

# County Expense Claim

## Guidelines and Procedures Manual



<http://www.cwda.org/downloads/tools/fiscal>  
[CWDA | County Tools - Fiscal](#)

**Written by representatives from CDSS and participating counties:**

**Kern, Placer, Riverside, San Francisco, San Luis Obispo, Santa Clara, and  
Tulare.**

# **DEDICATION PAGE**

The County Expense Claim Guidelines and Procedures Manual is dedicated to all those who shared their time and talent to make this manual possible.

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## **DISCLAIMER**

All information used to develop examples within this manual are obtained from County Fiscal Letters (CFL) for the 05/06 Fiscal Year. Counties should always refer to the most recent CFL to obtain current information on programs, ledgers, allocations, etc.

Additionally, this manual was developed to provide Counties with a useful training tool on the CEC template and to provide additional information on available reports and how they work. In determining whether certain costs are claimable, it is the responsibility of each County to review the OMB Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments). All claiming questions should be addressed to California Department of Social Services (CDSS) at [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov).

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## Overview of CEC Manual

The purpose of this manual is to provide you with a reference tool for understanding the structure of the **County Expense Claim (CEC)** and the principles behind how it works. By reviewing the material in the manual, you will develop a good understanding about the importance of correct time study data, correct case count information, and accurate and complete data from your County's Financial Management System. The importance of the CEC process to the County and State agency operations cannot be overstated. The CEC is the financial "life blood" to the department. It is the vehicle for obtaining the administrative revenues anticipated in the department's county budget.

The "Introduction to the County Expense Claim" section provides an overview of the CEC, a brief discussion of the internal DSS process in completing the CEC, including use of the Fox Pro CEC template, and a summary of the contents of this manual. The "Quick Reference Guide Summary of CEC Reports" section is intended to be used as a reference guide to the CEC page numbers and titles.

The "County Expense Claim Page, Column and Line Descriptions" section provides a more detailed review of the purpose and content of the page-series within the CEC. The columns and lines on each page are described, including where the information comes from and how costs are derived and allocated. This should facilitate your understanding of the structure of the CEC and how different costs are distributed to programs.

The "County Expense Claim Definition of Terms and Acronyms" section serves as a reference guide to definitions and acronyms when you're reviewing this manual or any CEC. These brief descriptions should help in better understanding the data you see. The "Question and Answer" section will answer some of the most frequently asked questions.

The "Revenue Section" provides an overview of how the Counties receive advances and reimbursements from CDSS. This overview includes detailed descriptions of the AA190's and the Cross Walk. Also included are answers to the most frequently asked questions.

## What's New in the Manual?

The manual has been updated to include hyperlinks. On the table of contents page, press the control key and select the page number you wish to navigate to.

Updated the information in the manual on case counts due to the issuance of CFL 12/13-24; including updating the screen shots due to changes in program names (pages 20 – 27).

Updated the instructions on submitting the CEC Claim, step 23 (page 117 – 118).

Updated Ledger Tracking System screen shots (pages 119 – 122)

The Single Shift Ledger section (pages 128 – 132) was updated to include references for the programs impacted by Realignment 2011. Additionally, the following four ledgers were added:

- Ledger 156 Non-Medical Out of Home Care (NMOHC) – CFL 11/12-28
- Ledger 157 County Welfare Dept. (CWD) / Local Health Dept. (LHD) Expansion for Community Nutrition (CFL 11/12-30)
- Ledger 158 IHSS Adult Day Health Care (ADHC) – CFL 11/12-48
- Ledger 159 CalFresh Innovative Ideas Project - CFL 11/12-42

Due to the implementation of the IHSS MOE, a new ledger section was developed for IHSS that provides information on the IHSS MOE (page 133).

Changes were made to the ledger information included in the manual for the following programs due to the implementation of Assembly Bill (AB) 118, which is also referred to as Realignment 2011 (CFL 11/12-18):

- CWS (pages 134 – 141)
- ILP (pages 149 – 150)
- APS/CSBG (pages 159 – 160)

A new section was created that provides information on Realignment 2011 (pages 236 – 238).

### **Additional Information / New Claiming Items**

Effective December 2011 quarter a new Type of Expense (TOE) code of 72 has been established to capture CalFresh outreach activities (CFL 11/12-30).

Effective September 2011 the description for all CalFresh program codes has been updated to reflect the program's name change from Food Stamps to CalFresh. All necessary references have been updated in the manual as well.

Updated the DFA 55, DFA 325.1B, and CEC FAQ sections with Information on how to claim PQCR hours and/or costs.

# Introduction to the County Expense Claim

## The State-County Relationship

In California, welfare programs are state-supervised, but county administered. Used in this context, “welfare” refers to all the programs the County Agency typically administers. Under this state-supervised arrangement, the **California Department of Social Services (CDSS)** issues applicable regulations to the County Agency on how these programs are to be administered. As part of this regulatory process, CDSS sets county standards for obtaining state and federal reimbursement for costs incurred in administering these mandated programs. The **County Expense Claim (CEC)** is the vehicle used by counties to obtain such reimbursement. Counties now have the option to direct charge support operation to programs. The County Agency is obligated to process the CEC in accordance with State instructions.

## CEC Overview

The CEC is a document that identifies numerous programs. These programs are largely sub-components of much larger programs like Child Welfare Services, CalWORKs, CalFresh (formerly NAFS), etc. It is necessary to capture costs to the program sub-component level because of a legislative or regulatory mandate, or the need to segregate costs for proper reimbursement from appropriate funding sources. The following briefly discusses program functions, time studies, and cost pools.

## Program Functions

The programs are grouped into the following six functions:

- ❑ **Social Services(SS)**
- ❑ **CalWORKs(CW)**
- ❑ **Other Public Welfare(OPW)**
- ❑ **Child Care(CC)**
- ❑ **NonWelfare(NW)**
- ❑ **Generic**

Programs of similar type are assigned to the same function. The “NonWelfare” function is available for County Agencies that administer County specific programs. The “Generic” function allows casework staff to time study to generic, or administrative, non-casework activities. This allows the County Agencies the organizational flexibility to utilize casework staff to provide such generic administrative support services, without having to reassign them to an administrative arm of the department. The CEC allows for expanded use of generic as an interim “function” for the charging of support operation costs, such as space, travel, etc. Please note that general administrative costs, including staff costs that time study to generic activities, do appear as generic

costs on the CEC. These costs should not be confused with the generic (casework) activities.

Throughout the CEC page-series, the functions are displayed in the above sequence. Within the functions, each program is assigned a three-digit program code (PC) unique to that program sub-component.

### **Factors that Allocate Costs**

*Time Studies and Caseloads are the key factors that allocate costs through the CEC to programs.*

#### **Time Studies for Allocating Costs**

The time study process is the most common method for allocating most of the costs within the CEC. Other costs would come from direct-to-program expenditures, **Electronic Data Processing (EDP)** costs, etc. Federal and state guidelines require equitable distribution of costs among programs. This means that all programs must pay their fair share of applicable administrative costs. Thus, if a program benefits from a cost factor (e.g. caseworker, space, supplies, telephones, computer systems, etc.), that program is allocated a proportionate share of those costs via the ratios created in the CEC from the caseworker time study hours.

Although recent trends in California have been toward increased direct charging of costs, the vast majority of the costs continue to be allocated through the caseworker time study ratios created in the CEC. Recent revisions in the County Welfare Department Cost Allocation Plan expands county flexibility in direct charging of support operating costs to program. This flexibility has allowed counties to meet local programmatic or community needs.

Caseworker time study ratios are the single most important element in the entire CEC process for allocating costs to program.

#### **Cost Pools**

Cost pools are simply the grouping of like costs. The CEC requires many cost pools to properly distribute costs within the claim. Such groupings can be either salary or non-salary pools, i.e. caseworker salaries, support staff salaries, support operating, EDP staff, Staff Development, and direct cost pools.

□ **Caseworker Salary Pools**

The salaries and benefits of caseworkers and their first line supervisors with similar classifications are pooled and then allocated to programs through time study ratios. The CEC allows for the use of four different caseworker salary pools, i.e. social workers, employment services workers, eligibility determination workers, and fraud investigators.

□ **Support Staff Salary Pools**

Support staff is non-casework personnel. Support staff consist of general administration staff, program administration staff, and clerical staff. Support staff are designated into these cost pools by the duties that they perform on behalf of the department, not by their classification.

□ **Support Operating Costs Pools**

Support operating costs include expenditures for travel, space, telephones, supplies, etc. These costs are pooled, then allocated based upon a ratio of caseworker allocable time study hours/observations, or direct charged to a function and/or program.

□ **EDP Cost Pool**

The EDP pool captures information technology costs of the County Agency. Costs include salaries and benefits of EDP personnel, purchase of services, and CWD operating costs.

Two major categories are utilized within the EDP section:

- **Maintenance and Operations (M & O)**
- **Developmental**

Costs are identified to one of the six functions, (Social Services, CalWORKs, Other Public Welfare, Child Care, NonWelfare, or Generic), or direct-to-program.

Generic costs are allocated to the function using quarterly case count ratios. Function costs are allocated to program based on caseworker time study ratios. EDP personal service costs can also be direct charged to a program.

M & O costs and Developmental costs (direct costs and single/multi-function) are allocated to programs benefiting from the project/service.

□ **Staff Development Cost Pool**

The Staff Development pool captures the costs associated with the operation of the staff development division. This division provides for the training of County Welfare staff.

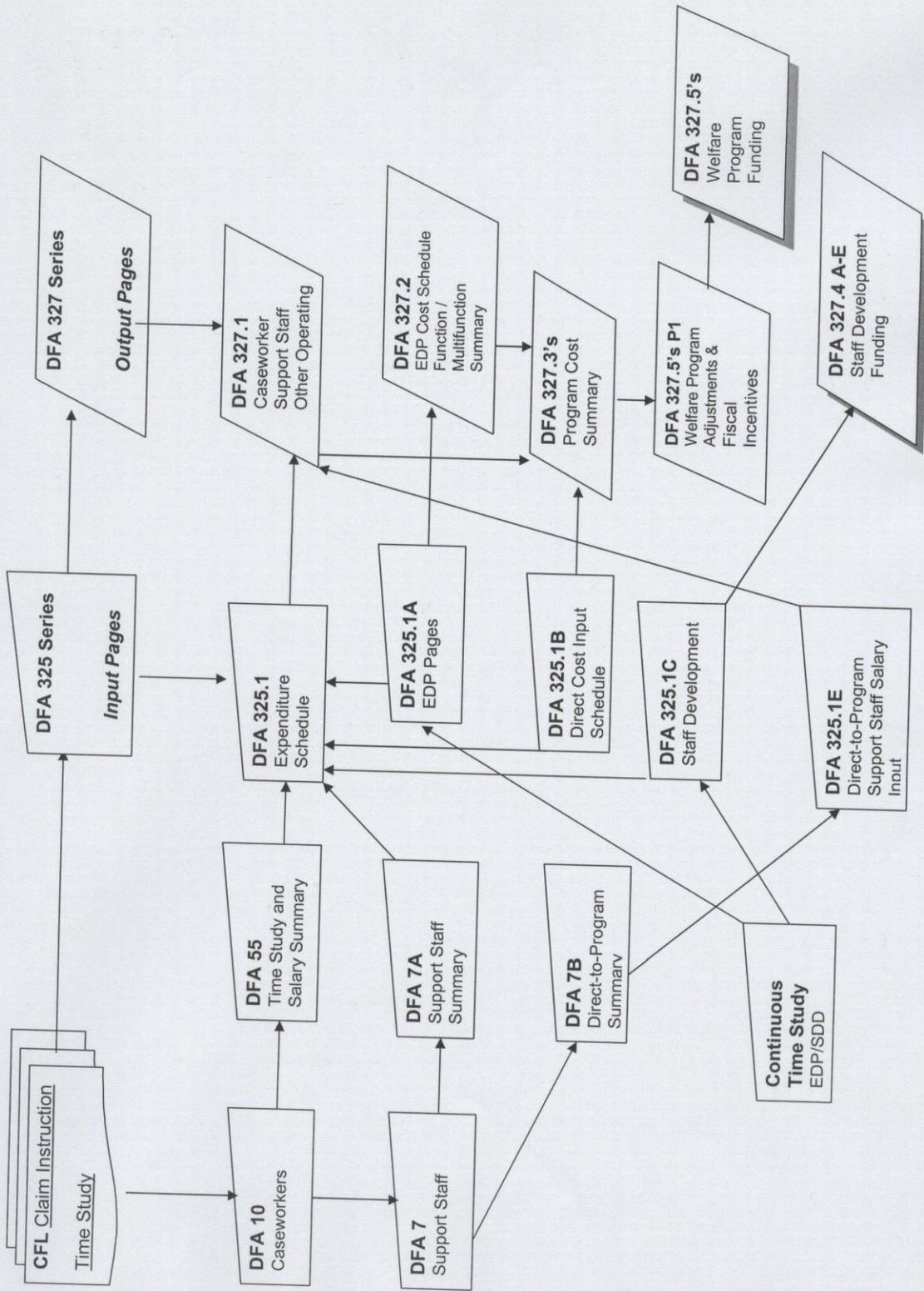
□ **Direct Costs**

Direct costs are expenditures made on behalf of the County Agency's clients, or costs that can accurately be determined to benefit only one program. Direct costs are not included in the allocation process. Such costs may include the County Agency's support operation costs that directly benefit a program, program start-up, and one-time only costs that cannot equitably be distributed via the normal allocation process.

□ **Extraneous Costs**

Extraneous costs are costs that cannot be allocated through the CEC. These costs do not receive state or federal financial participation through the CEC.

# County Expense Claim Flowchart



# County Expense Claim

## Page, Column, and Line Descriptions

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### Section I - Input Pages



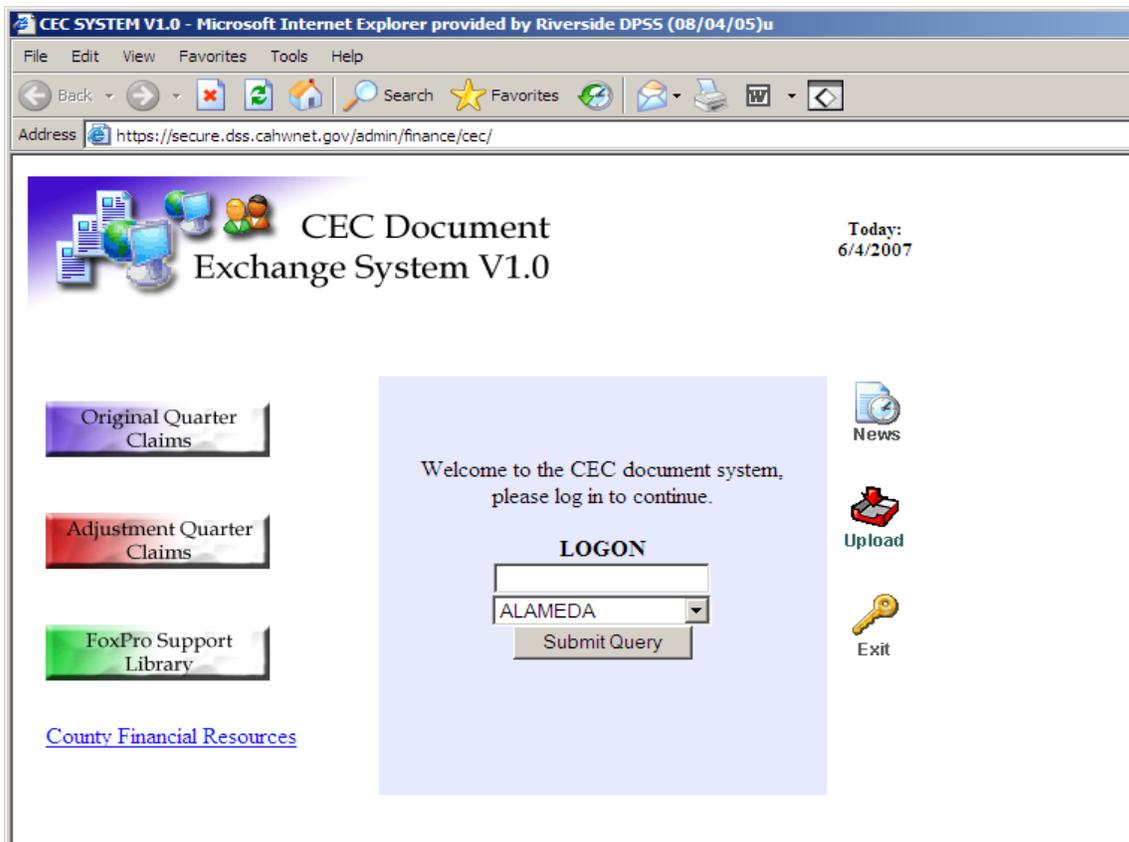
## Setting Up the Quarterly CEC System

Each quarter an e-mail is sent to the Counties from CDSS informing them when the quarterly Original, Revised, or Audited CEC Files are available. This e-mail will also provide step by step instructions for setting up the quarterly CEC System.

These steps are detailed below:

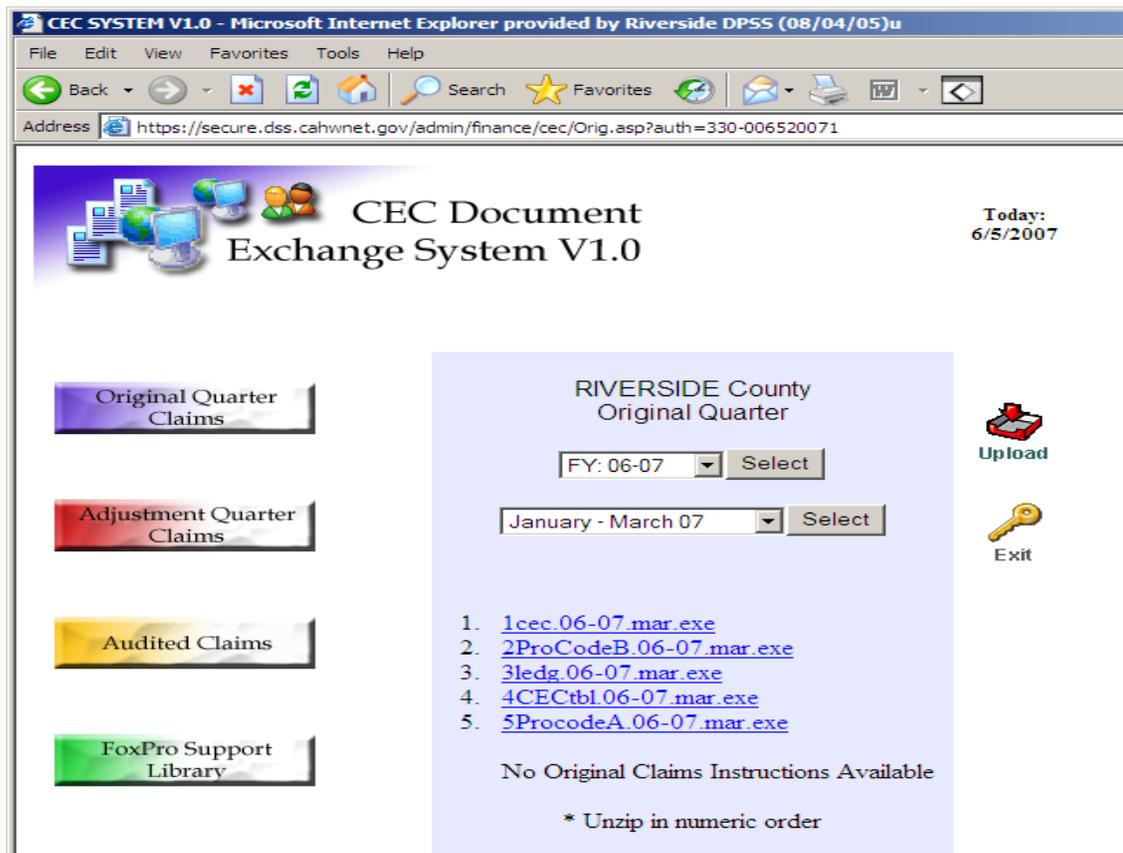
1. In your internet browser type in the following link and press enter:

<https://secure.dss.cahwnet.gov/admin/finance/cec/>



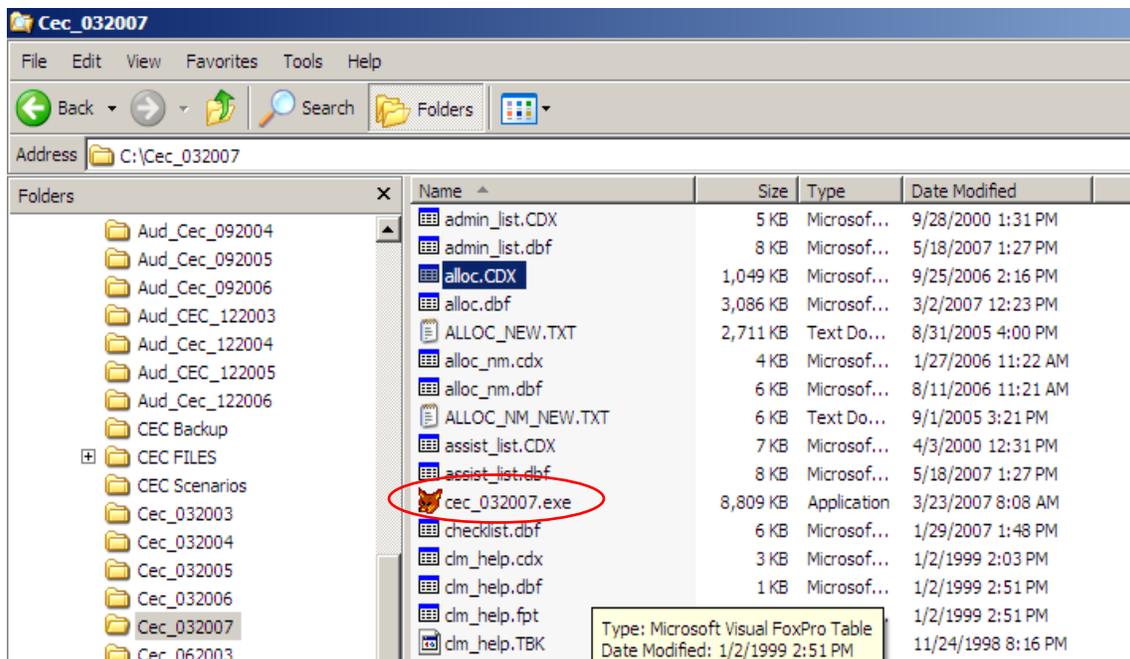
2. In the drop-down menu that displays "ALAMEDA", find your county's name and click on it so that the name stays visible.
3. In the input field directly above the drop-down field, type your county name (this field is case sensitive and must be typed exactly as displayed in the field below).
4. Click the "Submit Query" button.

5. On the left of the screen, click on the appropriate claim type (Original or Adjustment) being processed.
6. In the drop down menu that appears on the screen, select the appropriate fiscal year and then click the "Select" button.
7. Another drop-down menu will appear below, select the appropriate quarter and then click the "Select" button. Three or five files will then appear below the drop-down menu (the number of files that appear depends on the type of claim you are processing).



8. Click on the file named "1cec.YY-YY.mo.exe".
9. A dialog box will display prompting the file to be "run" or "saved". Save the file to a location of your choice (such as your c:\ drive or desktop).
10. Repeat steps 8 and 9 for each of the files listed (files 2 thru 5).
11. Exit and close out of the Extranet.

12. Using Windows Explore, find the files that were just saved.
13. Double-click on the first file (named "1cec.YY-YY.mo.exe"). The file is in a self-extracting format, and the correct path (for example c:\Cec\_032007) is defaulted in the WinZip window.
14. Click on "unzip" and the files will automatically unzip to the proper location.
15. Repeat steps 13 and 14 for each of the files saved (files 2 thru 5).
16. Using Windows Explore, open the folder that was just created (for example c:\Cec\_032007) and locate the exe file.



\* NOTE: An alternative to steps 8 and 9, is to select "run" instead of "save", and then just unzip each file to the defaulted locations directly from the website.

\* NOTE: The appropriate location for each of the unzipped files are as follows:

- 1cec.YY-YY.mo.exe (c:\Cec\_QQYYYY)
- 2procodeb.YY-YY.mo.exe (c:\ProCodes)
- 3ledg.YY-YY.mo.exe (c:\Ledgers)
- 4cctbl.YY-YY.mo.exe (c:\Cec\_QQYYYY)
- 5procodea.YY-YY.mo.exe (c:\ProCodes)

# Welcome Screen

The screenshot shows the 'County Expense Claim' application window. The main window title is 'County Expense Claim Version 2.1.2'. The header reads 'California Department of Social Services' and 'Automated County Expense Claiming and Ledger Tracking System'. A callout circle points to the CDSS logo with the text 'Month and year relative to the working claim'. Below the logo, there are two orange boxes: 'June 2007' and 'Version: County / Original QTR'. A 'Click Here ----->' link is positioned below the version box. To the right is a computer monitor icon. Below the monitor is an 'Exit' button. At the bottom right is a 'Due Date: July 31, 2007' box. A callout circle points to the contact information box with the text 'For help, please contact the State'. The contact information includes: 'eric.ericson@dss.ca.gov OR Fiscal.Systems@dss.ca.gov', 'Eric Ericson', and 'Ph: (916) 654-1084'.

The screenshot shows a dialog box titled 'County Expense Claim'. It contains a question mark icon and the text: 'Do you wish to retrieve a previously prepared claim(Mock/Audited/UnAudited)? IF "YES" THE SYSTEM WILL ALLOW YOU TO SELECT THE SUBDIRECTORY OF THE CLAIM. IF "NO" THE SYSTEM WILL DIRECT YOU TO YOUR WORKING SUBDIRECTORY (C:\CEC\_062007)'. There are 'Yes' and 'No' buttons. A callout circle points to the 'Yes' button with the text 'Allows the County's Claim Processor to determine which claim to use in the working'. Another callout circle points to the 'No' button with the text 'Default to working subdirectory'.

## Tell Us Who You Are Input Screen

County Expense Claim

File Edit Window Help

County Expense Claim

### Tell Us Who You Are!

Qtr: 06/30/2007 County #: County Name:

County/Original QTR

County Welfare Director: Save Input

County Auditor:

Prepared By:

Preparer's Phone ( ) -

Contact Person:

Telephone: ( ) - Fax: ( ) -

E-Mail Address:

Mailing Address:

Do Not Enter  
your P.O.Box #

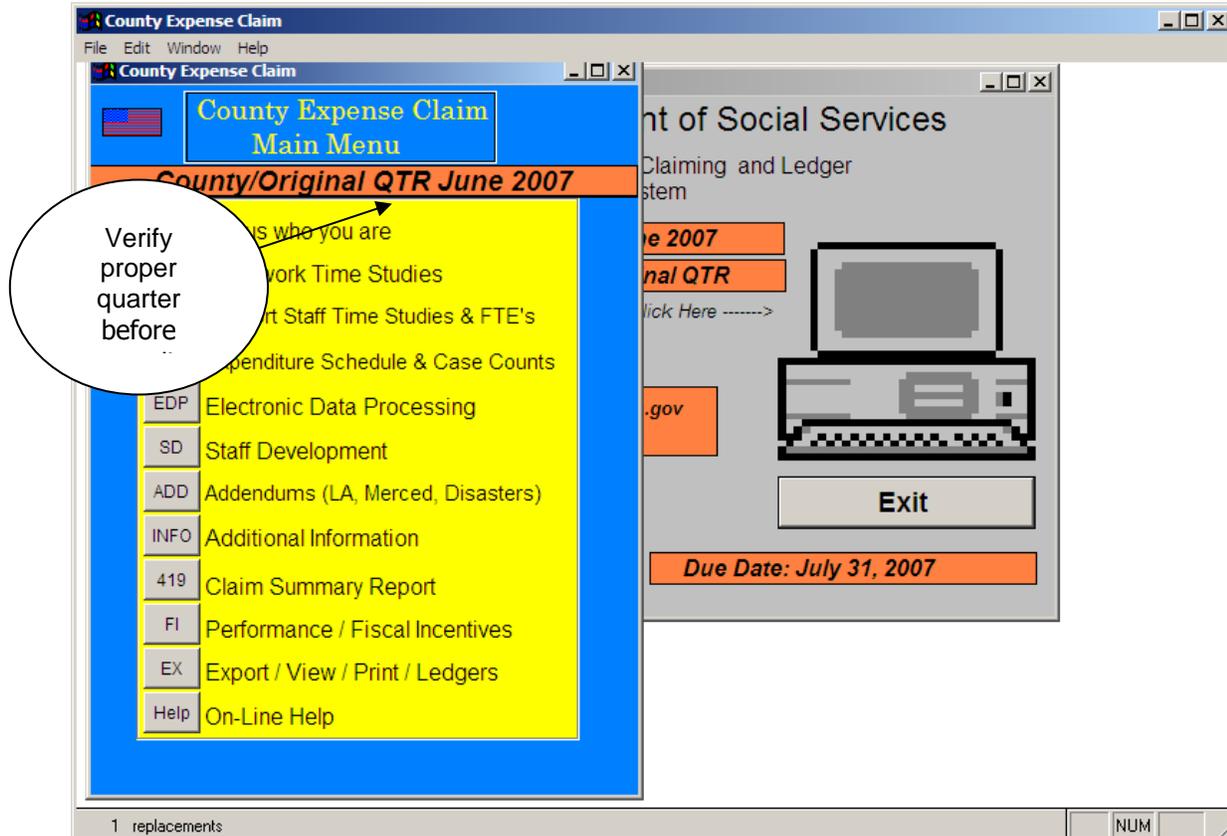
City: CA -

EDP Electron  
SD Staff De  
ADD Addend  
INFO Additio  
419 Claim S  
FI Perform  
EX Export  
Help On-Line

Cnty\_id (c:\ceec\_062007\cnty\_id.dbf) Record: 1/1 Record Unlocked NUM

**This screen must be completed first.**

# CEC Main Menu



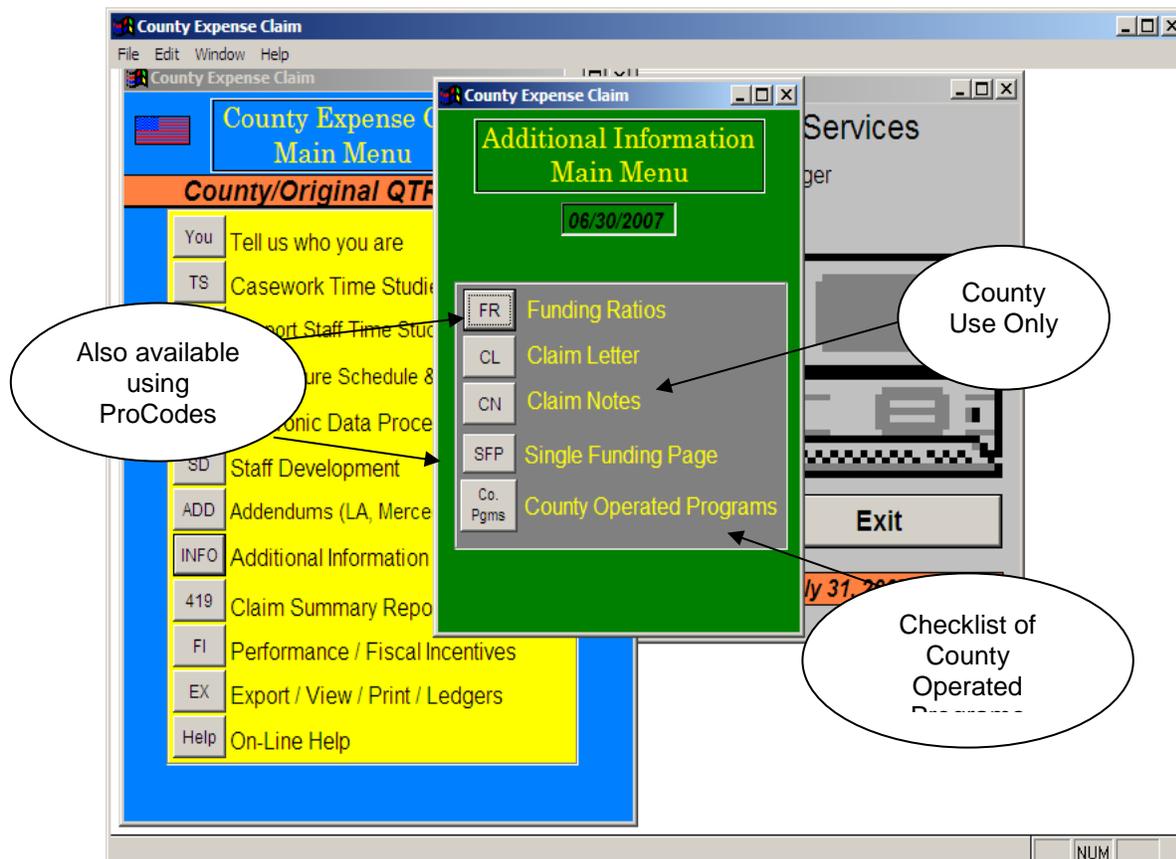
## **DFA 325.5 Expenditure Certification for the County Welfare Department Expense Claim (CEC)**

The DFA 325.5 summarizes the quarterly County Agency expenditures, classified as Allowable and Extraneous. Allowable costs are allocated and direct charged through the CEC, as described in this manual. Extraneous costs are not allocated through the CEC and are not claimable as a welfare administration cost. Extraneous costs have other funding mechanisms outside the CEC; however, the costs must be reported for reconciliation purposes.

### **The DFA 325.5:**

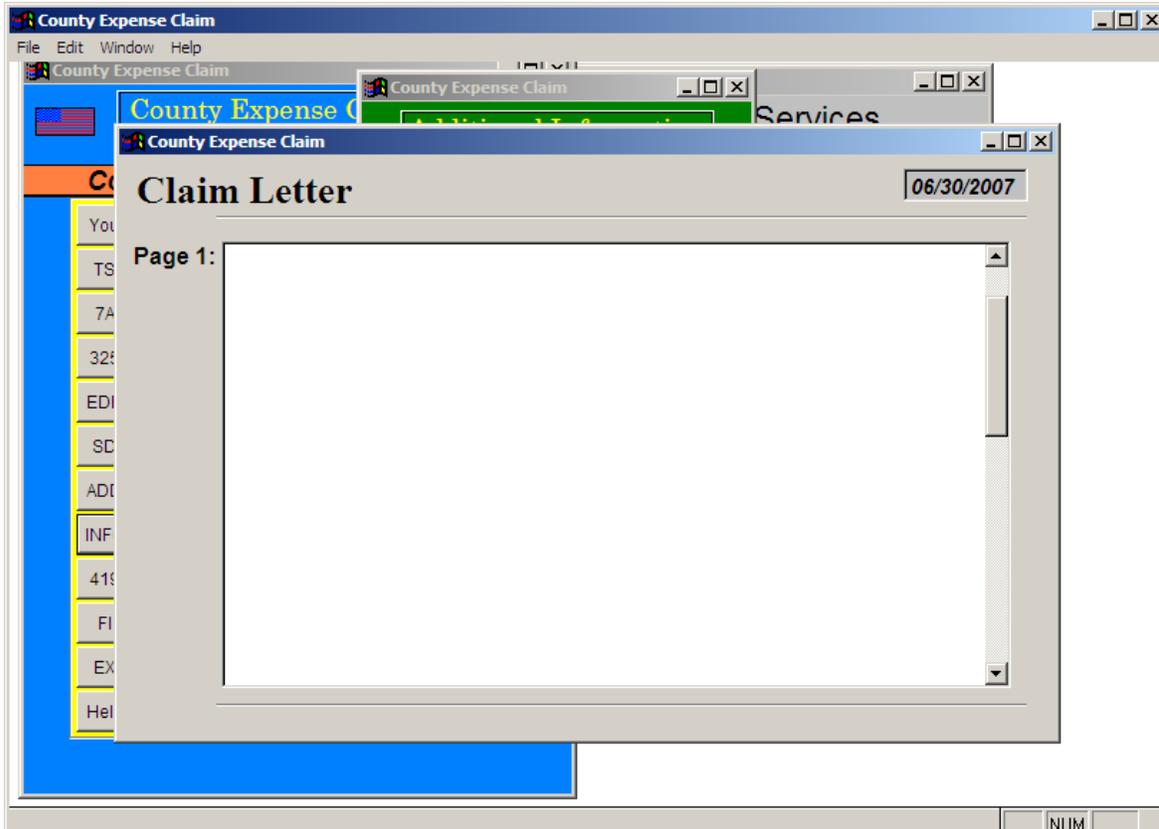
- ❑ Identifies the county and claiming quarter.
- ❑ Displays the Total Allowable Welfare Costs as reported on the DFA 325.1.
- ❑ Displays the Total Extraneous Costs as reported on the DFA 325.1.
- ❑ Provides for the approved signatures of the County Welfare Director and County Auditor (or designees), certifying that the claimed costs have been expended and are allowable in accordance with rules and regulations.
- ❑ Identifies the county contact person and their telephone number.
- ❑ Displays the total costs by funding sources, including federal, state, health, and county. These costs are transferred from the Grand Total lines of the CEC DFA 327.5's Welfare Program Funding pages and the CEC Staff Development Cost Summary and Funding pages (DFA 327.4 A-E).

## Additional Information Main Menu



\*Hint: See program code list "ProCodes" in this document for further information regarding ProCodes.

# Claim Cover Letter Input Screen



## Claim Cover Letter

A Claim cover letter is only required for the September (1<sup>st</sup> Quarter) claim and for all adjustment claims.

The Claim cover letter is enclosed with each CEC and should include the following:

- ❑ **Total Allowable Welfare Costs:** The amount reported on the DFA 325.5 (Certification page).
- ❑ **Total Extraneous Costs:** The amount reported on the DFA 325.5 (Certification page).
- ❑ Total Fiscal Incentives claimed.
- ❑ Date claim files were sent to County Systems Unit.
- ❑ Date a faxed copy of the signed claim letter and Certification page (DFA 325.5) were sent to CDSS.
- ❑ County contact person and phone number.
- ❑ **For the September (1<sup>st</sup> Quarter) claim only** - Include the budget units identified in the **County Cost Allocation Plan (CCAP)** and approved by the **State Controller's Office (SCO)**. For more information see CFL 97/98-26, dated October 15, 1997.
- ❑ **For Adjustment Claims** - Provide an explanation for any significant fluctuations on the DFA 325.1 (Expenditure Schedule) between the adjustment and the original claims. A 15 percent change (either positive or negative) within any of the claiming categories is considered a significant fluctuation.

## Claim Letter Example

December 19, 20xx

Attention:

Enclosed is (Name of County) County's Adjusted Expense Claim for the quarter ending March 31, 20xx. The adjusted Claim "Total Allowable Welfare Costs" reported were \$60,000,000, an increase of \$500,000. The total "Extraneous Costs" reported is \$5,000,000.

The March 20xx adjustment included the corrected payroll distribution of salaries. Total Support Staff costs decreased \$65,000, EDP Developmental costs increased \$70,000 and M&O costs decreased \$100,000 with the correct redistribution of salary and programming costs.

Direct costs increased \$50,000 when it was discovered that a number of items previously charged as other operating costs were clearly identified as direct costs.

Claim files were uploaded to Systems on December 19, 20xx.

A fax copy of this signed Claim letter and signed Certification page (DFA 325.5) was sent December 19, 20xx to County Admin Claims Unit.

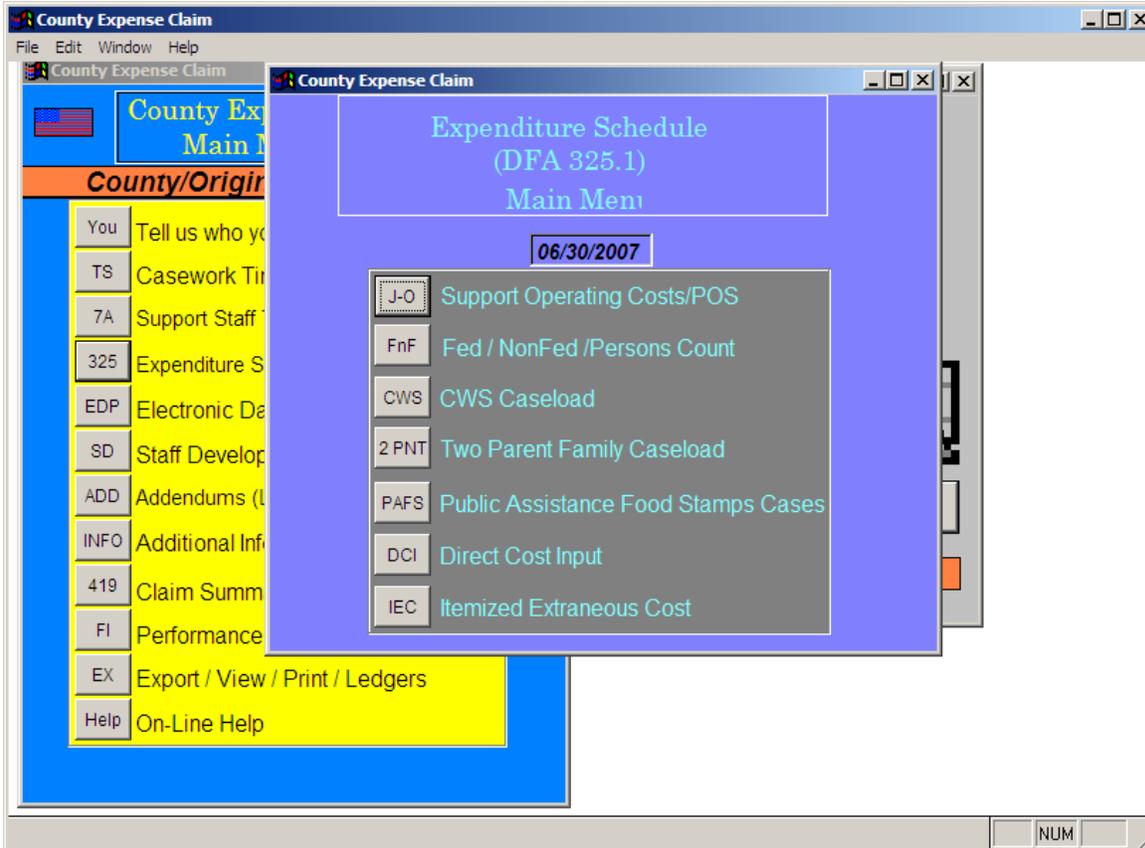
If you have any questions, please contact Joe Smith, Supervising Accountant, Department of Public Social Services; Fiscal Office at (555) 555-5555.

Sincerely,

Jane Doe  
DPSS Deputy Director

JS:JD  
Enclosures

## DFA 325.1 Expenditure Schedule Main Menu



Support Operating Costs  
Purchase of Services  
Input Screen

County Expense Claim

06/30/2007

**Support Operating Costs  
Purchase of Services**

**Expenditure Schedule**  
Lines J. thru O. on the DFA 325.1

Letter	325 Letter Title	SS Cost	CW Cost	OPW Cost	CC Cost	NW Cost	Gen Cost	Total Sub-Grp
J.	Travel	0	0	0	0	0	0	0
K.	Space	0	0	0	0	0	0	0
L.	Space-Countywide Cost	0	0	0	0	0	0	0
M.	Other Operating Costs	0	0	0	0	0	0	0
	N1. Pub/Priv Agy Dir Bill	0	0	0	0	0	0	0
	N2. Pub/Priv Agy County	0	0	0	0	0	0	0
	N3. Pub/Priv Agy Allocated	0	0	0	0	0	0	0
O.	Public/Priv Agy-Dir Bill-N	0	0	0	0	0	0	0

Social Services: 0    OPW: 0    Non-Welfare: 0    Total Sub-Grps: 0

CalWORKs: 0    Child Care: 0    Generic: 0

Help On-Line Help

Must be authorized by State Controller's Office (See A-87 Guidelines)

Source Documents: County financial records of overhead expenditures

## Federal/Non-Federal Persons Count Input Screen

03/31/2013 **Federal/Nonfederal Persons Count (DFA 325.1)**

Line	Title	Adoption Assistan	AFDC - FC Pers	Cal-Fresh Persons C
AD.	Federal Count 2/	0	0	0
AE.	Nonfederal Count/CFAP - Families Count	0	0	0
AF.	CFAP - Singles Count 4/	0	0	0

Total Adop. Asst. Count: 0      Total AFDC - FC Count: 0      Total Cal-Fresh Count: 0

Enter person count from CA 800A FED

Enter person count from CA 800A NONFED

Enter person count from Part B of completed AFDC FC - Fed & Non-Fed Person Count Form.

