transfer of custody must be completed by court order.

The state will account for the agency RCA payments as part of the agency expenditures in the Northstar Care for Children Fiscal Reconciliation. There will no longer be a separate payment from the state for RCA.

### ***References***

Please refer to the following:

Minnesota Statute, section 256N.22

Bulletin no. 15-68-15 (August 26, 2015) Title IV-E Northstar Kinship Assistance Program Requirements

### ***Questions***

Direct questions regarding Relative Custody Assistance program reimbursement through the Northstar Care for Children Fiscal Reconciliation to David Hanson, Financial Operations Division, at (651) 431-3737 or [david.m.hanson@state.mn.us](mailto:david.m.hanson@state.mn.us)

## **Mental Health Maintenance of Effort**

### ***Overview***

DHS is charged with monitoring compliance with the maintenance of effort (MOE) requirements for Mental Health. This monitoring is done through the measurement of expenditures in a variety of BRASS codes. The expenditures reported in these codes are compared to the expenditure requirements of these MOE programs to determine if the agency is in compliance.

### ***Feedback***

A Mental Health MOE progress report will be updated quarterly on the DHS CountyLink website under the Fiscal Reporting & Accounting tab.

### ***Reporting***

The BRASS codes for Mental Health include all 400x series BRASS codes.

### ***Questions***

Direct questions regarding the maintenance of effort for these programs to Craig Beske, Financial Operations Division, at (651) 431-3780 or [craig.beske@state.mn.us](mailto:craig.beske@state.mn.us)

## **Children and Adult Mental Health Grants**

### ***Overview***

All Children and Adult Mental Health Grants are reported through the SEAGR Report along with supplemental usage of the BRASS-Based Grant Fiscal Report (DHS-2895).

### ***Payments/Reporting through SEAGR***

Rule 12 (Minnesota Rules, parts 9535.2000-9535.3000) Grants are no longer paid separately. Rule 12 revenue will either be included in the agency's Adult Mental Health Initiative Grant or as part of the agency's Adult Mental Health Integrated Fund payment.

As stated above in the overview, see the Mental Health Grants bulletin for BRASS reporting and revenue receipting for all Children and Adult Mental Health Grants.

### ***Questions***

Direct questions regarding fiscal reporting for all Children's and Adult Mental Health Program Grants to Craig Beske, Financial Operations Division, at (651) 431-3780 or [craig.beske@state.mn.us](mailto:craig.beske@state.mn.us)

Direct all other questions regarding Children's Mental Health Grants to Gary Cox, Children's Mental Health Division at (651) 431-2327 or [gary.cox@state.mn.us](mailto:gary.cox@state.mn.us)

Direct all other questions regarding Rule 12 and Adult Mental Health Grants to Carol LaBine, Adult Mental Health Division at (651) 431-4871 or [carol.labine@state.mn.us](mailto:carol.labine@state.mn.us)

## **Family Support Grant Program**

### ***Overview***

The Family Support Grant Program is a state-funded, calendar year program established to help families access disability services and support to prevent the out-of-home placement of children with disabilities and promote family health and social well-being.

### ***Grant Earnings***

Expenditures reported in BRASS codes 135x *Family Support Grant Program* and 535x *Family Support Program* will be used by DHS in the determination of Family Support Program grant earnings.

### ***Reporting Revenue***

Agencies must report state Family Support Program revenue received during the quarter on Entry S35 of the SEAGR Schedule 2557.1. The invoice field code used for DHS payments to agencies is 75FAMSUPPTGRNT35.

### ***Questions***

Direct questions regarding fiscal reporting for the Family Support Program to Phyllis Meath, Financial Operations Division, at (651) 431-3484 or [phyllis.meath@state.mn.us](mailto:phyllis.meath@state.mn.us) Direct all other questions regarding the Family Support Program to Melanie Fry, Disabilities Services Division, at (651) 431-2426 or [melanie.fry@state.mn.us](mailto:melanie.fry@state.mn.us)

## **Support for Emancipation and Living Functionally Program (SELF)**

### ***Overview***

The Support for Emancipation and Living Functionally (SELF) program funds are allocated to Minnesota through the federal Chafee Foster Care Independence Act. The intent of SELF funding is to prevent homelessness and welfare dependency by preparing adolescents in long term out-of-home placement for the transition to adulthood. Counties and tribes apply for and receive about \$800,000 in SELF funds per year.

### ***References***

Please refer to the following:

Public Law 106-169 Foster Care Independence Act of 1999;

Minnesota Statutes, section 260C.212, subdivision 1;

Bulletin no. 15-68-21 (November 13, 2015) Allocations Announced for Adolescent Independent Living Skills Funding

### ***Grant Earnings***

Expenditures reported in BRASS code 146x *Adolescent Life Skills Training* will be used by DHS when determining SELF grant earnings. This is the only eligible BRASS code used to determine SELF eligible expenses. Since this program has its own BRASS code, no other fiscal reporting is required from participating counties.