Enter person count from Part A of completed AFDC FC - Fed & Non-Fed Person Count Form.

Enter person count from DFA 296

\*Note: Although the column names within this input screen refer to “case counts”, person counts are used for the federal/nonfederal and CFAP counts.

Counties should refer to CFL 12/13-24 when compiling case count data. This CFL is the single source authority on the “Federal/Non-Federal Persons Count” within the CEC.

### ADOPTION ASSISTANCE COUNTS

The Adoption Assistance Person Counts are obtained by using information from the CA 800A Fed (Monthly Summary Report of Assistance Expenditures) and the CA800A NonFed (Monthly Summary Report of Assistance Expenditures).

Line AD. Federal Count 2/

Person count is obtained from the CA 800A FED under Aid Code 03.

Line AE. Non Federal Count/CFAP-Families Count

Person count is obtained from the CA 800A NONFED under Aid Code 04.

**AFDC – FOSTER CARE COUNTS**

The Foster Care Person Counts are obtained by using information from the “AFDC Foster Care – Federal and Non-Federal Persons Count” Form (attachment in CFL 12/13-24). A sample of this form can be found on page 23.

Line AD. Federal Count 2/

Person count is obtained from the CA 800 FC FED under Aid Code 42. Only Emergency Assistance cases that are pending approval of a placement for no more than four months can be included in the federal count.

Line AE. Non Federal Count/CFAP-Families Count

Person count is obtained from the CA 800 FC NONFED under Aid Code 40. Non-related legal guardian cases must be excluded when calculating this ratio; as activities performed related to these cases are time studied to a specific TSC.

Person count is obtained from the CA 800A Fed under aid code type 5K. All 5K cases, with the exception of cases pending approval of a placement for no more than four months, should be counted as non-federal. For further information on what type of cases can/cannot be included please check pertinent CFL's.

**CALFRESH DATA**

The CalFresh Persons Count is obtained by using information from the CalFresh Program Monthly Caseload Movement Statistical Report (DFA 296).

Line AD. Fed Count 2/

Person count is obtained from cell 45.

Line AE. Nonfederal Count/CFAP-Families Count

Person count is obtained by adding cells 47 & 51.

Line AF. CFAP – Single Count/4

Person count is obtained by adding cells 46 & 50.

\*Hint: When entering person counts add all 3 months together to determine the quarter total.

Source Documents:

CFL 12/13-24	AFDC Foster Care – Federal and Non-Federal Persons Count Form
CA 800A FED	Summary Report of Assistance Expenditures Adoption Assistance, Emergency Assistance-General Assistance, Emergency Assistance-Foster Care, & Refugee Cash Assistance / Federal
CA 800A NONFED	Summary Report of Assistance Expenditures Adoption Assistance Program / NonFederal
CA 800 FC NONFED	NonFed Foster Care and Seriously Emotionally Disturbed Children (SED)
CA800 FC FED	Summary Report of Assistance Expenditures / Foster Care and Foster Care-SB 163 / Federal
CA 800 FC (ECF Temp) FED	Summary Report of Assistance Expenditures Foster Care – Extended Foster Care (EFC) Federal
CA 800 FC (EFC Temp) NONFED	Summary Report of Assistance Expenditures Foster Care – Extended Foster Care (EFC) NonFederal
DFA 296	CalFresh Program Monthly Caseload Movement Statistical Report

**California Department of Social Services  
AFDC Foster Care - Federal and Non-Federal Persons Count**

Attachment

COUNTY: _____	<b>PROBATION CASES INCLUDED?:</b>	Yes/No	If no, county must submit a separate template with probation cases.
---------------	-----------------------------------	--------	---

Part A			Quarter: _____			
Item No.	Title IV-E eligible cases	Source of Persons Count	Persons Count			
			Month 1	Month 2	Month 3	Quarter Total
1	Total federally eligible placements (Aid Codes 42 and 49)	CA 800FC FED & CA 800FC EFC TEMP FED & RBS FC / EFC FED				
2	Total Emergency Assistance (EA) cases paid for children placed with an unapproved relative for no more than 4 months (Aid Code 5K)	Eligible portion of CA 800A FED & RBS FC / EFC FED				
3	Total foster care cases paid with all-county funds for children who are placed with an unapproved relative for no more than 4 months					
4	Total of all other federally eligible cases paid with pass through Supplemental Security Income funds					
<b>TOTAL:</b>						

Part B			Persons Count			
Item No.	Non-Title IV-E cases	Source of Persons Count	Month 1	Month 2	Month 3	Quarter Total
5	Total non-Title IV-E placements (Aid Codes 40 and 43)	CA 800FC NONFED & CA 800FC EFC TEMP NONFED & RBS FC / EFC NONFED				
6	Total EA cases paid for children placed with an unapproved relative for more than 4 months or EA cases placed with a NREFM, pending approval of the home (Aid Code 5K)	Portion of CA 800A FED & RBS FC / EFC FED				
7	Total foster care cases paid with all-county funds for children who are placed with an unapproved relative for more than 4 months or EA cases placed with a NREFM, pending approval of the home					
8	Total of other foster care cases paid with all-county funds (i.e., Permanently Residing Under the Color of Law [PRUCOL] children placed with relatives, undocumented child with no PRUCOL, etc. This may include aid codes 9X or 45, etc.)					
<b>TOTAL:</b>						

<b>Non-Title IV-E Cases:</b>	
Less non-dependent non-related legal guardian (NRLG) cases:	
<b>Total Non-Title IV-E Cases</b>	

<b>Non-Fed Ratio</b> (total of non-Title IV-E cases less non-dependent NRLG cases/total of all cases):
<b>Fed Ratio</b> (1 - Non-Fed Ratio):

Please refer to County Fiscal Letter 12/13-24 for further instructions on how to complete this template.

## CWS Caseload Input Screen

**CWS Caseload  
(DFA 325.1)**

Line	Title	CWS Caseload	EA Caseload	Unit Cost
AK.	Family Maintenance	0	0	0
AL.	Family Reunification	0	0	0
AM.	Permanent Placement	0	0	0

Additional Info      Direct Cost Input  
 Claim Summ      Itemized Extraneous Cost  
 Performance  
 Export / View / Print / Ledgers  
 On-Line Help

Note: This input screen is no longer used by counties. Per CFL 09/10-66, counties will no longer report EA cases on the CEC effective July 1, 2010.

## Two-Parent Family Caseload Input Screen

The screenshot shows the 'County Expense Claim' application window. At the top, the title bar reads 'County Expense Claim' and the menu bar includes 'File', 'Edit', 'Window', and 'Help'. Below the title bar, the date '06/30/2007' is displayed. The main title of the screen is 'Two Parent Family Caseload (DFA 325.1)'. A table is centered on the screen with the following data:

Line	Title	Caseload
AN.	CalWORKs Caseload	0
AO.	Two Parent Families Caseload	0

A callout bubble with the text 'Enter case counts' points to the 'Caseload' column of the table. Below the table, there is a menu with the following items:

- ADD Addendums (L)
- INFO Additional Inf
- 419 Claim Summ
- FI Performance
- EX Export / View / Print / Ledgers
- Help On-Line Help

On the right side of the menu, there are three buttons: PAFS Public Assistance Food Stamps Cases, DCI Direct Cost Input, and IEC Itemized Extraneous Cost.

Counties should refer to CFL 02/03-68 when compiling case count data. This CFL is the single source authority on the “Two Parent Family Caseload” within the CEC.

The Two-Parent Family Caseload is obtained by using information from the CalWORKs Caseload Movement Report (CA 237 CW). All of the information comes from the section that identifies total cases open during the month (must add both cases received and other cases).

### Line AN. CalWORKs Caseload

Caseload is obtained by adding all the cells on Line 8 (total cases open during the month).

### Line AO. Two-Parent Family Caseload

Count is obtained from the Two Parent Families cell on Line 8.

The reasoning being that all the cases in these cells are CalWORKs Cases and Cell 54 is only Two-Parent Families.

Line AP. Two-Parent Family Ratios

No input is required as the ratios are automatically calculated within the CEC template and can be found on the DFA 325.1 Report (page 2).

\*Hint: When entering case counts add all 3 months together to determine the quarter total.

Source documents: CA 237CW CaWORKs Caseload Movement Report

Public Assistance CalFresh (PACF)  
Household (Cases)  
Input Screen

County Expense Claim

03/31/2013

**Public Assistance Cal-Fresh Households (Cases)  
(DFA 325.1)**

Line	Title	PACF
AQ.	Pub Asst Cal-Fresh Households (Cases)	

Enter PACF Case Counts

The Public Assistance CalFresh (PACF) caseload is obtained by using information from the CalFresh Program Participation and Benefit Issuance Report (DFA 256). All of the information comes from Line 1 (number of households) Public Assistance.

Line AQ. Public Assistance CalFresh (PACF) Caseload

Public Assistance caseload is obtained by adding total number of households for Fed, Fed/State, and State.

Line AR. Public Assistance CalFresh (PACF) Ratio

No input is required as the ratios are automatically calculated within the CEC template and can be found on the DFA 325.1 Report (page 2).

\*Hint: When entering case counts add all 3 months together to determine the quarter total.

Source documents: DFA 256 CalFresh Program Participation & Benefit Issuance Report

**DFA 325.1**  
**County Expense Claim – Expenditure Schedule**

The DFA 325.1 summarizes the agency's expenditures for the quarterly claiming period. First, expenditures are summarized at the function level (Social Services, CalWORKs, Other Public Welfare, Child Care, NonWelfare and Generic). Then, the expenditures are summarized at the cost pool level (Casework Costs, Support Staff Costs, Support Operating Costs/Purchase of Service, EDP Costs, Staff Development Costs, and Direct Costs). The DFA 325.1 – Expenditure Schedule and the DFA 55 – Casework Time Study and Salary Distribution are the key reports that allocate costs in the CEC.

**Page 1 of the DFA 325.1**

- ❑ **Casework Costs:** Represents the salary and benefits of the caseworker as they perform activities for their clients. Casework costs are displayed by cost pool. The casework costs are originally entered on the DFA 55 and costs are summarized to the functional level on the DFA 325.1.
  
- ❑ **Support Staff Costs:** Represents the salary and benefits of the support staff and are summarized into three components: General Administration, Program Administration, and Clerical. Within each of the three components, costs may be allocated to the function, or direct-to-program level, as specified in the County's **Support Staff Time Reporting Plan (SSTRP)**. The SSTRP is optional for the 18 small counties. Support Staff Costs reported to the function level are distributed to the program level based on the casework time study ratios from the DFA 325.1 to allocate costs.

The Support Staff Costs are originally entered on the DFA 7A and DFA 7B and are summarized by function on the DFA 325.1.

- ❑ **Support Operating Costs/Purchase of Service:** Represents the expenditures associated with operating the county agency. Expenditures in this cost pool are displayed as travel, space, other operating costs, purchase of service, including **Countywide Cost Allocation Plan (CCAP)** and non-CCAP costs. Typically, support operating costs are entered on this page, however some counties have chosen to direct charge these costs to specified programs. In order to direct charge support operating costs, counties must submit a letter of intent to CDSS Fiscal Policy Bureau. For more information on this policy, please reference **County Fiscal Letter (CFL) 00/01-78**, dated May 21, 2001.
  
- ❑ **EDP Costs:** Represents the salary and benefits of all EDP staff and the cost of operating the EDP unit/office. EDP costs consist of two categories: Developmental Projects and Maintenance & Operation costs. Costs are

summarized on the DFA 325.1 by function. EDP costs are entered on numerous pages (DFA 325.1A series) of the CEC, dependent upon what type of cost it is.

- ❑ **Staff Development:** Represents the salary and benefits of all staff development staff and the cost of operating the staff development office. Expenditures in this cost pool are displayed in two categories: Personal services/Operating costs and Purchase of Service/Direct Cost of Trainees. Staff development costs are originally entered on the DFA 325.1C, funded on the DFA 327.4A-E and summarized on the DFA 325.1.
- ❑ **Direct Costs:** Expenditures in this cost pool are directly identified to a program via a six digit **Program Identifier Number (PIN)** code. However, once the costs reach the DFA 325.1, the costs are displayed at the function level. The detailed expenditures are on the DFA 325.1B – Direct Cost Input Schedule.
- ❑ **Sub-Total Allowable Welfare Cost:** Total of all the cost pools by function.
- ❑ **Performance Incentives:** Performance Incentives are funds that are earned by individual counties based upon certain program performance criteria. Counties elect when to use incentive funds for program reimbursement.
- ❑ **Total Allowable Welfare Costs:** The total displays all welfare costs, net of performance incentives.
- ❑ **Extraneous Costs (Summarized):** Extraneous costs are County Agency expenditures not reimbursable via the CEC. As such, they are not allocated through the claim. Some extraneous costs may have reimbursement available under other claiming processes (grants, etc.) while others have no funding mechanism at all, except through the county budget. A detailed listing of extraneous costs appears on the DFA 325.1 as an addendum.

#### **Page 2 of the DFA 325.1**

- ❑ **Casework (Total Paid Casework) Hours/Observations:** Data on this line summarizes time study hours by function from the DFA 55. Total function hours are used to calculate total function casework ratios.
- ❑ **Casework Ratios:** The casework ratios are used to allocate the generic, caseworker, support staff, and other operating costs back to the function level.

Casework time study ratios are derived by dividing the total of each function's casework time study hours (DFA 325.1 page 2, Line AB) by the total of all the functions casework hours.

Caseworkers' salary, Support Staff salary and Other Operating Costs are allocated to the functions based on Casework ratios. Casework ratios are comprised of the allocable hours by programs in each function and further allocation at the program level is done by the ratio of each program.

- **Federal/Non-federal Persons Counts:** Refer to the federal and nonfederal data and resultant ratios. These lines are used to determine the proper amount of federal reimbursement for the Adoptions Assistance, AFDC-FC, and CalFresh programs. The Federal government will not reimburse states/counties for costs incurred for non-federally eligible persons served in these programs, nor for state run programs such as the **California Food Assistance Program (CFAP)**. The ratios are applied to specified program codes in the CEC and that portion of the total is taken out and shifted to another program code.

Case counts and corresponding ratios are also determined for the following categories:

- CalWORKs Case Two-Parent Family
- CalFresh Cases receiving public assistance.
- **Total Salaries and Benefits:** The total salary and benefits of each Casework cost pool.

\*Hint: Per CFL 07/08-31, the CA 800 Assistance Claim must be the single data source for obtaining all caseload data.

## Extraneous Costs Input Screen

County Expense Claim

File Edit Window Help

County Expense Claim

### Itemized Extraneous Costs

06/30/2007

Cost Description	Cost
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0

**Total Extraneous Costs :** 0

Always verify cursor is at the top before entering data

419 Claim Summ  
FI Performance  
EX Export / View / Print / Ledgers  
Help On-Line Help

IEC Itemized Extraneous Cost

Source Documents: County financial records of extraneous costs

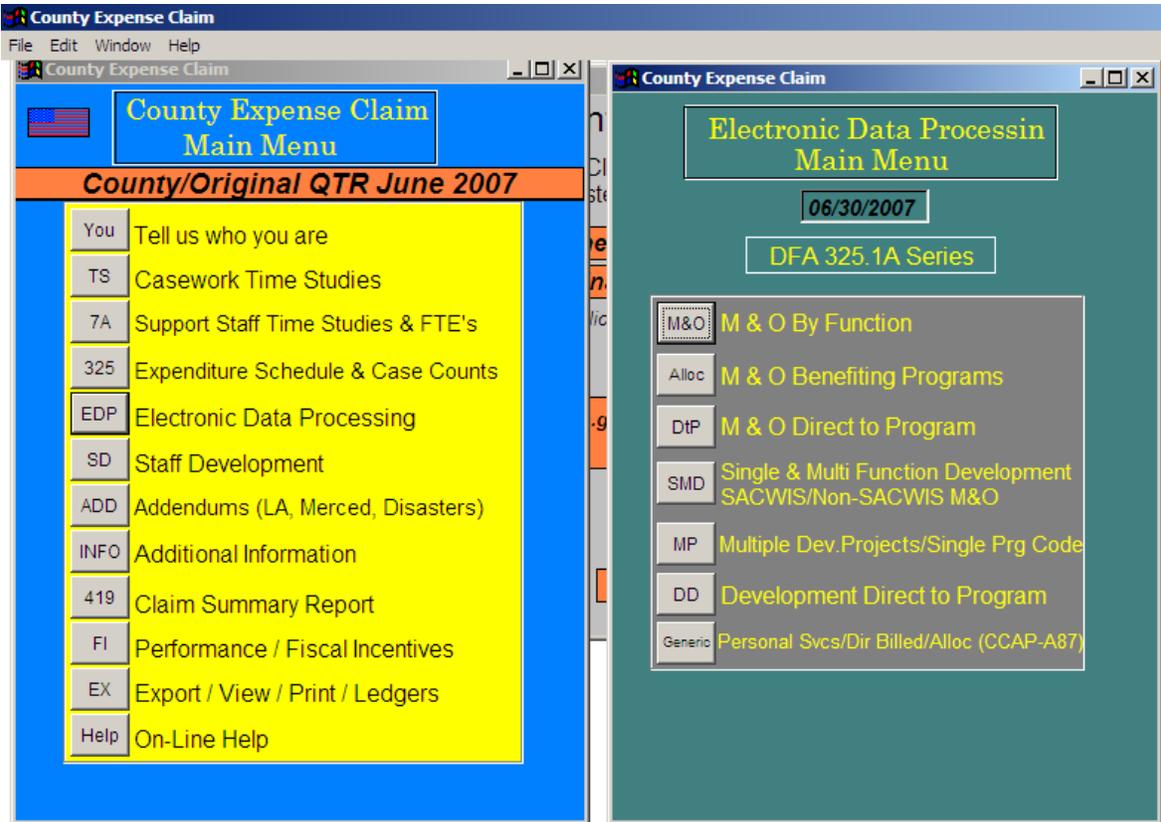
## Extraneous

This section of the CEC is used to report expenditures of the County Agency that cannot be allocated through the CEC, are unallowable for state and federal financial participation, or reimbursed from another funding source. These costs may include:

- Financing/Interest Costs:
  - a) Interest on borrowed capital or the use of a governmental unit's own funds.
  - b) Financing costs (including interest) on otherwise allowable costs of equipment incurred and paid prior to September 1995.
  - c) Financing/interest costs are subject to the condition outlined in OMB (Office of **M**anagement & **B**udget) Circular A-87, Attachment B, Item 26, subsection b.
- The portion of a lease payment for a capitalized asset, such as buildings or equipment, which is in excess of depreciation or use allowance;
- Costs unallowable for reimbursement under federal cost principles, including local government expenses, legislative expenses, fines, penalties, and entertainment expenses;
- Interest or reserve account contributions included in billings from county internal service funds;
- Costs of supportive services which are not issued to clients in the quarter, e.g. bus passes;
- Costs claimed via a monthly claim/invoice process, e.g. **Interim Statewide Automated Welfare System (ISAWS)**, **California Welfare Integrated Network (CalWIN)**.
- Grants or contracted services paid by a different source.

*CFL 01/02-36 California County Welfare Department (CWD) Cost Allocation Plan (CAP) 2001/2002 Fiscal Year (FY)*

## DFA 325.1A Electronic Data Processing (EDP) Main Menu



## EDP M & O Function Input Screen

Function	Title	Case Count	Obs. Hours	POS Non-CCAP Co
010	Social Services	0	0.00	0
020	CalWorks	0	0.00	0
02A	CDB-SAWS	0	0.00	0
02B	SAWS	0	0.00	0
030	Other Public Welfare	0	0.00	0
040	Child Care	0	0.00	0
050	NonWelfare	0	0.00	0
060	Generic	0	0.00	0

Total Case Count: 0  
 Total Obs. Hours: 0.00  
 Total POS Non-CCAP Costs: 0

The Electronic Data Processing (EDP) case counts are the quarterly total of cases processed on an EDP system by benefiting function. The case counts are for the following functions: Social Services, CalWORKs, Other Public Welfare, Child Care, and Non Welfare.

Total active cases for each function are entered on the M & O by Function Screen.

Case counts are from county records; below is a sample of the types of cases to include.

Case counts for Social Services may include the following:

- Families and Children referred to CWD
- Children in Out-of-Home Placement
- Emergency Response
- Children referred to Investigation
- IHSS Cases

Case counts for CalWORKs may include the following:

- CalWORKs Cases (CW 237)
- Welfare to Work Cases (WtW 25)
- Fraud Cases

Case counts for Other Public Welfare may include the following:

- Refugees
- Seriously Disturbed Children
- Adoption Assistance
- Foster Children
- Medi-Cal Cases
- GA Cases
- CalFresh – NonAssisted (CalFresh) Cases
- Fraud – (other than CalWORKs)

Case counts for Child Care may include the following:

- Stage One Child Care Cases

Case counts for Non Welfare may include the following:

- Non Welfare Cases

\*Hint: When entering case counts, you may use either method of; 1) adding all 3 months to determine total, or 2) enter mid-month totals. **Whichever method you use, you must be consistent.**

\*Hint: When entering hours for any EDP staff, you must enter the total hours for all three months in the quarter, as specified in the Quarterly Time Study Instructions.

Source documents:           County caseload counts of active cases  
                                  DFA 10 EDP Time Study  
                                  County financial records of EDP costs



## EDP M & O Direct to Program Input Screen

**M & O Direct to Program  
(DFA 325.1A)**

Prg Cod	Program Description	Hours	Direct Personal	Non-CCAP / Purch
003	IHSS-Quality Assurance (A 3/05)	0.00	0	0
007	Relative/Non-Relative Home Assessme	0.00	0	0
026	STATE ONLY CAL-LEARN - ELIGIBILT	0.00	0	0
027	STATE ONLY CAL-LEARN - CASE MAI	0.00	0	0
029	Rosales v. Thompson	0.00	0	0
030	Enhanced Kin-GAP (Federally Eligible)	0.00	0	0
031	Enhanced Kin-GAP (Non-Fed Eligible)	0.00	0	0

Total Hours: 0.00    Total Personal Serv Direct Costs: 0    Total POS Non-CCAP Costs: 0

Buttons: Clear All Input

Callouts:  
 - Enter Hours (points to Hours column)  
 - Enter Salary/Benefits Costs by Program (points to Direct Personal column)  
 - Enter EDP Overhead Program (points to Non-CCAP / Purch column)

\*Hint: Hours are for informational purposes only. Direct Personal Service costs must be determined outside the claim prior to input.

Source documents: County financial records of EDP costs

## EDP Single & Multi-Function Developmental Projects Input Screen

The screenshot shows a software interface for entering project data. The title bar reads 'Single & Multi-Function Development'. The main heading is 'Single & Multi-Function Development SACWIS/Non-SACWIS M&O Other Benefiting Programs'. The date '06/30/2007' is displayed in the top right. The interface includes several input fields and a table:

- Project #**: A text input field.
- Project Name**: A text input field.
- Oper Hours**: A text input field.
- Oper Cost/POS**: A text input field.
- Benefiting Program Codes**: A table with 5 columns labeled SS, CW, OP, CC, and NW. Each column has a checkbox and a text input field below it.
- Total Cost for All Projects**: A text input field showing '0'.
- Total Obser Hours for All Projects**: A text input field showing '0.00'.
- Navigation**: A set of arrows at the bottom for navigating between records.

Callouts provide the following instructions:

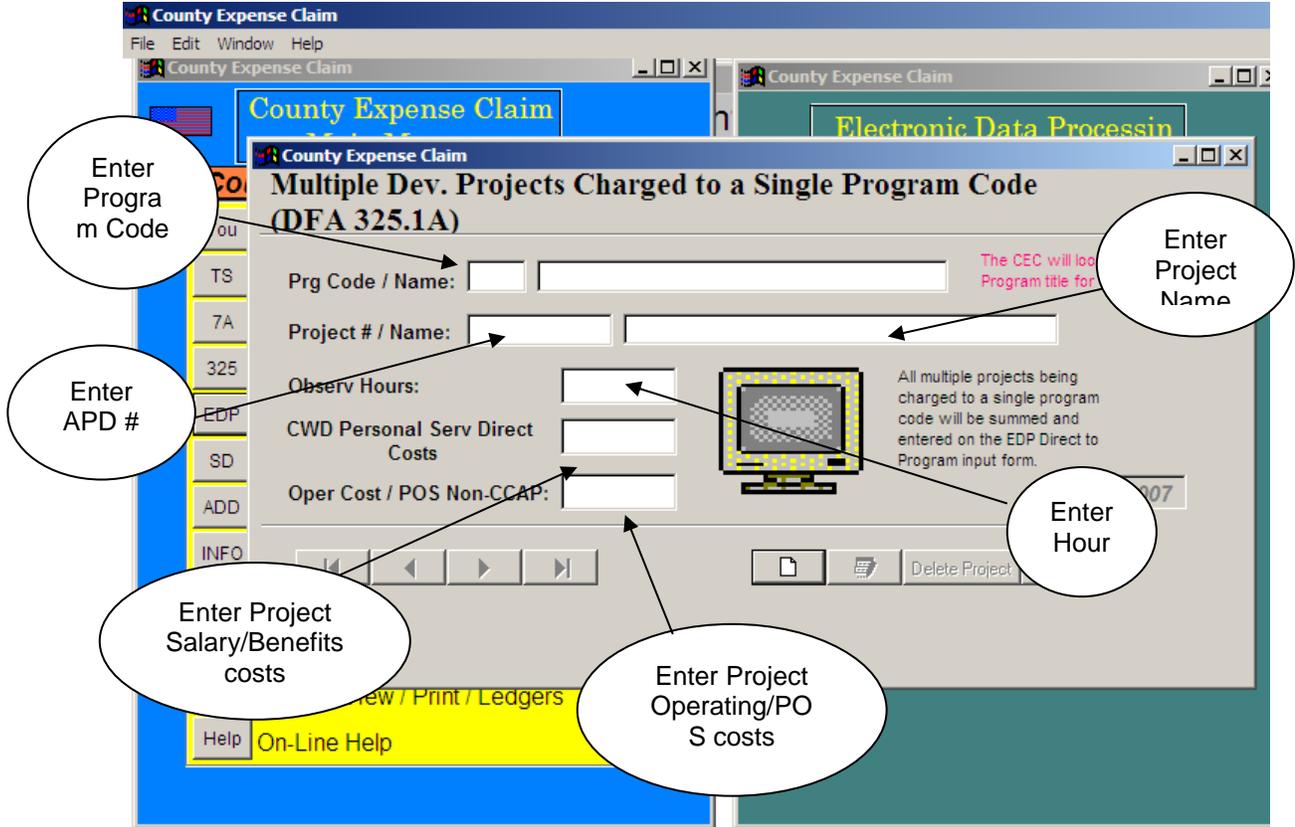
- Enter APD #**: Points to the Project # field.
- Enter Project Name**: Points to the Project Name field.
- Always verify it's the first record prior to start. Delete any blank records**: Points to the navigation arrows.
- Enter Hours**: Points to the Oper Hours field.
- Enter Costs**: Points to the Oper Cost/POS field.
- Must start here to and enter program codes from left to right.**: Points to the top of the Benefiting Program Codes table.
- Must either check a box or enter a program code**: Points to the checkboxes and input fields in the Benefiting Program Codes table.

\*Hint: Replacement costs are entered as M & O costs, not developmental costs.

\*\*Hint: Use the arrows to verify input.

Source documents: County financial records of EDP costs  
HHSDC **A**dvanced **P**lanning **D**ocument (APD)

## EDP Multiple Developmental Projects Charged to a Single Program Code Input Screen



**\*Hint:** Hours are for informational purposes only. Direct Personal Service costs must be determined outside the claim prior to input.

Source documents: County financial records of EDP costs  
 County payroll records regarding salaries and benefits  
 HHSDC **A**dvanced **P**lanning **D**ocument (APD)

## EDP Developmental Direct to Program Input Screen

Please Note

Please use the Multiple Projects Direct to Program input form for multiple projects charged to a single program code.

Prg Cd	Program Title	Project Name	Observ	Direct	Non-CCAF	Pro
003	IHSS-Quality Assurance (A 3/05)		0.00	0	0	
007	Relative/Non-Relative Home Assessme		0.00	0	0	
026	STATE ONLY CAL-LEARN - ELIGIBILITY		0.00	0	0	
027	STATE ONLY CAL-LEARN - CASE MAN		0.00	0	0	
029	Rosales v. Thompson		0.00	0	0	
030	Enhanced Kin-GAP (Federally Eligible)		0.00	0	0	
031	Enhanced Kin-GAP (Non-Fed Eligible)		0.00	0	0	
032	CWSOIP/SCTE/Cohort1 (C-12/05)		0.00	0	0	

Total Hours: 0.00    Personal Services Direct Costs: 0    Total POS Non-CCAF Costs: 0

Clear All Input

Enter Project Name

Enter Hours

Enter Project Salary/Benefits Costs

Enter Project Operating/POS costs

Enter APD #

\*Hint: Hours are for informational purposes only. Direct Personal Service costs must be determined outside the claim prior to input.

Source documents: County financial records of EDP costs  
County payroll records regarding salaries and benefits  
HHSDC Advanced Planning Document (APD)

# EDP Personal Services Direct Billed and Allocated Input Screen

County Expense Claim  
File Edit Window Help

County Expense Claim  
County Expense Claim  
County Expense Claim

County Expense Claim  
Main Menu

County Expense Claim  
Main Menu

County Expense Claim  
County Expense Claim

Personal Svcs/Direct Billed/Allocated  
(DFA 325.1A) 06/30/2007

1. CWD Personal Services Costs

**CCAP Costs**

2. EDP / Public Agency - Direct Billed Costs

3. EDP / Public Agency - Allocated Costs

Save

Must be authorized by State Controller's Office (See A-87 Guidelines)

Enter Salary/ Benefits for EDP staff to be allocated

Performance / Incentives

EX Export / View / Print / Ledgers

Help On-Line Help

Source documents: County payroll records regarding salaries and benefits

## **DFA 325.1A EDP Cost Detail Schedule**

The DFA 325.1A is a report of EDP expenditures displayed in two major groupings: **Maintenance and Operations (M & O)** and **Developmental Projects**. Within those two groups, provisions are made for M & O and Developmental Project direct costs. Provisions are also made for single and multifunction developmental project costs. Each of the above groupings and sub-groupings will be discussed below.

### **1. Maintenance and Operations (M & O)**

This group is shown in the first section of the DFA 325.1A. Although a significant portion of costs under M and O are allocated to program or function via case count ratios (discussed below), certain costs that can be identified to a function are claimed accordingly. For example, personal service costs are allocated to function based on EDP staff time study ratios to that function. Also, operating costs that can be identified to a benefiting function are also claimed accordingly. Those costs that cannot reasonably be identified to a benefiting function are claimed as generic and allocated to function via case count ratios. Such costs are subsequently allocated to program based on caseworker time study ratios.

M and O costs are displayed in two groupings on the DFA 325.1A. The first group includes personal services and operating costs that are either generic or identified to specific program(s)/function(s). The generic costs are allocated to program(s)/function(s) based on the quarterly case counts reported in columns labeled Case Counts and Case Counts Ratio. Personal service costs are either identified as generic, or to specific program(s)/function, based on EDP staff time study hours/ratios. Those personal service costs identified directly to program(s)/function are claimed accordingly. Generic personal services costs are allocated to functions, along with the operating costs, via the case count ratios. Caseworker time study ratios allocate these costs to programs.

The second group of M and O costs are those that are claimed to a specific three-digit program code. Such costs are direct charged to a program. They are not allocated to a program through the use of the time study ratios. These costs are subsequently reported on the DFA 327.2 series to the program codes listed on the DFA 325.1A.

- **Function Lines:** These lines are used to display the six function levels (e.g. Social Services, CalWORKs, Other Public Welfare, Child Care, NonWelfare, and Generic), plus Central Data Base-SAWS (CDB-SAWS) and SAWS.

- ❑ **Quarterly Cases:** Case counts for these groupings are displayed in the column labeled Case Counts, with the case count ratios established in the column labeled Case Counts Ratio. The case count ratios are used for allocating generic personal services and operating costs among these groupings.
- ❑ **Quarterly Time Study Hours:** Quarterly time study hours for EDP staff (personal services costs) are reported in the column labeled Quarterly Time Study Hours, with the respective time study ratios displayed in the column labeled Quarterly Time Study Hours Ratio.
- ❑ **CWD Personal Services/Allocation:** CWD personal service staff costs (EDP staff) are reported in this column.
- ❑ **CWD Operating Costs/Purchase of Service (POS) Non-CCAP:** Operating costs (Non-CCAP) are displayed in this column.
- ❑ **CDB-SAWS and SAWS Redistribution:** Redistributes CDB-SAWS and SAWS costs the CalWORKs and Other Public Welfare functions.
- ❑ **Public Agencies/POS CCAP:** This column displays CCAP costs.
- ❑ **Reallocation of Generic EDP Costs:** This column is used to reallocate generic costs (both personal services and operating costs) to the seven groupings (the five functions plus Central Data Base-SAWS and SAWS) based on the case count ratios established in the column Case Counts Ratio.
- ❑ **Total EDP Costs:** This column sums the costs reported in CWD Personal Services Allocation, CWD Operating Costs, Purchase of Service-Non-CCAP, CDB-SAWS & SAWS Redistribution, Public Agencies Purchase of Service-CCAP, and Reallocation of Generic EDP Cost.

### **M & O – Direct Cost**

The five program functions are displayed on this portion of the report (e.g. Social Services, CalWORKs, Other Public Welfare, Child Care, and NonWelfare). Please note that “Generic” is not listed here, as these are projects in which the costs go direct to the program(s) that benefit from the system. Generic EDP is distributed to function based on the function case count ratios and then to program based on caseworker time study ratios.

- ❑ **Program Code:** This column is used to report the claiming program code for M & O – Direct Costs.
- ❑ **Time Study Hours:** Time study hours are reported here for information only. These hours are not used for allocating costs to programs here because the costs are claimed directly to program, via the three-digit program code.

- ❑ **CWD Personal Services/Direct:** EDP staff costs are direct charged here. The EDP personal service cost to be claimed to each program is calculated prior to claim input.
- ❑ **CWD Operating Costs/Purchase of Service/Non-CCAP:** Direct charged operating costs/purchase of service is reported in this column.
- ❑ **Total EDP Costs:** The direct costs for all projects in this category from columns CWD Personal Services Direct Cost and CWD Operating Costs/Purchase of Service-Non-CCAP are summed here.

## 2. Developmental Projects

The second section of the DFA 325.1A is dedicated to developmental projects. Developmental projects are separated into direct-to-program, multifunction (e.g. projects that benefit more than one function) and single function projects. Direct to program projects are listed separately from single and multifunction projects.

### Developmental Projects/Direct Cost

The Developmental Project/Direct Cost section groups projects by benefiting functions (e.g. Social Services, CalWORKs, Other Public Welfare, Child Care, and NonWelfare). Each project is listed with a benefiting program code, project number, and associated costs.

- ❑ **Program/Project Name:** The names of approved projects are listed here.
- ❑ **Program Code:** The three-digit program code (provided by CDSS) is displayed here.
- ❑ **Project Number:** Project numbers (**A**dvanced **P**urchase **D**ocument (APD) numbers assigned by **H**ealth & **H**uman **S**ervices **D**ata **C**enter (HHSDC) for approval and claiming purposes) are reported here.
- ❑ **Qtrly Time Study Hours Info Only:** EDP staff project hours are posted here. Please note, the hours reported here are for information only.
- ❑ **CWD Personal Services Allocation:** EDP Staff costs are direct charged here. The EDP personal service cost to be claimed to each program is calculated prior to claim input.
- ❑ **CWD Operating Costs/Purchase of Service/Non-CCAP:** Direct charged operating costs/purchase of service is reported in this column.

- **Total EDP Costs:** The direct costs for all projects in this category from columns CWD Personal Services Allocation and CWD Operating Costs/ Purchase of Service-Non-CCAP are summed here.

### **Developmental Projects – Single Function and Multifunction**

The single and multifunction section of Developmental Projects lists projects and indicates the benefiting function(s) (e.g. Social Services, CalWORKs, Other Public Welfare, Child Care, and NonWelfare).

- **Project name:** Approved project titles are listed here.
- **Project Number:** Project numbers (APD numbers assigned by HHSDC for approval and claiming purposes) are reported here.
- **Function:** Functions are listed in this column (e.g. Social Services, CalWORKs, Other Public Welfare, Child Care, and NonWelfare.) Entries in this column identify the benefiting functions.
- **Time Study Hours/Ratios:** For projects listed, these columns are used for reporting time study hours and ratios.
- **CWD Personal Services Allocation:** Costs are calculated by using the EDP time study hours. Ratios are calculated by EDP staff time study hours and multiplied to the EDP personal services salary pool to derive at the personal services allocated cost by project.
- **CWD Operating Costs Purchase of Service/Non-CCAP:** Costs in this column have been specifically identified, prior to claim input, to the appropriate project.
- **Total EDP Costs:** The totals for columns CWD Personal Services Allocation and CWD Operating Costs Purchase of Service-Non-CCAP are summed here.

State of California Health and Human Services Agency

COUNTY

County Expense Claim Form Number: County Number: Quarter: x/x/02  
 DFA 325.1A xx

EDP – Cost Detail Schedule Development Projects/Single and Multi-Functions

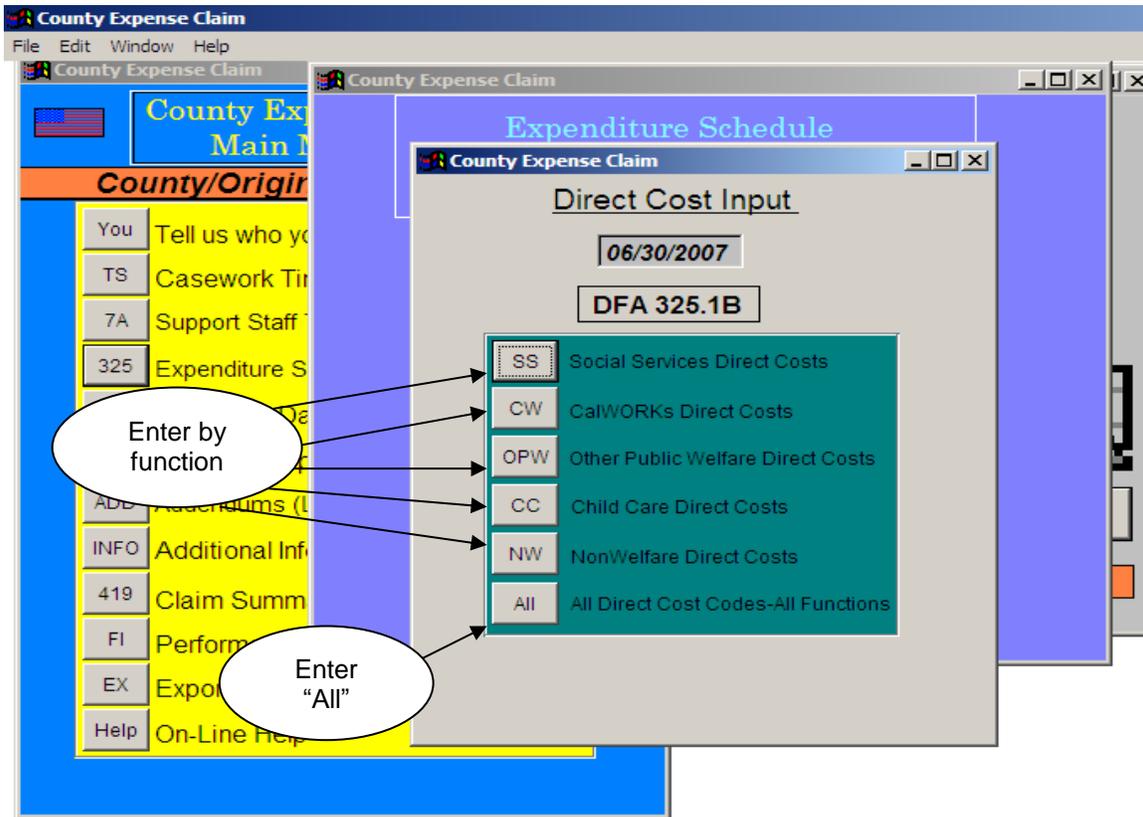
Project Name	Project Number	Functions to				Qtrly Time Study Hours	Hours Ratio	CWD Personal Services Allocation	CWD OP Pur of Serv Non-CCAP	Total EDP Cost
		SS	CW	OPW	CC NW					
	1					2	3	4	5	6
CWS/CMS	43019040000	Y							12,589	12,589

↓  
To 327.2 for Allocation

By project number the functions indicated with a Y are indications that project benefits that function.

You may go to any one of your quarterly claims to follow the programs.

## DFA 325.1B Direct Cost Main Menu Input



Enter direct costs by function, or use the "All" to display all functions.

## Direct Cost Input Screen

**All Codes**

Program Title	Prg ID #	Type of Expense	Direct Cost	Contract #	Fiscal Year
ADOPTIONS	001031	Contracted S	0		
IHSS-QUALIT	003024	Investigations	0		
IHSS-QUALIT	003031	Contracted S	0		
IHSS-QUALIT	003041	Prosecution	0		
IHSS-QUALIT	003088	Operating Co	0		
IHSS-QUALIT	003089	Operating Co	0		
IHSS-QUALIT	003090	Operating Co	0		
IHSS-QUALIT	003091	Operating Co	0		
IHSS-QUALIT	003094	Start Up/Non	0		
PROBATION	004059	Probation Exp	0		
SPECIALIZED	005055	Contracted Ad	0		
SPECIALIZED	005068	Direct Costs	0		

**SS Costs** 0    **CW Costs** 0    **OPW Costs** 0    **CC Costs** 0    **NW Costs** 0

EX Export / View / Print / Ledgers    NW NonWelfare Direct Costs  
 Help On-Line Help    All All Direct Cost Codes-All Functions

Optional: To be used at the County's discretion

Enter Direct Costs

An annual Letter of Intent to Direct Charge expenditures to a **Type of Expense** (TOE) code of 88-91, must be submitted by the 15<sup>th</sup> of the month prior to the start of the fiscal year or quarter of implementation. An example can be found on the following page.

**\*\*Hint:** Move columns around to make input easier by using the drag and drop feature.

**Note:** If on an Adjustment Claim costs are moved from one 6-digit PIN to another, make sure to leave at least \$1 to the 6-digit PIN previously claimed to on the Original CEC. Do not leave the cost space blank or zero. If \$1 is not left in, it will throw costs off during the calculation of the claim.

### **REQUIRED MANUAL ADJUSTMENTS for PQCR**

Pursuant to CFL 12/13-17; any county claiming direct costs to PQCR (PC 088) should take the following steps in allocating and claiming the costs:

Prior to inputting the costs into the CEC Template; the total costs should be divided between PC 088 and 828 according to the percentages in the PQCR methodology. The costs should then be entered to appropriate pin code accordingly.