### ***Reporting Revenue***

Agencies must report the Federal SELF Program revenue received during the quarter on Entry F04 of the SEAGR Schedule 2557.2. The invoice field code used for DHS payments to agencies is 71.IVEFCSELFTRN04.

### ***Questions***

Direct questions regarding fiscal reporting for the Support for Emancipation and Living Functionally Program to David Hanson, Financial Operations Division, at (651) 431-3737 or [david.m.hanson@state.mn.us](mailto:david.m.hanson@state.mn.us) Direct all other questions regarding this program to Kim Lemcke, Children Safety and Permanency Division, at (651) 431-4686 or [kim.lemcke@state.mn.us](mailto:kim.lemcke@state.mn.us)

## Family Assessment Response Grants

### **Overview**

Family Assessment Response (FAR) is a strength-based and community-oriented approach to addressing child maltreatment reports that do not allege substantial child endangerment. The goal of FAR is to keep children safe by tailoring the response to reports of child maltreatment to the needs of the child and family. Under FAR, no investigation or determination of child maltreatment is made. Instead, a family assessment is completed to determine the safety of the child, the risk of maltreatment, and to identify family needs and strengths. When the child's safety is at risk or the risk of maltreatment is at an unacceptable level, the agency must provide services to remove or lessen the safety concerns and maltreatment risks.

### **References**

Please refer to the following:

Minnesota Statute, section 626.556

Bulletin no. 16-32-03 (January 15, 2016) Human Service 2016 Allocations

### **Grant Earnings**

Expenditures reported in BRASS codes 164x *Family Assessment Response Services* and 192x *Family Assessment Case Management* will be used by DHS when determining FAR grant earnings. Note that 108x *Family Assessment Response* is not eligible for grant earnings. Since this program has its own BRASS codes, no other fiscal reporting is required from participating agencies.

### **Reporting Revenue**

Agencies report state FAR payments received during the quarter on Entry S67 of the SEAGR Schedule 2557.1. The invoice field code used for DHS state FAR payments to agencies is 71FAMILYRESPONS67. Agencies report federal FAR payments received during the quarter on Entry F65 of the SEAGR Schedule 2557.2. The invoice field codes used for DHS federal FAR payments to agencies are 71IVB1FAMILYRSP65 or 71IVB2FAMILYRSP65.

### **Questions**

Direct questions regarding fiscal reporting for the Family Assessment Response Program to David Hanson, Financial Operations Division, at (651) 431-3737 or [david.m.hanson@state.mn.us](mailto:david.m.hanson@state.mn.us) Direct all other questions regarding this program to Rebecca Wilcox, Children Safety & Permanency Division, at (651) 431-4699 or [rebecca.wilcox@state.mn.us](mailto:rebecca.wilcox@state.mn.us)

## Family Group Decision Making

### **Overview**

Family Group Decision Making (FGDM) is a strategy that gathers family members, child welfare and mental health professionals, and others closely involved in children's lives to discuss families' strengths, concerns, and resources, to develop a family safety plan. It is a process for families to make better decisions about caring for their children and keeping their families together. Through FGDM, also known as family group conferencing, participants focus on their strengths to resolve their concerns. Based on family strengths and the children's needs, families create a plan to ensure their children's safety and preserve their family. Since families know their children best, they are able to develop plans that work best for them.

### **Participation**

All agencies may provide these services under BRASS code 166x *Family Group Decision Making*. See the 2016-2017 BRASS Manual in bulletin no. 15-32-09, dated September 30, 2015, for a complete definition of FGDM activity. However, only agencies that have been issued a grant award letter may participate in the federal grant reimbursement. Grant award letters have been issued covering calendar year 2016. The letter provides information on funding, agency duties, evaluation, and reporting requirements.

Agencies wishing to participate in FGDM federal grant support must apply to DHS Children and Family Services Division. See the program contact information below in the *Questions* section.

### **Grant Earnings**

Expenditures reported in BRASS code 166x *Family Group Decision Making* will be used by DHS when determining FGDM federal grant earnings. Since this program has its own BRASS code, no other fiscal reporting is required from participating agencies.

### **Reporting Revenue**

Agencies must report the federal FGDM Program revenue received during the quarter on Entry F08 of the SEAGR Schedule 2557.2. The invoice field code used for DHS payments to counties is 71IVB2FAMGRPDM08.

### **Questions**

Direct questions regarding fiscal reporting for the FGDM Program to David Hanson, Financial Operations Division, at (651) 431-3737 or [david.m.hanson@state.mn.us](mailto:david.m.hanson@state.mn.us) Direct all other program and application questions to Terry Besaw, Child Safety & Permanency Division, at (651) 431-4698 or [terry.besaw@state.mn.us](mailto:terry.besaw@state.mn.us)

## Parent Support Outreach Program

### **Overview**

The Parent Support Outreach Program (PSOP) identifies at risk families and provides early intervention services to reduce future risk of child maltreatment and other negative developmental outcomes for children. Families in the Program are those with at least one child under age 5 reported for child maltreatment but screened out from receiving a mandatory child protection assessment or investigation. Outreach and community based family support services are offered to families as needed to address child maltreatment risk factors and unmet family needs that threaten the stability of the family and the wellbeing of children. Agencies and families participate in an evaluation of program activities and related outcomes.