While the percentages to be used for this methodology are fiscal year specific; below is an example based on the FY 12/13 percentages.

Code	Program Name	Ratio	Program
088	Peer Quality Case Review	0.6616	Title IV-E
828	Non IV-E PQCR	0.3384	State General Fund

*\*Ratios identified above are specific to FY 12/13*

Total costs to be claimed for PQCR = \$2,500.00

Divide the costs between PC 088 and PC 828 as follows:

(PC 088)  $\$2,500.00 * 0.6616 = \$1,654.00$

(PC 828)  $\$2,500.00 * 0.3384 = \$846.00$

Enter the costs into the DFA 325.1B as follows using the appropriate TOE code:

PC 088 = \$1,654.00

PC 828 = \$846.00

Source Documents: County financial records of direct expenditures

**Example of a  
Letter of Intent to Direct Charge**

**[Insert Date]**

Fiscal Policy Bureau  
Department of Social Services  
744 "P" Street, MS 20-03  
Sacramento, CA 95814

Attention Fiscal Policy Bureau:

SUBJECT: DIRECT CHARGE METHODOLOGY

This is to inform the California Department of Social Services, Fiscal Policy Bureau, of Riverside County's intent to continue our Direct Charge Methodology for identifying Support Operating Costs.

Any changes in our methodology for direct charging a specific operating cost to a function or program will be implemented beginning with the **[Insert Fiscal Year and Quarter of Implementation]**.

We understand that a request to implement a new methodology is due prior to the quarter of implementation and that the chosen methodology must remain in effect until the end of the fiscal year. If we choose to discontinue the methodology, it must be done at the beginning of a new fiscal year by submitting a written document signed by our County Fiscal Officer, Director, or Representative with a designated signature on file with the CDSS. Riverside County also acknowledges that all State and Federal laws/regulations/guidelines with respect to claiming direct costs still apply.

If additional information is required, please contact **[Insert Contact Name & Number]**.

Sincerely

---

**[Insert Authoring Signature]**  
**[Insert Title]**  
**[Insert County]**



State of California Health and Human Services Agency

COUNTY

County Expense Claim  
Direct Cost Input Schedule

Form Number:  
DFA 325.1b

County Number:  
xx

Quarter:  
x/x/02

Function #	Program ID #	Program Title	Type of Expense	Direct Cost	Program Subtotal	Contract	FY
1		Social Services					
	155092	LICENSING/FOSTER FAMILY HOME	/Casework OT/CTO Costs	14,250			
	155093	LICENSING/FOSTER FAMILY HOME	/Support Staff-OT/CTO	1,722			
	155AAA	Subtotal			15,972		

Enter on this page the direct cost for the applicable program identifier number. Charged at program level and not allocated.  
Program subtotal carried to the DFA 327.3's.

You may go to any one of your quarterly claims to follow the programs.

## DFA 325.1C Staff Development Main Menu Input



## Staff Development Costs to Function Input Screen

**Staff Development Costs to Function  
(DFA 325.1C)** 06/30/2007

Program Title	Time Study Hrs	Training Cost / POS
Social Services - General	0.00	0
CalWORKs - General	0.00	0
Other Public Welfare - General	0.00	0
Child Care - General	0.00	0
NonWelfare - General	0.00	0
Generic	0.00	0

Total Hours:  Total Cost:

Buttons: P/S Personal Serv Oper Costs, Exit, 2007

Callout 1: Enter Hours for Staff Development Trainers Only (Not Trainees)

Callout 2: Enter Staff Development Training/POS Costs for each Function

\*Hint: When entering hours for Staff Development Trainers, you must enter the total hours for all three months in the quarter as specified in the Quarterly Time Study Instructions.

Source documents:

- County financial records of Staff Development costs
- County payroll records regarding salaries and benefits
- County Training Plan
- DFA 10 Staff Development Time Study

## Staff Development Direct to Program Input Screen

**County Expense Claim**  
File Edit Window Help

**County Expense Claim** 06/30/2007

**Staff Development Direct to Program (DFA 325.1C)**

Prg Cd	Program Title	Time Spent	Training Cost
003	IHSS-Quality Assurance	0.00	0
005	STAP	0.00	0
007	Relative/Non-Relative Home Assessme	0.00	0
026	State Only Cal-Learn - Eligibility	0.00	0
027	STATE ONLY CAL-LEARN - CASE MAN	0.00	0
029	Rosales v. Thompson	0.00	0
030	Enhanced Kin-GAP (Federally Eligible)	0.00	0
031	Enhanced Kin-GAP (Non-Fed Eligible)	0.00	0

Total Cost: 0 Clear All

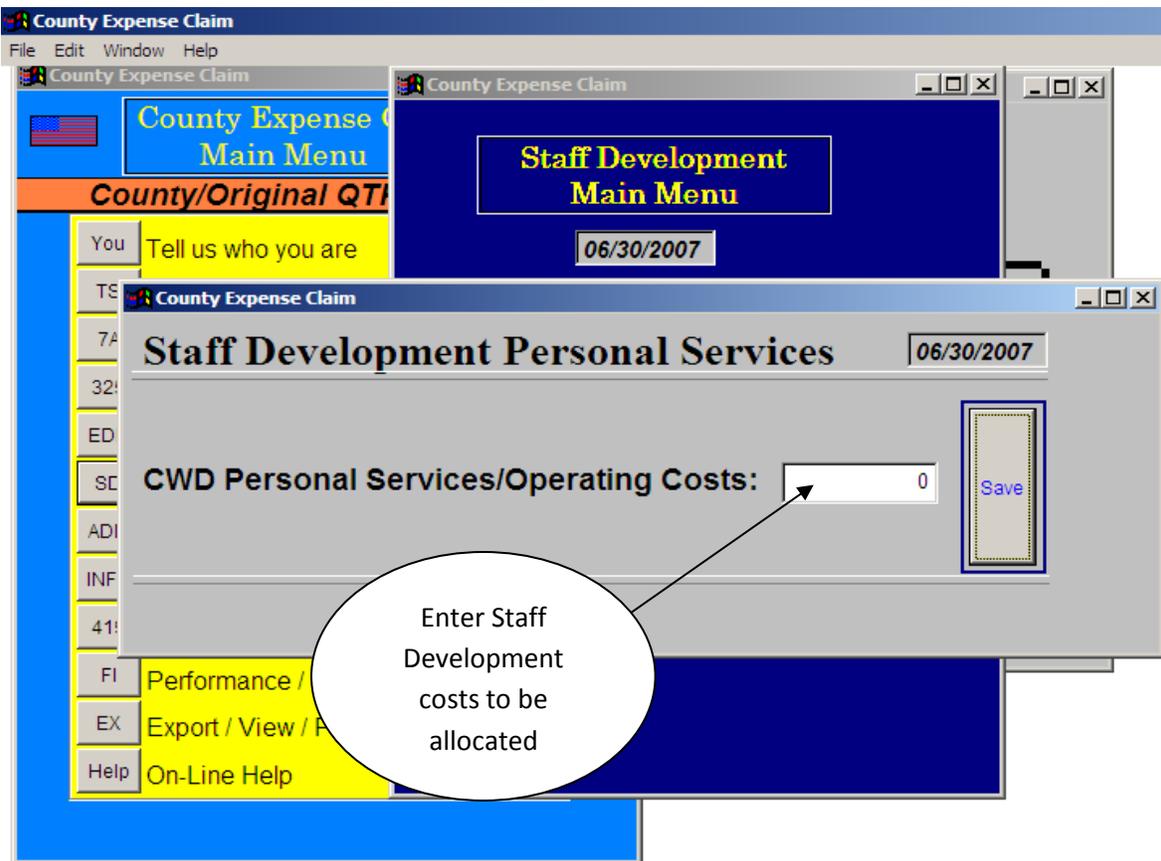
**Enter Hours for Staff Development Trainers Only (Not Trainees)**

**Enter Staff Development Training/POS Costs for each Program**

Source documents:

- County financial records of Staff Development costs
- County payroll records regarding salaries and benefits
- County Training Plan
- DFA 10 Staff Development Time Study

# Staff Development Personal Services Input Screen



Source documents:

County financial records of Staff Development costs  
County payroll records regarding salaries and benefits  
County Training Plan

## DFA 325.1C Staff Development Detail Schedule

The Staff Development expenditures are displayed on the DFA 325.1C for personal services, operating costs, and the direct cost of trainees/purchase of services. The top of the DFA 325.1C display costs claimed at the function level (including Generic), while the bottom of the report displays those costs claimed direct-to-program. This information is used to populate the data on the DFA 327.4A-E pages and is summarized on the DFA 325.1 – Expenditure Schedule.

- ❑ **Program Code:** The three-digit program code is displayed in the direct-to-program section of the page.
- ❑ **Program Description/Cost Distribution Level:** The top section is used for displaying costs at the function level. The bottom section identifies those programs where training costs have been claimed direct-to-program.
- ❑ **Time Study Hours/Observations/Ratios:** Displays the time study hours and corresponding ratios for trainers.
- ❑ **Personal Services and Operating Costs:** This column displays the personal services and operating costs at the function and direct-to-program level for staff assigned to the Staff Development office.
- ❑ **Direct Cost of Trainees/Purchase of Services:** The salaries of trainees and purchase of service costs are displayed at the function and direct-to-program level.
- ❑ **Reallocation of Generic Staff Development:** All Generic personal services and trainees cost/purchase of service is reallocated to the function level based on the casework time study hours ratio found on the DFA 325.1 – Expenditure Schedule.
- ❑ **Total Staff Development:** This column sums the total Staff Development costs to the function and/or direct-to-program level.

State of California Health and Human Services Agency  
Staff Development Detail Schedule

COUNTY

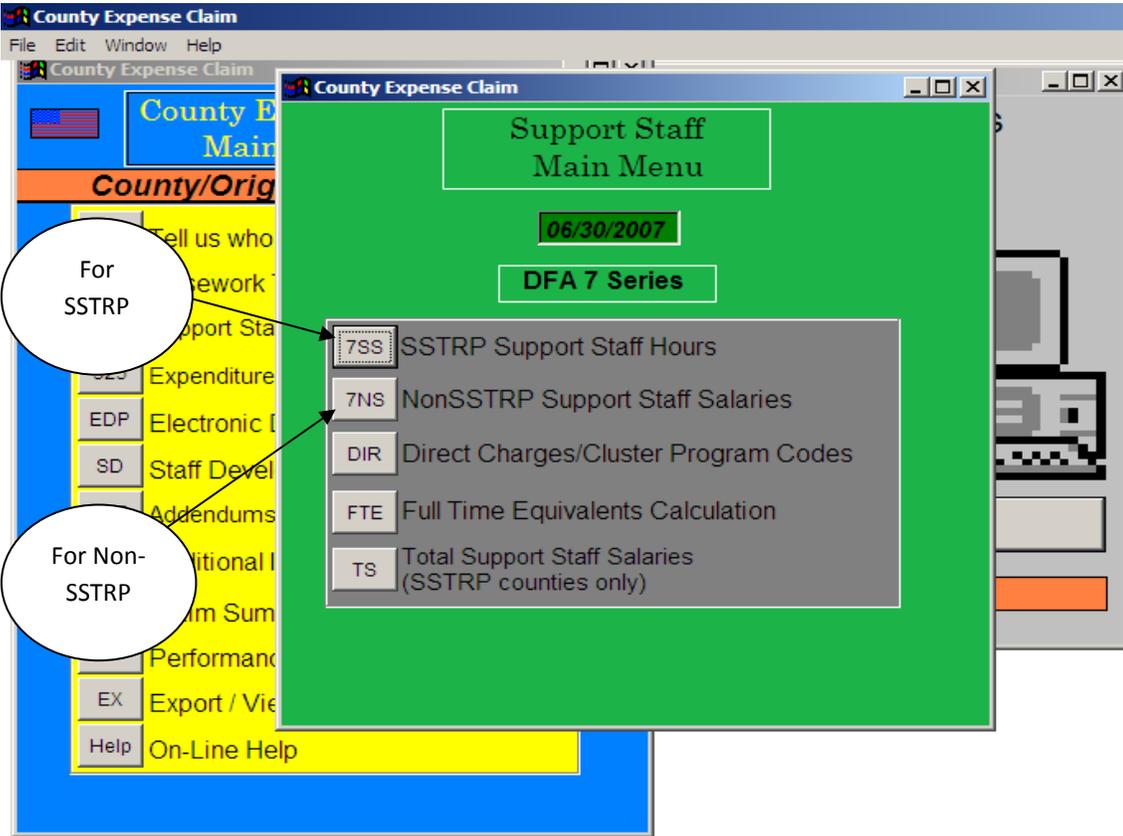
Form Number: DFA 325.1c  
County Number: xx  
Quarter: x/x/02

Program Code	Program Description/ Cost Distribution Level	Time Study Hrs/Obs	Ratio to Total Hrs	Personal Service Operating Cost	Trainees Cost/POS	Reallocation of Generic Sff Development	Total Staff Development
1	2	3	4	5	6	7	8
010	Social Services – General	320.00	0.026749	21,025	0	91,004	112,029
Subtotal for Functions:		4,410.75	0.368699	289,804	94,480	0	384,284
Direct to Program		To 327.4					
Subtotal for Direct to Program:		Allocable General Staff Development and Non Fed/Other Adjustments					
Grand Total:		11,963.00	1.000000	786,021	405,212	0	1,191,233

Personal services, operating costs and direct costs of trainees/purchase of services claimed here.  
Ratio 0.026749 x DFA 325.1c, Personal Service Operating Cost \$786,021 = Personal Services Operating Cost by Function \$21,025.

You may go to any one of your quarterly claims to follow the programs.

**DFA 7A Support Staff**  
**Main Menu Input**



# SSTRP Counties Support Staff Time Studies Input Screen

**SSTRP COUNTIES (DFA 7)** Support Staff Summary Hours 06/30/2007

DFA_7A	FUNCTION /	PRG CODE	GEN ADM HR	PRG ADM HR	CLER SUPP
A	Social Service		0.00	0.00	0.00
B	CalWORKs		0.00	0.00	0.00
C	Other Public		0.00	0.00	0.00
D	Child Care		0.00	0.00	0.00
E	Non-Welfare		0.00	0.00	0.00
F	Generic		0.00	0.00	0.00
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:     Total Prg Admin Support Hours:     Total Clerical Support Hours:     Total All Support Hours:     Clear All Input

Help On-Line Help    Enter Hours

Source Documents:            DFA 7 Support Staff Time Report

# Non-SSTRP Counties Support Staff Time Studies Input Screen

**NON-SSTRP COUNTIES (DFA 7)**      [Support Staff Summary Salaries](#)      06/30/2007

DFA_7A	FUNCTION /	PRG CODE	GEN ADM SA	PRG ADM SA	CLER SUPP		
A	Social Service		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		
J	SOC SERV /		0	0	0		

Total Gen Admin Supp Salaries    Total Prg Admin Supp Salaries    Total Clerical Support Salaries    Total All Support Salaries

               [Clear All Input](#)

[Help](#)    [On-Line Help](#)

Enter Salary Costs

Source Documents:

DFA 7 Support Staff Time Report  
County payroll records regarding salaries and benefits

## Direct Charge Support Staff Costs Input Screen for Cluster Codes

DFA 7A Letter	DFA7 / Prg Cd	Program Cod	Gen Adm Dire	Prg Adm Dire	Clerical Dir C
A1	IHSS - PCSP	103	0	0	0
A1	IHSS - Non P	104	0	0	0
A2	CSBG - Health	114	0	0	0
A2	CSBG	115	0	0	0
A3	ADOPTIONS-	117	0	0	0
A3	INDEPENDEN	118	0	0	0
A4	SSI/SSP OUT	135	0	0	0
A5	RRP - CWS	140	0	0	0
A5	RRP - CSBG	141	0	0	0

Total Gen Adm Supp Staff Direct Cost:   
 Total Prg Adm Supp Direct Cost:   
 Total Clerical Supp Staff Direct Cost:   
 Total All Support Staff Direct Cost:

Date:  Clear All Input

EX Export / View  
 Help On-Line Help

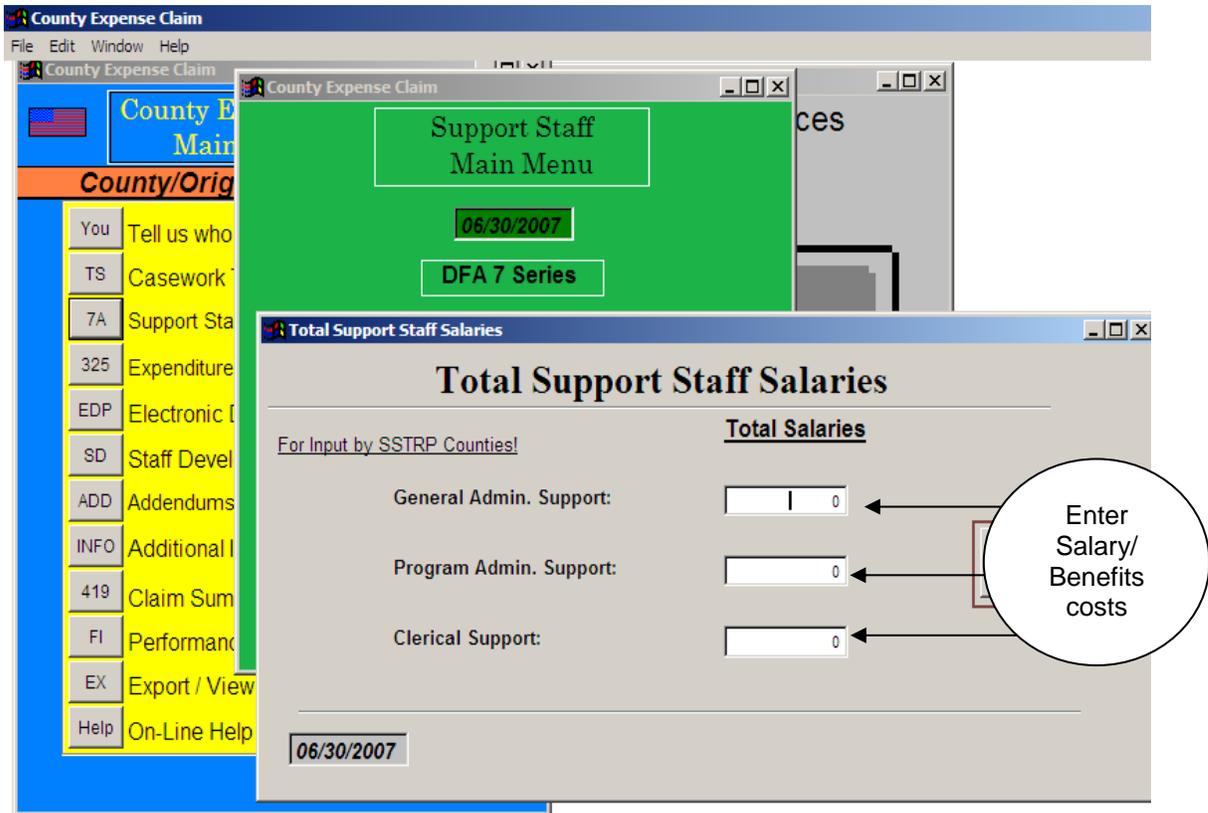
Enter Salary/Benefits Costs Directly to Benefiting Program

Can be used by either SSTRP or Non-SSTRP Counties.

Hint: When using this input screen, do not put corresponding hours or dollars into the other SSTRP or Non-SSTRP screens.

Source Documents:           DFA 7 Support Staff Time Report  
   County payroll records regarding salaries and benefits

# Total Support Staff Salaries Input Screen



For use by SSTRP Counties only

Source Documents: County payroll records regarding salaries and benefits

## **DFA 7A Support Staff Summary**

The DFA 7A is a report detailing all support staff time study hours, time study ratios, and salary distribution displayed for the General Administration, Program Administration, and Clerical Support. The DFA 7A displays function, multi-function, and direct-to-program support staff time study hours, ratios, and costs. All possible combinations are displayed in this report.

### **Support Staff Summary DFA 7A pg1 – Section I**

These pages display support staff time study hours, time study ratios and salaries. The top of the page displays total salary costs for General Administration, Program Administration, and Clerical Support. The total information is also displayed at the bottom of the last page of this section.

- ❑ **Benefiting Level / Program Code:** This area is used to identify the benefiting levels. These pages display the function data, multi-function data, and direct-to-program data.
- ❑ **Hours Reported:** The time study hours reported for General Administration, Program Administration, and Clerical Support are displayed in this column by benefiting level.
- ❑ **Ratio to Grand Total:** Time study ratios are derived within the General Administration, Program Administration, and Clerical Support personnel groupings.
- ❑ **Distribution of Salary:** Salary costs are displayed on each applicable line for General Administration, Program Administration, and Clerical support at the function, multi-function, and direct-to-program level, according to the ratios developed.

### **Distribution of Multi-Function Salaries DFA 7A pg1 – Section II**

- ❑ **Multi-Function Pool:** This section allocates multi-function salary costs to the function level. There is a separate page for each salary cost pool (General Administration, Program Administration, or Clerical support). The salaries displayed here reflect the salaries spread for the multi-function pool.

State of California Health and Human Services Agency

COUNTY

County Expense Claim Form Number: County Number: Quarter: x/x/02  
 Support Staff Summary DFA 7A DFA 7A Pg 1 xx

Benefiting Level/Program Code	General Administration Support Personnel			Program Administration Support Personnel			Clerical Support Personnel							
	Hours Rpt By Gen	Ratio to Adm Supp	Distribution Grand Total of Salary	Hours Report by Prg Adm Supp	Ratio to Distribution Grand Total of Salary	Hours Report by Clerical Supp	Ratio to Distribution Grand Total of Salary							
			<b>2,640,046</b>					<b>6,458,971</b>						<b>4,245,837</b>

- A Social Services (SOC SERV)
- B CalWORKs (C-WORKS)
- C Other Public Welfare(OPW)
- D Child Care (C-CARE)
- E Non-Welfare (N-WEL)
- F Generic

From the county's individual support staff time study reports, each of the three support staff group's time study hours are entered onto the CEC's DFA 7A.

You may go to any one of your quarterly claims to follow the programs.

## **DFA 7B Reconciliation of General Administration, Program Administration, & Clerical Support Staff Salaries and FTE's**

This is a reconciliation page for distribution of support salary costs / FTE's for General Administration, Program Administration, and Clerical Support staff.

- **Benefiting Level:** This area displays the benefiting level by program function.
- **Salaries:** Salary costs are summarized to the function or program level (including Generic) for General Administration, Program Administration, and Clerical Support staff. The detail of this summary is displayed on the DFA 7A by cost pool, function (including the multi-function distribution of salaries), and direct-to-program.
- **Ratio:** Ratios are developed for the support salaries by benefiting level to total salaries in the pool.
- **FTE's:** The total FTE's from the DFA 403 are distributed according to the ratio developed by total salaries to each salary cost pool (General Administration, Program Administration, and Clerical Support). The FTE's at the function level or direct-to-program level are derived from the applicable support staff time study ratios.

## **DFA 7B2 Support Staff Salary Distribution to Program**

The DFA 7B2 is a summary of direct-to-program salary costs. The programs are displayed in program function order (e.g. Social Services, CalWORKs, Other Public Welfare, Child Care, and NonWelfare).

- ❑ **Code:** An alphanumeric code is used to identify the program component to which the direct-to-program salary costs are to be distributed. This alphanumeric code is linked to the base program code.
- ❑ **Program Title:** The program description/title is displayed here.
- ❑ **General Salaries/Program Salaries/Clerical Salaries from DFA 7:** The Support staff salaries are displayed here.
- ❑ **DFA 55 Casework Hours:** Applicable casework hours from the DFA 55 are displayed here.
- ❑ **Intermediate Ratio of Casework Hours:** Intermediate casework time study ratios are derived within the program component groupings. This ratio is used to distribute direct-to-program support staff salaries by program.
- ❑ **Distribution of General/Program/Clerical Salaries:** Applicable salary costs are displayed in the respective columns by program using the Intermediate Ratio of Casework Hours ratio.
- ❑ **Total Salaries to Program:** The sum of General, Program, and Clerical Salaries are displayed here by program.
- ❑ **Program Code:** The three digit program codes are displayed here.

## DFA 7B3 Distribution of Generic Support Staff Cost to General Administration; Program Administration; & Clerical Support Staff

- **Benefiting Level:** This column displays the benefiting level by function.
- **General Administration Support Staff:** This column displays the salaries of the General Administrative Support Staff to the benefiting level.
- **Program Administration Support Staff:** This column displays the salaries of the Program Administrative Staff to the benefiting level.
- **Clerical Support Staff:** This column displays the salaries of the Clerical Staff to the benefiting level.
- **Total Support Staff:** This column sums the General Administration, Program Administration, and Clerical Support columns to the benefiting level.
- **Casework Ratio:** The ratios from the DFA 325.1 - Total Paid Casework Hrs. and Casework Ratios, are displayed here.
- **Generic Cost Distribution:** This column distributes the Grand Total of the Generic Salary costs from the General Administration, Program Administration, and Clerical Support Staff columns to the benefiting function levels by the casework ratios.
- **Total Cost:** A recalculation takes place here with a new total by benefiting level, including the allocated Generic costs.

State of California Health and Human Services Agency							COUNTY		
County Expense Claim		Form Number:	County Number:	Quarter:					
Distribution of Generic Support Staff Cost to		DFA 7B3	xx	x/x/02					
& Clerical Support Staff									
Benefiting Level	General Administration		Program Administration		Clerical Support Staff	Total Support Staff	Casework Ratio	Generic Cost Distribution	Total Cost
	Support Staff	Support Staff	Support Staff	Support Staff					
1	2	3	4	5	6	7			
Social Services	xxxx	xxxx	xxxx	xxxx	xxxx	0.449292	1,173,459	1,173,459*	
CalWorks									
Other Public Welfare									
Child Care									
NonWelfare									
Generic									
<b>Grand Total:</b>							1.000000	0	

Following program code 155, generic support staff costs are reported here by cases. The casework ratio is derived from the DFA 325.1, Social Services function. \*This would be the sum of total support and generic. Here, as we follow PC 155 under Social Services, only generic costs are claimed. Total Generic \$2,611,795 x Total Functional Ratio 0.449292 = Social Services Generic \$1,173,459.  
 Note: If a program has no caseworker hours, nothing is drawn. This is true for any allocated costs.  
 You may go to any one of your quarterly claims to follow the programs.

## **DFA 325.1E Direct-to-Program Support Staff Salary Input**

The DFA 325.1E displays the salary costs from the DFA 7B (Support Staff Salary Distribution to General Salaries, Program Salaries, and Clerical Salaries) for General Administration, Program Administration, and Clerical Support at the direct-to-program level. The information provided on this report is based upon what the county has specified in their **Support Staff Time Reporting Plan (SSTRP)**. This does not apply to non-SSTRP counties. The data on this page is populated from information input on the DFA 7A and is summarized by function on the DFA 325.1 – Expenditure Schedule.

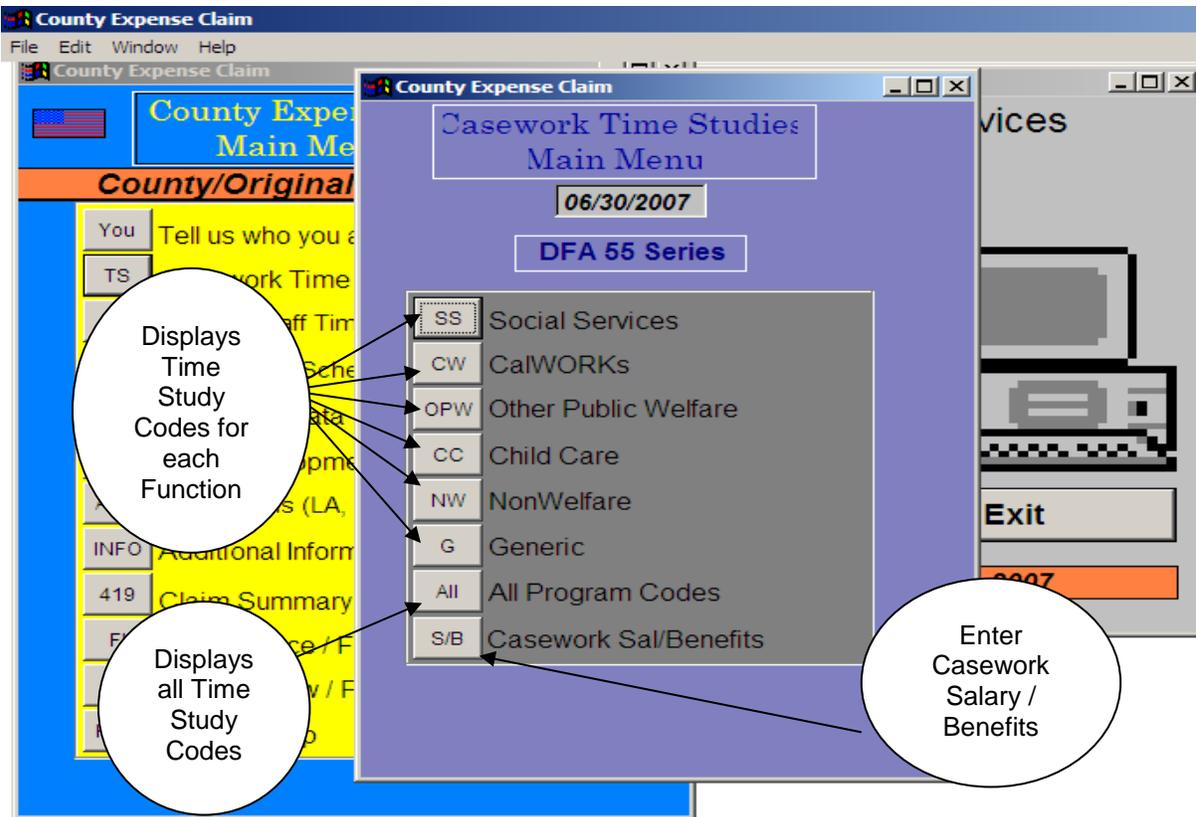
- ❑ **Program Code/Title:** The three-digit program code and corresponding title is displayed.
- ❑ **General Salaries:** Salaries and benefits of staff (i.e. Directors, Deputy Directors, personnel staff) typically having department-wide benefit; however, they can be assigned to a program during a particular time study period.
- ❑ **Program Salaries:** Salaries and benefits of staff (i.e., professionals, supervisors, managers, or other similar staff) who oversee or are otherwise responsible to support line staff for specified program(s).
- ❑ **Clerical Salaries:** Salaries and benefits of clerical staff that perform clerical activities in direct support of caseworker staff assigned to specific programs. Staff time study to the appropriate program.
- ❑ **Total Salaries to Program:** The sum of the direct-to-program support staff salaries.

State of California Health and Human Services Agency		COUNTY					
County Expense Claim		Form Number:	County Number:	Quarter:			
Direct to Program		DFA 325.1E	xx	x/x/02			
Support Staff Salary Input					Program Salaries	Clerical Salaries	Total Salaries to Program
Program Code/Title	General Salaries	Program Salaries	Clerical Salaries	Total Salaries to Program			
1	2	3	4	5	6		
1	Social Services						
155	FOSTER FAMILY LICENSING	66,891	62,013	128,904			
		↓	↓	↓			
		From DFA 7B	From DFA 7B	To the DFA 327.3			

From the county's support staff time reporting plan, the total program salaries and total clerical salaries entered on the DFA 7B are seen here at the direct to program level. General Salaries, Program Salaries and Clerical Salaries are totaled here.

You may go to any one of your quarterly claims to follow the programs.

## DFA 55 Casework Time Studies Main Menu



Enter Casework Time Study Hours individually by function, or use the 'All' to display all functions.

# Casework Time Studies Input Screen

Program Title	Program ID	S W Hrs Obs	E S Hrs Obs	E D Hrs Obs	Fraud Hrs Ob	Total
IHSS-Quality Ass	0031	0.00	0.00	0.00	0.00	0.00
STAP Recruitment	0051	0.00	0.00	0.00	0.00	0.00
STAP Training	0052	0.00	0.00	0.00	0.00	0.00
STAP Case Mana	0053	0.00	0.00	0.00	0.00	0.00
Relative/Non-Rel	0071	0.00	0.00	0.00	0.00	0.00
Title IV-E Waiver	0161	0.00	0.00	0.00	0.00	0.00
State Only Cal-Le	0261	0.00	0.00	0.00	0.00	0.00
State Only Cal-Le	0271	0.00	0.00	0.00	0.00	0.00
Rosales v. Thom	0291	0.00	0.00	0.00	0.00	0.00
Enhanced Kin-GA	0301	0.00	0.00	0.00	0.00	0.00
Enhanced Kin-GA	0311	0.00	0.00	0.00	0.00	0.00

SW Hours/Obs: 0.00    ES Hours/Obs: 0.00    ED Hours/Obs: 0.00    FR Hours/Obs: 0.00    Total Program: 0.00

Buttons: Clear SW, Clear ES, Clear ED, Clear FR, Clear All

Callouts:

- Enter Social Worker Hours (points to S W Hrs Obs)
- Enter Employment Services Worker Hours (points to E S Hrs Obs)
- Enter Eligibility Determination Worker Hours (points to E D Hrs Obs)
- Enter Fraud Worker Hours (points to Fraud Hrs Ob)
- Enter Fraud Worker Hours (points to Total)

\*Hint: Move columns around to make input easier by using the drag and drop feature.

## Casework Salary / Benefits Input Screen

**County Expense Claim**  
File Edit Window Help

**County Expense Claim**  
Casework Time Studies  
Main Menu  
06/30/2007  
DFA 55 Series

**County Expense Claim**  
Services

**Casework Salary / Benefits**  
06/30/2007

<u>Worker Pools</u>	<u>Total Sal/Ben</u>
A. Social Workers	<input type="text" value="0"/>
B. Employment Services Workers	<input type="text" value="0"/>
C. Eligibility Determination Workers	<input type="text" value="0"/>
D. Fraud Investigators	<input type="text" value="0"/>
<b>Total Costs: Casework Salaries / Benefits</b>	<input type="text" value="0"/>

Save

Enter Salary/ Benefit costs

Source Documents: County payroll records regarding salaries and benefits

DFA 55  
Casework Time Study and Salary Distribution Summary  
Time Study Hours/Observation by Salary Pool/Program

The DFA 55 report summarizes caseworker time study hours and salary distribution to Social Services, CalWORKs, Other Public Welfare, Child Care and NonWelfare. Within each function, programs are listed in time study code order (four-digit).

**SPECIAL NOTE: Caseworker time study hours/ratios are the most significant element for allocating costs to programs within the CEC.**

**Section I**

**Casework Time Study and Salary Distribution Summary  
Time Study Hours/Observation by Salary Pool/Program**

- ❑ **Program Code & Description:** The time study code (four digit) and program descriptions are listed here in numerical order.
- ❑ **Time Study Hours/Observation by Salary Pool/Program:** Social Workers, Employment Service Workers, Eligibility Determination Workers, and Fraud Investigator Hrs/Observations are displayed by program throughout these pages.
- ❑ **Program Ratio:** Program ratios are established from the corresponding time study hours for each time study code. Program ratios are derived within each caseworker salary pool. Function ratios are derived from all caseworker hours to programs within a function.

**Section II**

**Casework Time Study and Salary Distribution Summary by Pool/Program**

- ❑ **Program Code & Description:** This displays the program numbers and descriptions by function.
- ❑ **Distribution of Salary Costs by Pool/Program:** Salary costs are displayed by program within the caseworker salary pools (e.g. Social Workers, Employment Service Workers, Eligibility Determination Workers, and Fraud Investigators), calculated by ratio to Grand Total All Functions salary pool.
- ❑ **Grand Total Salary Cost:** Salary costs displayed are summarized in this column.

**Total Hours/Observations/Ratios**

- ❑ **Total Program Hrs/Obs:** Total program hours reported on the previous DFA 55 are summed in this column.

- ❑ **Component to Program Ratio:** These ratios are derived from the total time study hours reported in the previous column within the same time study program. For example, ratios are established for time study codes 1031, 1032, 1033, and 1034 for the base PC 103. The ratios within these components sum to 100% for PC 103.
- ❑ **Program to Function Ratio:** Function ratios are derived in this column. Program to Function ratio differs from Program ratio if caseworkers time study to more than one salary pool within the function.
- ❑ **Generic Distribution/Generic Salary Cost by Function/Program:** Generic casework salary costs are distributed to program in this column. Total Generic caseworker salary and benefit costs are first allocated to the function level using the caseworker function ratios on the DFA 325.1. Function totals are then allocated to program(s) using program ratios found in the Program to Function Ratio column.

## **PROGRAM CODES:**

### **EXAMPLE: 148103 CWS ER CASE MANAGEMENT TRANSPORTATION**

The first three digits **148** of the six digit codes used on the CEC is the program code. It is referenced throughout the CEC.

The fourth digit **1** is the Component ID and is the Time Study code used on Time Studies for caseworkers (e.g., **1481**).

The last two digits **03** is the **Type of Expense (TOE)** or the **Program Identifier Number (PIN #)** used for Direct Charges for specific services (e.g., contracts, direct service delivery, start up costs, transportation assistance, etc). This code is used on the Direct Cost Input Schedule, DFA 325.1b.

## **REQUIRED MANUAL ADJUSTMENTS for PQCR**

Pursuant to CFL 12/13-17; any county claiming time study hours to PQCR (PC 088) should take the following steps in allocating and claiming the hours:

Activities should be time studied to TSC 0881 by county case workers. Prior to inputting the hours into the CEC Template; the total hours should be divided between TSC 0881 and 8281 according to the percentages in the PQCR methodology. The hours should then be entered to TSC 0881 and 8281 accordingly.

While the percentages to be used for this methodology are fiscal year specific; below is an example based on the FY 12/13 percentages.

Code	Program Name	Ratio	Program
088	Peer Quality Case Review	0.6616	Title IV-E
828	Non IV-E PQCR	0.3384	State General Fund

*\*Ratios identified above are specific to FY 12/13*

Total hours reported to TSC 0881 = 120.0

Divide the hours between TSC 0881 and TSC 8281 as follows:

(TSC 0881)  $120.0 * 0.6616 = 79.39$

(TSC 8281)  $120.0 * 0.3384 = 40.61$

Enter the hours into the DFA 55 as follows:

TSC 0881 = 79.39

TSC 8281 = 40.61

State of California Health and Human Services Agency

COUNTY

Casework Time Study and  
Salary Distribution Summary  
Time Study Hours/Observation  
By Salary Pool/Program

Form Number: DFA 55  
County Number: xx  
Quarter: x/x/02

Time Study Hours/Caseworkers By Salary Pool/Program

Program Code & Description	Social Workers		Emp Serv Workers		Eligibility Determin Workers		Fraud Invest		Program Ratio
	Hrs/Obs	Ratio	Hrs/Obs	Ratio	Hrs/Obs	Ratio	Hrs/Obs	Ratio	
	1	2	3	4	5	6	7	8	

1 Social Services

1551 Licensing/Foster Family 2,530.25 0.033469  
2231 EA-FC-Eligibility (Cef60)

336.00 0.004722

3 Other Public Welfare

0301 Federal Kin-Gap

116.80 0.001630

Grand Total All Functions 75,600.00

71,150.50

From each county's individual time study records, input caseworker hours/observations onto the CEC's DFA 55. The CEC computes program ratios that are applied to salary and benefits for caseworker expenditures within each of the four salary pools. (1551 Program Code Hrs/Obs 2530.25 divided by the Grand Total All Functions for Social Workers Hrs/Obs 75,600.00 = Program Ratio .033469). Caseworker ratios and expenditures are carried to the DFA 327.1.

You may go to any one of your quarterly claims to follow the programs.

State of California Health and Human Services Agency

COUNTY

Casework Time Study and  
Salary Distribution Summary  
By Salary Pool/Program

Form Number: DFA 55  
County Number: xx  
Quarter: x/x/02

Distribution of Salary Cost By Pool/Program      Total Hours/Observation/Ratios

Program Code	Descript	Social Workers	Emp Serv Workers	Elig Deter Workers	Fraud Invest	Grand Total Salary Cost	Total Program Hrs/Obs	Component To Program Ratio	Program to Function Ratio	Generic Distribution	
										Generic Salary Cost By Function	Program
		9	10	11	12	13	14	15	16	17	
<b>1 Social Services</b>											
1551	Licensing/Foster Fam					328,279	2,530.25				0.033996
2231	EA-FC-Eligibility (C&R)			42,576		42,576	336.00				0.004514
	Subtotal for Social Services					74,428.75					
<b>3 Other Public Welfare</b>											
0301	Federal Kin-Gap					14,697	116.00				0.002470
	Subtotal for Other Public Welfare					46,954.75					
<b>GRAND TOTAL ALL FUNCTIONS</b>		<b>9,808,453</b>		<b>9,016,446</b>		<b>21,351,757</b>	<b>165,658.00</b>				

From entering caseworker hours/observations on the CEC's DFA 55, the CEC computes the salary and benefits expenditures. Functional caseworker salary and benefits entered from county records, multiplied by program ratios, equals caseworker costs by program. (Grand total all functions for Social Workers salary and benefits \$9,808,453 x program ratio 0.033469 = salary and benefits for the program 328,279.) The CEC automatically computes the Program to Function Ratio (1551 Program Hrs/Obs 2530.25 divided by Subtotal for Social Services Total Program Hrs/Obs 74,428.75 = Program to Function Ratio).

You may go to any one of your quarterly claims to follow the programs.

## DFA 403 Full Time Equivalents (FTE'S) Input Screen

The screenshot displays the 'Full Time Equivalents (FTE's) (DFA 403)' input screen. The interface includes a sidebar menu on the left with options like 'You', 'TS', '7A', '325', 'EDP', 'SD', 'ADD', 'INFO', '419', 'FI', 'EX', and 'Help'. The main window shows a 'Support Staff Main Menu' and a data entry table for 'Full Time Equivalents (FTE's) (DFA 403)' as of 06/30/2007. The table has three columns: 'Full-Time Staff', 'Part-Time Staff', and 'Total'. The data rows are as follows:

	Full-Time Staff	Part-Time Staff	Total
A. Alloc Social Services Casework Cost Pool:	0	0.0	0.0
B. Alloc Emp Services Casework Cost Pool:	0	0.0	0.0
C. Alloc Elig Determin Casework Cost Pool:	0	0.0	0.0
D. Alloc Welfare Fraud Casework Cost Pool:	0	0.0	0.0
<b>E. Allocable Support Staff and EDP Cost Pool:</b>			
General Administration Support	0	0.0	0.0
Program Administration Support	0	0.0	0.0
Clerical Support	0	0.0	0.0
EDP CWD Support	0	0.0	0.0

Annotations include a 'Save Data Input' button and a text box defining 'Full Time' and 'Part Time' staff. Two callouts point to the input fields: 'Enter Full Time Staff' points to the 'Full-Time Staff' column, and 'Enter Part Time Staff' points to the 'Part-Time Staff' column.

FTE information produced by this input screen is used by **County Financial Analysis Bureau (CFAB)**. Any questions regarding FTE's should be directed to CFAB through the fiscal.systems e-mail address.

**DFA 403**  
**Full Time Equivalent**

The DFA 403 displays the number of full time and part time staff that are assigned to a particular CEC Salary Cost Pool. There are eight salary cost pools on this form. Four of the pools account for caseworker staff, three of the pools account for support staff, and one pool accounts for EDP staff.

**Caseworker pools consist of:**

- Allocable Social Services Casework Costs Pool
- Allocable Employment Services Casework Costs Pool
- Allocable Eligibility Determination Casework Costs Pool
- Allocable Welfare Fraud Casework Costs Pool

**Support Staff pools consist of:**

- General Support
- Program Administration Support
- Clerical Support

**EDP has one cost pool.**

**Each cost pool captures the following information:**

- Number of full time staff
- Number of part time staff
- Total staff in salary pool

## DFA 419 Claim Summary Sheet Input Screen

Cost Pool / Cost Category	Extra	Fluctu	Increa	Prior Q	Cash F	Curren	New	Term	Addit
TOTAL CASEWORK COSTS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E1 Social Services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E2 CalWORKs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
E3 Other Public Welfare	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
E4 Child Care	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
E5 Nonwelfare	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E6 Generic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SUPPORT STAFF COSTS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E7 G. H. Social Services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Information

After editing press Shift + Tab keys to return to the section above.  
Window's editing features (cut / paste) can be used within this system.

Export / view / Print / Ledgers

Help On-Line Help

\*Hint: If the comments entered in the additional information box become repetitive, use Control C to copy and Control V to paste

Source documents:

DFA 419 Variance Report  
Prior and Current Quarter CEC Claims

## **DFA 419 Claim Summary Sheet**

The DFA 419 is a summary of factors reflecting variances of 15% over or under the previous quarter. The line numbers on the DFA 419 correspond to the line numbers on the DFA 325.1. Data on this page provides CDSS with the reasons for significant cost changes for various cost categories quarter to quarter. CDSS requires that each county validate the variances of 15% over or under by using a (✓) under one of the eight headings at the top of the page or adding further description under additional information.

The reasons for the variations in the above cost/information categories are entered in one or more cells under the following headings: extra pay period, fluctuation in staff, increase in salary and/or benefits, prior quarter (adjustments only), cash flow, current time period claimed (number of months), new contracts or leases, or terminated contracts or leases. If none of these reasons apply to your cost difference then you must validate the cost under additional information.

Casework ratios help Counties identify variances at the function level and may be used to explain any 15% variances on DFA 419.

### **Reference note: DFA 419 Variance Claim Summary Sheet**

The DFA 419 Variance Claim summary Sheet (found under County Reports) addresses variances line by line according to the 325.1 page of the current quarter and the previous quarter. It describes the current quarter costs, prior quarter costs, differences and the percentage of the variance. The CDSS requests each county to validate any variances of 15% over or under the current quarter to the previous quarter. The information contained in this report will assist you in determining what to validate on the DFA 419.

**DFA 329 Incentive Funds Expenditure**  
**Main Menu**

When entering Incentives, you must enter both IPC and IEC and they must balance

**Incentive Funds Expenditure Main Menu**  
06/30/2007

- IPC Incentive Exp by Pro Code-DFA 329
- IEC Incentive Exp by Category-DFA 335

Exit

**Due Date: July 31, 2007**

419 Claim Summary Report  
FI Performance / Fiscal Incentives  
EX Export / View / Print / Ledgers  
Help On-Line Help

## Fiscal Incentives Input Screen

Fiscal Incentives - Federal TANF/Fraud (DFA 329) 06/30/2007

Program Code	Program Title	Fed/TANF	Fraud	Total
005	SUBTOTAL - STAP	0	0	0
006	STAP RESPITE CARE	0	0	0
026	STATE ONLY CAL-LEARN - ELIGIBILITY	0	0	0
027	STATE ONLY CAL-LEARN - CASE MAN	0	0	0
036	2 Parent Families (State Only) Stage 1	0	0	0
067	Edu and Trng Voucher (R 12/05)	0	0	0
090	TANF INCEN-FORM/MAINT 2 PRNT	0	0	0
091	TANF INCEN-ASSIST NEEDY FAM	0	0	0
092	TANF INCEN-END DEPEND NEEDY	0	0	0
093	TANF INCEN-OUT OF WED PREG	0	0	0
094	TANF INCEN-FORM/MAINT 2 PARENT-A	0	0	0

TANF: 0.00    Fraud: 0.00    Total: 0.00    Clear All

Must equal the total on TANF Incentive Funds Expenditure Input

\*Hint: When using PC's 090 – 097, your total program costs must be zero on the DFA 327.5 Welfare Funding page.

**DFA 329**  
**Performance / Fraud Incentive**

- ❑ **Program Code/Title:** The DFA 329 displays all of the transactions entered on the input screen for Incentive Expenditure by **Program Category (IPC)** by three digit program code.
- ❑ **TANF/Expanded Needy Families:** Displays the amount of performance incentives to be abated against the applicable program codes.
- ❑ **Fraud TANF:** Displays the amount of fraud incentives to be abated against the applicable program codes.

The transactions listed on the DFA 329 should match the transactions recorded on the DFA 327.5's P1 on the TANF Incentive and Fraud Incentive columns. Performance Incentives are abated against total program costs. The County Expense Claim will not process negative expenditures when applying performance or fraud incentives.

## DFA 335 TANF Incentive Funds Expenditure Input Screen

**County Expense Claim** 06/30/2007

**Temporary Assistance to Needy Families (TANF)  
Incentive Funds Expenditure (DFA 335)**

Expenditure Category	Other	Expanded Needy	Total Exp	Fraud	Total
EXPENDITURE CATEGORY - ASSISTANCE	0	0	0	0	0
1. CASH BASED ASSISTANCE	0	0	0	0	0
2. CHILD CARE	0	0	0	0	0
3. OTHER SUPPORTIVE SERVICES	0	0	0	0	0
4. ASSISTANCE AUTHORIZED SOLELY UNDER PRIOR LAW	0	0	0	0	0
EXPENDITURE CATEGORY - NON-ASSISTANCE	0	0	0	0	0
1. WORK SUBSIDIES	0	0	0	0	0

All Other Expenditures: 0.00   
 TANF Expenditures: 0.00   
 Fraud Expenditures: 0.00   
 Total Expenditures: 0.00   
 Clear All

FI Performance / Fiscal Incentives  
 EX Export / View / Print / Ledgers  
 Help On-Line Help

*Do not enter any costs into the heading lines*

*Must equal the total on Fiscal Incentive Input screen*

**DFA 335**  
**Temporary Assistance for Needy Families (TANF) Incentive Funds**  
**Expenditures**

The DFA 335 summarizes all the transactions entered on the input screen for Incentive Expenditures by Category(IEC) by Assistance and Non-Assistance Categories.

**Expenditures Category – Assistance includes the following 4 choices in the input area:**

1. Cash Based Assistance
2. Child Care
3. Other Supportive Services
4. Assistance Authorized Solely Under Prior Law

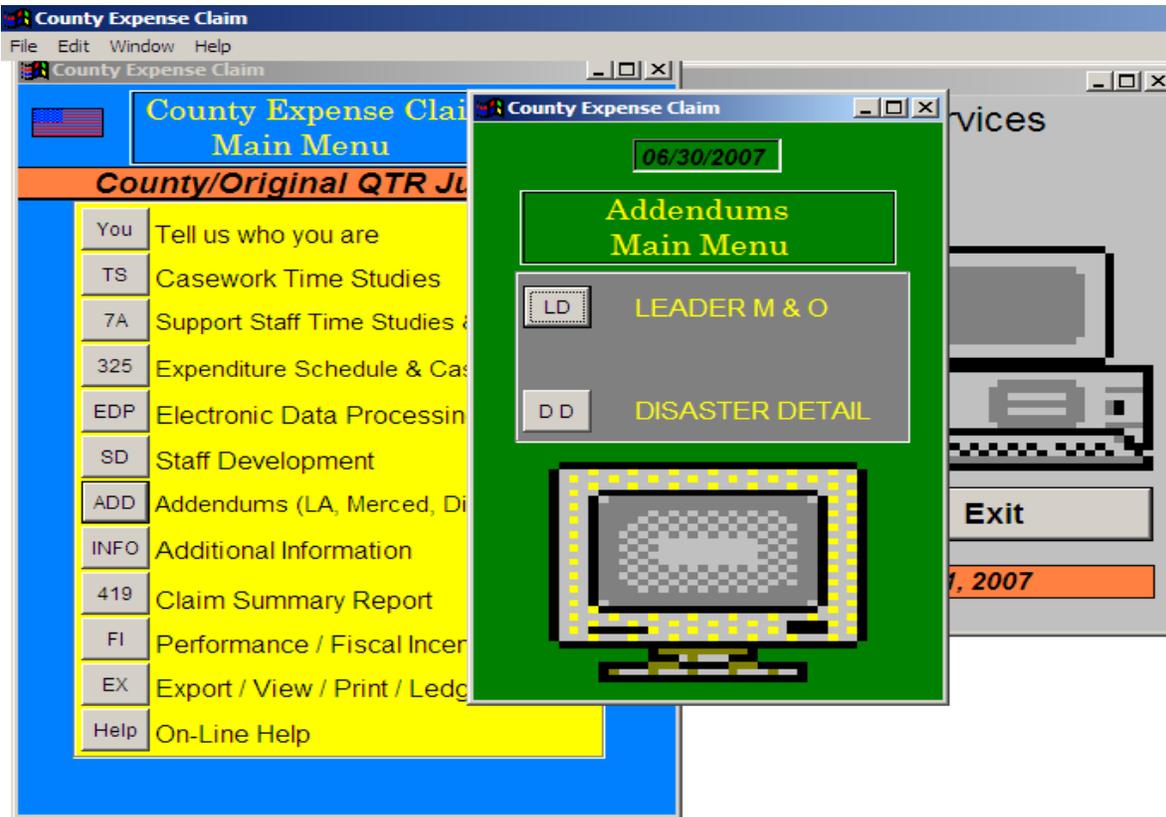
**Expenditure Category – Non-Assistance includes the following 11 choices in the input area:**

1. Work Subsidies
2. Education
3. Work Activities/Expenses
4. Child Care
5. Transportation
6. Job Access
7. Diversion Payment
8. Prevention of Out-of-Wedlock Pregnancies
9. 2-Parent Family Formation and Maintenance
10. Administration
11. Information Systems and Technology

- Total Expenditures:** Displays the total expenditures by expenditure category.
- TANF:** Displays TANF expenditures by expenditure category.
- Expanded Needy Families:** Displays Expanded Needy Families expenditures by expenditure category.
- Fraud Incentives:** Displays Fraud expenditures by expenditure category.

The total of these transactions must match with the total of Incentives entered on the DFA 329 by program and the DFA 327.5's P1 Total Performance Expenditures entered. The County Expense Claim will not process negative expenditures when applying performance or fraud incentives.

# Addendums Main Menu



# County Expense Claim

## Page, Column, and Line Descriptions

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### Section II – Output Pages



## **DFA 327.1 - Distribution of Salary Cost and Allocable Support Staff and Operating Costs**

The DFA 327.1 distributes the caseworker salary costs based on the time study hours ratios for each function. Allocable support staff costs, direct-to-program support staff costs, and allocable support operating costs are distributed to the following functions:

- ❑ **Social Services**
- ❑ **CalWORKs**
- ❑ **Other Public Welfare**
- ❑ **Child Care**
- ❑ **Non-Welfare**

DFA 327.1 pages do not require any input. These numbers are calculated by formulas in the database system.

- ❑ **Distribution of Salary Costs:** The salary cost distribution by four-digit time study code is computed on the DFA 55 pages based on caseworker time study hours. The DFA 327.1 transfers the summarized Grand Total Salary Cost from the DFA 55 based on the program codes. For example PC 103 on DFA 327.1 summarizes the total of time study codes 1031, 1032, 1033, and 1034 from the DFA 55 Grand Total Salary Cost. The total Distribution of Salary Costs for each function on the DFA 327.1 should match with the corresponding function on the DFA 325.1 Total Casework Costs by function salary cost pool.
- ❑ **Time Study Hours/Observations:** The Time Study Hours/Observations summarizes the Total Program Hrs/Observations from the DFA 55 based on the program codes. For example, PC 103 on the DFA 327.1 summarizes the total of PC's 1031, 1032, 1033, and 1034 from the DFA 55 Total Program Hrs/Observations. The total Time Study Hrs/Observations for each function on the 327.1 should match with page 2 of the DFA 325.1 Casework (or Total Paid Casework) Hrs/ Observations.
- ❑ **Ratio:** This column displays the ratio for each program based on each program's time study hours within a function.
- ❑ **Generic Salary Cost:** The Generic Salary Cost by Function/Program reported on the DFA 55 are transferred to the Generic Salary Cost on the DFA 327.1.
- ❑ **Allocable Support Staff Costs:** The Total Cost by function reported on the DFA 7B3 is distributed to the program based on the program ratio.

- **Direct-To-Program Support Staff Cost:** Displays the Direct-To-Program Support Staff Costs from the DFA 7A and the DFA 7B.
- **Allocable Support Operating Cost:** The Total Support Operating Costs pool from DFA 325.1 first gets allocated to each function based on the Casework Ratios found on page 2 of the DFA 325.1, and then distributed to the program based on the program ratios found on the DFA 327.1.
- **Adjustments:** The Allocable Support Staff Costs, Direct-to-Program Support Staff Costs, and the Allocable Support Operating Costs for some programs are redistributed to other programs. For example, The Allocable Support Staff Costs, Direct-to-Program Support Staff Costs, and the Allocable Support Operating Costs for PC 145 are redistributed to PC 575.
- **Total Casework and Allocable Support Costs By Program:** The Total Casework and Allocable Support Costs By Program column summarizes the Distribution of Salary Costs, Generic Salary Costs, Allocable Support Staff Costs, Direct-to-Program Support Staff Costs, Allocable Support Operating Costs, and the Adjustments on the DFA 327.1. Total Casework and Allocable Support Costs By Program from DFA 327.1 are displayed on the DFA 327.3.

State of California **COUNTY** Department of Social Services  
 County Expense Claim  
 Distribution of Salary Cost and Allocable Support Staff and Operating Costs  
 Form Number: DFA 327.1 County Number: xx Quarter: xx/xx/02

Program Code/Descriptn	1	2	3	4	5	6	7	8	9
	Distribution Of Salary Costs	Time Study Hours/Observations	Ratio	Generic Salary Cost	Allocable Sup Staff Costs	Direct-To Prog Sup Staff Costs	Allocable Support Operating Cost	Adjust ments	Total Casework and Allocable Support By Program

**Social Services**

155 Licensing/Foster Family	328,279	2,530.25	0.033996		39,893	128,904	124,830		621,906
	From DFA 55	From DFA 55	From DFA 55		Calculated from DFA 7B3, Social Services, TotalCost to Ratio, Col. 3	From 325.1E	Calculated from DFA 325.1		Forwarded

*This is an output page: calculations computed from previously entered data. Allocable Support Staff Cost and Allocable Support Operating Costs are calculated using grand total to ratio for program share.*

*You may go to any one of your quarterly claims to follow the programs.*

## **DFA 327.2 EDP Cost Schedule**

The DFA 327.2 displays the program costs in function groups as follows: Social Services, CalWORKs, Other Public Welfare, Child Care, and NonWelfare. These pages allocate EDP costs to the program in a similar manner to the other DFA 327 pages. As will be discussed below, the DFA 327.2 is closely linked to information contained on the DFA 325.1A.

### **1. EDP – Cost Schedule – Total EDP Costs**

Costs shown in this section are total EDP costs accumulated by program to be later displayed on the DFA 327.3's Total EDP Cost column.

- ❑ **M & O Allocable Cost:** The costs in this column are calculated on the DFA 327.2 section – Allocation of M & O EDP Costs and M & O Direct Cost, under the Allocated Costs column. These costs are displayed by program.
- ❑ **M and O Direct Cost:** The costs in this column are calculated on the DFA 327.2 section – Allocation of M & O EDP Costs and M & O Direct Cost, under the Direct Costs column. These costs are displayed by program.
- ❑ **Development Direct Costs:** Costs in this column are reported on the DFA 325.1A under Developmental Projects/Direct Costs, under the Total EDP Cost column.
- ❑ **Developmental Multifunction Cost:** Costs in this column are reported on DFA 327.2 EDP Multifunction Developments Projects (explained below). Currently there is provision for up to 24 separate EDP Developmental Projects.
- ❑ **EDP Adjustments Allocable Cost:** This column is used to shift costs to other program codes for state defined reasons.
- ❑ **Total EDP Costs:** This column sums the costs reported in columns M & O Allocable Cost, M & O Direct Costs, Development Direct Costs, Developmental Multifunction Cost, and EDP Adjustments Allocable Cost.

### **2. Allocation of M & O EDP Costs and M & O Direct Cost**

This section of the DFA 327.2 calculates the allocated EDP costs for M & O and accumulates direct costs by program.

- ❑ **Allocated Costs:** The costs shown here are reported on the DFA 325.1A with the respective program function amount reported on the subtotal page of the corresponding function on the DFA 327.2. The M and O amount is calculated by multiplying the total generic EDP costs, by the case count function ratios displayed on the DFA 325.1A. Ratios are developed from the

case counts reported on the DFA 325.1A. The amount reported here includes CWD personal services and operating costs and is allocated to programs based on caseworker time study ratios (DFA 327.1, in column labeled ratios, and the DFA 55, Program to Function Ratio).

- ❑ **Direct Costs:** These costs are reported on the DFA 325.1A, Quarterly Time Study Hours Ratio and CWD Personal Services Allocation, and distributed to program on the DFA 327.2. Direct costs are reported on the DFA 325.1A, using the three-digit program code. This same program code is utilized on the DFA 327.2.
- ❑ **Program Code Adjustments:** This column is used to shift costs to other program codes for state defined reasons.
- ❑ **M & O Total Costs:** This column sums the amounts reported in columns Allocated Costs, Direct Costs, and Program Code Adjustments.

### **3. EDP Multi-Function Development Projects (1-24)**

Costs reported in this section are being allocated to the benefiting programs in the identified functions on the DFA 325.1A, section EDP-Cost Detail Schedule Developmental Projects/Single and Multi-Functions.

- ❑ **Program Code/Title:** The three-digit program code and the corresponding program title is displayed here.
- ❑ **Observed Hours:** The hours displayed in this column are the caseworker hours accumulated by program from the DFA 55.
- ❑ **Projects:** In these columns, project numbers are listed from the DFA 325.1A, section EDP-Cost Detail Schedule Developmental Projects/ Single and Multi-Functions. Each project is listed in a separate column. The costs reported on the DFA 325.1A for that project are first allocated to the benefiting function using the EDP case count function ratios. Costs are then allocated to the programs on the DFA 327.2 using caseworker time study ratios found on the DFA 55.

State of California Health and Human Services Agency COUNTY

County Expense Claim Form Number: County Number: Quarter: x/x/02  
 EDP Multi-Function Development Projects 1-4 DFA 327.2 xx

Program Code / Title	Obser Hrs	Projects	Projects Cost Subtotal
----------------------	-----------	----------	------------------------

1 Social Services 43013940000 43004990000 43019040000 43950010000

155 Foster Family Licensing 2,530.25 975 975

From 325.1a Developmental Multi-Function Cost

327.2's are output pages. Costs entered on 325.1a are separated by projects.  
 Note: 327.2 has numerous pages in designation, only few are examples in this manual.

You may go to any one of your quarterly claims to follow the programs.

State of California Health and Human Services Agency

COUNTY

County Expense Claim  
EDP – Cost Schedule

Form Number:  
DFA 327.2

County Number:  
xx

Quarter:  
x/x/02

Total All EDP Costs

Program Code and Title	M&O Allocable Cost	M&O Direct Cost	Developmental Direct Cost	Developmental Multi-Function Cost	EDP Adjustments Allocable Cost	Total EDP Cost
------------------------	--------------------------	-----------------------	---------------------------------	---	--------------------------------------	----------------------

1 Social Services

155 Foster Family Licensing	8,591			975		9,566
						↓
						To 327.3's

Maintenance and Operation costs and Developmental Multi-Functional costs entered here and totaled by program.

You may go to any one of your quarterly claims to follow the programs.

## DFA 327.3's Program Cost Summary

The DFA 327.3 consolidates information contained on other claim pages, providing for total costs, by program (exclusive of staff development costs). The purpose of the DFA 327.3 is to provide information in one place for all costs to programs and is used for distributing costs to the funding sources on the DFA 327.5. The DFA 327.3 displays function costs as follows: Social Services, CalWORKs, Other Public Welfare, Child Care, and Nonwelfare. Columns display groups of costs and cost shifts. Not all functions utilize the cost shift columns as will be explained below.

- ❑ **Program Code/Title:** The three-digit program code and corresponding program title is displayed here.
- ❑ **Casework & Allocable Support Costs:** The costs in this column can be found on the DFA 327.1, "Total Casework and Allocable Support Costs By Program."
- ❑ **Total EDP Cost:** The costs in this column are found on the DFA 327.2, "Total EDP Costs."
- ❑ **EA Cost Eligible:** This column is no longer used; effective July 1, 2010 counties were instructed to stop reporting EA cases on the CEC (CFL 09/10-66).
- ❑ **Direct Costs:** These costs can be found on the DFA 325.1B. Note that the DFA 325.1B uses a six-digit **Program Identifier Number (PIN)**. The first three digits of the PIN are the same as the program code. The fourth digit is the program sub-component number, and the fifth and sixth digits are **Type of Expense** identifiers (TOE) (e.g. transportation, direct cost, contracted service, etc.).
- ❑ **AFDC/TANF Adj:** This column allocates program costs between TANF and FS funding. For this shift, costs reported to PC 315 (Federal CalWORKs and CF Fraud) are split equally between PC 301 (CalWORKs Fraud) and PC 312 (Fraud PA CalFresh). For PC 342 (EFD/P Cal WORKs and CF) costs are split equally between PC 340 (EFD/P Federal CalWORKs) and PC 341 (EFD/P NACF WFI). For PC 320 (Nonfederal CalWORKS and CF Fraud) costs are split equally between PC 305 (NF Cal WORKs Fraud) and PC 310 (NACF Fraud). The purpose of these shifts is to claim costs to benefiting programs. It has no financial impact on the state or counties.
- ❑ **Non Fed Costs:** Costs in this column are calculated shifts using ratios from the federal/non-federal case counts on the DFA 325.1. The shifts are made to properly claim reimbursement for non-federally eligible cases. Examples of some cost shifts are listed below. Not all shifts are listed.

**From Programs**

**To Programs**

014 – Family Conferencing	019 – NF Family Conferencing
117 – Adoptions – Case Mgmt	118 – Adoptions – Ind/NF
155 – Foster Family Licensing	156 – Foster Family Licensing NF
175 – FPP – Services/Non-federal	177 – FPP – CM:PS
359 – CWS	358 – SUO – CWS Livescan
504 – AB 2129 Foster Parent Trng	505 – AB 2129 Foster Parent
506 – AB 2129 Foster Parent	507 – AB 2129 Foster Parent
577 – Mo Visits/Group Homes/CWD	586 – NF Group Homes
730 – P.L.110-351 IV-E Trng-FC	731 – NF P.L. 110-351 IV-E Trng-FC
748 – P.L.110-351 IV-E Trng-Adopt	749 – NF P.L. 110-351 IV-E Trng-Adopt
145 – CWS – Training	} 146 – CWS Services/Non-federal
147 – CWS – Court Related Act	
148 – CWS – Case Mgmt	
170 – CWS - Emergency	

- **PACF Shift:** This column is used to shift Casework and Allocable Support Costs and Total EDP Costs from the CalWORKs function to the Other Public Welfare function to claim costs to the proper federal funding sources. The shift occurs based on a ratio computed on PACF Households to the CalWORKs caseload. The ratio is applied to costs reported to PC 614 – CalWORKs Eligibility and PC 663 – CalWORKs Case Management. The resultant answer is shared equally between PC 614 – CalWORKs Eligibility, PC 663 – CalWORKs Case Management, and PC 343 – NACF Eligibility. The same ratio is applied to PC 618 – CalWORKs Program Integrity and is shared equally with PC 344 – NACF Program Integrity. For a numeric example, please refer to the section of the Manual that discusses Ledger # 076.

**Example of CalWORKs Eligibility shift:**

PACF Caseload [households] divided by CalWORKs caseload (including Two Parent Families Caseload) = PACF ratio. PACF ratio X expenditures of PC 614 and PC 663 = total expenditures to be shared equally between the CalFresh and CalWORKs programs.

- **CFAP/ 2 Parent Families:** In this column, two separate shifts take place – California Food Assistance Program (CFAP) Families and 2 Parent Families. In lieu of capturing time study data to either program to allocate costs, administrative costs for these programs are determined based on the non-federal person counts/ratios reported on the DFA 325.1.

As a result of federal welfare reform legislation that would otherwise have terminated CalFresh eligibility for certain legal immigrants, CFAP, a state funded food assistance program, was initiated. There is no federal participation in the cost of this program. In order to properly claim CFAP administrative costs, ratios of CFAP persons are used to reduce federal participation claimed to CalFresh program codes. The programs that are reduced by the CFAP ratio are listed below:

- 211 – CalFresh Issuance
- 218 – NACF – IEVS
- 268 – SAVE Program – NACF
- 275 – EFD/P - NACF
- 310 – NACF – Fraud
- 312 – Fraud – PA CalFresh
- 341 – EFD/P – NACF (WFI)
- 343 – NACF Eligibility
- 344 – NACF Program Integrity
- 347 – NACF – Quality Control

The sum of the amounts are reduced from these program codes are transferred to CFAP PC 606 – CFAP – Families.

The Two Parent Family shift is similar to the CFAP shift. In order to properly claim Two Parent Family administrative costs to federal, the Two Parent Family ratio found on the DFA 325.1 is used to reduce federal participation claimed to CalWORKs program codes. Costs are shifted in the programs listed below:

**From Programs**

**To Programs**

- |                            |                               |
|----------------------------|-------------------------------|
| 614 – CalWORKs Eligibility | 065 – Two Pr Fam CW-Elig Adm  |
| 663 – CalWORKs Case        | 066 – Two Pr Fam CW/CM-NonAdm |

- **CFAP Singles:** In this column the CFAP shift for Singles, adults without children eligible for the CFAP program, takes place. The principle behind this shift is the same as for the CFAP Families shift described above. That ratio is calculated using the CFAP – Singles case count listed on DFA 325.1. This ratio is applied to the following programs:

- 211 – CalFresh Issuance
- 218 – NACF – IEVS
- 268 – SAVE Program – NACF
- 275 – EFD/P - NACF
- 310 – NACF – Fraud
- 312 – Fraud – PA CalFresh
- 341 – EFD/P – NACF (WFI)

343 – NACF Eligibility  
344 – NACF Program Integrity  
347 – NACF – Quality Control

The sum of the amounts that are reduced from these program codes are transferred to CFAP PC 609 - CFAP – Singles.

- **Total Program Cost:** This column shows the total costs by program after all shifts listed on this page have been applied. The totals are displayed on the DFA 327.5's where funding ratios for each program are applied.

State of California **COUNTY** Department of Social Services

County Expense Claim

DFA 327.3 Program Cost Summary

Form Number: DFA 327.3's  
 County Number: xx  
 Quarter: xx/xx/02

Program Code/Title	Casework & Allocable Support Cost	Total EDP Cost	EA Cost Eligible	Direct Costs	AFDC/TANF Adj	Non Fed Costs	PAFS Shifts	CFAP 2 Parent Families	CFAP Singles	Total Program Cost
--------------------	-----------------------------------	----------------	------------------	--------------	---------------	---------------	-------------	------------------------	--------------	--------------------

1 Social Services

155 Licensing/Foster Family	621,906	9,566	15,972	(150,813)						496,631
	From 327.1	From 327.2 M&O and Dev.	From 325.1B	To PC 156						To DFA 327.5's P1

• A Child Welfare Service (CWS) case management (CM) unit cost is calculated using Family Maintenance (FM), Family Reunification (FR) and Permanent Placement (PP) program ratio components of PC 148 and Adoptions CM PC 154, caseworker hours to expenditures. The Emergency Assistance (EA) CM expenditures are calculated using the CWS CM unit cost to EA caseload. The resultant EA expenditure is subtracted from CWS and shifted to EA.

\*\* Expenditures captured at a combined program code are split here based on caseload ratios from the DFA 325.1, page 2.

You may go to any one of your quarterly claims to follow the programs.

## **DFA 327.4A-E CEC Staff Development Cost Summary and Funding**

The DFA 327.4 A-E reports and distributes Staff Development costs to the programs. The program funding sources are also identified. Staff Development costs are kept separate from the welfare costs on the CEC due to the enhanced funding available with some programs for staff development activities. The costs reported on the DFA 327.3 (Program Cost Summary) and the DFA 327.5's (Welfare Program Funding) do not include staff development expenditures. The information on the DFA 327.4A-E is similar to the information reported on both the DFA 327.3 and DFA 327.5's for all other (non-staff development) program costs.

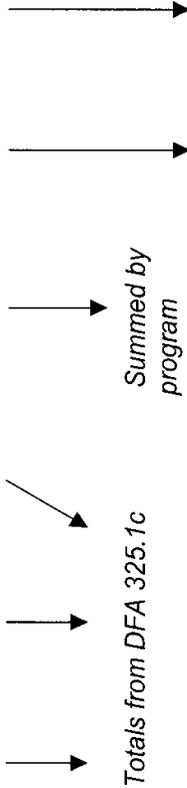
- ❑ **Allocable General Staff Development:** The function costs reported on the Total Staff Development column of the 325.1C (Staff Development Detail Schedule) are allocated to program based on casework time study ratios, as reported on the DFA 55 and the DFA 327.1.
- ❑ **Direct to Program Staff Development:** The direct-to-program costs reported on the Total Staff Development column of the 325.1C (Staff Development Detail Schedule) are allocated directly to the program.
- ❑ **Non Federal/Other Adjustments:** Cost shifts occur here to accommodate proper claiming of State General Funds (SGF) for services provided to non-federal persons. For example, the non-federal portion of the costs for CWS PC's 145, 147, 148, and 170 are shifted to SUO code 164 based on the non-federal AFDC – FC ratio found on the DFA 325.1.
- ❑ **Total Staff Development:** This column sums the costs reported on the Allocable General Staff Development column, the Direct to Program Staff Development column, and the Non-Federal/Other Adjustments column by program.
- ❑ **Federal Welfare Funds, State Welfare Funds, Health Funds and County Funds, Staff Development Funding Ratios:** Total staff development costs are distributed to the funding sources in accordance with established sharing ratios.

State of California Health and Human Services Agency  
 CEC Staff Development Cost  
 Summary and Funding

COUNTY

Form Number: DFA 327.4 A-E  
 County Number: xx  
 Quarter: x/x/02

Program Code and Description	1		2		3		4		5		6		7		8	
	Allocable General Development	Staff Development	Direct To Prg Sff Dev	Non Federal/ Other Adjustments	Total Staff Development	Federal Welfare Funds	State Welfare Funds	Reimbursements Health Funds	County Funds							
1 Social Services					3,831	2,873	958									
155 Foster Family Licensing						0.750	0.250									
<b>Subtotal 1: Social Services</b>	111,134	375,221		895	488,250	291,208	120,172	33,023	43,851							
<b>Grand Total Staff Development</b>	383,386	806,949		895	1,191,230	694,041	189,881	257,423	49,890							



Allocated based on allowable staff development program caseworker hours to arrive at Allocable General Staff Development \$3,831 for Program Code 155.

You may go to any one of your quarterly claims to follow the programs.

## **DFA 327.5's P1 Welfare Program Adjustments and Fiscal Incentives**

The Total Program Costs from the DFA 327.3's are displayed on the DFA 327.5's P1 by function. The DFA 327.5's P1's have "Misc Adj +/-" adjustments.

### **Examples:**

The costs from PC 146 CWS – Services/Non-federal on the DFA 327.3's are shifted to PC 164 SUO CWS – IV.B-146-75/17.5/7.5 on the DFA 327.5's P1.

The costs from PC 615 - Initial Elig Det–CalWORKs/CF/MediCal are shifted equally to PC 215 - MediCal, PC 343 - NACF Eligibility, and PC 615 - Initial Elig Det – CalWORKs/CF/MediCal.

All expenditures of Performance Incentive Funds are abated in one of the three columns on DFA 327.5's P1. The State General Fund Incentive column is not used at this time. The Total Program Cost column will reflect the final amount after the Incentive Funds are deducted. The totals are displayed on the DFA 327.5's - Welfare Program Funding pages.

State of California Health and Human Services Agency		COUNTY			
County Expense Claim	Form Number: DFA 327.5's P1	County Number: xx	Quarter: x/x/02		
DFA 327.5.P1's Welfare Program Adjustments & Fiscal Incentives					
Program Code/Title	Misc. Adj. +/-	TANF Incentive (-)	State General Fund Incentive (-)	Fraud Incentive (-)	Total Program Cost
Social Services					
155 Foster Family Licensing	496,631				496,631

496,631  
↓  
To 327.5 for funding

Note: Performance incentive adjustments made on the 327.5's P1 are subtracted from the total program cost. See 327.5's for final funding share of costs.

You may go to any one of your quarterly claims to follow the programs.

## **DFA 327.5's Welfare Program Funding**

- ❑ **Total Program Cost to Fund:** The Total Program Cost from the DFA 327.5's P1 are displayed on the DFA 327.5's - Welfare Program Funding pages by all functions and programs.
- ❑ **Federal Share/Ratio:** Displays the federal reimbursement amount and ratio of the reimbursement for each program.
- ❑ **Share/Ratio:** Displays the state reimbursement amount and ratio of the reimbursement for each program.
- ❑ **Reimbursement/Health Share/Ratio:** Displays the Health reimbursement amount and ratio of the reimbursement for each program.
- ❑ **County Share/Ratio:** Displays the county share and ratio for each program.

State of California Health and Human Services Agency		COUNTY			
County Expense Claim	Form Number:	County Number:	Quarter:		
DFA 327.5.'s Welfare Program Funding	DFA 327.5's	xx	x/x/02		
Program Code/Title	Total Prg. Cost to Fund	Federal Share/Ratio	State Share/Ratio	Health Share/Ratio	County Share/Ratio
1 Social Services					
155 Foster Family Licensing	496,631	0.500	248,316	0.500	
			248,316		
Subtotal for Social Services:	496,631		248,316	0	0
Grand Total:	496,631		248,316	0	0

Total costs for program code 155 are distributed according to the program's funding ratio. Federal, State, Health, and County are paid according to the welfare program finalized here.

You may go to any one of your quarterly claims to follow the programs.

## **DFA 327.6's CEC Staff Development Cost Summary and Funding Scheduled Differences**

The DFA 327.6's are created during the adjustment claim process and work in the same manner as the DFA 327.4s on the Original Quarter Claim. The purpose of this report is to displays the differences between the audited original claim and what was claimed on the adjustment claim. Therefore, the report is comparing the DFA 327.4's on the audited original claim with the DFA 327.4's on the adjustment claim and reporting the differences on the DFA 327.6's.

- ❑ **Total Staff Development:** Displays the program total difference between the audited original and the adjustment DFA 327.4's for staff development.
- ❑ **Federal Welfare Funds:** Displays the federal reimbursement ratio and amount for each program.
- ❑ **State Welfare Funds:** Displays the state reimbursement ratio and amount for each program.
- ❑ **Health Funds:** Displays the health reimbursement ratio and amount for each program.
- ❑ **County Funds:** Displays the county share ratio and amount for each program.

## **DFA 327.7's Welfare Program Funding Scheduled Differences**

The DFA 327.7's are created during the adjustment claim process and work in the same manner as the DFA 327.5's on the Original Quarter Claim. The purpose of this report is to display the differences between the audited original claim and what was claimed on the adjustment claim. Therefore, the report is comparing the DFA 327.5's on the audited original claim with the DFA 327.5's on the adjustment claim and reporting the differences on the DFA 327.7's.

- ❑ **Total Program Cost:** Displays the program total difference between the audited original and the adjustment DFA 327.5's.
- ❑ **Federal Welfare Funds:** Displays the federal reimbursement ratio and amount for each program.
- ❑ **State Welfare Funds:** Displays the state reimbursement ratio and amount for each program.
- ❑ **Health Funds:** Displays the health reimbursement ratio and amount for each program.
- ❑ **County Funds:** Displays the county share ratio and amount for each program.

State of California Health and Human Services Agency		COUNTY			
County Expense Claim		Form Number: DFA 327.7's	County Number: xx	Quarter: x/x/02	
DFA 327.7's Welfare Program Funding Scheduled Differences					
Program Code/Title	Total Prg. Cost	Federal Share/Ratio	State Share/Ratio	Health Share/Ratio	County Share/Ratio
1 <u>Social Services</u>					
155 Foster Family Licensing	26,753	13,377 / 0.500	13,377 / 0.500		

*This is the adjusted output page. Enter the adjustment on the correct table. Costs are re-distributed to the programs and new funding disbursements are calculated on the difference.*

*You may go to any one of your quarterly claims to follow the programs.*

## DFA 327.8 Close Out Payment Report

“Close Out” represents the redistribution and final funding of federal and state dollars allocated to the counties for each federal and/or state fiscal year.

This report is created by CDSS during the close out process. The counties receive this report from CDSS when the close out process is complete.

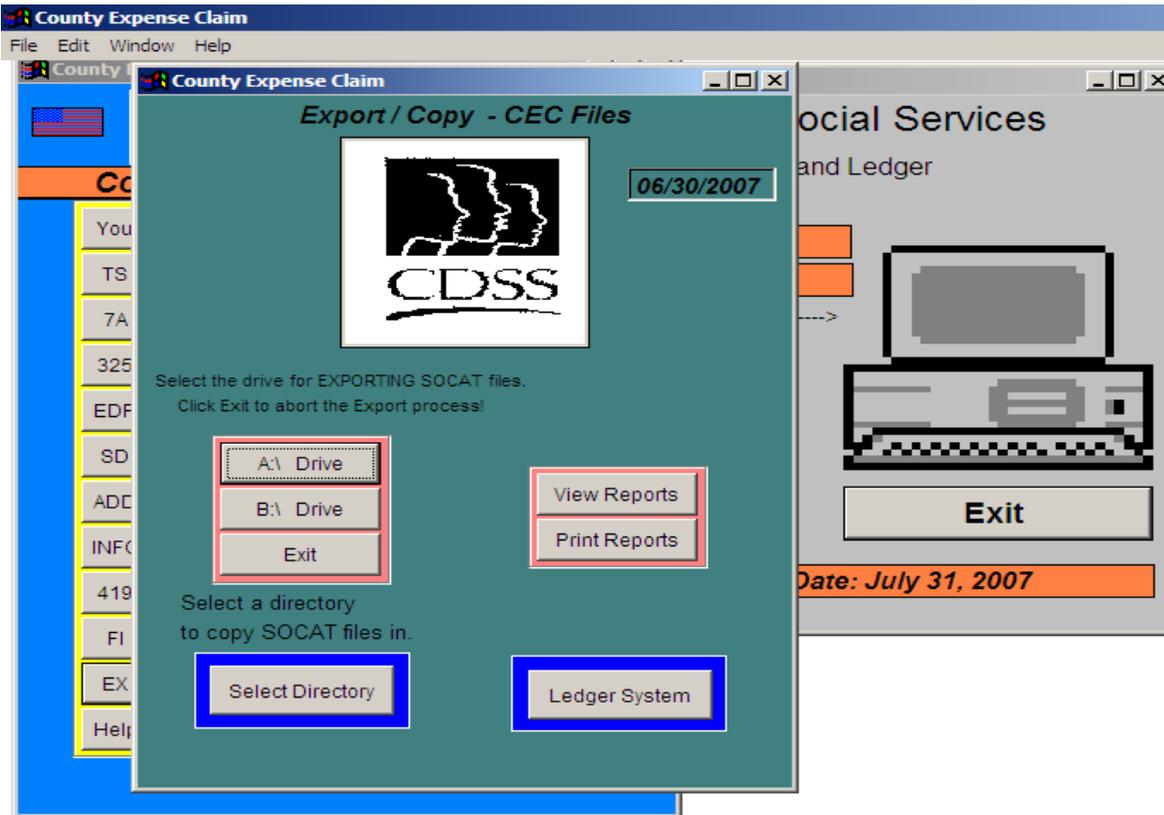
The upper left-hand corner will display the time period and the “Round” completed. There may be multiple “close outs” for any federal and/or state fiscal year. Each version is identified by a “Round.” As with any other funding page, only those programs affected will be displayed.

- ❑ **Program Code/Title:** Displays the program title.
- ❑ **Total Prg. Cost to Fund:** Displays the total program cost to be funded.
- ❑ **Federal Share/Ratio:** Displays the federal reimbursement amount and ratio for each program.
- ❑ **State Share/Ratio:** Displays the state reimbursement amount and ratio for each program.
- ❑ **Health Share/Ratio:** Displays the health reimbursement amount and ratio for each program.
- ❑ **County Share/Ratio:** Displays the county share amount and ratio for each program.

Note: This is a CDSS generated report and can not be printed from the CEC Template. Once available, this report will be sent to each County through U.S. Mail.

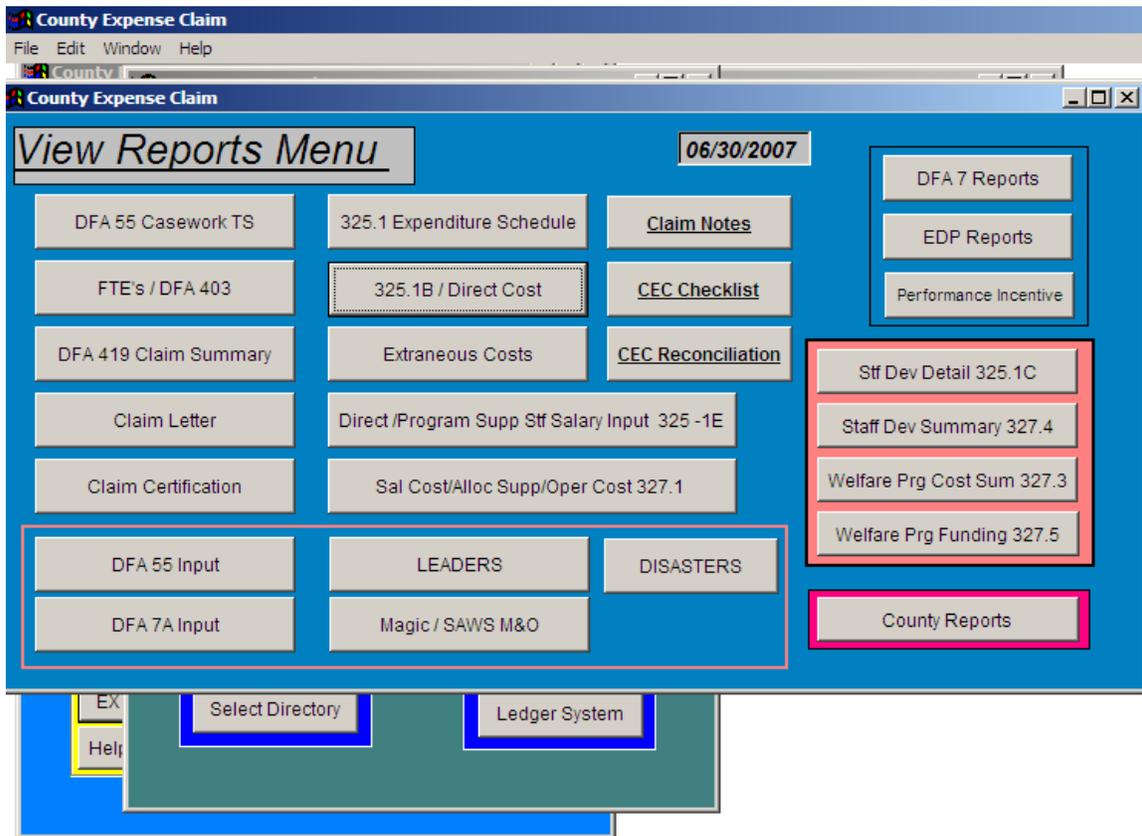
# County Expense Claim Reconciliation

## Export / Copy Menu Screen



\*Hint: Do this process twice.