### **Participation**

All agencies may provide PSOP services under BRASS codes 106x *Parent Support Outreach Assessment* and 167x *Parent Support Outreach Services*. See the 2016–2017 BRASS Manual in bulletin no. 15-32-09, dated September 30, 2015 for definitions of this PSOP activity. However, only agencies that have applied and been accepted into the pilot may participate in any reimbursement. Agencies wishing to participate in PSOP reimbursement must make application to DHS Children Safety & Permanency Division. See the program contact information below in the *Questions* section.

### **Grant Earnings**

Only expenditures reported in code 167x *Parent Support Outreach Services* will be used by DHS when determining PSOP grant earnings. Note that 106x is not eligible for grant earnings. No other fiscal reporting is required from participating agencies.

### **Reporting Revenue**

Agencies must report PSOP revenue received during the quarter in Entry S05 of the SEAGR Schedule 2557.1 or in Entry F08 of the SEAGR Schedule 2557.2. The invoice field codes used for DHS payments to agencies will be 71PSOPCHLDTRST05 or 71PSOPGREXPANS05 for state reimbursement. For federal reimbursement the invoice field code will be 71IVB1PARNTSUP08 or 71IVB2PARNTSUP08 or 71PSOPCHLDTRFD09.

### **Questions**

Direct questions regarding fiscal reporting for the Parent Support Outreach Program to David Hanson, Financial Operations Division, at (651) 431-3737 or [david.m.hanson@state.mn.us](mailto:david.m.hanson@state.mn.us)  
Direct all other questions regarding this program to Joanne Mooney, Children Safety & Permanency Division, at (651) 431-3879 or [joanne.mooney@state.mn.us](mailto:joanne.mooney@state.mn.us)

## **Developmental Disabilities Semi-Independent Living Services (DD SILS)**

### ***Overview***

Developmental Disabilities Semi-Independent Living Services (DD SILS) is a state-funded, calendar year program that assists agency boards in reducing their use of intermediate care services in regional treatment centers and community facilities for persons with developmental disabilities (ICF/DD). DD SILS provides a system of support services that enables people with a developmental disability or related condition(s) to live as independently as possible in the community.

### ***Grant Earnings***

Expenditures reported in BRASS service 534x *Semi-Independent Living Services (SILS)* will be used by DHS in determining grant earnings.

### ***Reporting Revenue***

Agencies must report DD SILS revenue received during the quarter on Entry S34 of the SEAGR Schedule 2557.1. The invoice field code used for DHS payments to agencies is 75DDSILSPROGRM34.

### ***Questions***

Direct questions regarding fiscal reporting for DD SILS to Phyllis Meath, Financial Operations Division, at (651) 431-3484 or [phyllis.meath@state.mn.us](mailto:phyllis.meath@state.mn.us) Direct all other questions regarding DD SILS to Melanie Fry, Disabilities Services Division, at (651) 431-2426 or [melanie.fry@state.mn.us](mailto:melanie.fry@state.mn.us)

## Day Treatment and Habilitation (DT&H)

### **Overview**

The legislature passed funding for a rate increase for Day Training and Habilitation (DT&H) services. Historically these increases had been added to the former Children and Community Services Act (CCSA) Grant. The CCSA grant was repurposed into the Vulnerable Children and Adult (VCA) grant which no longer covers DT&H services. This reimbursement is only intended to cover the costs of the rate increase.

### **Grant Earnings**

DHS will proportionally distribute a quarterly allotment based on counties reported DT&H costs. The quarterly allotments are \$202,750. Counties can estimate their reimbursement by comparing their total expenditures for BRASS code 566x *Day Training and Habilitation* to the statewide total expenditures for the same BRASS code.

Expenditures reported in BRASS code 566x *Day Treatment and Habilitation* will be used by DHS when determining DT&H grant earnings. This is the only eligible BRASS code used to determine DT&H eligible expenses. Since this program has its own BRASS code, no other fiscal reporting is required from participating counties.

### **Reporting Revenue**

Agencies must report DT&H revenue received during the quarter on Entry S41 of the SEAGR Schedule 2557.1. The invoice field code used for DHS payments to agencies is 75DAYTRAINHABL41.

### **Questions**

Direct questions regarding fiscal reporting for DT&H to Phyllis Meath, Financial Operations Division, at (651) 431-3484 or [phyllis.meath@state.mn.us](mailto:phyllis.meath@state.mn.us)

## ATTACHMENT F

### 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 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 SEAGR Report and the Social Service Fund 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](mailto:julie.spurgeon@state.mn.us) if you have any questions.

## ATTACHMENT G

### 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 Bonnie Spray, Tribal & Collaborative Reimbursement Specialist, at (651) 431-3785 or [bonnie.spray@state.mn.us](mailto:bonnie.spray@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.