## Original CEC Reports Menu



\*Hint: If screen flashes, no data is available and, therefore, no report will print.

## Adjusted CEC Reports Menu

**County Expense Claim**  
File Edit Window Help

**County Expense Claim**

### View Reports Menu

DFA 55 Casework TS	325.1 Expenditure Schedule	CEC Sched Diff Rec	DFA 7 Reports
FTE's / DFA 403	325.1B / Direct Cost	Claim Cert Sched Differences	EDP Reports
DFA 419 Claim Summary	Extraneous Costs	CEC Checklist	Performance Incentive
Claim Letter	Direct /Program Supp Stf Salary Input 325 -1E	CEC Reconciliation	Stf Dev Detail 325.1C
Claim Certification	Sal Cost/Alloc Supp/Oper Cost 327.1		Staff Dev Summ 327.4/327.6
DFA 55 Input	LEADERS		Welfare Prg Cost Sum 327.3
DFA 7A Input	Magic / SAWS M&O		Welfare Prg Fund 327.5/327.7
			County Reports

Scheduled Difference page on Adjusted Claim only

DFA 327.6 and 327.7 available on Adjusted Claim only

\*Hint: On adjusted claims, Claim Cert Sched Differences should be run first prior to reconciliation.

## County Expense Claim Reconciliation

The CEC Reconciliation report determines if the input and the output pages of the CEC balance.

After all data has been input into the CEC, go to the Export/View/Print (EX) to have the claim calculate the data.

The reconciliation page is found on the Reports menu. Click on the CEC Reconciliation button and view the totals. If the variance is more than \$35.00 on the first line, the claim is out of balance. If the other variances are more than \$10.00, the claim is out of balance.

Check the Reconciliation totals against the source documents to ensure that the claim balances to the source document totals.

### **The first section is Total Allowable Welfare Cost “from DFA 325.1”:**

If the claim is off in this section, look at the input pages on the expenditure schedule main menu (Support Operating Costs/POS, Direct Cost Input, and Itemized Extraneous Costs).

### **The second section is Staff Development “from DFA 325.1c”:**

If the claim is off in this section, look at the input pages on the staff development main menu (Staff Development Costs to Function, Staff Development Direct-to-Program, and Staff Development Personal Services).

### **The third section is Support Staff “from the DFA 7A and 7B”:**

Check the input to the Support Staff Time Studies and Salaries.

### **The last section is EDP “EDP reports”:**

If the claim is off in this section, look at the input pages on the Electronic Data Processing Main Menu (M&O by Functions, M&O Functions Allocation, M&O Direct to Program, Single & Multi-Function Development, Multiple Dev. Projects Charged to a Single Program Code, Development Direct to Program, and Personal Services/Direct Billed/Allocated).

## **Submitting the CEC**

Below are instructions for uploading completed CEC Claim files to the CDSS Extranet. This procedure requires Microsoft's WinZip software.

1. Using Windows Explore, create a new folder and name it St\_Files\_Mo\_YY (for example St\_Files\_Mar\_07).
2. Using the CEC Claiming System Template, click on the "EX" button from the main menu and go through the system update process. Do not use Explore to determine which files to copy to the St\_Files\_Mo\_YY folder.
3. Updating the CEC System Ledgers is optional.
4. Click the "Select Directory" button and the system will then allow you to select a folder to copy the required CEC files to.
5. Using the "Select Directory" dialogue box, locate and select the St\_Files\_Mo\_YY folder. The system will now copy the files to the selected folder.
6. Close the CEC Claiming System Template
7. Using Windows Explore, locate and open the St\_Files\_Mo\_YY folder.
8. Highlight any one of the files within the folder, and then hold down the control key (Ctrl) and press the letter "A" key. This will highlight all of the files within the folder.
9. Right click on any one of the highlighted files. A dialogue menu box will appear. Select "Add to Zip" option from the menu.
10. A new dialogue box will appear prompting a name for the zip file to be entered. Name the file cec.YY-YY.Mo.xx.zip; with the xx representing your County Number (for example cec.06-07.Mar.33.zip).

**\* NOTE: Do not type the zip filename over the path displayed in the dialogue box. If the path is overwritten, the zip file will be stored in a location on the hard drive other than the folder where the highlighted files reside.**

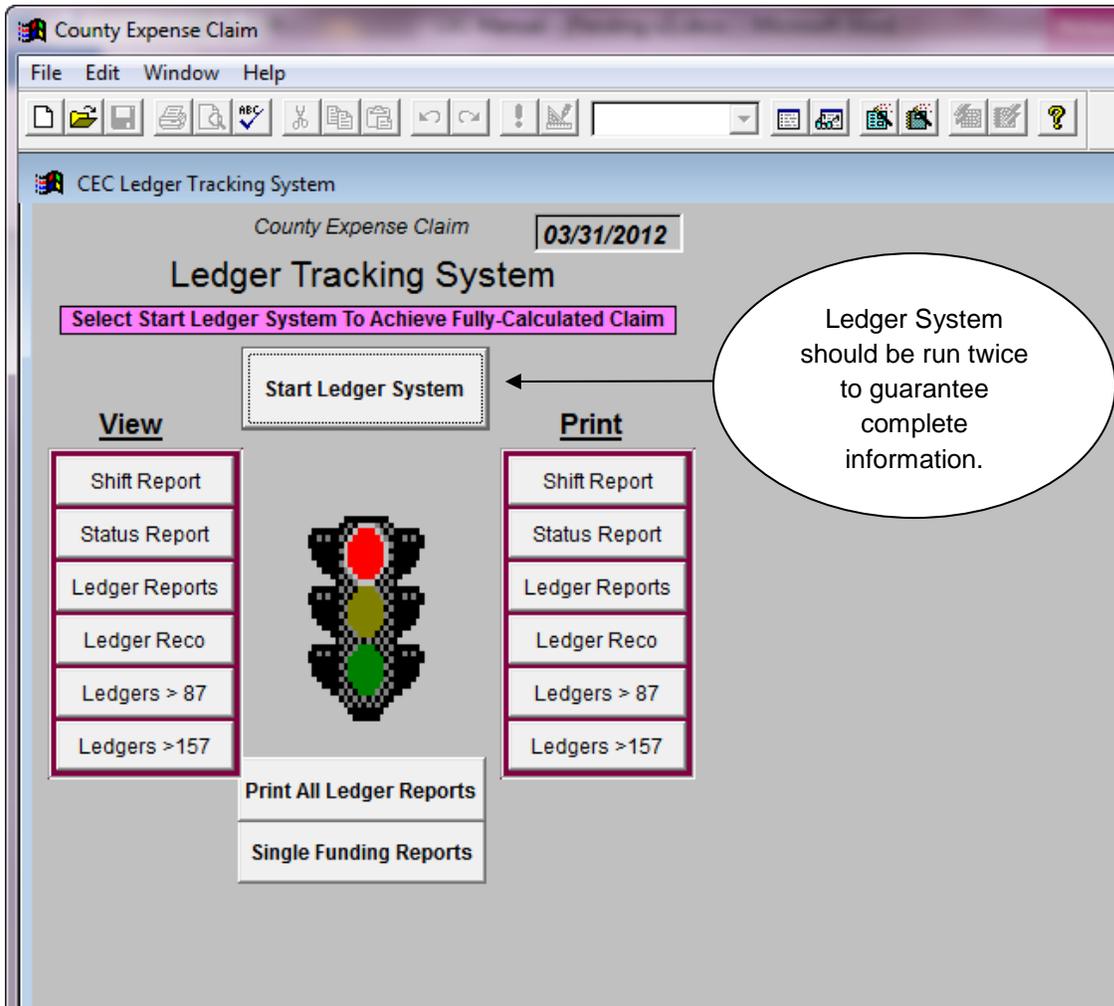
11. While still in the WinZip dialogue box, create a self-extracting executable file by selecting "Actions" from the options at the top of the WinZip dialog box.
12. From the "Actions" submenu, select the "Make...Exe File" option.

13. Once the process is complete, WinZip will provide a prompt asking the following question: "Do you want to test it now?". Select "No".
14. Close all of the WinZip dialogue boxes.
15. In your internet browser type in the following link and press enter:  
  
<https://secure.dss.cahw.net/admin/finance/cec/>
16. In the drop-down menu that displays "ALAMEDA", find your county's name and click on it so that the name stays visible.
17. In the input field directly above the drop-down field, type your county's name (this field is case sensitive and must be typed exactly as displayed in the field below).
18. Click the "Submit Query" button.
19. Click the "Upload" button on the right-hand side of the screen.
20. A County Uploads screen should appear. Working your way from the first input field to the last; input the following:
  - Where it says "Please enter your full name", enter your name.
  - Where it says "Please enter your Phone", enter 9166541084 (no parenthesis, period, or spaces)
  - Where it says "Enter password", enter eric (lower case)

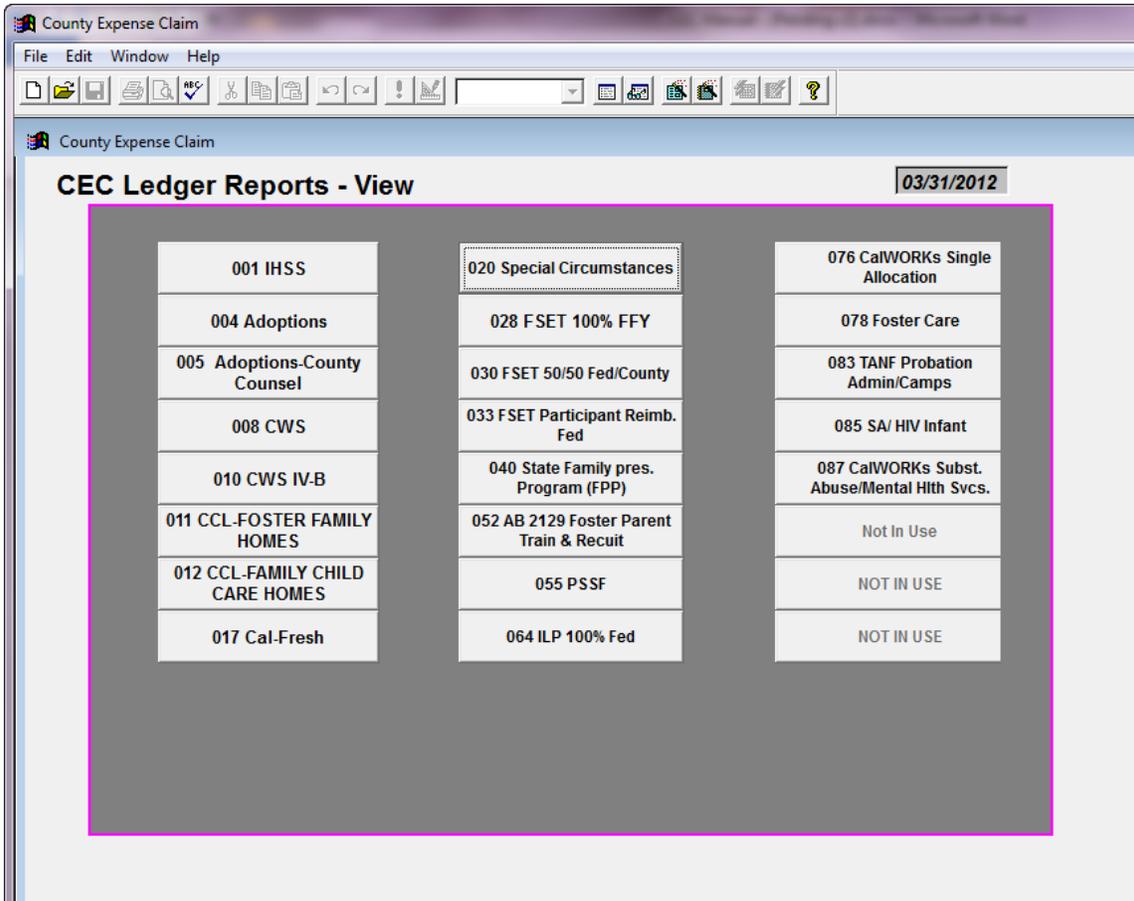
**\* NOTE: The questions provided in step 20 are not examples. The entries for phone number and password must be performed exactly as stated.**

21. Click the button named "Browse". Use the "Choose File" window that appears to locate the file named cec.YY-YY.Mo.xx.exe from the folder named St\_Files\_Mo\_YY.
22. Click on the file to highlight it, click "Open", and then click "submit file". If the system then indicates that the process is complete, you have successfully uploaded your claim and can now exit from the Extranet.
23. Send an e-mail message to the [cssystem@dss.ca.gov](mailto:cssystem@dss.ca.gov) address advising the County Support Section staff that you have uploaded your claim to the CDSS Extranet. Include in this e-mail a scanned copy of your CEC Certification page and the completed AFDC Foster Care – Federal and Non-Federal Persons Count Form.

# Ledgers Tracking System Menu Screen

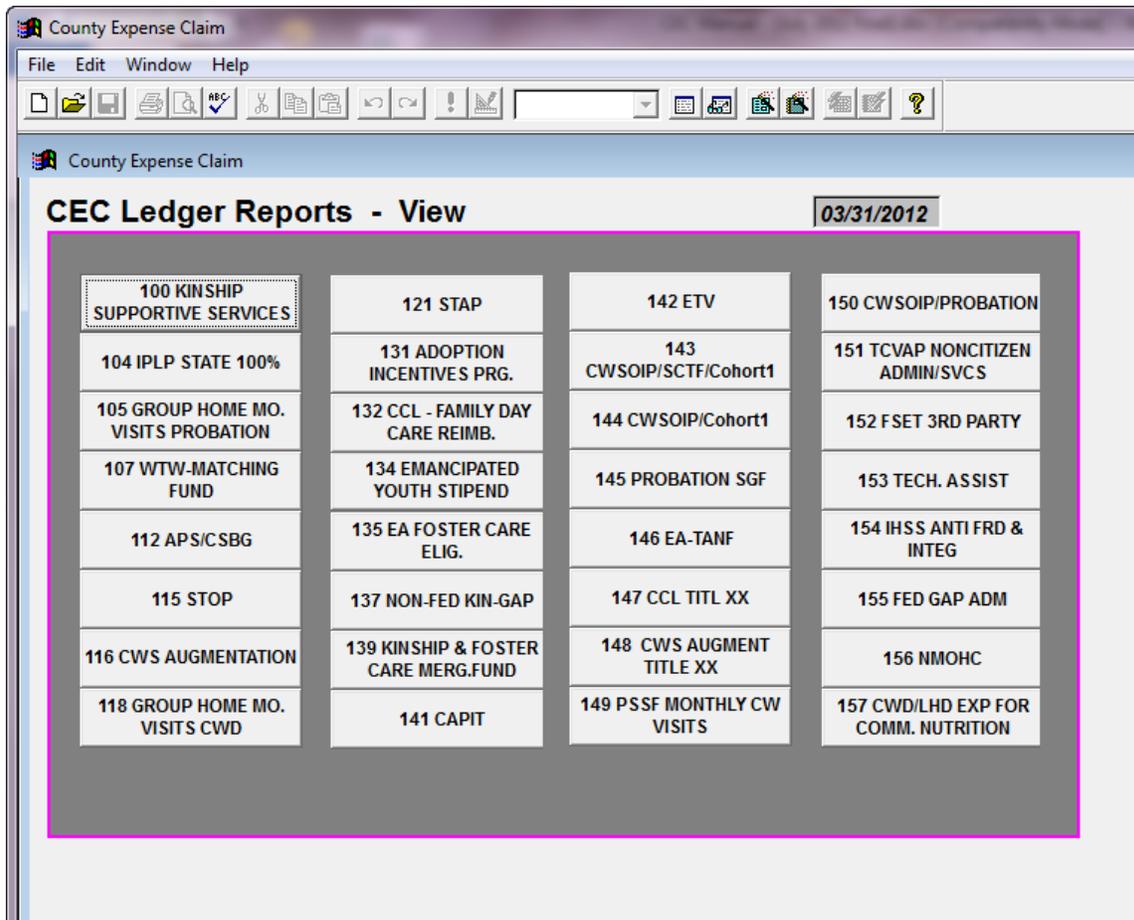


# Ledger Reports #001 - 087 Menu



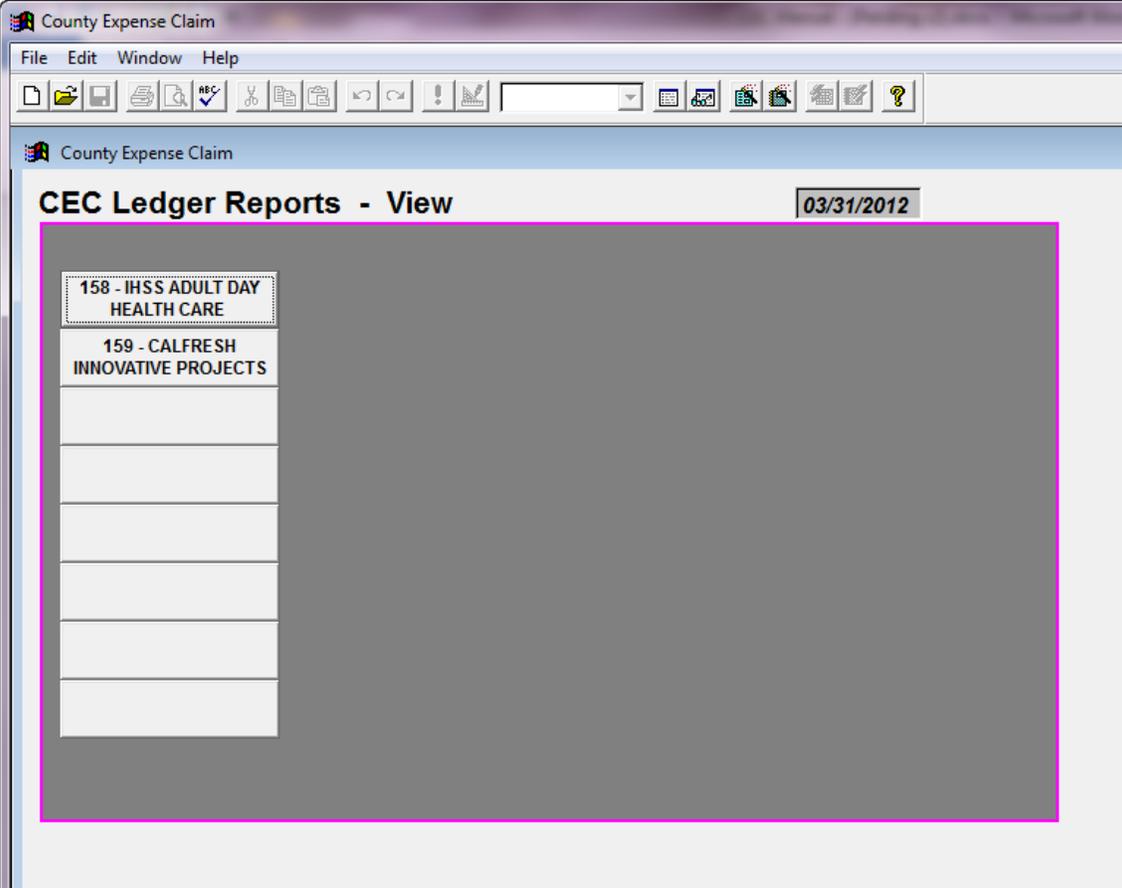
\*Hint: If screen flashes, no data is available and, therefore, no report will print.

## Ledger Reports Greater than #087 Menu



\*Hint: If screen flashes, no data is available and, therefore, no report will print.

# Ledger Reports Greater than #157 Menu



\*Hint: If screen flashes, no data is available and, therefore, no report will print.

## CEC Ledgers

The ledger pages within the CEC are used to track allocations that the County Agency receives to operate the welfare programs. Allocation amounts are transmitted to County Agency via CFL's from the **County Financial Analysis Bureau (CFAB)** and entered into the ledgers by CDSS County Systems Unit. Total expenditures flow through the CEC from program codes utilized by the County Agency for a particular program.

### Purpose of the Ledgers

The purpose of the ledgers is to track expenditures against allocations. It is important to remember the following about the CEC ledgers:

- ❑ Not all expenditures are tracked on the ledger system (for example Medi-Cal).
- ❑ The ledger system is set up to address CDSS needs.
- ❑ The ledger system can assist the counties in tracking allocations.
- ❑ Counties are cautioned not to entirely depend on the ledger system to track their allocations.
- ❑ Counties should maintain their own ledger tracking systems to capture their federal/state/county expenditures.
- ❑ Federal programs can have a state fiscal year.
- ❑ Please note that allocation letters are updated each fiscal year and through out the year. You should always refer to the most recent CFL.
- ❑ SUO codes are used when programs exceed their allocations to shift over runs to the appropriate funding source.
- ❑ CDSS, if necessary, will transfer funds at close out.

### Description of Ledger by Column

- ❑ **Program Name:** Displays the program name of the allocation.
- ❑ **Allocation:** Displays the County Agency allocation for the program.
- ❑ **Total Exp:** Displays the total federal or state expenditures for the program based on the ledger type.
- ❑ **Bal/OM:** Displays the remaining balance of the allocation. If the allocation has been exceeded the program is in overmatch status.
- ❑ **Ledger Number:** Displays the number associated with the program and is assigned by the County Systems Unit.
- ❑ **Ledger Type:** Displays whether the allocation is a federal or a state allocation.

- ❑ **Reporting Period:** Displays the reporting period of the allocation. The reporting period may be a **federal fiscal year (FFY)** which runs from October 1 through September 30, or a **state fiscal year (SFY)** which runs from July 1 through June 30.
- ❑ **Proc Dte:** Displays the date the Quarterly Claim is processed.
- ❑ **Quarter:** Displays the Quarter when the transaction is processed.
- ❑ **Tran Type:** Displays the type of transaction. Transaction types include the following:
  - OC** Original Claim
  - A1** Adjustment Claim (1 represents a first Adjustment Claim, 2 the second, etc.)
  - C1** Closeout Claim (Round 1, etc.)
  - SF** Shift
  - JE** Journal Entry
  - MO** Maintenance of Effort
  - OS** Other shift
- ❑ **Prgcode:** Displays the three digit program number.
- ❑ **Fed:** Displays the federal reimbursement amount of the expenditures.
- ❑ **State:** Displays the state reimbursement amount of the expenditures.
- ❑ **County:** Displays the county share of the expenditures.

### **Limitations of the Ledgers**

Some of the CWS related costs are not displayed in the CWS Basic Ledger (#008). The only codes whose costs will be displayed in this ledger are those for which there is a state share of costs, since this ledger is only concerned with controlling the state share of costs such as SUO codes. This is true for all ledgers that have a share of costs to be controlled to a specific capped allocation.

### **Allocations not Tracked by a Ledger**

All ledgers capture expenditures from the Funding Pages (DFA 327.4's and DFA 327.5's for Original Claims and DFA 327.6's and DFA 327.7's for Adjustment Claims) after the Sharing Ratios have been applied.

Since Performance Incentives are backed out prior to the application of Sharing Ratios, the performance incentives will not appear on the CEC Ledger System.

Medi-Cal has an allocation that is developed and controlled by the California Department of Health Services; and while these costs are reported on the CEC, there is no ledger to track Medi-Cal.

## **CEC Ledger Tracking System Shift Report**

The Shift Report is part of the Ledger Tracking System of the County Expense Claim. This report displays the shifts that have occurred for a particular quarter.

- **Allocation #/Program #/Title:** Displays the allocation/ledger number where the shift occurs, the type of shift that occurred (see CEC-Ledger page for reference), the program code, and the program title that the shift was applied to.
- **Note:** Explains the various types of shifts (i.e., SF, OS, etc.).
- **Federal:** Displays the amount of expenditures shifted to or from federal funds.
- **State:** Displays the amount of expenditures shifted to or from state funds.
- **Health:** Displays the amount of expenditures shifted to or from health funds.
- **County:** Displays the amount of expenditures shifted to or from county funds.

## CEC Ledger Tracking System Status Report

The Status Report displays each County Agency's allocations and the expenditures to date against these allocations. The report also displays the expended percentage of the allocations. This report contains year-to-date information.

- ❑ **Allocation #/Title:** Displays the allocation/ledger number where the expenditures are charged, the claim type, and the program title.
- ❑ **Note:** Explain the various claim types (i.e. A1=adjustment claim).
- ❑ **Allocation:** Displays the allocation amount by ledger.
- ❑ **Federal:** Displays the amount of federal dollars expended for the allocation/ledger.
- ❑ **State:** Displays the amount of state dollars expended for the allocation/ledger.
- ❑ **Health:** Displays the amount of health reimbursement dollars expended for the allocation/ledger.
- ❑ **Balance:** Displays the balance remaining for the allocation.
- ❑ **Expend %:** Displays the percentage of the allocation expended.

## Single Shift Ledgers

The County Expense Claim Ledger System for the single shift ledgers are as follows:

<b>Ledger #</b>	<b>Program</b>
004	Adoptions *
040	State Family Preservation Program (FPP) *
052	AB 2129-Foster Parent Training & Recruitment *
055	Promoting Safe & Stable Families (PSSF)
078	Foster Care *
085	Substance Abuse / HIV Infant Program *
100	Kinship Support Services *
105	Group Home Monthly Visits – Probation *
115	Supportive & Therapeutic Options Program (STOP) *
121	Specialized Training for Adoptive Parents Program (STAP) *
133	Kin-GAP
134	Emancipated Youth Stipends (EYS) *
135	Foster Care Emergency Assistance (EA) TANF *
137	Non-Fed Kin-GAP
139	Kinship & Foster Care Emergency Funds *
141	Child Abuse Prevention, Intervention, and Treatment (CAPIT) *
142	Chafee Post Secondary Education and Training Vouchers (ETV)
150	CWSOIP/Probation *
151	SB 1569 Non-Citizen
152	CFET 3 <sup>rd</sup> Party Reimbursement
153	Technical Assistance Pilot
154	IHSS Fraud & Integrity Program
155	Fed-GAP Administration *
156	Non-Medical Out of Home Care (NMOHC)
157	CWD/LHD Expansion for Community Nutrition
158	IHSS Adult Day Health Care (ADHC)
159	CalFresh Innovative Projects

Please refer to your most recent Allocation CFL for specific information pertaining to the allocation of each program.

For all programs that are classified as a single shift ledger, SUO codes are only used when a county exceeds their allocation. If or when a county exceeds their allocation, over-expenditures will be shifted to county share using a single SUO code specific to each program.

\* Effective July 1, 2011, AB 118 realigns the funding for these single shift ledgers from the State to local governments and redirects specified tax revenues to fund this effort. Please note that the ledgers for these programs will no longer work as originally intended since the allocation for these programs have been set to zero.

Effective with the September 2011 quarter claim, all costs to be covered by the county using the realignment funding will identified in the CEC using the SUO overmatch codes. External tracking of these costs will be required by the counties to ensure the appropriate level of realignment funds is being utilized.

**Programs Tracked on each Ledger:**

**#004 Adoptions**

- 117 – Adoptions – Case Management
- 118 – Adoptions – Independent
- 123 – Adoptions – Federal Direct Costs
- 191 – SUO – Adoptions

**#040 State Family Preservation Program (FPP)**

- 159 – FPP - SPMP
- 168 – FPP - HR
- 174 – FPP - Training
- 175 – FPP – Services/Non-federal
- 177 – FPP – CM: Preventive Services (PS)
- 179 – FPP – CM: Foster Care
- 501 – SUO – FPP 0/70/0/30

**#052 AB 2129-Foster Parent Training & Recruitment**

- 504 – AB 2129 Foster Parent Training
- 505 – AB 2129 Foster Parent Training/Non-federal
- 506 – AB 2129 Foster Parent Recruitment
- 507 – AB 2129 Foster Parent Recruit/Non-federal
- 508 – SUO – Foster Parent – 504-507

**#055 Promoting Safe & Stable Families (PSSF)**

- 515 – PSSF – Family Preservation Service
- 516 – PSSF – Family Support Services
- 521 – SUO – PSSF
- 675 – PSSF – Adoption Promotion & Support
- 676 – PSSF – Time Limited Family Reunification

**#078 Foster Care**

- 029 – Rosales v. Thompson
- 230 – Adoption Assistance Program
- 300 – STEP – Eligibility
- 345 – AFDC Foster Care Eligibility
- 612 – SUO Foster Care Overmatch (including AAP)
- 613 – AFDC Foster Care Eligibility – Voluntary

**#085 Substance Abuse / HIV Infant Program**

- 137 – Options for Recovery/Foster Parent Training

172 – Options for Recovery  
195 – SUO Options for Recovery/FPT Nonfed  
523 – Options for Recovery Recruitment  
561 – SUO – Options for Recovery/Rec Nonfed

#100 Kinship Support Services

328 – SUO – Kinship Support Services  
582 – Kinship Support Services

#105 Group Home Monthly Visits – Probation

042 – SUO – Group Home Visits (Probation)  
329 – SUO – Group Home Visits (Probation)  
579 – Monthly Visits for Group Home (Prob)  
581 – Nfed Monthly Visits/Grp Homes/Prob.

#115 Supportive & Therapeutic Options Program (STOP)

549 – SUO – STOP  
588 – Supportive and Therapeutic Options (STOP)

#121 Specialized Training for Adoptive Parents Program (STAP)

005 – STAP – Case Management  
006 – STAP – Respite Care  
050 – SUO – STAP

#133 Kin-GAP

030 – Federal Kin-GAP Program Eligibility  
667 – SUO – Kin-GAP

#134 Emancipated Youth Stipends

111 – Emancipated Youth Stipends  
112 – SUO – Emancipated Youth ILP

#135 Foster Care Emergency Assistance (EA) TANF

199 – SUO – EA (FC)  
223 – EA – Foster Care Eligibility

#137 Non-Fed Kin-GAP

031 – Non-Federal Kin-GAP Program Eligibility  
044 – SUO – Non-Fed Kin-GAP

#139 Kinship & Foster Care Emergency Funds

493 – SUO – Kinship/FC Emergency Funds (Non-Fed Discount Code)  
562 – Kinship & Foster Care Emergency  
563 – SUO – Kinship/Foster Care Emergency

#141 Child Abuse Prevention, Intervention, and Treatment (CAPIT)

167 – CAPIT

696 – SUO – CAPIT

#142 Chafee Post Secondary Education and Training Vouchers (ETV)

067 – Education and Training Voucher

068 – SUO – Education and Training Voucher

#150 CWSOIP/Probation

703 – CWSOIP/Probation (A 12/07)

704 – CWSOIP/Probation Nonfed (A 12/07)

705 – SUO – CWSOIP/Probation (C 12/07)

#151 SB 1569 Non-Citizen

713 – SB 1569 Noncitizen - Admin

714 – SB 1569 Noncitizen – Services

715 – SUO – SB 1569 Noncitizen ADM/SVCS

#152 CFET 3<sup>rd</sup> Party Reimbursement

339 – SUO – CFET 3<sup>rd</sup> Party Reimb. O/M

#153 Technical Assistance Pilot

668 – Technical Assistance Pilot (A 6/09)

669 – SUO – Technical Assistance Pilot

#154 IHSS Fraud & Integrity Program

740 – IHSS – N-PCSP/Plus Anti-Fraud Plan A 1209

741 – IHSS – PCSP/Plus Anti-Fraud Plan (A 1209)

742 – SUO – IHSS Fraud & Program Integrity

#155 Fed-GAP Administration

747 – KinGAP Title IV-E Eligible (A 03/11)

815 – SUO – KinGAP Title IV-E Elig (A 03/11)

#156 Non Medical Out of Home Care (NMOHC)

135 – SSI-SSP / OHC

833 – SUO – SSI-SSP / OHC (A 09/11)

#157 CWD/LHD Expansion for Community Nutrition

834 – CWD/LHD Exp for Comm Nutrition

835 – SUO – CWD/LHD Exp for Comm Nutrition

#158 IHSS Adult Day Health Care (ADHC)

783 – IHSS-ADHC Transition (A 09/11)

861 – IHSS-ADHC Overmatch (A 03/12)

#159 CalFresh Innovative Projects

856 – CF Nutr Ed – Innov Ideas Admin (A 03/12)

883 – CF Nutr Ed – Innov Ideas Svcs (A 03/12)

857 – SUO-CF Nutr Ed – Innov Ideas (A 03/12)

**Example: #142 Chafee Post Secondary Education and Training Vouchers (ETV)**

For Ledger 142, if a county exceeds their allocation, over-expenditures will be transferred to county share using SUO code 068 (SUO – ETV). For example, if a county's allocation for the fiscal year is \$100,000 and their total expenditures are \$150,000; \$50,000 will be shifted to the county using SUO code 068.

Ledger: 142

	Total	Federal	State	County
SUO 067	\$150,000	\$150,000	\$0	\$0
SUO 068	\$0	(\$50,000)	\$0	\$50,000

## In Home Supportive Services Ledger

The County Expense Claim Ledger System for In Home Supportive Services (IHSS) is ledger number 001.

Effective FY 12/13, counties have an IHSS MOE requirement in lieu of paying a fixed share of the nonfederal IHSS costs. SUO Code 793 has been established to shift the county share of the IHSS administrative expenditures to the State General Fund. CDSS will be billing the counties for the MOE requirement outside of the CEC.

Prior to FY 12/13, IHSS was considered a single shift ledger, meaning an SUO code was only used when a county exceeded their allocation. If or when a county exceeds their IHSS allocation, over-expenditures were shifted to county share using a SUO 193. Currently, the IHSS ledger on the Original Submitted Claim is still tracking county expenditures as if there was no MOE in place. However, all county expenditures appearing on the IHSS Ledger is being shifted to State on the DFA 327.5's pages of the CEC.

### Programs Tracked on IHSS Ledger:

- 003 – IHSS Quality Assurance
- 023 – IHSS Advisory Committee
- 102 – IHSS – Skilled Professional Medical Personnel
- 103 – IHSS – PCSP/Waiver
- 104 – IHSS – IHSS-Non HR/Non Waiver
- 330 – IHSS Fraud
- 739 – IHSS Anti-Fraud Background Checks
- 792 – SUO IHSS MOE County Share Adjustment

### **Example**

The county share calculated within the CEC for all expenditures claimed to the IHSS programs is shifted to SUO 792 on the DFA 327.5's.

#### DFA 327.5 (Funding Pages)

	Total	Federal	State	County
PC 003	\$5,000	\$2,500	\$1,750	\$750
PC 103	\$10,000	\$5,000	\$3,500	\$1,500
PC 104	\$3,000	\$0	\$2,100	\$900
PC 739	\$5,000	\$2,500	\$2,500	\$0
SUO 792	\$0		\$3,150	(\$3,150)

## **Child Welfare Services Ledgers**

The County Expense Claim Ledger System for Child Welfare Services (CWS) is ledger numbers 008, 010, 116, 146 and 148.

The CWS allocation consists of Federal Title IV-B, Title IV-E, Title XIX, Title XX, Temporary Assistance for Needy Families (TANF) funds, and SGF. All of these funding streams have different constraints as to their utilization and because of the complexities of the program; they are not tracked in a consistent manner. The shifts that occur between these ledgers are further explained in the FAQ section.

The allocation has the following components.

- ❑ CWS Basic Allocation
- ❑ EA-TANF
- ❑ EA Title IV-E
- ❑ Special Care Incen & Asst Program (SCIAP)
- ❑ CWS/CMS System Support Staff
- ❑ CWS/CMS Staff Development
- ❑ Kin-Gap Savings
- ❑ Minor Parent Investigations
- ❑ Minor Parent Services (MPS)
- ❑ Livescan / Background Checks
- ❑ Relative Home Approvals
- ❑ Multiple Relative Home Approvals
- ❑ Grievance Review for Relative Home Approvals
- ❑ County Self Assessment & SIP
- ❑ Data Requirements for New Activities
- ❑ Peer Quality Case Review
- ❑ AB-408 Child Relationships

Effective July 1, 2011, AB 118 realigns the funding for CWS from the State to local governments and redirects specified tax revenues to fund this effort. Please note that the ledgers for the CWS programs will no longer work as originally intended since the allocations for CWS have been set to zero. Effective with the September 2011 quarter claim, all costs to be covered by the county using the realignment funding will be identified in the CEC using the SUO overmatch codes. External tracking of these costs will be required by the counties to ensure the appropriate level of realignment funds is being utilized.

### **Children Welfare Services (#008)**

Only state funds for all of the above components are tracked in this ledger. In effect, all of the components of the state funds are rolled together.

**CWS IV-B (#010)**

Only Federal Title IV-B funds are tracked here. This is a small allocation and these funds are generally expended in the first quarter. Costs are claimed to PC 146. Through the use of SUO codes, funding will be shifted from SGF to Federal IV-B. This requires no input by the County. SUO code 164 funds those claimed costs at 75/17.5/7.5 (federal/state/county) to utilize the IV-B Funds. Expenditures exceeding the IV-B allocation are then moved to SUO code 596 and funds the overmatch at 70/30 (state/county). SUO code 596 is tracked in both the IV-B Ledger (010) and the CWS Basic Ledger (008). The federal costs of SUO code 596 is tracked to Ledger 010, and the SGF costs are tracked to Ledger 008.

**CWS Augmentation (#116)**

State funds, which are a portion of the CWS Augmentation, are tracked here. This allocation also includes federal funds, which are not tracked in a ledger. These funds are available after the state CWS funds are expended and require no county match. The system also includes SUO code 808 (the overmatch code for the CWS Basic allocation) and SUO code 122 (which funds the CWS Augment).

**Group Home Monthly Visits (#118)**

Group home monthly visits are conducted by social workers. Fifty percent of the allocation was distributed based on each county's percent to the statewide total of actual Group Home Monthly Visits Welfare expenditures as claimed on the CEC for the four most recent quarters. The remaining fifty percent of funds were distributed based on each county's percent to the statewide total welfare supervised group home placements extracted from the CWS/CMS for calendar year. The out-of-state portion of the allocation was distributed based on each county's percent to the statewide total of welfare supervised children in out-of-state group home placements extracted from the CWS/CMS for the calendar year. Funds were adjusted to ensure counties a minimum floor of \$1,000.

The non-federal discount ratio is automatically applied to PC 577 and the non-federal portion is shifted via PC 586 which is funded at 100 percent of the SGF. Expenditures exceeding the Group Home Monthly Visits allocation, overmatch costs are shifted out of ledger 118 using SUO 045 and into the CWS Basic allocation using SUO 051.

**EA-TANF (#146)**

Only Federal EA-TANF funds are tracked here.

**CWS Augment Title XX (#148)**

CWS Augment Title XX funds are tracked here. SUO code 809 funds the Title XX Augment expenditures. SUO code 120 is used for the overmatch code. A shift will occur to Ledger 116 when the allocation is exceeded by the use of SUO code 122.

## **Federal Title XX**

These are alternative federal funds, which are available to the state. A SUO shift utilizes these funds using SUO codes 171 and 173.

## **Federal Title IV-E**

These are the main federal funds available for CWS. These funds are not capped but have the restriction that they cannot be used for services.

### **Program Tracked on the CWS Ledgers:**

#### #008 Child Welfare Services

- 004 – Probation – Peer Quality Case Review (PQCR)
- 007 – Relative/Non-Relative Home Approvals
- 008 – SUO – Relative/Non-Relative Home
- 009 – Extended Voluntary – Court-Related
- 024 – Shasta’s Children’s Prog. Consortia NF
- 051 – SUO – Group Home Monthly Visits
- 057 – SUO – Emergency Hotline IV-E to TANF
- 058 – SUO – Emergency Hotline TANF
- 088 – Peer Quality Case Review
- 089 – SUO – Peer Quality Case Review
- 100 – Special Care Incen. & Assist Program
- 106 – EA-CO OP-ESC (1-30 Days)
- 107 – EA-CO OP-ESC (Over 30 Days)
- 126 – Shasta’s Children’s Program Consortia
- 134 – EA-Contracted ESC (1-30 Days)
- 136 – EA-Contracted ESC (Over 30 Days)
- 138 – CWS-SPMP
- 143 – CWS-Eligibility Determination
- 144 – CWS-Health Related
- 145 – CWS-Training
- 147 – CWS-Court Related Activities
- 148 – CWS-Case Management
- 164 – SUO CWS – IV-B – 146
- 171 – SUO CWS – Title XX to Ledgers
- 176 – Title IV-E CAP Develop
- 196 – SUO EA/IV-E Cost Shift (Pull Costs)
- 197 – SUO – EA/IV-E Cost Shift (Funding)
- 198 – SUO – EA CWS Non-Fed Basic
- 358 – SUO – CWS/Background Check
- 359 – CWS Livescan/CLETS Background Checks
- 513 – EA – Emergency Response (ER)
- 520 – EA – Crisis Resolution (CR)
- 531 – SUO EA-Case Management TANF
- 536 – SACWIS – M & O
- 544 – CWS – Minor Parent Investigations (AB 908)

556 – CWS – MPS (AB 908)  
557 – CWS/CMS Staff Development  
558 – CWS/CMS Staff Development – NF  
575 – CWS Training Admin  
596 – SUO CWS IV-B Non-Fed  
707 – Gomez Grievance Hearings  
709 – State Mandated Activities  
732 – Family Case Planning for Better Outcomes  
734 – SUO – CWS Case Management (A 9/09)  
841 – EFC Court Related  
842 – EFC Case Management  
808 – SUO CWS Emergency Relief 70-30

#010 CWS IV-B

164 – SUO CWS – IV-B – 146  
596 – SUO CWS IV-B Non-Fed

#116 CWS Augmentation

122 – SUO CWS Augment SGF  
166 – SUO CWS 146

#118 Group Home Monthly Visits

577 – Monthly Visits for Group Home Placements/CWD  
586 – Non-Federal Monthly Visits for Group Home Placements

#146 EA-TANF

106 – EA-CO OP-ESC (1-30 Days)  
107 – EA-CO OP-ESC (Over 30 Days)  
134 – EA-Contracted ESC (1-30 Days)  
136 – EA-Contracted ESC (Over 30 Days)  
513 – EA – Emergency Response (ER)  
520 – EA – Crisis Resolution (CR)

#148 CWS Augment Title XX

120 – SUO CWS AUG Title XX O/M  
809 – SUO CWS AUG Title XX Fund

Federal Title XX

171 – SUO CWS – Title XX to Ledgers  
173 – SUO CWS – Title XX Funding

The following examples demonstrate how the ledgers worked prior to the implementation of Realignment 2011.

**Example #1: Ledger 010**

Example of Ledger 010: All expenditures are claimed to PC 146 – CWS Services/Non-federal on the DFA 327.3's and then carried forward to the DFA 327.5s P1 page to SUO code 164. Once the federal allocation has been exceeded, the overmatch expenditures are shifted to ledger 008 using SUO code 596 on the DFA 327.5s P1 page.

IV-B Allocation = \$5,000

Ledger: 010

	Total	Federal	State	County
SUO 164	\$15,000	\$11,250	\$2,625	\$1,125
SUO 596	\$0	(\$6,250)	\$4,375	\$1,875

In this example, the federal allocation is exceeded by \$6,250 and shifted from the federal code by using PC 596. This SUO code ensures that the State does not overcharge the IV-B allocation. SUO codes 164 and 596 are then shifted from Ledger 010 to Ledger 008 – CWS Basic and the state portion is tracked against that allocation.

**Example #2: Ledger 008**

CWS IV-B (Ledger 010) Allocation = \$5,000

Group Home Monthly Visits (Ledger 018) Allocation = \$2,000

CWS Basic (Ledger 008) Allocation = \$700

Ledger: 010

	Total	Federal	State	County
SUO 164	\$15,000	\$11,250	\$2,625	\$1,125
SUO 596	\$0	(\$6,250)	\$4,375	\$1,875

Ledger: 118

	Total	Federal	State	County
PC 577	\$4,000	\$2,000	\$2,000	\$0
PC 586	\$1,000	\$0	\$1,000	\$0
SUO 045	(\$1,000)	\$0	(\$1,000)	\$0

Ledger: 008

	Total	Federal	State	County
SUO 164	\$15,000	\$11,250	\$2,625	\$1,125
SUO 596	\$0	(\$6,250)	\$4,375	\$1,875
SUO 051	\$1,000	\$0	\$700	\$300

This example depicts the overmatch codes from ledgers 010 and 118 that are tracked against the State portion of the CWS Basic ledger (008). Overmatches to ledger 010 are shifted to ledger 008 using SUO code 596. In addition,

expenditures reported to SUO 164 are also carried over to ledger 008 for tracking purposes.

Overmatches to ledger 118 are shifted out using SUO code 045 to ledger 008 using SUO code 051.

**Example #3: Ledger 116**

CWS Augment Title XX Allocation = \$1,000  
 CWS Augmentation Allocation = \$5,000

Ledger: 148

	Total	Federal	State	County
SUO 809	\$11,000	\$11,000	\$0	\$0
SUO 120	(\$10,000)	(\$10,000)	\$0	\$0

Ledger: 116

	Total	Federal	State	County
SUO 122	\$10,000	\$0	\$10,000	\$0
SUO 166	\$0	\$0	(\$5,000)	\$5,000

In this example, the allocation for ledger 148 has been exceeded by \$10,000. The overmatch expenditures are shifted out of ledger 148 using SUO code 120 to ledger 116 using SUO code 122 to be funded by the state. The allocation for ledger 116 is \$5,000 in this example. Therefore, the state portion of the allocation was exceeded by \$5,000 and the overmatch was shifted to county share via SUO code 166 leaving the county to pay \$5,000.

**Example #4: Ledger 118, Group Home Monthly Visits**

The Nonfed/CFAP – Families Ratio from the DFA 325.1 (line AH; column AFDC FC) is applied to the total of all Casework & Allocable Support Costs, Total EDP Costs, EA Eligible Costs, and Direct Costs reported on the DFA 327.3's to PC 577. The resulting costs are shifted to PC 586 on DFA 327.3's as Non Fed Costs. For the example given below a Nonfed/CFAP – Families Ratio of 0.250000 was applied to the total costs for PC 577 of \$4,000.

DFA 327.3

Program Code	Casework & Allocable Support	EDP	EA Eligible	Direct	Total	Non Fed Costs
PC 577	\$3,000	\$1,000		\$4,000	\$8,000	(\$2,000)
PC 586						\$2,000

DFA 327.5 (Funding Pages)

	Total	Federal	State	County
PC 577	\$6,000	\$3,000	\$3,000	\$0
PC 586	\$2,000	\$0	\$2,000	\$0

Example of Ledger 118: Group Home Monthly Visits allocation = \$4,000

(Allocation is exceeded by \$1,000)

Ledger: 118

	Total	Federal	State	County
SUO 045	(\$1,000)	\$0	(\$1,000)	\$0

Ledger: 008

	Total	Federal	State	County
SUO 051	\$1,000	\$0	\$700	\$300

(Overmatch costs on ledger 118 are reported to SUO 045 and shift out to ledger 008 using SUO 051.)

In this example, the state allocation is exceeded by \$1,000 and shifted from the state and federal codes by the same amount (since they were funded 50/50/0 with PC 577). SUO code 051 then funds the exceeded amount at 0/70/30 on ledger 008: CWS Basic and the federal share will continue to be funded. The state share of SUO code 051 is tracked against the CWS Basic allocation on ledger 008.

**Example #5: Ledger 148, CWS Augment Title XX**

CWS Basic SGF Allocation = \$200

CWS Augment Title XX Fed Allocation = \$100

CWS Augment SGF Allocation = \$100

Expenditures SGF = \$500

Ledger: 008

	Total	Federal	State	County
Cumulative CWS Exp.	\$1,429	\$714	\$500	\$215
SUO 808	(\$428)	\$0	(\$300)	(\$128)

Ledger: 148

	Total	Federal	State	County
SUO 809	\$428	\$428	\$0	\$0
SUO 120	(\$328)	(\$328)	\$0	\$0

Ledger: 116

	Total	Federal	State	County
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SUO 122	\$328	\$0	\$328	\$0
SUO 166	\$0	\$0	(\$228)	\$228

Note: A flowchart that depicts how these ledgers works in conjunction with Ledger 118 can be found under the section titled “Ledger Flowcharts”.

**Example #6: Ledger 008 (Title XX Shift)**

CWS Title XX Allocation = \$2,000,000

DFA 327.5 (Funding Pages) – (Audited Sept Qtr Claim)

	Total	Federal	State	County
PC 143	\$500,000	\$250,000	\$175,000	\$75,000
PC 147	\$1,000,000	\$500,000	\$350,000	\$150,000
PC 148	\$1,500,000	\$750,000	\$525,000	\$225,000
SUO 171	(\$1,000,000)	\$0	(\$1,000,000)	\$0
SUO 173	\$1,000,000	\$1,000,000	\$0	\$0

Ledger: 008 (Sept Qtr Claim)

	Total	Federal	State	County
SUO 171	(\$1,000,000)	\$0	(\$1,000,000)	\$0

SUO code 171 and SUO code 173 were established to ensure counties are funded within the CWS Title XX allocation in lieu of CWS State General Fund allocation.

In this example SUO code 171 credits the state share of expenditures in CWS basic and SUO code 173 charges these expenditures against County’s Title XX allocation. **33%** of each County’s Title XX allocation is used in the September and December quarter claims and the **remaining 34%** is used in the March quarter claim.

Please note that the federal shift of expenditures to SUO code 173 can only be seen on the DFA 327.5 Funding Pages on Audited Claims.

## **Community Care Licensing – Foster Family Homes Ledger**

The County Expense Claim Ledger System for Community Care Licensing – Foster Family Homes (CCL – FFH) is ledger number 011.

Counties performing FFH Licensing activities have funds allocated using a formula for each county's average monthly FFH caseload for a calendar year and divided by the workload standards of 133 facilities per month per full-time equivalent (FTE). The result was the number of justified staff required to license this category of facility. A worker to supervisor ratio of 6.35:1 was applied to the justified staffing level and the total staffing level was then multiplied by the individual county's actual FFH unit cost.

Additional monies from the SGF were allocated to those counties performing FFH licensing activities for the Gresher v. Anderson premise. This premise covers costs for additional time necessary for the issuance of exemption needed notices and exemption denied notices to individuals with criminal convictions requiring exemptions.

For counties not participating in the licensing program, the FFH Recruitment allocation funds were distributed based on each county's average monthly cases in Family Reunification and Permanent Placement and the number of children under 18 years of age using the most recent data from the U.S. Census Bureau.

The FFH Licensing and Recruitment administrative costs, including staff development, are charged to PC 155, PC 156, and PC 158. Expenditures exceeding the SGF CCL/FFH allocation will be transferred to county share using SUO code 192. Through the use of SUO codes, funding will be shifted from SGF CCL/FFH to Federal Title XX. This requires no input by the County. Expenditures reported to PC 156 are shifted from state ledger 011 to federal ledger 147. For this shift to occur, expenditures are shifted out of ledger 011 using SUO code 336 and shifted to ledger 147 using SUO code 337. All remaining expenditures to SUO code 337 will then be funded with Federal Title XX monies and will be tracked against the Title XX Licensing Ledger.

Expenditures exceeding the ledger 147 allocation will be transferred back to ledger 011 using SUO code 338.

### **Programs Tracked on CCL – FFH Ledger:**

155 – Licensing / Foster Family Home  
156 – Foster Family Licensing Non-Federal  
158 – Foster Family Licensing –Training  
192 – SUO CCL/FFH – 155  
336 – SUO CCL/FFH to Title XX  
337 – SUO CCL Title XX

338 – SUO CCL Title XX O/M to CCL/FFH

**Example**

All expenditures come in on PC 155,156, and 158. SUO code 192 will be used for expenditures exceeding the SGF CCL/FFH allocation which will be transferred to county share.

Ledger: 011

	Total	Federal	State	County
PC 155	\$25,000	\$30,000	\$0	\$0
PC 155	(\$5,000)	(\$5,000)	\$0	\$0
SUO 192	\$5,000	\$0	\$0	\$5,000

Note: A flowchart that depicts how this ledger works in conjunction with Ledger 147 can be found under the section titled “Ledger Flowcharts”.

## **Community Care Licensing – Family Child Care Home Ledger**

The County Expense Claim Ledger System for Community Care Licensing – Family Child Care Home (CCL – FCCH) is ledger number 012.

The FCCH Licensing administrative costs, including staff development are charged to PC 157 – Licensing Day Care, on the CEC. Expenditures reported to PC 157 on ledger 012 are shift to ledger 132 using SUO code 062 to ensure that 100 percent of the reimbursement funds are expended before counties can access their SGF allocation. Once the federal allocation for ledger 147 has been exceeded, the overmatch expenditures are shifted back to ledger 012 using SUO code 061. Expenditures exceeding the SGF allocation will be transferred to county share using SUO code 153.

### **Programs Tracked on CCL – FCCH Ledger:**

061 – SUO – CCL/FDC Overmatch To 062  
062 – SUO – CCL/FDC – CDE Reimburse  
153 – SUO – CCL/FDC – 157  
157 – Licensing Day Care

Note: A flowchart that depicts how this ledger works in conjunction with Ledger 132 can be found under the section titled “Ledger Flowcharts”.

## **CalFresh Ledger**

The County Expense Claim Ledger System for CalFresh is ledger number 017.

If a county exceeds their state share allocation, over-expenditures will be transferred to county share using SUO code 284. All CalFresh county expenditures, except the 284 overmatch, are transferred to the federal share using SUO code 321, which is then part of the CalWORKs Single Allocation. Thus, expenditures in the CalFresh program ultimately impact the CalWORKs Single Allocation.

### **Programs Tracked on CalFresh Ledger:**

211 – CF Issuance (& EBT Project for San Diego and San Bernardino Only)  
214 – FSOLIS  
218 – NACF – IEVS  
234 – Fraud – NACF AFIRM (LA County)  
262 – U.S. Residency Project – NACF  
268 – SAVE Program – NACF  
275 – EFD/P – NACF  
284 – SUO – NACF  
310 – NACF – Fraud  
312 – Fraud – PA CalFresh  
334 – Fraud – NACF AFIRM (LA County)  
341 – EFD/P – NACF (WFI)  
343 – NACF Eligibility  
344 – NACF Program Integrity  
347 – NACF Quality Control  
393 – PACF AFIRM (LA County)  
606 – CFAP – Families  
609 – CFAP – Singles  
611 – NACF – Jail Match (SB 1556)

### **Example – Shared CW & CalFresh Program Code Shifts**

These shifts occur before the costs go to the ledgers.

Costs claimed to PC 315, PC 320, and PC 342 will not currently be displayed on any ledger. Costs claimed to these program codes are shared between CalWORKs and CalFresh as follows:

- Costs to PC 315 gets shifted to PC 301 and 312
- Costs to PC 320 gets shifted to PC 310 and 305
- Costs to PC 342 gets shifted to PC 340 and 341

As a result the shifted costs are controlled in either ledger #076 or #017, based on their respective program titles.

Total costs from the DFA 327.3 Pages for Casework & Allocable Support, EDP, EA Eligible, and Direct Costs are added together and then split 50/50 between the respective program codes identified above.

CalWORKs

Program Code	Casework & Allocable Support	EDP	EA Eligible	Direct	Total	AFDC / TANF Adj.
PC 301						\$150,000
PC 305						\$7,500
PC 312						\$150,000
PC 315	\$100,000	\$50,000		\$150,000	\$300,000	(\$300,000)
PC 320				\$15,000	\$15,000	(\$15,000)
PC 340						\$10,000
PC 342	\$5,000	\$5,000		\$10,000	\$20,000	(\$20,000)

OPW

Program Code	Casework & Allocable Support	EDP	EA Eligible	Direct	Total	AFDC / TANF Adj.
PC 310						\$7,500
PC 341						\$10,000

## **CalFresh Employment and Training (CFET) Ledger**

The County Expense Claim Ledger System for CalFresh Employment and Training (CFET) programs is ledger numbers 028, 030, and 033.

### **CFET 100% FFY (#028) & CFET 50/50 Fed/County (#030)**

If a county exceeds its federal share allocation for ledger #028, over-expenditures will be shifted to county share using SUO code 475. The county half of the overmatched amount will then be applied to SUO code 303 on ledger #030, transferring money from the County share to the federal share. This federal share is then applied to Ledger 030, CFET 50/50 federal/county, and any remaining overmatch is applied to the County as code 304.

### **CFET Participant Reimb. Fed (#033)**

If a county exceeds its federal share allocation, over-expenditures will be transferred to county share using SUO code 071.

SUO code 070 (SUO - CalFresh Grant Reduction) was established to back fill the loss of Federal CalFresh funds with State General Fund. The loss of this Federal funding was the result of a Federal Public Law 105-185 (signed June 23, 1998). This shift does not impact individual county allocations and the amount shifted from Federal to State for each county is determined by the State. It should also be noted that this shift occurs only on the DFA 327.5's CEC Report.

### **Program Tracked on the CFET Ledgers:**

#### CFET 100% FFY (#028)

- 306 – CFET ABAWDS – Workfare
- 307 – CFET ABAWDS – Education/Training
- 311 – SUO – CFET MOE County
- 464 – Other CFET Activities
- 475 – SUO – CFET 100% O/M

#### CFET 50/50 Fed/County (#030)

- 303 – SUO – CFET 50/50
- 304 – SUO – CFET 50/50 O/M

#### CFET Participant Reimb. Fed (#033)

- 071 – SUO CFET Supportive Services Fed
- 468 – CFET Supportive Services

### **Example:**

A County has an allocation of \$2,000 for Ledger #028. Total expenditures claimed to this Ledger for the FY equaled \$15,000. The \$13,000 overmatch was

applied using PC 475 with a federal / county share of -\$13,000 / \$13,000. In addition, PC 303 was activated with a federal / county share of \$6,500 / -\$6,500.

The federal share of SUO code 303 is now applied against Ledger #030 allocation of \$6,000. The resulting overmatch of \$500 appears using SUO code 304 with a federal / county share of -\$500 / \$500.

Ledger: 028

	Total	Federal	State	County
PC 306	\$5,000	\$5,000	\$0	\$0
PC 307	\$5,000	\$5,000	\$0	\$0
PC 464	\$5,000	\$5,000	\$0	\$0
SUO 475	\$0	(\$13,000)	\$0	\$13,000

Ledger: 030

	Total	Federal	State	County
SUO 303	\$0	\$6,500	\$0	(\$6,500)
SUO 304	\$0	(\$500)	\$0	\$500

## Independent Living Program Ledgers

The County Expense Claim Ledger System for the Independent Living Program (ILP) 100% Federal ledger is number 064.

The County Expense Claim Ledger System for the ILP State 100% ledger is number 104.

A revision was made to align the ILP ledgers. It allows the ILP federal ledger to have the same reporting period as the ILP state ledger. It also enables all ILP expenditures to be posted to the federal ILP ledger, and any overages to the federal ledger's allocation to be shifted to the ILP state ledger.

### ***ILP Federal Ledger***

The cost of personnel to provide ILP services should be claimed to PC 184. ILP Administrative/Case Management costs should be claimed to PC 182. The Administrative costs of ILP are limited to 20% of the allocation. Counties that exceed this may see a shift at close out.

### **Programs Tracked on the ILP Federal Ledger:**

- 182 – ILP – Case Management
- 184 – ILP – Services
- 237 – SUO – ILP Fed/State

### **Example: Ledger #064**

All expenditures for ILP come in on PC 182 and PC 184

Allocation = \$300,000

Ledger: 064

	Total	Federal	State	County
PC 182	\$50,000	\$50,000	\$0	\$0
PC 184	\$400,000	\$400,000	\$0	\$0
SUO 237	\$0	(\$150,000)	\$150,000	\$0

In this example, the federal allocation is exceeded by \$150,000 and shifted from the federal to state ledger by the use of SUO code 237.

### ***ILP State Ledger***

Costs that exceed the federal allocation will be moved to state funds using SUO code 237. This ledger also captures costs associated with state funded ILP

services pursuant to SB 654. Once the state allocation is expended, SUO code 810 is used for the overmatch code.

Effective July 1, 2011, AB 118 realigns the funding for State ILP from the State to local governments and redirects specified tax revenues to fund this effort. Please note that the ledgers for State ILP will no longer work as originally intended since the allocations for this program have been set to zero. Effective with the September 2011 quarter claim, all costs to be covered by the county using the realignment funding will be identified in the CEC using the SUO overmatch codes. External tracking of these costs will be required by the counties to ensure the appropriate level of realignment funds is being utilized.

**Programs Tracked on the ILP State Ledger:**

- 237 – SUO – ILP Fed/State
- 745 – ILP NonRelative NonFed-CM
- 746 – ILP NonRelative NonFed-SVCS
- 810 – SUO – ILP State 100% O/M

**Example: Ledger #104**

Allocation = \$100,000

Ledger: 104

	Total	Federal	State	County
SUO 237	\$0	(\$150,000)	\$150,000	\$0
SUO 810	\$50,000	\$0	(\$50,000)	\$50,000

In this example, the state allocation is exceeded by \$50,000 and shifted from the state funds to overmatch by the use of SUO code 810.

## **CalWORKs Single Allocation Ledger**

The County Expense Claim Ledger System for the California Work Opportunity and Responsibility to Kids (CalWORKs) Single Allocation ledger is number 076.

The CalWORKs Single Allocation is a block grant consisting of Federal Temporary Assistance for Needy Families (TANF) Funds and SGF. Counties presently have the flexibility of using the funds within the Allocation interchangeably for any CalWORKs family. The ledger's Balance and Overage (B/O) column reflects the impact of both the federal and state funds.

### **Shifts that occur in the CEC**

Some shifts to the CalWORKs Single Allocation are not seen in the ledgers. They are seen in the County Expense Claim (CEC) DFA 327.3 and the DFA 327.5'sP1 pages.

The DFA327.3 columns that show the CalWORKs shifts are: AFDC/TANF Adj., PACF, CFAP/2 Parent Families, and CFAP Singles. For a detailed explanation of these shifts, refer to the CEC Manual's DFA 327.3's Program Cost Summary pages.

The DFA 327.5P1 Misc. Adj. column shows the shift from CalWORKs PC 615 to Other Public Welfare (OPW) PCs 215 and 343.

### **Shifts that occur in the Ledgers**

SUO code 321 (SUO-CalFresh County Share Reduction) is used to ensure the county share of costs will not be overstated by shifting costs from county to federal.

SUO code 639 (SUO-CalWORKs MOE Adjustment) is used to ensure each county meets their individual Maintenance of Effort (MOE) obligation by shifting costs from the federal share to the county share on a quarterly basis.

SUO code 666 (SUO-Administrative CAP Adjustment) is used to ensure that the State does not use more than 15% of federal money on administrative costs. Therefore, anything greater than 15% of administrative costs is shifted from the federal share to the state share. This shift does not impact individual county allocations and the amount shifted from Federal to State for each county is determined by the State.

Other Ledgers that have an impact on the CalWORKs Single Allocation during close out are: CalFresh Ledger 017.

## **Programs Tracked on the CalWORKs Single Allocation Ledger:**

### CalWORKs Eligibility Programs:

- 040 – CSA Demonstration Project
- 065 – 2 Parent Family State-Only CalWORKs Eligibility, Admin.
- 066 – 2 Parent Family State-Only CalWORKs Case Management
- 204 – CalWORKs IEVS
- 226 – Child Spousal Support Disregards
- 238 – Program Income - San Diego Only
- 263 – U.S. Residency Project – CalWORKs
- 269 – CalWORKs SAVE Program
- 278 – CalWORKs Overpayment Collections
- 293 – CalWORKs AFIRM - Los Angeles County
- 301 – CalWORKs Fraud
- 305 – Non-Federal CalWORKs Fraud
- 340 – EFD/P - Federal CalWORKs
- 392 – Fraud - CalWORKs AFIRM - Los Angeles County
- 394 – Fraud - CalWORKs AFIRM – Evaluation
- 610 – CalWORKs - Jail Match (SB 1556)
- 614 – CalWORKs Eligibility
- 615 – Initial Eligibility Determination CalWORKs/CF/Medi-Cal
- 616 – Non-Federal CalWORKs Eligibility
- 618 – CalWORKs Program Integrity
- 643 – San Mateo - SUCCESS Evaluation
- 663 – CalWORKs Case Management
- 664 – Information & Referral
- 665 – Non-Federal CalWORKs Case Management: Legal Aliens

### CalWORKs Cal-Learn Programs:

- 026 – State Only Cal Learn Eligibility
- 027 – State Only Cal Learn Case Management
- 028 – State Only Cal Learn Support Services
- 432 – Cal Learn Support Services, Transportation & Ancillary
- 617 – Cal Learn Case Management
- 630 – Cal Learn Eligibility
- 640 – Non-Federal Cal Learn Eligibility
- 641 – Non-Federal Cal Learn Case Management
- 649 – Non-Federal Cal Learn Support Services

### CalWORKs Welfare-to-Work (WTW) – Employment Services Programs:

- 055 – Safety Net Employment Services - Non-Assistance
- 056 – Safety Net Employment Services - Assistance
- 109 – WTW 2 Parent Family General
- 233 – CalWORKs-Support Svcs: Grants & Loans
- 257 – Supportive Services Outreach
- 451 – Non-Federal WTW

620 – WTW Pre-Assessment  
621 – WTW Post-Assessment: Community Service  
622 – WTW Post-Assessment: Other  
623 – WTW Post-Assessment: Vocational Education  
624 – WTW Assessment  
631 – CalWORKs Transitional Services  
633 – WTW General  
648 – Non-Federal CalWORKs Transitional Services  
678 – WTW 2 Parent Family Pre-Assessment: Non-Admin.  
679 – WTW 2 Parent Family Post-Assessment: Non-Admin.  
680 – WTW 2 Parent Family Post-Assessment: Voc. Ed., Non-Admin.  
681 – WTW 2 Parent Family Assessment: Non-Admin.  
682 – WTW 2 Parent Family Post-Assessment: Other, Non-Admin.  
683 – 2 Parent Recipient Child Care Training  
685 – Domestic Violence  
686 – Recipient Child Care Training

CalWORKs Child Care Programs:

036 – 2 Parent Family State-Only Stage One Child Care  
053 – Safety Net Child Care - Non-Assistance  
054 – Safety Net Child Care - Assistance  
453 – Stage One Child Care  
811 – State-Only Cal Learn Child Care  
900 – Unable to Transfer Stage 1 to 2  
901 – Child Care Health & Safety Requirements Self-Certification  
902 – Child Care Health & Safety Requirements Trustline  
903 – Non-Federal Child Care  
906 – Child Care Capacity Building Program  
909 – Cal-Learn Child Care  
910 – SUO - Title XX Stage One Costs  
912 – Non-Federal Cal Learn Child Care  
914 – SUO - TANF / Title XX Transfer

CalWORKs Substance Abuse (SA) & Mental Health (MH) Programs:

625 – CalWORKs MH Services  
628 – CalWORKs SA Treatment  
632 – SUO CalWORKs SA/MH Treatment

State Use Only Codes:

052 – SUO – ISAWS CF M&O Abatement  
086 – SUO – Merit System Contract CalFresh  
087 – SUO – A-87 Contract – CalFresh  
298 – SUO – NACF SB90 – CalWORKs County MOE  
321 – SUO – CalFresh County Share Reduction  
401 – SUO – Merit System Contract – County Only  
402 – SUO A-87 Contract – County Only

- 639 – SUO – CalWORKs MOE Adjustment
- 657 – SUO – CalWORKs Single Allocation
- 666 – SUO – Administrative CAP Adjustment

**Example #1 – Shared CW & CalFresh Program Code Shifts**

These shifts occur before the costs go to the ledgers.

Costs claimed to PC 315, PC 320, and PC 342 will not currently be displayed on any ledger. Costs claimed to these program codes are shared between CalWORKs and CalFresh as follows:

- Costs to PC 315 gets shifted to PC 301 and 312
- Costs to PC 320 gets shifted to PC 310 and 305
- Costs to PC 342 gets shifted to PC 340 and 341

As a result the shifted costs are controlled in either ledger #076 or #017, based on their respective program titles.

Total costs from the DFA 327.3 Pages for Casework & Allocable Support, EDP, EA Eligible, and Direct Costs are added together and then split 50/50 between the respective program codes identified above.

**CalWORKs**

Program Code	Casework & Allocable Support	EDP	EA Eligible	Direct	Total	AFDC / TANF Adj.
PC 301						\$150,000
PC 305						\$7,500
PC 312						\$150,000
PC 315	\$100,000	\$50,000		\$150,000	\$300,000	(\$300,000)
PC 320				\$15,000	\$15,000	(\$15,000)
PC 340						\$10,000
PC 342	\$5,000	\$5,000		\$10,000	\$20,000	(\$20,000)

**OPW**

Program Code	Casework & Allocable Support	EDP	EA Eligible	Direct	Total	AFDC / TANF Adj.
PC 310						\$7,500
PC 341						\$10,000

**Example #2 – PACF Shift**

These shifts occur before the costs go to the ledgers.

Total costs from the DFA 327.3 Pages for Casework & Allocable Support and EDP Costs for PC 614 are added together. The PACF ratio found on the DFA 325.1, line AQ/AR is then applied to the total amount. Half of the resulting expenditures are shifted to PC 343. You follow these same steps for PC 663 and 618 with the resulting expenditures being shifted to PC 343 and PC 344 respectively.

Total Casework/Allocable Support & EDP PC 614= 1,100,000  
 PACF Ratio = .600000

$$1,100,000 * .600000 = 660,000 / 2 = 330,000$$

CalWORKs

Program Code	Casework & Allocable Support	EDP	Total	PACF Shifts
PC 614	\$1,000,000	\$100,000	\$1,100,000	(\$330,000)
PC 618	\$320,229	\$17,713	\$337,942	(\$101,383)
PC 663	\$900,000	\$100,000	\$1,000,000	(\$300,000)

OPW

Program Code	Casework & Allocable Support	EDP	Total	PACF Shifts
PC 343				\$630,000
PC 344				\$101,383

**Example #3 – 2 Parent Shift**

Total costs from the DFA 327.3 Pages for Casework & Allocable Support, EDP, and PACF Shift Costs for PC 614 are added together. The 2 Parent ratio found on the DFA 325.1, line AP is then applied to the total amount. The resulting expenditures are shifted to PC 065. You follow these same steps for PC 663 and then shift the resulting expenditures to PC 066.

Total Casework/Allocable Support, EDP, & PACF PC 614= 770,000  
 2 Parent Families Ratio = .1

$$770,000 * .100000 = 77,000$$

CalWORKs

Program	Casework	EDP	PACF	Direct	Total	CFAP / 2
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Code	& Allocable Support		Shift			Parent Families
PC 065						\$77,000
PC 066						\$70,000
PC 614	\$1,000,000	\$100,000	(\$330,000)			(\$77,000)
PC 663	\$900,000	\$100,000	(\$300,000)			(\$70,000)

#### Example #4 – CFAP and Single Shift

Total costs from the DFA 327.3 Pages for Casework & Allocable Support, EDP, EA Eligible, Direct, AFDC/TANF Adj., Non Fed, and PACF Shift Costs for PC 312 are added together. The Nonfed/CFAP – Families ratio for CalFresh found on the DFA 325.1, line AH is then applied to the total amount. The resulting expenditures are shifted to PC 606. You follow these same steps for PC's 211, 218, 268, 275, 310, 312, 341, 343, 344, and 347. The resulting expenditures for all program codes are then shifted to PC 606.

To calculate the Single Shift you follow these same steps using the CFAP – Singles ratio for CalFresh found on the DFA 325.1, line AI and shifting the costs to PC 609. For the example given below a ratio of .001000 was used.

#### Numerical Example for PC 606 Shift:

Total Costs PC 312= 150,000

Nonfed/CFAP Ratio = .010000

$$150,000 * .010000 = 1,500$$

#### CalWORKs

Program Code	Casework & Allocable Support	EDP	EA Eligible	Direct	AFDC / TANF Adj.	PACF Shifts	Total	CFAP/ 2 Parent Families	CFAP Singles
PC 312						150,000	150,000	(1,500)	(150)

#### OPW

Program Code	Casework & Allocable Support	EDP	EA Eligible	Direct	AFDC / TANF Adj.	PACF Shifts	Total	CFAP/ 2 Parent Families	CFAP Singles
PC 211	160,000						160,000	(1,600)	(160)
PC 218	114,000	15,000		7,000			136,000	(1,360)	(136)
PC 268	78,000	10,000		5,000			93,000	(930)	(93)
PC 275	207,000	26,000		17,000			250,000	(2,500)	(250)
PC 310	114,000	10,000		6,000			130,000	(1,300)	(130)
PC 343	300,000	25,000		25,000		630,000	980,000	(9,800)	(980)
PC 347	81,000	10,000		5,000			96,000	(960)	(96)
PC 341					10,000		10,000	(100)	(10)

PC 344						110,476	110,476	(1,105)	(110)
PC 606								21,155	
PC 609									2,115

**Example #5 – PC 615 Shift**

Total costs from the DFA 327.5 P1 PC 615 is divided evenly between PC 615, PC 215, and PC 343. Therefore, two-thirds of the total costs are subtracted from PC 615 and then divided evenly between PC 215 and 343.

**CalWORKs**

Program Code	Program Costs from DFA 327.3	Misc. Adj.	Total Program Costs
PC 615	\$1,500,000	(\$1,000,000)	\$500,000

**OPW**

Program Code	Program Costs from DFA 327.3	Misc. Adj.	Total Program Costs
PC 215	\$2,700,000	\$500,000	\$3,200,000
PC 343	\$3,500,000	\$500,000	\$4,000,000

**Example #6: Ledger 076 (Title XX Shift)**

CW Child Care Title XX State Allocation = \$1,000,000

**Ledger: 076 (Audited March Qtr Claim)**

	Total	Federal	State	County
PC 453	\$3,000,000	\$3,000,000	\$0	\$0
SUO 910	\$500,000	\$500,000	\$0	\$0
SUO 914	(\$500,000)	(\$500,000)	\$0	\$0

SUO code 910 and SUO code 914 were established to ensure the State utilizes the annual Title XX allocation for CW Child Care given at the State level. Counties do not receive individual allocations for this funding. The State identifies which counties have the highest CW Child Care expenditures and shift the CW Child Care TANF funding from these counties to Title XX. These shifts typically occur on the March and June audited quarter claims.

In this example SUO code 914 credits the federal share of expenditures to CW Child Care (PC 453) and SUO code 914 charges these expenditures against the State's Title XX allocation.

Please note that the federal shift of expenditures from SUO code 914 to SUO code 910 can only be seen on the DFA 327.5 Funding Pages on Audited Claims.

## **APS / CSBG Ledger**

The County Expense Claim Ledger System for APS/CSBG is ledger number 112.

On a quarterly basis, SUO codes 589 (SUO-APS/CSBG/MOE) and 597 (SUO-CSBG/APS County Share) will be used to ensure that each county meets their individual MOE obligation by moving the county share of costs associated with the program codes outlined below for APS and CSBG, from county share to state share and moving one-fourth of the county's annual MOE from state share back to county share. If a county exceeds their allocation, over-expenditures will be transferred to county share using SUO code 656. Effective July 1, 2011, this shift is no longer required; as AB 118 realigns the State funds to local governments.

As stated in CFL 05/06-03, "Although CSBG and APS are combined for control purposes; appropriate adjustments will be made during the year-end closeout to ensure that surplus APS funds are not used to cover CSBG over-expenditures. Over-expenditures will be transferred to county share." However, CSBG can fund APS activities.

Effective July 1, 2011, AB 118 realigns the funding for APS/CSBG from the State to local governments and redirects specified tax revenues to fund this effort. Please note that the ledger for this program will no longer work as originally intended since the allocation for this program have been set to zero. Effective with the September 2011 quarter claim, all costs to be covered by the county using the realignment funding will identified in the CEC using the SUO overmatch codes. External tracking of these costs will be required by the counties to ensure the appropriate level of realignment funds is being utilized.

### **Programs Tracked on APS/CSBG Ledger:**

#### APS Programs:

- 569 – Emergency Response
- 570 – Case Management
- 571 – SPMP Response
- 572 – SPMP Case Management
- 573 – HR Response
- 574 – HR Case Management

#### CSBG Programs:

- 113 – SPMP
- 114 – Health Related
- 115 – CSBG

#### State Use Only Codes:

- 589 – SUO-APS/CSBG/MOE

597 – SUO-CSBG/APS County Share

656 – SUO-NMOHC

The following examples demonstrate how the ledgers worked prior to the implementation of Realignment 2011.

**Examples:**

PC 589 (SUO – APS/ CSBG/MOE) is used to ensure counties meet their MOE by shifting one-fourth of their total MOE from the state to the county. For example, if a county's MOE for one fiscal year is \$100,000; \$25,000 will be shifted from the state share and shifted to the county share on a quarterly basis.

Ledger: 112

	Total	Federal	State	County
SUO 589	\$0	\$0	(\$25,000)	\$25,000

PC 597 (SUO-CSBG/APS County Share) is used to transfer 100% of each quarter's expenditures that are reported as county share from the county to the state. For example, the sharing ratio for PC 115 is 00/70/30 (federal/state/county). If in the first quarter a county expends \$70,000 for PC 115; the state share is \$49,000 and the county share is \$21,000. SUO code 597 would then be utilized to transfer the \$21,000 from county to state.

Ledger: 112

	Total	Federal	State	County
PC 115	\$70,000	\$0	\$49,000	\$21,000
SUO 597	\$0	\$0	\$21,000	(\$21,000)

PC 656 (SUO – NMOHC) is used to ensure counties do not exceed their allocation for APS/CSBG. For example, if a county's allocation for the fiscal year is \$500,000 and their total expenditures are \$525,000; \$25,000 will be shifted from the state share back to the county share once they have exceeded the allocation.

Ledger: 112

	Total	Federal	State	County
PC 569	\$200,000	\$0	\$140,000	\$60,000
PC 570	\$125,000	\$0	\$87,500	\$37,500
PC 115	\$200,000	\$0	\$140,000	\$60,000
SUO 656	\$0	\$0	(\$25,000)	\$25,000

## **Community Care Licensing – Family Day Care Ledger**

The County Expense Claim Ledger System for Community Care Licensing – Family Day Care (CCL – FDC) is ledger number 132.

FDC administrative costs, including staff development are charged to PC 157, on the CEC. Expenditures reported to PC 157 on ledger 012 are shift to ledger 132 using SUO code 062 to ensure that 100 percent of the reimbursement funds are expended before counties can access their SGF allocation. Once the federal allocation for ledger 147 has been exceeded, the overmatch expenditures are shifted back to ledger 012 using SUO code 061.

### **Programs Tracked on CCL – FDC Ledger:**

062 – SUO – CCL/FDC CDE Reimburse

Note: A flowchart that depicts how this ledger works in conjunction with Ledger 012 can be found under the section titled “Ledger Flowcharts”.

## Community Care Licensing – Title XX Ledger

The County Expense Claim Ledger System for CCL – Title XX is ledger number 147.

This ledger tracks the Federal Title XX allocation funds. These funds are distributed based on a percentage of the total of each county's Foster Family Home (FFH) Licensing allocation.

Through the use of SUO codes, funding will be shifted from SGF CCL/FFH to Federal Title XX. This requires no input by the County. Expenditures reported to PC 156 are shifted from state ledger 011 to federal ledger 147. For this shift to occur, expenditures are shifted out of ledger 011 using SUO code 336 and shifted to ledger 147 using SUO code 337. All remaining expenditures to SUO code 337 will then be funded with Federal Title XX monies and will be tracked against the Title XX Licensing Ledger. Expenditures exceeding the Title XX Licensing Allocation will be transferred back to ledger 011 using SUO code 338.

SUO code 336 was not designed to be displayed in any of the numerous CEC ledgers. This code is used by the CEC as a mechanism to shift costs claimed to PC 156, which is funded with 100% SGF, to SUO code 337 in order to utilize Title XX funding.

### Programs Tracked on CCL – Title XX Ledger:

337 – SUO – CCL Title XX

#### **Example**

All expenditures come in on PC 155 and are shifted to SUO code 156 on the DFA 327.3's page.

CCL Title XX Allocation = \$5,000

Ledger: 147

	Total	Federal	State	County
SUO 337	\$15,000	\$5,000	\$0	\$0
SUO 338	\$0	(\$10,000)	\$10,000	\$0

Ledger: 011

	Total	Federal	State	County
SUO 338	\$10,000	(\$10,000)	\$10,000	\$0

In this example, the federal allocation is exceeded by \$10,000 and shifted from the federal code by using PC 338. This SUO ensures that the State does not

overcharge the CCL Title XX allocation. SUO 338 is then shifted from Ledger 147 to Ledger 011 – CCL - Foster Family Homes and the state portion is tracked against that allocation.

Note: A flowchart that depicts how this ledger works in conjunction with Ledger 011 can be found under the section titled “Ledger Flowcharts”.

## PSSF – Monthly Casework Visits Grant (CVG) Ledger

The County Expense Claim Ledger System for PSSF – Monthly Casework Visits is ledger number 149.

The PSSF grant was established under Title IV-B to provide funding for community-based family support and preservation services to promote better outcomes for children. In keeping with this goal, additional funding has been added to the PSSF grant for the purpose of increasing monthly visits to children in foster care. The federal grant stipulates that funding is to be used only for monthly caseworker visits and for activities to support caseworker retention, recruitment training, and ability to access the benefits of technology.

Administrative costs associated with increase funding for Caseworker Visits can be captured using existing PC 677 (PSSF Monthly Caseworker Visits). Once a county exceeds their PSSF Caseworker Visits allocation, SUO Code 684 will be utilized to shift the overmatch costs. Since these activities are also eligible CWS activities, the overmatch amount shifted to SUO Code 684 will be shifted to SUO 734, funded at 50/35/15 (fed/state/county), and tracked against the counties CWS Allocation (Ledger 008). The non fed costs will be shifted to SUO Code 146.

### Programs Tracked on PSSF – Monthly Casework Visits Ledger:

677 – PSSF – Monthly Casework Visits (A9/07)  
 684 – SUO – PSSF – Monthly CW Visits

### **Example**

PSSF – Monthly Casework Visits Allocation = \$1,000

Ledger: 149

	Total	Federal	State	County
PC 677	\$1,100	\$1,100	\$0	\$0
SUO 684	(\$100)	(\$100)	\$0	\$0

Ledger: 008

	Total	Federal	State	County
SUO 734	\$100	\$50	\$35	\$15

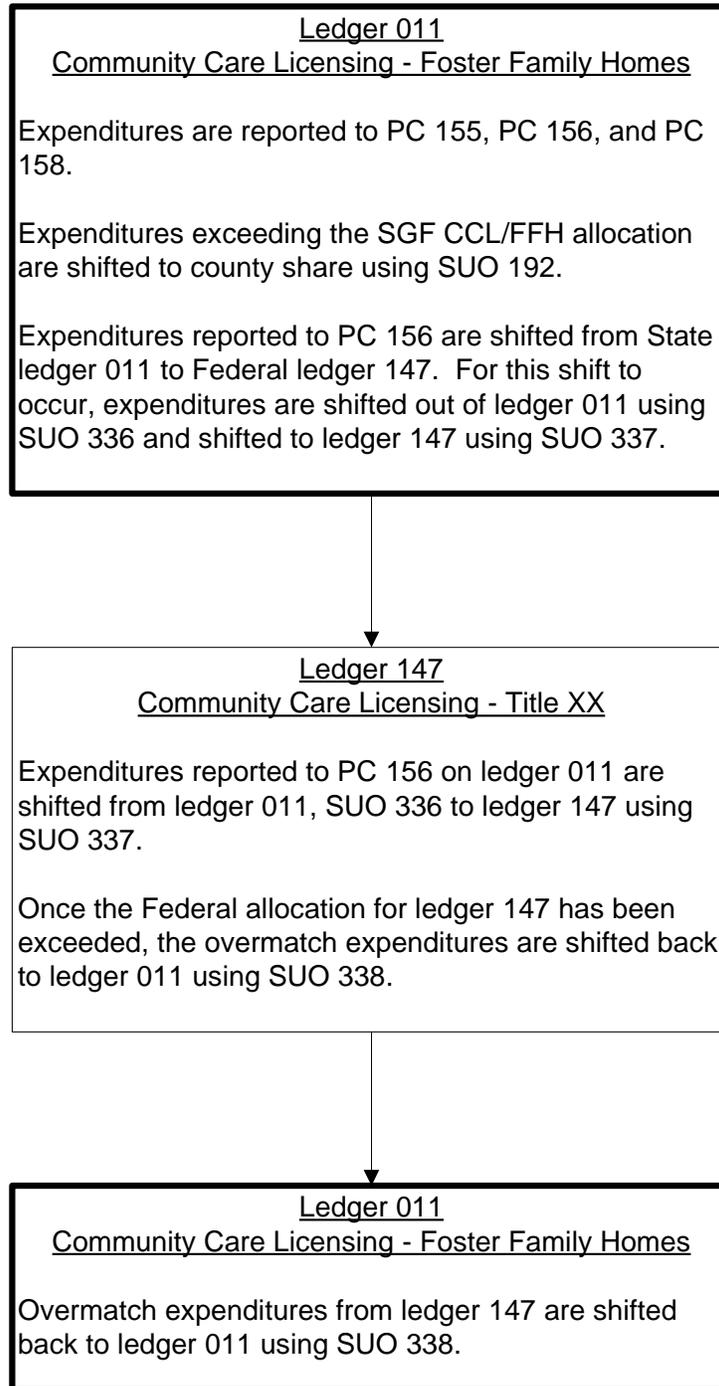
In this example, the allocation for ledger 149 has been exceeded by \$100. The overmatch expenditures are shifted out of ledger 149 using SUO code 684 to ledger 008 using SUO code 734 to be funded by the state.

Note: A flowchart that depicts how this ledger works in conjunction with Ledger 008 can be found under the section titled “Ledger Flowcharts”.

## Ledger Flowcharts

This section provides Counties with flowcharts of some of the more complicated shifts that happen between the CEC ledgers.

### **Community Care Licensing Ledgers 011 & 147 Shifts**



## Community Care Licensing Ledgers 012 & 0132 Shifts

Ledger 012  
Community Care Licensing - Family Child Care Home

Expenditures are reported to PC 157.

Expenditures reported to PC 157 are shifted from State ledger 012 to Federal ledger 132 using SUO 062.

Ledger 132  
Community Care Licensing - Family Day Care

Expenditures reported to PC 157 on ledger 012 are shifted to ledger 132 using SUO 062.

Once the Federal allocation for ledger 132 has been exceeded, the overmatch expenditures are shifted back to ledger 012 using SUO 061.

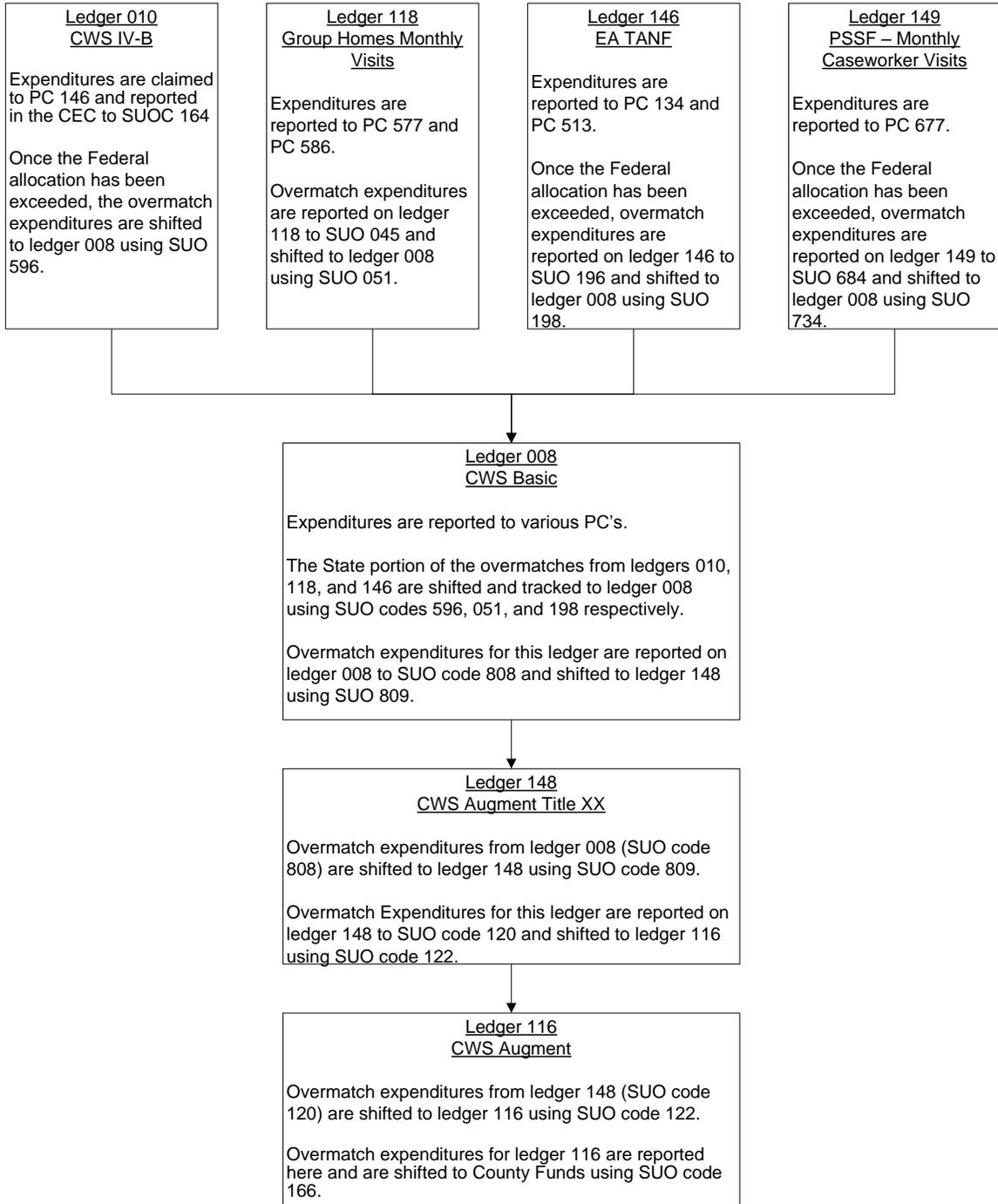
Ledger 012  
Community Care Licensing - Family Child Care Home

Overmatch expenditures from ledger 132 are shifted back to ledger 012 using SUO 061.

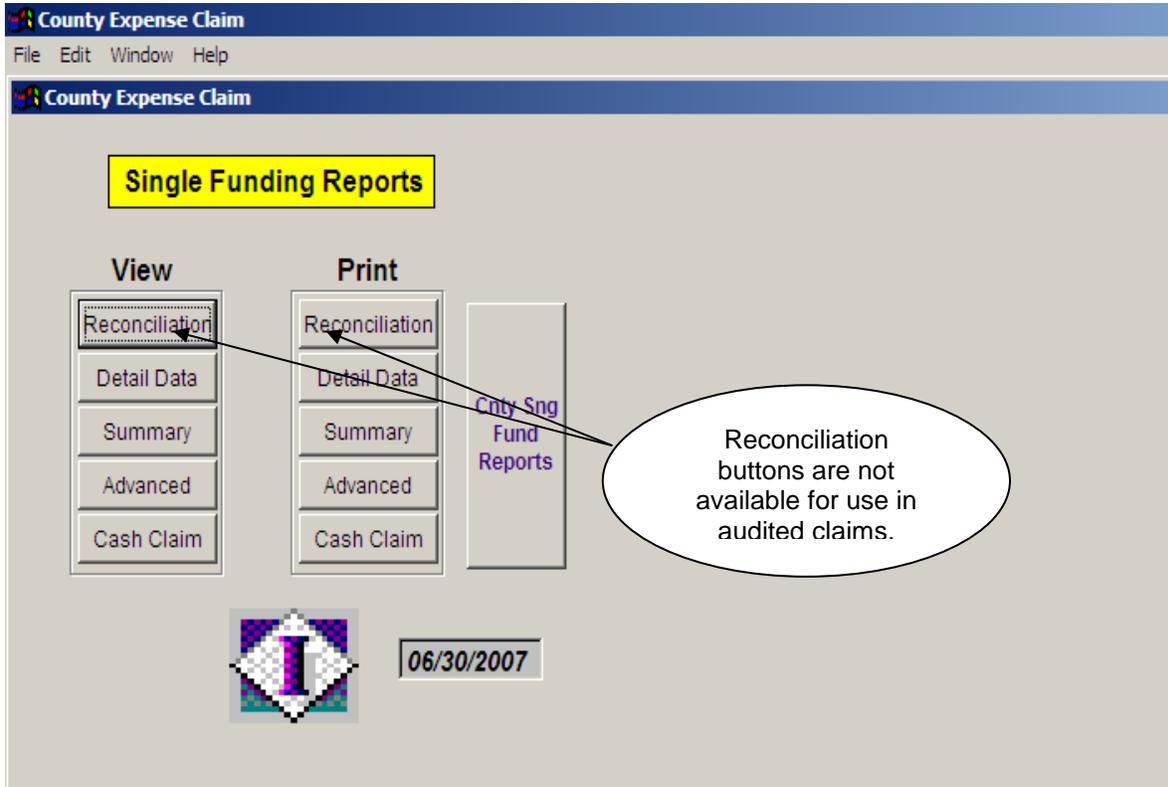
Expenditures exceeding the State allocation are shifted to county share using SUO 153.

**Child Welfare Services Ledgers 008, 010, 116, 118, 146, 148, and 149 Shifts**  
*(Depicts how the CWS Ledgers worked prior to Realignment 2011)*

Flowchart of Child Welfare Services Ledgers

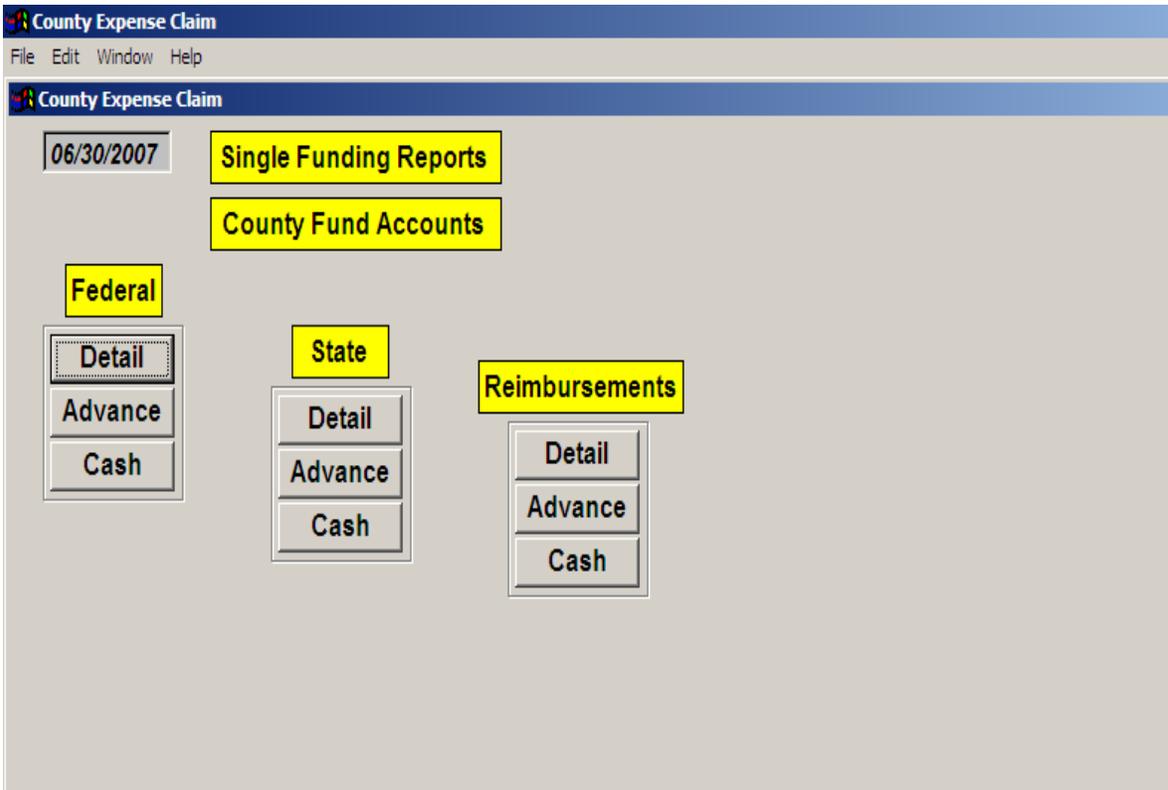


# Single Funding Reports Menu



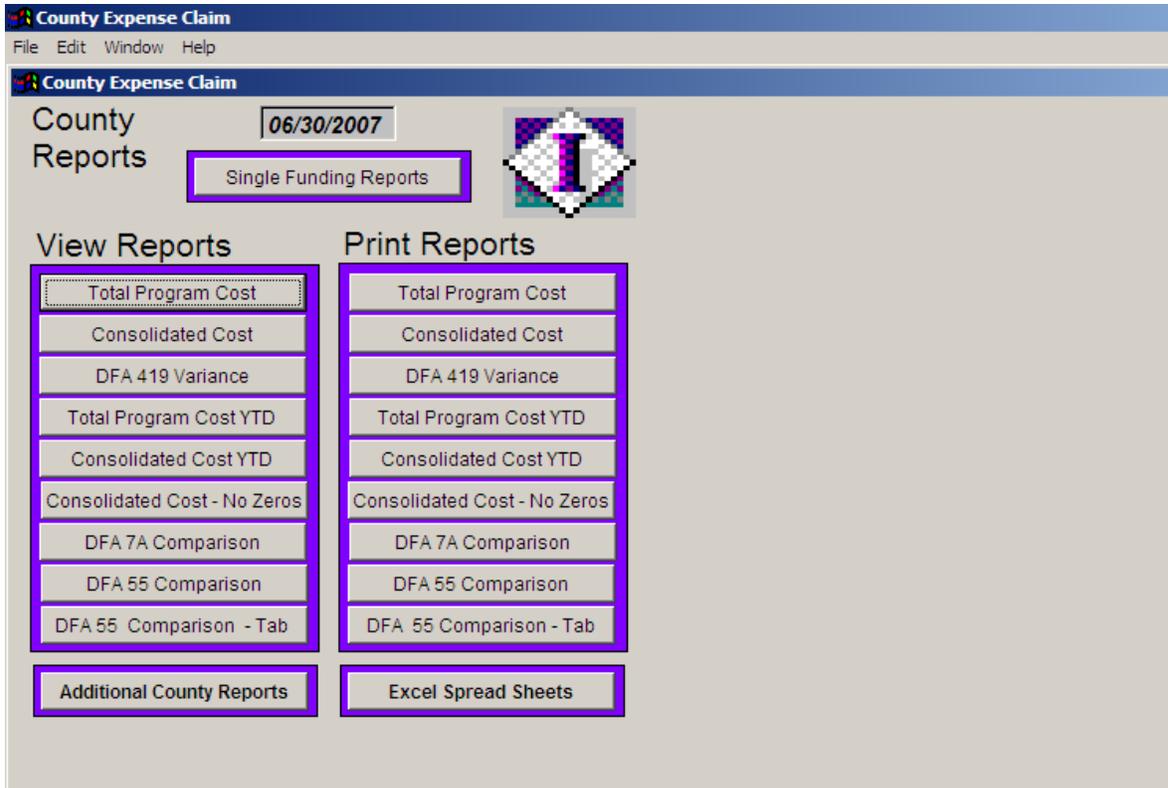
For County Information Only

Single Funding Reports  
County Accounts  
Menu



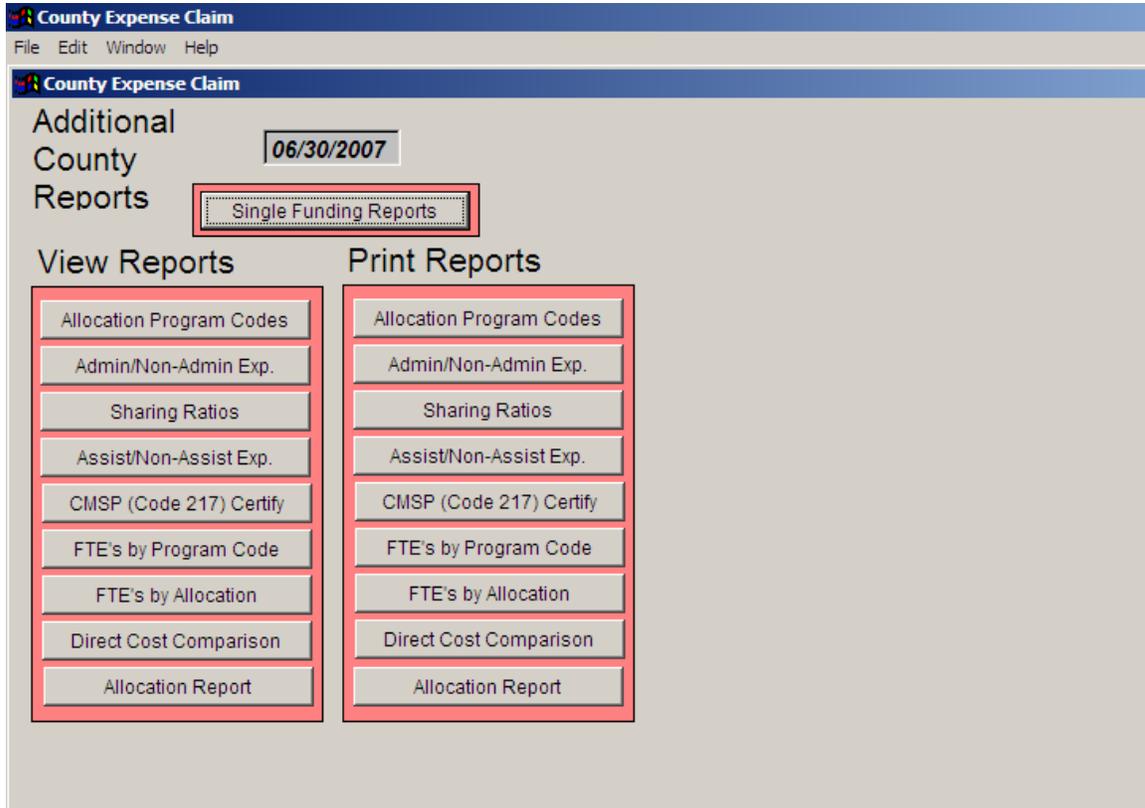
For County Information Only

# County Reports Menu



For County Information Only

# Additional County Reports Menu



For County Information Only

## CEC County Reports

The CEC produces many County Reports. These reports are located in the view/print claim reports. Click on the County report button. In this section, you will find the following reports:

1. Total Program Cost – (DFA C-420) – This report combines the DFA 327.4's and DFA 327.5's.).
2. Consolidated Cost – (DFA 427.45) – This report is a funding summary of all costs for the current quarter by claiming category.
3. DFA 419 Variance – (DFA 419A) – This report compares the current quarter costs to the prior quarter costs and states the variance.
4. Total Program Cost YTD – (DFA C-420 YTD) – This report combines the DFA 327.4's and DFA 327.5's for all quarters.
5. Consolidated Cost YTD – (DFA 427.45 YTD) – This report displays the same information as report #2, but this one combines all quarters in the fiscal year.
6. Consolidated Cost – No Zeros – (DFA 427.45) – Same as above except without the zeros.
7. DFA 7A Comparison – (DFA C7A) – This report compares the current quarter costs and hours for the Support Staff to the prior quarter costs and hours of the Support Staff.
8. DFA 55 Comparison – (C 55) – This report compares the current quarter Caseworker Staff costs and hours to the prior quarter Casework Staff costs and hours.
9. DFA 55 Comparison – Tab – (C 55 T) – Same as above.

### Additional County Reports:

1. Allocation Program Codes
2. Admin/Non-Admin Exp. – (DFA C 450)
3. Sharing Ratios – (SR1)
4. Assist/Non-Assist Exp – (DFA 325.1B)
5. CMSP (Code 217) Certify
6. FTE'S by Program Code – (DFA 453)
7. FTE'S by Allocation – (DFA 453)
8. Direct Cost Comparison – (DFA 325.1cc)
9. Allocation Report

### Excel Spread Sheets

1. Consolidated Cost to Excel – (DFA 427.45)
2. Consolidated Cost YTD to Excel – (DFA 427.45 YTD)
3. DFA 327.4 to Excel
4. DFA 327.5 to Excel

5. DFA 55 to Excel
6. FTE DFA 453 to Excel
7. Total Program Cost to Excel – (Tot\_Prg\_Excel)
8. Total Program Cost YTD to Excel – (Tot\_Prg\_YTD)

### **Additional Excel Options**

1. Single Funding Page (C-430) to Excel
2. DFA 327.6 to Excel – (Adj Claims Only)
3. DFA 327.7 to Excel – (Adj Claims Only)
4. DFA 325.1B Direct Cost Detail to Excel
5. Allocation Table to Excel
6. Allocation Status Report to Excel
7. Program Code Table to Excel
8. Allocation Name & Number to Excel

### **Ledger Tracking System Single Funding Reports**

1. Detail Data – (DFA C-430)
2. Summary – (DFA C-431)
3. Advanced – (DFA C-433)
4. Cash Claim – (DFA C-434)

## Program Code List “ProCodes”

ProCodes is a “reports only database” included with the original quarter claim and represents two of the five Quarterly CEC files received through the extranet from CDSS County Systems Unit. Each individual user of this database needs to create the icon, once only, on their desktop in order to access the information. Unzipping the two attachments automatically updates the ProCodes information for that quarter.

The reports that are available, quarter specific, through this icon are as follows:

- ❑ **Sharing Ratio Report:** Displays the sharing ratio percentage for federal/welfare/health by function and program code number.
- ❑ **County Program Code Reports:** Five options are available.
  - County Program Code Report (All Codes by Function)
  - County Program Code Report (without deleted codes)
  - County Program Code Report (Deleted Codes Only)
  - County Program Code Report (All Codes in Code Order)
  - County PIN Report (Prints all valid 6 digit PINs)
- ❑ **Single Funding Crosswalk Reports:** Two options are available.
  - Single Funding Crosswalk (All Quarters)
  - Single Funding Crosswalk (by Appropriate # order and Allocation #s)
- ❑ **Type of Expense Code Report:** Displays all the two-digit Program Identifier Numbers and their descriptions.
- ❑ **Program Codes by Allocation Reports:** Displays the allocation numbers and the associated program codes. This report is available by fiscal years.

Additional information on the Single Funding Crosswalk Report can be found in the Revenue section of this Manual.

# **County Expense Claim**

## **CEC Other References**



### **Section III - Additional Reference Information**



## Quick Reference Guide – Summary of CEC Reports

**Report Title** Expenditure Certification for the County Welfare Dept. Expense Claim (CEC)  
**Report #** DFA 325.5  
**Menu Options** Print Reports-Claim Certification  
**Contents** This report summarizes the CEC expenditures, classified as Allowable and Extraneous. This report also contains the signature and date of the County Welfare Director and the County Auditor, certifying that the amounts reported have been expended in accordance with all provisions of the Welfare and Institutions Code and rules and regulations of CDSS.

---

**Report Title** Claim Letter  
**Report #** N/A  
**Menu Options** Print Reports-Claim Letter  
**Contents** The claim letter transmits information to CDSS regarding the quarter's expenditures. This letter is required for the first quarter original claim and when submitting an adjustment claim to explain the changes reported in the adjustment claim vs. the original claim.

---

**Report Title** County Expense Claim (CEC) Expenditure Schedule  
**Report #** DFA 325.1  
**Menu Options** Print Reports-325.1 Expenditure Schedule  
**Contents** This report summarizes the County Agency's expenditures for the claiming period (quarter).

---

**Report Title** Itemized Extraneous Costs  
**Report #** DFA 325.1 Attachment  
**Menu Options** Print Reports-Extraneous Costs  
**Contents** This report displays all Extraneous costs by description.

---

### Input

**Report Title** EDP-Cost Detail Schedule (M & O by function)  
**Report #** DFA 325.1A  
**Menu Options** Print Reports-EDP Reports- EDP M & O by Function 325.1A  
**Contents** This report displays EDP maintenance and operations costs by function and reallocates Generic cost by case counts and time study hours.

---

**Report Title** EDP-Cost Detail Schedule (M & O Direct Cost)  
**Report #** DFA 325.1A  
**Menu Options** Print Reports-EDP Reports- EDP M & O Direct 325.1A  
**Contents** This report displays EDP maintenance and operations costs by program.

---

**Report Title** EDP Cost Detail Schedule Developmental Projects/Direct Cost (including SACWIS)  
**Report #** DFA 325.1A  
**Menu Options** Print Reports-EDP Reports- EDP DevDirect 325.1A  
**Contents** This report displays direct-to-program developmental projects by program and project number.

---

**Report Title** EDP-Cost Detail Schedule Developmental Project/Single and Multi-Functions  
**Report #** DFA 325.1A  
**Menu Options** Print Reports-EDP Reports- EDP Dev by Function 325.1A  
**Contents** This report displays the developmental projects that have been entered as single and multi-function.

---

**Report Title** Multiple Developmental Projects Charged to a Single Program Code  
**Report #** DFA 325.1A  
**Menu Options** Print Reports-EDP Reports- EDP Dev Dir Multi-Proj 325.1A  
**Contents** This report displays the developmental projects that are charged to a single program code.

---

**Report Title** County Expense Claim Direct Cost Input Schedule  
**Report #** DFA 325.1B  
**Menu Options** Print Reports-325.1B/Direct Cost  
**Contents** This report displays the costs claimed directly to a specific program by PIN number.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** Staff Development Detail Schedule  
**Report #** DFA 325.1C  
**Menu Options** Print Reports-Stf Dev Detail 325.1C  
**Contents** This report displays Staff Development costs by function and direct-to-program.

---

**Report Title** Direct to Program Support Staff Salary Input  
**Report #** DFA 325.1E  
**Menu Options** Print Reports-Direct/Program Support Staff Salary Input 325-1E  
**Contents** This report displays the costs of Support staff salaries that are charged direct-to- program.

---

**Report Title** Support Staff Summary DFA 7A  
**Report #** DFA 7A Page 1  
**Menu Options** Print Reports-DFA 7 Reports-Support Staff Summary DFA 7A  
**Contents** This report displays Support Staff hours and salaries by program code.

---

**Report Title** DFA 7A Input Data

**Report #** DFA 7A  
**Menu Options** Print Reports-DFA 7A Input  
**Contents** This report displays the Support Staff time study hours as they have been input into the DFA 7 section of the CEC.

---

**Report Title** DFA 7A Distribution of Multi-Function Salaries  
**Report #** DFA 7A  
**Menu Options** Print Reports-DFA 7 Reports-DFA 7A Input  
**Contents** This report displays how the Multi-function Support Staff salaries are distributed to the appropriate functions and direct-to-program.

---

**Report Title** Reconciliation of General Administration; Program Administration; & Clerical Support Staff Salaries and FTE's  
**Report #** DFA 7B  
**Menu Options** Print Reports-DFA 7 Reports-DFA 7 Reconciliation  
**Contents** This report displays Support Staff salary costs and FTE's by function and direct-to-program.

---

**Report Title** Support Staff Salary Distribution to Program  
**Report #** DFA 7B2  
**Menu Options** Print Reports-DFA 7 Reports-Support Staff Salary Dist-DFA 7B  
**Contents** This report displays the Support Staff salaries that have been distributed to the program.

---

**Report Title** Distribution of Generic Support Staff Costs to General Admin: Program Admin: and Clerical Support Staff  
**Report #** DFA 7B3  
**Menu Options** Print Reports-DFA 7 Reports-DFA 7 Generic Cost Distribution  
**Contents** This report displays the distribution of Generic Support Staff costs to the function level.

---

**Report Title** Caseworker Time Study and Salary Distribution Summary Time Study Hours/Observations by Salary Pool/Program  
**Report #** DFA 55  
**Menu Options** Print Reports-DFA 55 Caseworker TS  
**Contents** This report displays the Caseworker time study hours by cost pool and time study program code.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** Caseworker Time Study and Salary Distribution Summary Time Study Hours/Observations by Salary Pool/Program  
**Report #** DFA 55A  
**Menu Options** Print Reports-DFA 55 Caseworker TS  
**Contents** This report displays the distribution of salary costs by pool / program, total hours / observation / ratios, and the generic distribution by time study code.

---

**Report Title** DFA 55 Time Study Input  
**Report #** DFA 55  
**Menu Options** Print Reports-DFA 55 Input  
**Contents** This report displays the caseworker time study hours as they have been input into the DFA 55 section of the CEC.

---

**Report Title** Full Time Equivalentents Calculation  
**Report #** DFA 403  
**Menu Options** Print Reports-FTE's/DFA 403  
**Contents** This report displays FTE's by cost pool.

---

**Report Title** Claim Summary Sheet  
**Report #** DFA 419  
**Menu Options** Print Reports-DFA 419 Claim Summary  
**Contents** This report specifies reasons for substantial variances of 15% or more in the total costs by function from the prior quarter.

---

## Output

**Report Title** Distribution of Salary Cost and Allocable Support Staff and Operating Costs  
**Report #** DFA 327.1  
**Menu Options** Print Reports-Sal Cost/ Alloc Supp/ Oper Cost 327.1  
**Contents** This report displays caseworker salary costs, time study hours, generic salary costs, allocable and direct-to-program support staff costs, allocable support operating costs, and adjustments by program codes.

---

**Report Title** EDP - Cost Schedule  
**Report #** DFA 327.2  
**Menu Options** Print Reports-EDP Reports- EDP Total Cost 327.2  
**Contents** This report displays the total of all EDP costs.

---

**Report Title** Allocation of M & O EDP Costs and M & O Direct Cost  
**Report #** DFA 327.2  
**Menu Options** Print Reports-EDP Reports- M & O Alloc/Direct 327.2  
**Contents** This report displays the total M & O costs allocated to function and direct-to-program.

---

**Report Title** EDP Multi-Function Developmental Projects  
**Report #** DFA 327.2 (1-4) (5-8) (9-12) (13-16) (17-20) (21-24)  
**Menu Options** Print Reports-EDP Reports- EDP EDP Dev Multi-Function 327.2  
**Contents** This report displays multi-function project costs by program code.

---

**Report Title** DFA 327.3 Program Cost Summary  
**Report #** DFA 327.3

**Menu Options** Print Reports-Welfare Program Cost Sum 327.3  
**Contents** This report displays Casework and allocable Support costs, EDP costs, EA costs, direct costs, AFDC/TANF adjustments, and the Non-Fed, PACF and CFAP shifts for each program.

---

**Report Title** CEC Staff Development Cost Summary and Funding  
**Report #** DFA 327.4 A-E  
**Menu Options** Print Reports-Staff Dev Summary 327.4  
**Contents** This report first displays, by program, allocable general staff development and direct-to-program staff development costs, then displays by funding source, federal/state/health/county shares.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** DFA 327.5.P1's Welfare Program Adjustments and Fiscal Incentives  
**Report #** DFA 327.5's P1  
**Menu Options** Print Reports-Welfare Program Funding 327.5  
**Contents** This report displays Performance Incentive shifts and miscellaneous adjustments to total program costs.

---

**Report Title** DFA 327.5 Welfare Program Funding  
**Report #** DFA 327.5's  
**Menu Options** Print Reports-Welfare Program Funding 327.5  
**Contents** This report displays the total program costs to fund and the distribution by funding source - federal/state/health/county.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** CEC Staff Development Cost Summary and Funding Scheduled Differences  
**Report #** DFA 327.6  
**Menu Options** Print Reports-Staff Dev Summary 327.4/327.6  
**Contents** This report displays the differences between an audited original claim and the adjustment claim for staff development costs.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** Welfare Program Funding Scheduled Differences  
**Report #** DFA 327.7  
**Menu Options** Print Reports-Welfare Program Funding 327.5/327.7  
**Contents** This report displays the differences between an audited original claim and the adjustment claim for the program costs reported on the DFA 327.5.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** DFA 327.8 Close Out Payment Report  
**Report #** DFA 327.8  
**Menu Options** This report is not available through the CEC Template.  
**Contents** This report displays all Closeout related CEC Ledger System shifts and any journal entries (manually adjustments entered by the CEC Administrator) that

are determined and provided by other CDSS stakeholders to include in the Closeout “rounds”.

---

**Report Title** Performance/Fraud Incentives  
**Report #** DFA 329  
**Menu Options** Print Reports-Performance Incentive-Incentives  
**Contents** This report displays the total amount of Performance Incentives charged to each Program.

---

**Report Title** TANF Incentive Funds Expenditures  
**Report #** DFA 335  
**Menu Options** Print Reports-Performance Incentive-Addendum  
**Contents** This report displays Performance Incentive amounts by claiming category.

---

## **County Reports**

**For County Use Only: Data is Unofficial and is NOT Maintained By CSU**

**Report Title** Assist/Non-Assist Expenditures  
**Report #** DFA 325.1B  
**Menu Options** Print Reports-County Reports-Additional County Reports-Assist/Non-Assist Exp  
**Contents** This report displays Assistance and Non-Assistance Direct costs by PIN number.

---

**Report Title** Direct Cost Comparison  
**Report #** DFA 325.1CC  
**Menu Options** Print Reports-County Reports-Additional County Reports-Direct Cost Comparison  
**Contents** This report compares current quarter Direct costs to prior quarter Direct costs by PIN number.

---

**Report Title** DFA 419 Variance. Claim Summary Sheet  
**Report #** DFA 419A  
**Menu Options** Print Reports-County Reports-DFA 419 Variance  
**Contents** This report categorizes costs by function into Caseworker costs, Support Staff costs, Support Operating costs, EDP costs, Staff Development costs, Direct costs, and Caseworker Hours. It compares current quarter costs to prior quarter costs.

---

**Report Title** Consolidated Cost/Funding Summary  
**Report #** DFA 427.45  
**Menu Options** Print Reports-County Reports-Consolidated Cost No Zeros

**Contents** This report displays total current quarter costs by Caseworker costs, Support Staff costs, Allocable Operating costs, Adjustments, EDP costs, Direct costs, Costs Shifts & Adjustments, Staff Development costs, and Fiscal Incentives for each program. The total program cost is then displayed by federal/state/health/county funding.

**Additional Info** This report can be exported to Excel.

---

**Report Title** Consolidated Cost/Funding Summary - No Zeros

**Report #** DFA 427.45 YTD

**Menu Options** Print Reports-County Reports-Consolidated Cost No Zeros

**Contents** This report summarizes each quarter's cost for year-to-date expenditures by Caseworker costs, Supports Staff costs, Allocable Operating costs, Adjustments, EDP costs, Direct costs, Costs Shifts & Adjustments, Staff Development costs, and Fiscal Incentives for each program. The total program cost is then displayed by federal/state/health/county funding.

---

**Report Title** Consolidated Cost YTD

**Report #** DFA 427.45 YTD

**Menu Options** Print Reports-County Reports-Consolidated Cost YTD

**Contents** This report summarizes each quarter's cost for year-to-date expenditures by Caseworker costs, Supports Staff costs, Allocable Operating costs, Adjustments, EDP costs, Direct costs, Costs Shifts & Adjustments, Staff Development costs, and Fiscal Incentives for each program. The total program cost is then displayed by federal/state/health/county funding.

**Additional Info** This report can be exported to Excel.

---

**Report Title** FTE's By Allocation & Program Code

**Report #** DFA 453

**Menu Options** Print Reports-County Reports-Additional County Reports-FTE's by Allocation and Program Code

**Contents** This report displays total hours, salaries, and FTE's by allocation and time study code.

---

**Report Title** FTE's By Program Code

**Report #** DFA 453

**Menu Options** Print Reports-County Reports-Additional County Reports-FTE's by Program Code

**Contents** This report displays FTE's, hours, and salaries by time study code.

**Additional Info** This report can be exported to Excel.

---

**Report Title** DFA 7A Comparison

**Report #** DFA C7A

**Menu Options** Print Reports-County Reports-DFA 7A Comparison

**Contents** This report compares the current quarter's Support Staff hours and costs to the prior quarter's Support Staff hours and costs.

---

**Report Title** DFA 55 Comparison  
**Report #** C55  
**Menu Options** Print Reports-County Reports-DFA 55 Comparison  
**Contents** This report compares current quarter and prior quarter Caseworker salaries and hours by program code for each cost pool.

---

**Report Title** Total Program Cost (Welfare and Staff Development)  
**Report #** DFA C-420  
**Menu Options** Print Reports-County Reports-Total Program Cost  
**Contents** This report first displays the total Welfare and Staff Development costs by Program. Then it displays the federal/state/health/county funding shares, subtotaled by function.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** Total Program Costs - YTD  
**Report #** DFA C-420 YTD  
**Menu Options** Print Reports-County Reports-Total Program Costs YTD  
**Contents** This report first displays the total Welfare and Staff Development costs by Program by each quarter for the year-to-date expenditures. Then it displays the federal/state/health/county funding shares, subtotaled by function.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** County Funding - Summary Detail Data by Program Code  
**Report #** DFA C 430  
**Menu Options** Print Reports-County Reports-Single Funding Reports-Detail Data  
**Contents** This report displays the Allocation costs by program code and by federal/state/health/county funding shares.  
**Additional Info** This report can be exported to Excel.

---

**Report Title** County Funding Summary - Detail Data by Program Code  
**Report #** DFA C 430F  
**Menu Options** Print Reports-County Reports-Single Funding Reports-County Single Fund Reports-Federal Detail  
**Contents** This report displays all federal costs by Program and by federal catalog number.

---

**Report Title** County Funding - Summary Detail Data by Program Code ADVANCED Funds Only  
**Report #** DFA C 430\_FADV  
**Menu Options** Print Reports-County Reports-Single Funding Reports-County Single Fund Reports-Federal Advance  
**Contents** This report displays all federal costs by programs that are advanced.

---

**Report Title** County Funding - Summary Detail Data by Program Code CASH Claim Funding Only

**Report #** DFA C 430\_FCC  
**Menu Options** Print Reports-County Reports-Single Funding Reports- County Single Fund Reports-Federal Cash  
**Contents** This report displays all federal costs by programs that are cash claimed.

---

**Report Title** County Funding - Summary Detail Data by Program Code  
**Report #** DFA C 430\_R  
**Menu Options** Print Reports-County Reports-Single Funding Reports-County Single Fund Reports-Reimbursements-Detail  
**Contents** This report displays all Health/Reimbursement Funds by Program.

---

**Report Title** County Funding - Summary Detail Data by Program Code Advanced Funded ONLY  
**Report #** DFA C 430\_RADV  
**Menu Options** Print Reports-County Reports-Single Funding Reports-County Single Fund Reports-Reimbursements-Advance  
**Contents** This report displays all Health Reimbursement funds by programs that are advanced.

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**Report Title** County Funding - Summary Detail Data by Program Code Cash Claim Funds ONLY  
**Report #** DFA C 430\_RCC  
**Menu Options** Print Reports-County Reports-Single Funding Reports- County Single Fund Reports-Reimbursements-Cash  
**Contents** This report displays all Health Reimbursement funds by programs that are cash claimed.

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**Report Title** County Funding - Summary Detail Data by Program Code  
**Report #** DFA C 430\_S  
**Menu Options** Print Reports-County Reports-Single Funding Reports-County Single Fund Reports-State-Detail  
**Contents** This report displays all state costs by program and federal catalog numbers.

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**Report Title** County Funding - Summary Detail Data by Program Code Advanced Funds ONLY  
**Report #** DFA C 430\_SADV  
**Menu Options** Print Reports-County Reports-Single Funding Reports-County Single Fund Reports-State-Advance  
**Contents** This report displays all state costs by programs that are advanced.

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**Report Title** County Funding - Summary Detail Data by Program Code Cash Claimed Funds ONLY  
**Report #** DFA C 430\_SCC  
**Menu Options** Print Reports-County Reports-Single Funding Reports- County Single Fund Reports-State-Cash  
**Contents** This report displays all state costs by programs that are cash claimed.

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**Report Title** County Funding - Summary Summarized by Funding Source  
**Report #** DFA C 431  
**Menu Options** Print Reports-County Reports-Single Funding Reports-Summary  
**Contents** This report displays all costs categorized by funding source, i.e., federal/state/health/county fund.

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**Report Title** County Funding - Summary Detail Data by Program Code Advanced Funding ONLY  
**Report #** DFA C 433  
**Menu Options** Print Reports-County Reports-Single Funding Reports-Advanced  
**Contents** This report displays all costs for programs that are advanced by funding source, federal/state/health/county.

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**Report Title** County Funding Summary / Detail Data by Program Code-Cash Claim Funding Only  
**Report #** DFA C 434  
**Menu Options** Print Reports-County Reports-Single Funding Reports-Cash Claim  
**Contents** This report displays all costs by programs that are cash claimed by funding source.

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**Report Title** Admin/Non-Admin Expenditures  
**Report #** DFA C 450  
**Menu Options** Print Reports-County Reports-Additional County Reports-Admin/Non-Admin Expenditures  
**Contents** This report displays programs by Admin and Non-Admin costs. Then the costs are displayed by Welfare Program costs and Staff Development costs, by funding source.

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**Report Title** Claim Notes  
**Report #** N/A  
**Menu Options** Print Reports-Claim Notes  
**Contents** This report displays the area supplied in claim to make any notes for use by the County only.

### **Miscellaneous Reports**

**Report Title** Allocations and Associated Programs Codes  
**Report #** N/A  
**Menu Options** Print Reports-County Reports-Additional County Reports-Allocation Programs Codes  
**Contents** This report displays each allocation ledger number and all of the Programs that are tracked to that allocation.

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**Report Title** CEC-Ledger Tracking System Allocation Report - Current State Fiscal Year  
**Report #** N/A  
**Menu Options** Print Reports-County Reports-Additional County Reports-Allocation Reports  
**Contents** This report displays the programs that have either a federal or state allocation. The allocation number is the ledger number that is used for tracking purposes. The Report displays the current allocation amount for tracking purposes (SFY or FFY).

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**Report Title** County Medical Services Program Eligibility Expenditure Report  
**Report #** N/A  
**Menu Options** Print Reports-County Reports-Additional County Reports-CMSP (Code 217) Certify  
**Contents** This report is to be submitted quarterly for Staff Development costs (DFA 327.4) and Welfare Program costs (DFA 327.5) associated with Program 217.

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**Report Title** Sharing Ratios  
**Report #** SR 1  
**Menu Options** Print Reports-County Reports-Additional County Reports- Sharing Ratios  
**Contents** This report displays funding by federal/state/health/county ratios.

### **Reconciliation Reports**

**Report Title** (CEC) System Reconciliation  
**Report #** N/A  
**Menu Options** Print Reports-CEC Reconciliation  
**Contents** This report determines if the CEC inputs and outputs balance.

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**Report Title** Expenditure Reconciliation for the County Welfare Department Expense Claim (CEC) After Ledger Processing  
**Report #** N/A  
**Menu Options** Print Reports-County Reports-Single Funding Reports-Reconciliation  
**Contents** This report displays the Total Allowable Welfare costs and Staff Development costs by federal/state/health/county funding and the variance between the inputs and the outputs.

## **CEC Definitions**

**Abatement** – A reduction of expenditures, refund, to a program, i.e., a negative input.

**Adjustment Claims** – An adjustment to an original claim filed within nine (9) months of the original quarter.

**Aid** – See cash aid/cash grant.

**All County Information Notice (ACIN)** – Disseminates statewide information and does not need to be retained for future reference.

**All County Letter (ACL)** – Provides specific direction on matters requiring statewide compliance, i.e., implementation of court orders, changes or additions to department policy, and new reporting requirements. Also, provides instructions or information requiring response or action by all counties.

**Allocable, Allocate, Allocation** – Spreading a cost among programs on an equitable basis; to spread the cost among programs; and, the equitable basis methodology for spreading costs to benefiting programs.

**Assistance** – A cash grant payment to a recipient (public assistance). Also, under TANF, Welfare to Work, refers to the unemployed public assistance client.

**CalFresh** – Population served receives food assistance only. Formerly referred to as NAFS.

**California County Welfare Department (CWD) Cost Allocation Plan (CAP)** – A state developed, federally approved written description of the methodology that will be used to allocate costs to the appropriate benefiting level in the administration of public assistance programs administered by the County Welfare Departments.

**California Department of Health Services (CDHS)** – Cognizant State agency for Medi-Cal programs.

**California Department of Social Services (CDSS)** – Cognizant State agency for the administration of public assistance programs.

**California Work Opportunity and Responsibility to Kids (CalWORKs)** – Program that replaced Aid to Families with Dependent Children (AFDC) under federal welfare reform. Provides cash assistance and services to California's needy families.

**Case Counts** – Counts of active cases used to allocate costs between programs.

**Caseload** – The number of clients in a program.

**Caseworkers** – The County Agency staff that work directly with the client.

**Cash Grant/Aid** – The funds a public assistance client receives for daily living expenses.

**Child Care** – Child care assistance for needy families.

**Child Welfare Services/Case Management System (CWS/CMS)** – A statewide, state administered EDP case management system dedicated to the Child Welfare Services programs.

**Claim Auditor** – The state staff person who performs a desk audit of the CEC.

**Client** – A resident of the County who receives services that are provided by the County Agency.

**Code of Federal Regulations (CFR)** – General rules and regulations for the administration of federal funds.

**Compensating Time Off (CTO)** – Time taken in lieu of salary.

**Continuous Time Study** – The daily recording of time spent on a job activity during each month of the report quarter.

**Contract** – A mutually binding legal relationship obligating the seller to furnish the supplies or services and the buyer to pay for them.

**Cost Pools** – The type of expenditure reported to the function or program level, i.e., salary and benefits.

**County Agency** – See County Welfare Department definition.

**County Allocations Unit (formerly CFAB)** – The CDSS organization that prepares and transmits program allocation information to the County Agencies for the operation of programs.

**County Cost Allocation Plan (CCAP)** – A yearly county central service plan, approved by the State Controller's Office, that includes all central service costs that will be claimed, allocated or direct billed, under federal awards.

**County Expense Claim (CEC)** – An automated quarterly reporting document for County Agencies to enter program expenditures for reimbursement of federal and state shares.

**County Expense Claim Manual Workgroup** – This workgroup reports to Fiscal. The workgroup is responsible for writing and updating the CEC Manual.

**County Expense Claim Users (CEC Users)** – This is a subcommittee of Fiscal. This committee maintains and updates information related to the CEC.

**County Fiscal Letter (CFL)** – A letter that transmits quarterly, or on an as needed basis, instructions for County Agency staff on time studying activities and claiming of expenditures for reimbursement and allocation of federal and state program funds to County Agencies.

**County Welfare Department (CWD)** – The cognizant agency to administer public assistance programs in California, supervised by the California Department of Social Services. Could also be known as Health and Human Services Agency, Human Services Department, Social Services, or Public Social Services.

**County Welfare Director's Association (CWDA)** – Consists of the directors from the human services or social services agencies from each of the 58 counties, who collaborate as a single body to promote the goals of human services programs throughout the state.

**County Share** – The percent of cost reimbursement a county will contribute for the provision of programs they operate.

**Developmental Projects** – Represents the development of a new Electronic Data Processing System that benefits the delivery of program activities.

**Direct Billed** – CCAP “billed central services” means central services that are billed to benefiting agencies and/or programs on an individual fee-for-service or similar basis. Non-CCAP administrative services performed for the County Agency under some type of agreement, i.e., **Memorandum of Understanding (MOU)**.

**Direct Charge** – Overhead costs of the County Agency that can be identified to a function or program level as opposed to generic.

**Direct Cost** – A service delivery cost that can be identified specifically with a particular final cost objective.

**Direct Deposit** – An aid payment directly deposited to a bank account for the recipient. No warrant issued.

**Direct Service Delivery** – Time spent by support staff providing a service directly to a recipient, i.e., transportation to appointments, etc. Caseworkers do not use this identifier.

**Direct-to-Function** – For use by support staff who only support one function.

**Direct-to-Program** – For use by support staff who can identify their activities directly to the program level.

**Electronic Benefit Transfer (EBT)** – An ATM system for recipients to access their eligible benefits. Developed for CalFresh but cash assistance programs can be added.

**Electronic Data Processing (EDP)** – A computer/system used by the County Agency to process and track recipients, expenditures and/or daily work. Can be specific to a program or generic.

**Extraneous** – A cost that is not a part of federal and state funded programs and/or cannot be allocated through the CEC. This cost must be reported by the County Agency as an expenditure of their department.

**Federal** – The departments within the United States of America's government that provide grants for public assistance programs.

**Federal Fiscal Year (FFY)** – A 12 month period which begins in October and ends in September.

**Federal Funds** – The dollars allocated to a state for the administration of public assistance programs that must be matched by state and/or county funds.

**Federal Share** – The percent of cost reimbursement the Federal government will contribute for the provision of public assistance programs.

**Financial Analysis and Data Systems (FAADS)** – County agency fiscal staff analyze technical aspects of human services program funding, allocations, and cost allocation methodologies in conjunction with State oversight agency fiscal staff, and develop policy recommendations as directed by the CWDA Fiscal Committee.

**Fiscal Committee** – Consists of senior financial officers from the county agencies to identify, analyze, and develop recommendations regarding the financial policies of human services programs for the Board of Directors.

**Fiscal Policy Bureau (FPB)** – The CDSS organization that prepares and transmits time study and claiming instructions to the County Agencies for the operation of program administration and services.

**Fiscal Year** – See state fiscal year definition.

**Foster Care** – The placement of a child removed from their home based on an investigation of abuse, neglect or exploitation.

**FoxPro** – An automated database system, template, for the County Expense Claim.

**Fraud** – A dishonest act by a recipient with the intent to defraud.

**Fraud Investigator** – A County Agency or District Attorney staff who is a licensed peace officer who investigates suspected fraud activities.

**Function** – One of the major roles performed by the County Agencies. All programs relate to a function.

**Funding Ratios** – Relates to the percent of cost reimbursement that each entity (federal, state, or county) will contribute toward expenditures for programs. (See county, federal, or state share.)

**Generic** – Refers to costs that are general administrative in nature, have department-wide benefit, or costs that cannot be reasonably identified as benefiting a specific program or group of programs.

**Generic Casework** – Refers to casework staff that spend some of their time on generic administrative duties or attend some type of generic meeting, not program specific.

**Health Funds** – Refers to Title XIX, Medi-Cal funds. Cognizant agency is the California Department of Health Services.

**Health and Human Services Data Center (HHSDC)** – The State organization that manages State level EDP projects for CDSS and approves the purchase of EDP equipment for County Agency's.

**Health Related** – Refers to activities for CDSS programs that are funded with Title XIX Health funds.

**Indirect Cost Rate (ICR)** – A ratio to calculate overhead cost for specific activities that cannot be calculated through the CEC.

**Indirect Cost Rate Proposal (ICRP)** – A request for approval of a methodology that calculates an indirect cost rate.

**Interim Statewide Automated Welfare System (ISAWS)** – One of the four county consortia welfare systems within the Statewide Automated Welfare System Project.

**Maintenance and Operations (M&O)** – Activities/costs for an EDP system to keep the system operational, i.e., purchase software, printers, new PC's, etc.

**Maintenance of Effort (MOE)** – A specific dollar amount the state and/or counties must spend as a match to receive federal and/or state funds.

**Manual of Policy and Procedures (MPP)** – The State regulations that governs public assistance programs. Division 25 is the Financial Management and Control section.

**Medi-Cal** – Health related funds distributed through the Department of Health Services.

**Memorandum of Understanding (MOU)** – A short, written statement outlining the terms of an agreement, transaction or contract.

**Non-Assistance** – Refers to the eligible client population who is employed and receives some services.

**Non-CCAP** – Administrative costs that are not part of the central support services of the county.

**Non-federal** – Refers to an activity or population served that is not eligible for federal financial participation.

**Non-welfare** – Programs administered by a County Agency where funds are provided from another source, i.e., veteran's affairs.

**Office of Management and Budgets (OMB)** – The federal organization that issues OMB Circulars which establishes principles and standards to provide a uniform approach for determining costs and to promote effective program delivery, efficiency, and better relationships between governmental units and the federal government. The principles are for determining allowable costs only.

**On-the Job Training (OJT)** – A training activity where a recipient learns the work process while employed.

**Operating Costs** – The overhead expenditures of the County Agency; the cost of doing business.

**Original Quarter** – The CEC counties file within 30 days of the end of a quarter.

**Other County Only Program (OCOP)** – Refers to programs administered by a County Agency that are funded with county only funds, i.e., General Relief.

**Other Shift (OS)** – An other shift occurs when one ledger's overmatch is another ledger's expenditure. For example the overmatch for Ledger 008-SUO code 808 is reflected on Ledger 148-SUO code 809.

**Overmatch** – A County Agency receives an allocation of federal and/or state funds to administer a program and expends more than they are allocated.

**Participant** – See Client definition.

**Performance Incentive** – A financial incentive earned by counties for assisting recipients in finding and retaining work.

**Person Count** – Counts of active people in a case that are used to allocate costs between programs.

**Program Identifier Number (PIN)** – A six-digit number that determines the program, program component, and the type of expense to which the cost is directly identified.

**Programs** – Contained within the functions and are the activities/services used to assist clients.

**Public Agencies** – A Federal, State, or County government entity.

**Public Assistance** – A means to assist needy families with a cash grant and/or services.

**Public Assistance CalFresh (PACF)** – Clients served who receive food stamps and cash grant assistance, formerly referred to as Public Assistance Food Stamps (previously referred to as PAFS).

**Public Authority** – An organization, separate and apart from the County Agency, that works with the providers of services for the In-Home Supportive Services program.

**Purchase of Service (POS)** – Refers to the County Agency obtaining specific services from either another County Department or the private sector in the administration of programs.

**Random Moment Time Study** – The caseworker time recorded for an activity being performed at a given point in time.

**Reallocation** – A process usually implemented at the close-out of a fiscal year for those program allocations that have unspent funds. Unspent funds may be reallocated to counties that are in an overmatch situation.

**Request for Proposals (RFP)** – A description, in document form, of a specific problem or need to which a vendor describes an approach to a solution or solutions. Also contains other contract requirements.

**Salary Pool** – The way of collecting the salary and benefits of specific groups of staff.

**Shift** – A movement in the CEC and/or ledgers that shifts expenditures captured in a specific program to a connected program funded in a different manner. Example: A shift occurs to expenditures recorded to PC 148 to capture a non-federally eligible share of cost.

**Single Shift (SF)** – A single shift occurs when your total expenditures for a specific program exceed (overmatch) its fiscal year allocation.

**Space** – The building/facility used by the County Agency to house staff in the operation of the programs.

**Staff Development** – A training program for County Agency staff.

**State Controller's Office** – The State agency who issues payments and is the cognizant agency, for the federal government, of the 58 County Cost Allocation Plans.

**State Fiscal Year (SFY)** – A 12 month period which begins in July and ends in June.

**Statewide Automated Child Welfare Information System (SACWIS)** – Refer to Child Welfare Services/Case Management System.

**Statewide Automated Welfare System (SAWS)** – The automation of county welfare business processes that includes four county consortia welfare systems and a state level database to track time on aid.

**State of California Automated Template (SOCAT)** – Refer to Foxpro.

**State Use Only (SUO)** – A program code generated by CDSS that performs a shift occurring on the CEC, i.e., from fed to state, for allocation control, or used at year-end close out.

**State Welfare Funds** – Refers to the state share of cost reimbursement for public assistance programs.

**Support Staff** – Staff who performs generic or direct-to-program activities, e.g., personnel, administration, or direct support of the caseworker.

**Support Staff Time Reporting Plan (SSTRP)** – A plan that details the benefiting level (generic, function, or program) of the salaries and benefits of support staff, non- casework carrying employees.

**Temporary Assistance to Needy Families (TANF)** – The federal government program that provides assistance and work opportunity for needy families by granting states the federal funds and wide flexibility to develop and implement their own public assistance programs. Replaced the Aid to Families with Dependent Children program.

**Time Certify** – The reporting of total time worked for the month, when work activities benefit only one level (generic, function, or a single program).

**Time Study** – Refers to County Agency staff accounting for their work activities daily during a specified period of time.

**Time Study Hours** – Refers to the total time study hours of the County Agency caseworker that are used as the basis for distribution of costs through the CEC.

**Transportation** – This identifier pertains to transporting the County Agency clients to various types of appointments.

**Travel** – This identifier pertains to the County Agency staff as they travel in the performance of their job duties or attend off site training.

**Type of Expense (TOE)** – An activity or service provided, generally, directly to a recipient represented by a two-digit number used in conjunction with a program code.

**Welfare & Institution Code (WIC)** – State regulations that governs organizations that administer programs for various State departments and use SGF dollars.

**Welfare-To-Work (WTW)** – The federal program administered by Employment Development Department, Private Industry Councils, which requires a mandated state match to the federal funds.

**Welfare-to-Work (WtW)** – Employment services under CalWORKs, the State TANF program.

## Acronym List

<b>A1</b>	Adjustment Claim No. 1
<b>A2</b>	Adjustment Claim No. 2 - i.e., funding ratio changed at state level
<b>A-87</b>	OMB Circular - Cost Principles for State and Local Governments
<b>A-102</b>	OMB Circular - Uniform Administrative Requirement for Grants and Cooperative Agreements with State and Local Governments
<b>A-122</b>	Cost Principles for Non-Profit Organizations
<b>A-128</b>	OMB Circular – Single Audit Act – federally mandated financial audit performed annually to States and Counties to verify sound financial practices
<b>AAP</b>	Adoption Assistance Program
<b>AB</b>	Assembly Bill
<b>ABAWD</b>	Able-Bodied Adults Without Dependents
<b>ABD</b>	Aged, Blind, and Disabled
<b>ABD-MN</b>	Aged, Blind, and Disabled – Medical Needy
<b>ACF</b>	Administration for Children and Families
<b>ACIN</b>	All County Information Notice
<b>ACL</b>	All County Letter
<b>AFIRM</b>	Automated Fingerprint Image Reporting and Match (LA only)
<b>APD</b>	Advance Planning Document
<b>APS</b>	Adult Protective Services
<b>AU</b>	Assistance Unit
<b>AUD</b>	Audited
<b>BCP</b>	Budget Change Proposal
<b>C1</b>	Close Out Claim No. 1
<b>C2</b>	Close Out Claim No. 2
<b>CalWORKs</b>	California Work Opportunity and Responsibility to Kids
<b>CA-CPI</b>	California Consumer Price Index
<b>CalWIN</b>	California Welfare Integrated Network
<b>CAP</b>	Cost Allocation Plan
<b>CAPI</b>	Cash Assistance Program for Immigrants
<b>CAPIT</b>	Child Abuse Prevention, Intervention, and Treatment (Grant)
<b>CCAP</b>	Countywide Cost Allocation Plan
<b>CCDBG</b>	Child Care and Development Block Grant
<b>CCL</b>	Community Care Licensing
<b>CDE</b>	California Department of Education
<b>CDHS</b>	California Department of Health Services
<b>CDSS</b>	California Department of Social Services
<b>CEC</b>	County Expense Claim
<b>CECD</b>	County Expense Claim Database
<b>CF</b>	CalFresh
<b>CFAB</b>	County Financial Analysis Bureau
<b>CFAP</b>	California Food Assistance Program

<b>CFET</b>	CalFresh Employment and Training
<b>CFL</b>	County Fiscal Letter
<b>CFR</b>	Code of Federal Regulations
<b>CMIPS</b>	Case Management Information and Payrolling System
<b>CMS</b>	Case Management System
<b>CMSP</b>	County Medical Services Program
<b>CNI</b>	California Necessities Index
<b>CODB</b>	Cost of Doing Business
<b>COLA</b>	Cost of Living Adjustment
<b>CPI</b>	Consumer Price Index
<b>CSBG</b>	County Service Block Grant
<b>CSU</b>	County Systems Unit
<b>CTO</b>	Compensating Time Off
<b>CWD</b>	County Welfare Department
<b>CWDA</b>	County Welfare Directors' Association
<b>CWS</b>	Child Welfare Services
<b>CWS/CMS</b>	Child Welfare Services/Case Management System
<b>CY</b>	Calendar Year (January through December)
<b>CYA</b>	California Youth Authority
<b>DA</b>	District Attorney
<b>DADP</b>	Department of Alcohol and Drug Program
<b>DCA</b>	Division of Cost Allocation
<b>DGS</b>	Department of General Services
<b>DHHS</b>	(U.S.) Department of Health and Human Services
<b>DHS</b>	Department of Health Services
<b>DMS</b>	Department of Mental Health
<b>DSD</b>	Direct Service Delivery
<b>EA</b>	Emergency Assistance
<b>EBT</b>	Electronic Benefit Transfer
<b>EDD</b>	Employment Development Department
<b>ED/PP</b>	Early Detection and Prevention Program
<b>EDP</b>	Electronic Data Processing
<b>EFD/P</b>	Early Fraud Detection/Prevention
<b>EFT</b>	Electronic Fund Transfer
<b>EPSDT</b>	Early Periodic Screening & Diagnostic Treatment
<b>ER</b>	Emergency Response
<b>ERAS</b>	Employment Retention and Advancement Services
<b>ERDP</b>	Employment Readiness Demonstration Project
<b>ESC</b>	Emergency Shelter Care
<b>ESL</b>	English as a Second Language
<b>EW</b>	Eligibility Worker
<b>FAADS</b>	Financial Analysis And Data Systems
<b>FC</b>	Foster Care
<b>FCCH</b>	Family Child Care Homes
<b>FDC</b>	Family Dare Care
<b>FFA</b>	Foster Family Agency

<b>FFH</b>	Foster Family Home
<b>FFM</b>	Fleeing Felon Match
<b>FFP</b>	Federal Financial Participation
<b>FFY</b>	Federal Fiscal Year (October through September)
<b>FMAP</b>	Federal Medi-Cal Assistance Percentage
<b>FPB</b>	Fiscal Policy Bureau
<b>FPP</b>	Family Preservation Program
<b>FS</b>	Food Stamp
<b>FSET</b>	Food Stamp Employment and Training
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year (July – June)
<b>GA</b>	General Assistance
<b>GAIN</b>	Greater Avenues for Independence
<b>GDSA</b>	Guide Dog Special Allowance
<b>GH</b>	Group Home (See FC)
<b>GR</b>	General Relief
<b>HAP</b>	Homeless Assistance Payment
<b>HHSDC</b>	Health and Human Services Data Center
<b>HR</b>	Health Related
<b>IAR</b>	Interim Assistance Reimbursement
<b>ICR</b>	Indirect Cost Rate
<b>ICRP</b>	Indirect Cost Rate Proposal
<b>IEC</b>	Incentive Expenditure by Assistance and Non-Assistance Categories
<b>IEVS</b>	Income and Eligibility Verification System
<b>IHSS</b>	In-Home Supportive Services
<b>ILP</b>	Independent Living Program
<b>IP</b>	Individual Provider
<b>IPC</b>	Incentive Expenditure by Program Category
<b>IRCA</b>	Immigration Reform and Control Act
<b>ISAWS</b>	Interim Statewide Automated Welfare System
<b>ISF</b>	Internal Service Fund
<b>ISM</b>	In-kind Support and Maintenance
<b>JE</b>	Journal Entry
<b>KinGAP</b>	Kinship Guardianship Assistance Payment
<b>LANS</b>	Local Area Network System (linked PCs)
<b>LEADER</b>	Los Angeles Eligibility, Automated Determination, Evaluation, and Reporting System
<b>MAO</b>	Medi-Cal Assistance Only
<b>M&amp;O or M/O</b>	Maintenance and Operations
<b>MAGIC</b>	Merced Automated Global Information and Control System
<b>Medi-Cal</b>	California Medical Assistance Program/Medicaid
<b>MEDS</b>	Medi-Cal Eligibility Data Systems
<b>MNO</b>	Medical Needy Only
<b>MO</b>	Maintenance Of Effort
<b>MOE</b>	Maintenance Of Effort

<b>MOU</b>	Memorandum of Understanding
<b>MPI</b>	Minor Parent Investigation
<b>MPP</b>	Manual of Policy and Procedures
<b>NACF</b>	Non-Assistance CalFresh
<b>NAFS</b>	Non-Assistance Food Stamp Program
<b>NCP</b>	Non-Custodial Parent
<b>NMOHC</b>	Non-Medical Out of Home Care
<b>NNR</b>	Non-Needy Caretaker Relative
<b>NPM</b>	Nationwide Prisoner Match
<b>NPRM</b>	Notice of Proposed Rule Making
<b>OC</b>	Original Claim
<b>OCOP</b>	Other County Only Program
<b>OHC</b>	Out-of-Home Care
<b>OJT</b>	On-the-Job Training
<b>OM</b>	Overmatch
<b>OMB</b>	Office of Management and Budget
<b>OS</b>	Other Shift
<b>PA</b>	Public Assistance
<b>PACF</b>	Public Assistance CalFresh
<b>PAFS</b>	Public Assistance Food Stamps
<b>PC</b>	Program Code
<b>PCA</b>	Program Cost Accounts
<b>PCAB</b>	Proposed County Administrative Budget
<b>PCD</b>	Program Code Description
<b>PCSP</b>	Personal Care Services Program
<b>PCU</b>	Program Code Update
<b>PI</b>	Performance Incentives
<b>PIN</b>	Program Identifier Number
<b>PL</b>	Public Law
<b>PP</b>	Permanent Placement
<b>PRF</b>	Program Request Form
<b>PRUCOL</b>	Permanently Residing (in the U.S.) Under Color of Law
<b>PSSF</b>	Promoting Safe and Stable Families
<b>QA</b>	Quality Assurance
<b>QC</b>	Quality Control
<b>RCA</b>	Refugee Cash Assistance
<b>RESS</b>	Refugee Employment Social Services
<b>RFP</b>	Request For Proposal
<b>RISP</b>	Reduced Income Supplemental Program
<b>RMR</b>	Regional Market Rate
<b>RMTS</b>	Random Moments Time Study
<b>RRP</b>	Refugee Resettlement Program
<b>SAVE</b>	Systematic Alien Verification for Entitlement
<b>SAWS</b>	Statewide Automated Welfare System
<b>SB</b>	Senate Bill
<b>SCC</b>	Supplemental Child Care

<b>SCIAP</b>	Specialized Care Incentives and Assistance Program
<b>SCO</b>	State Controller's Office
<b>SCP</b>	Special Circumstances Program
<b>SDI</b>	State Disability Income
<b>SED</b>	Seriously Emotionally Disturbed
<b>SF</b>	Shift
<b>SFIS</b>	Statewide Fingerprint Imaging System
<b>SFY</b>	State Fiscal Year (July through June)
<b>SGF</b>	State General Fund
<b>SLIAG</b>	State Legalization Impact Assistance Grant
<b>SOC</b>	Share of Costs
<b>SOCAT</b>	State Of California Automated Template
<b>SPMP</b>	Skilled Professional Medical Personnel
<b>SRT</b>	Sharing Ratio Table
<b>SSC</b>	Support Staff Code
<b>SSI/SSP</b>	Supplemental Security Income/State Supplementary Payment
<b>SSP</b>	Separate State Programs
<b>SSTRP</b>	Support Staff Time Reporting Plan
<b>STAP</b>	Specialized Training for Adoptive Parents
<b>STEP</b>	Supportive Transitional Emancipation Program
<b>STOP</b>	Supportive Therapeutic Options Program
<b>SUO</b>	State Use Only codes
<b>TANF</b>	Temporary Assistance for Needy Families
<b>T/C</b>	Time Certify
<b>TOE</b>	Type of Expense
<b>TPD</b>	Teen Pregnancy Disincentive
<b>TS</b>	Time Study
<b>TSC</b>	Time Study Code
<b>VACS</b>	Ventura Automated Collection System
<b>WCDS</b>	Welfare Case Data System
<b>WFI</b>	Welfare Fraud Investigator
<b>WIA</b>	Workforce Investment Act
<b>W&amp;IC</b>	Welfare and Institution Code
<b>WTW</b>	Welfare To Work (TANF, Federal Grant)
<b>WtW</b>	Welfare to Work (State match grant)

## CEC Frequently Asked Questions (FAQs)

### ***Q. How do I run “mock” claims?***

- A. Budget and miscellaneous mock claims are processed for internal reporting purposes, and therefore are not submitted to the State. The procedures for processing a budget claim are very similar to processing a quarterly claim with the following exceptions:
1. Never run the ledgers for budget or mock claims (this is very important, as doing so will affect county ledgers).
  2. Export the files for the mock claim to a separate (and distinctly named) folder created by the user (for example “Mock Claim\_FY 1112 S1\_Budget”).
  3. Once the mock claim has been completed and the appropriate files have been exported, run the official version one last time so that the ledger data is not skewed (this must be done).

Open the template that will be used for the mock claim and in the “Tell Us Who You Are” screen replace your “County Name” with the name of your mock claim (for example “FY 11/12 Budget Claim S2”). This will help to easily distinguish between your mock claims and actual claims; as the name will print on all CEC Reports printed for the mock claim.

Prior to entering into the CEC Template; delete out all time study, expenditure, and case count information (or just the data that will be updated through the mock claim process). For example if a mock claim is being run to demonstrate the impact of time study shifts on current quarter expenditures, it is only necessary to delete the time study data that will be updated during the mock claim. Once the template is “blank” or the necessary data has been deleted, enter all essential data for the mock claim.

Once everything is entered into the CEC Template for the mock claim and the claim is balanced the following must be done:

1. Calculate the claim twice, **but do not run the ledgers.**
2. Print all necessary reports and export the files to a separate folder. Exporting the files to a separate folder will provide the user with an electronic copy of the mock claim and will allow users to re-import the files at a later date if necessary.
3. **Re-import and calculate the official version of the template used in the mock claim process so that the ledger data is not skewed.**

**Q. How do the CWS-related Ledgers interact with each other?**

- A. There are four interacting ledgers that are CWS-related in the CEC Ledger System. They are activated in a sequence that will be described below. A brief discussion regarding the role SUO codes play in the process will also be provided.

Please note that there are instances when a program code will be shown in more than one ledger for a quarter. In such cases, the program code is being tracked against different funding sources and is not counted twice against federal, state, or county funds.

***The following material provides information on how the ledgers worked prior to the implementation of Realignment 2011.***

Ledger 010: CWS IV-B

This ledger's costs are tracked within a federal fiscal year context (October 1<sup>st</sup> through September 30<sup>th</sup>). Costs are charged to PC 146 – CWS-Services/Non-federal and are shifted to SUO code 164 and funded 75/17.5/7.5 (federal/state/county), *without regard to your county's IV-B allocation*. Therefore, the federal share of SUO code 164 is controlled against this ledgers' allocation and any costs exceeding the allocation are shifted from the federal share via SUO code 596 SUO-CWS IV-B Non-Fed which is funded 0/70/30. The state shares of SUO codes 164 and 596 are included as tracking items in ledger 008: CWS Basic.

Ledger 118: Group Home Monthly Visits (CWD)

This ledger's costs are tracked within a state fiscal year context (July 1<sup>st</sup> through June 30<sup>th</sup>) with the state portion tracked against the allocation. Costs are charged to PC 577 – Mo. Visits/Group Homes/CWD with the non-federal portion shifted to PC 586 – NF Mo. Visits/Group Homes/CWD on the DFA 327.3 page of the CEC.

When the allocation is exceeded, SUO code 045 – SUO-Grp Home Mo. Visits (CWD) (funded at 50/50/0) shifts the exceeded amount to SUO code 051 – SUO-Grp Home Mo. Visits (CWS) which is funded 50/35/15 on Ledger 008: CWS Basic.

Ledger 008: CWS Basic

The CWS Basic Ledger captures the expenditures directly charged to the CWS program as well as the overmatch expenditures from Ledger

010 via SUO code 164 and 596 and ledger 118 via SUO code 051. Costs are reported within a state fiscal year context with the state portion being tracked against the allocation. If the CWS Basic allocation is exceeded, shifts occur on SUO codes 808 – SUO-CWS Emergency Relief 70-30 (0/-70/-30) and 809 – SUO-Emergency Relief 100% State (0/100/0). The state share of SUO code 809 is included as a tracking item in ledger 148 – CWS-Augmentation Title XX.

#### Ledger 148: CWS Augmentation Title XX

This allocation is only utilized if the CWS Basic allocation has been exceeded. Overmatch expenditures from ledger 008 (SUO code 808) are shifted to ledger 148 using SUO code 809 and the state portion is being tracked against the allocation. Costs are tracked within a state fiscal year context and once this allocation is exceeded, costs are shifted from ledger 148 (SUO code 120) to ledger 116 using SUO code 122.

#### Ledger 116: CWS Augment

Overmatch expenditures from ledger 148 (SUO code 120) are shifted to ledger 116 using SUO code 122. Once the state allocation for ledger 116 has been exceeded, overmatch expenditures are shifted to the county share using SUO code 166 (0/0/100).

A flowchart that depicts how the CWS ledgers work in conjunction with one another can be found under the section titled “Ledger Flowcharts”.

### ***Q. What role does the DFA 327.4s and 327.5s play in relation to Adjustment Claims?***

- A. There is a common misconception when reviewing an audited adjustment (a.k.a. “supplemental”) CEC that expenditure data reflected on the DFA 327.4 and 327.5 Reports represents a completely updated version of the Staff Development and Welfare Program Expenditures for that particular quarter. Unfortunately, this is not the case. The 327.4s and 327.5s on an adjustment claim are strictly limited to scheduling non-ledger expenditures that, along with ledger-produced shifts, are ultimately displayed on the DFA 327.6 and 327.7 (Scheduled Difference) Reports. The best way to determine audited expenditures for any specific quarter is to combine the data reflected on the audited ORIGINAL quarter 327.4 and 327.5 reports with any data reflected on the audited ADJUSTMENT (supplemental) quarter 327.6 and 327.7 reports (assuming that a supplemental claim was processed for your county for the quarter in question). For June (SFY) and September (FFY) quarters, data from the DFA 327.8 Closeout

Payment Report must also be included. Using any other method could result in erroneous information.

**Q. Why do some reports not work properly in the audited version of the CEC?**

- A. Several county reports were not designed to run in the audited version of the claim, because the majority of the buttons have been deactivated so that the data cannot be altered.

The ability to import the audited data into the prior-to-audit folder, which should allow the user to print all of the County Reports, is an option. For example, assume there are two shortcut icons for March 2002. One should be for the Cec\_032002 project (which is prior-to-audit), and one should be for the Aud\_Cec\_032002 project (which represents audited data). Select the Cec\_032002 icon, click "Yes" on the computer monitor graphic, and select the folder on the C:\ drive named Aud\_Cec\_032002. At this point, the audited 3/02 files have been copied into the prior-to-audit 3/02 working folder. As such, all buttons that were deactivated in the "Aud" folder are now running, because the user is now in the "Cec" folder for the same quarter. Please take special note to NEVER import one quarter's audited data into a different quarter's prior-to-audit folder. For example, do not import December 2000 into a March 2001 folder. Other than that one caveat, those counties that have experimented with this option have met with positive results.

**Q. When setting up a new PC to run the FoxPro template, which folders and files should I copy from the old PC?**

- A. All FoxPro related files from the old PC should be copied to the new PC. These items include all FoxPro shortcut icons residing on the Desktop, and all folders on the C:\ drive named "Cec", "Adj", "Aud", "Ledgers", "fox\_lib", and "Procodes".

If you have a folder named "fox\_lib" and you copied it to the new PC, you must locate a file named "setup.exe", which should be located in a subdirectory of "fox\_lib" named "disk1". Once located, double-click on the file and follow the prompts. Installation of the Support Library should take no more than 5 minutes.

If you inadvertently forget to install the Support Library, the following message will appear on your screen when attempting to run the CEC template:

"Cannot locate the Microsoft Visual FoxPro Support Library."

If you do not have the folder named “fox\_lib”, please contact County Systems Unit (CSU) staff and request the FoxPro Support Library. The e-mail messages contain easy-to-follow instructions that will allow you to quickly install the necessary files.

**Q. How many quarters should I keep on my computer?**

- A. The rule of thumb is to keep one full fiscal year plus one quarter. Therefore, at any one given time, you will have 5 full quarters (the original, audited original, adjustment, and audited adjustment) on your computer.

**Q. Why does the “CEC Reconciliation” appear to be completely out of balance on my adjustment (also referred to as “revised” or “supplemental”) claim?**

- A. When running an Adjustment Claim and accessing the View or Print Report buttons, remember to always select the “Claim Cert Sched Differences” button before selecting the “CEC Reconciliation” button if the expectation is to see a reconciliation of the differences between the Original and the Adjustment Claims. If you select the “CEC Reconciliation” button first, your claim may appear to be completely out of balance. Additionally, if you select the button named “Claim Certification” and then select “CEC Reconciliation”, each should reflect the updated TOTALS, as opposed to the DIFFERENCES (referred to as “scheduled difference”) between your Original Claim and your Adjusted Claim.

**Q. How can I receive the CEC if my county has a restriction (“firewall”) on receiving attachments with filename extensions of “.exe”?**

- A. Until such time that CDSS migrates to a different way of doing business, the optimum solution to the problem of firewalls is for each county to create an Exclusion List (see below for the specific addresses that should be included in the list) allowing self-extracting executable files to be attached to e-mail messages without being deleted or converted to text (such a MIME, for example). Counties who have firewalls and do not create Exclusion Lists risk not receiving the CEC template in a timely manner, which could impact the user’s ability to submit their claim timely to CDSS for reimbursement.

The 5 addresses that should be incorporated into an Exclusion List are:

[eric.ericson@dss.ca.gov](mailto:eric.ericson@dss.ca.gov)

[gena.nguyen@dss.ca.gov](mailto:gena.nguyen@dss.ca.gov)

[cssystem@ds.ca.gov](mailto:cssystem@ds.ca.gov)  
[saralynn.lawson@ds.ca.gov](mailto:saralynn.lawson@ds.ca.gov)

[fiscal.systems@ds.ca.gov](mailto:fiscal.systems@ds.ca.gov)

An option would be for the county to open an alternate e-mail account (for example, "Hotmail" or "Yahoo") that does not restrict attachments of any kind. However, if you choose this option, please be aware that opening "standard" accounts may cause additional problems. Some accounts may have restrictions on individual message size as well as Inbox capacity that could impact your ability to receive all of the messages and attachments needed to run a claim. Please keep in mind that an Original Claim currently consists of five e-mail messages with five self-extracting attachments (each attachment can be up to 1.3 megabytes in size), and an Adjustment Claim consists of four messages with four attachments.

**Q. What do the "Tran\_type" abbreviations stand for on the ledger pages of the claim?**

- A. Each county's ledgers may or may not display the following abbreviations:

Tran_type	Transaction type
OC	Original Claim
A1	Adjustment Claim ("1") signifying the first Adjustment Claim for that county for that quarter)
C1	Closeout Claim (Round 1, etc.)
SF	Shift
JE	Journal Entry
MO	Maintenance of Effort
OS	Other Shift – typically this is applied when one ledger's overmatch is another ledger's expenditure. For example, SUO code 808 displays "SF" and is a typical shift whereas SUO code 809 is an "OS" in Ledger 116 for SUO code 808 from Ledger 008.

**Q. How does CDSS utilize the County Reports listed in the CEC template?**

- A. CDSS does not utilize any of the County Reports in the audit process. The reports were designed for county use only; they are not referred to or available to state staff, and as such, are not to be considered an official document.

**Q. I have a new e-mail address. Should I notify CSU of this change?**

- A. Absolutely! CSU needs to know the current and correct e-mail address in order for county staff to receive the claim templates and audited claims in a timely manner.

**Q. How do I update my Ledgers folder?**

- A. When the County Claims Unit (CCU) sends the audited version of a claim to the counties (i.e. Audited June 2002) a “History” file is typically sent at the same time. This “History” file, named “Hist\_XX” (where “XX” is the county number), is the county’s Ledger history from March 1998 to the most current audited claim quarter. The CSU strongly recommends that each county keep the most current History file sent by the claim auditors so that if something happens to the Ledgers, there will be a starting point to update the folder.

To update the Ledgers folder information (i.e., the prior-to-audit June 2002 CEC), unzip the latest “History” file sent by the CCU, which in this case would have accompanied the Audited March 2002 claim. Next, if the county submitted an adjustment claim for the September 2001 quarter, the county would have to run that adjustment claim. After that claim has been processed through Ledgers, the county would run the June 2002 unaudited claim through Ledgers. The Ledgers folder has now been updated with the most current information.

**Q. I am trying to input costs to a direct cost (6-digit) code and I get a message stating that my county is unable to charge costs to the code. What should I do?**

- A. Anytime FoxPro blocks a county from using selected program codes, time study codes, program identifier numbers, or a support cost code, the county should contact the CCU. The CCU will work with the county to resolve the problem. However, if a certain code was on the template one quarter and is not on the template the next quarter, call the Fiscal Policy Bureau (FPB) for an explanation. The FPB determines the basis for the deletion of program codes.

**Q. Why do I need to provide you with a copy of my Budget Units every new Fiscal Year?**

- A. Per CFL # 02/03-68 all counties must submit a copy of their cover letter to CDSS identifying specific county budget units and corresponding total dollar amounts budgeted for the fiscal year. These budget units and amounts are listed on the Supplemental Information Checklist (Exhibit 1303) of the approved plan. This information is used

during the audit process to insure that the CCAP amounts claimed on the CEC do not exceed your approved plan amounts.

**Q. Why am I blocked from using a certain code?**

- A. The codes available for use are county specific. If you feel you should be allowed to claim to a specific code, please contact [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov).

**Q. How do I input part-time hours on the DFA 403?**

- A. Please refer to CFL # 03/04–34.

**Q. Why am I required to input information on the DFA 419?**

- A. The purpose of the DFA 419 is to provide explanatory data for any significant fluctuations in the various claiming areas between the current and prior quarter claims. The completed form will aid in our audit process and provide support to the Federal Government concerning quarterly fluctuations on the claims. Variances with a 15 percent change for each line item of the DFA 325.1 (either positive or negative) are considered significant and must be reported on the DFA 419. Reference may be made to the Fiscal Management and Control Handbook, 25-820.6.

**Q. Why won't my Direct-to-Program EDP costs on the DFA 325.1A spread to my funding pages?**

- A. Direct-to-Program EDP costs will only spread to the funding pages when caseworker time study hours have been entered to the associated code on the DFA 55.

**Q. What is an Indirect Cost Rate (ICR) and what is it used for?**

- A. CDSS has developed ICRs for use by counties to identify overhead costs associated with support staff who perform activities for non-welfare programs with no equivalent casework hours.

CDSS County Allocations Unit develops ICRs based on actual indirect costs (i.e. Travel, Space, Space – CCAP, Other Operating Costs, Public Agencies CCAP, and Public/Private Agencies Direct Billed) that were reported as generic for each county for a given state fiscal year. The totals are divided by the total direct salary and benefit costs (caseworker, administrative/clerical support and electronic data

processing [EDP] staff salaries and benefits). The resulting percentages are each county's individual ICR.

CWDs have the option of either using the predetermined ICR developed by CDSS or developing an ICR specific to allocable support staff. An ICR developed by a CWD must be developed in accordance with "A Guide for State, Local and Indian Tribal Government-Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government" (ASMB C-10).

ICRs are applied to the salaries and benefits of support staff performing activities for non-welfare programs only. The salaries and benefits plus overhead are reported as Direct Costs on the CEC using Program Identifier Number (PIN) 805068 (non-welfare Programs) or PIN 806068 (non-welfare Programs-Non EDP). Counties are reminded that non-welfare activities must be reported in the non-welfare function, which will draw down associated overhead through the CEC based on the time study hours of caseworkers performing the non-welfare activity.

**Q. What are the claiming requirements for PQCR?**

- A. Pursuant to CFL 12/13-17; any county claiming direct costs to PQCR (PC 088) should take the following steps in allocating and claiming all hours and/or costs:

Prior to inputting the hours and/or costs into the CEC Template; the total costs should be divided between PC 088 and 828 according to the percentages in the PQCR methodology. The costs should then be entered to appropriate time study code and/or pin code accordingly.

Examples of this methodology can be found within the DFA 55 and DFA 325.1B sections of this manual.

# County Expense Claim

Page, Column, and Line Descriptions

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## Section IV - Revenue



## Revenue

Revenues are received from the State as either Cash or Advance payments. To determine the revenue type (Cash or Advance) refer to the crosswalk located in the ProCodes section of the FoxPro template.

- **Cash Programs:** Cash programs and reimbursements are paid after the expenditures have been claimed or audited on the CEC. These programs generally appear on the AA190 form under a heading of Misc. Adjustment and it is possible that they will be in a group that also contains advanced programs. The crosswalk will indicate which programs are advanced and which programs are cash.
  
- **Advance Programs:** CDSS advances cash to the counties for administrative and service costs for the larger programs. These advances are based on historical expenditures. The advance expenditures are located on the advance section of the AA190, and are not applicable for the adjusted claim.

## CEC Payments

### **ADMINISTRATIVE ADVANCES**

Costs of administrative programs are shared by the federal, state, and county agencies based on ratios developed from the County Expense Claim. CDSS advances cash to the counties for their administrative and services costs. Each quarter, the advance amount is determined by CDSS using historical expenditures, within the allocation amounts, if appropriate. Every month CDSS advances to each county their estimated federal and state shares of administrative and services costs. At least once each quarter, CDSS adjusts the monthly advance by the difference between a prior period advance and the actual audited costs for that period based on the audited CEC. All administrative advances and adjustments are released on the 15<sup>th</sup> of each month. The Statement of Cash Advance (AA190 Form), distributed by CDSS, displays all the program categories included in the advance itemized by month, funding source, estimate, and actual costs for the quarter. The release of the AA190 and remittance advice provides advance notification to the counties of upcoming warrants to be issued by CDSS.

- ❑ **Trust Fund Requirements:** The “Accounting Standards and Procedures for California Counties”, page 19.3 says that “the county may deposit advances in a public assistance advance trust fund until such time as the monies are earned as revenue through the expenditure and claiming process.” Division 25-220.1 (State of California Manual of Policies and Procedures – Fiscal Management and Control) requires that these advances be deposited into a trust account.
- ❑ **Administrative Program:** The name of the program being advanced. The title of the Advance is based on the Single Funding Page Crosswalk Name.
- ❑ **AA190 Form:** The Statement of Cash Advance form identifies the monthly advances and the quarterly costs for each administrative program. It displays the program categories by month, funding source, the estimated advances and the actual costs for the quarter.
- ❑ **Advances:** Each program that meets the criteria receives one advance per month on the 15<sup>th</sup> of each month.
- ❑ **Advance Criteria:** The state determines which programs meet the advance criteria. The rule of thumb for advances is: Large programs with \$8,000,000 expenditures statewide per year or \$2,000,000 per quarter statewide are advanced monthly. New programs that start during the fiscal year are not advanced.

- **Currently Advanced Programs:** Please refer to the Single Funding Page Crosswalk in the Column heading “Adv/Cash” to determine which Programs are advanced. Please note that the reimbursement portion of a program is not advanced.

## **CASH PROGRAM REVENUES**

Cash program revenues and reimbursements are paid after the County Expense Claim is filed. Cash program revenues are generally related to the smaller programs. They are identified in detail by program and program code in the “county use only report,” DFA C 434 (**County Funding – Summary Detail Data by Program Code Cash Claim Funding ONLY**). Also included with cash revenues are the DHS funds, even though they are reported on the DFA C 433 (**County Funding – Summary Detail Data by Program Code Advance Claim Funding ONLY**).

Health reimbursement funds must be received by CDSS from the designated State agency before CDSS can issue these funds to the counties. It can take anywhere from 60 – 90 days for CDSS to receive payment from another agency. CDSS will schedule payment to the counties 30 days from the receipt of funds.

- **AA190:** The Statement of Cash Advance is the document which reports the program and the quarter in which the funds were transferred to the county. The Cash programs are identified in the Misc. Adjustment portion of the AA190.

## Extraneous/Addendums

The following programs are claimed as extraneous or as addendums to the CEC but not paid through the CEC. Programs that are not funded through the CEC are reimbursed through other funding sources. The other funding sources may include but are not limited to Non-CEC claims, invoices, and State Controller invoices as shown in the examples below.

### Non CEC Claims

- **EBT** – Claimed on the “EBT Project, County Expenditure Claim”. Notice of payment is a “Statement of Cash Advance – AA190”.
- **Public Authority** – Claimed on the SOC 448 “Public Authority Invoice”. Counties receive only a remittance advice with payment.
- **SAWS/CALWIN/C-IV** – Claimed on the SAWS/CALWIN/C-IV Project “Implementation Expenditure Claim”. Notice of payment is an ADMINISTRATIVE “Statement of Cash Advance – AA190”.

### Invoices

- **FC IV-E Waiver Assist.** – Claimed on the CEC, DFA 430 (ends 9/03). Notice of payment is an ASSISTANCE “Statement of Cash Advance – AA190”.
- **Fraud Incentives** – Claimed on the CEC, DFA 335 and DFA 329. Notice of payment is an ASSISTANCE “Statement of Cash Advance – AA190”.
- **Performance Incentives** – Claimed on the CEC, DFA 335 and DFA 329. Notice of payment is an ASSISTANCE “Statement of Cash Advance – AA190”.

The following table summarizes how programs that are treated as extraneous or as an addendum to the CEC are claimed and paid.

	Claimed by:		Paid by:		
	<u>CEC</u>	<u>Other</u>	<u>Advance</u>	<u>Reimb.</u>	<u>Other</u>
EBT		X		X	
FC IV-E Waiver Assist.	X		X		
Performance Incentives	X			X	
Fraud Incentives	X			X	
Public Authority		X		X	
SAWS/CALWIN/C-IV		X	X		

## **Revenue Pass Thru**

County welfare agencies or departments often act as a claiming conduit for other County agencies (also referred to as dependent departments). Such is the case between county welfare agencies and probation departments. These dependent departments perform activities that fall within the claiming scope of the CEC. To receive pass thru revenue, their claim is incorporated into the larger welfare agency claim. After the county receives the CEC reimbursement, the county controller, or the welfare agency, transfers the relevant portion to the dependent departments.

A Memorandum of Understanding (MOU) between the County Welfare Department and the dependent departments is necessary as the basis for claiming funds (refer to MPP, Division 10, Section 203.2). The MOU must specify the services and placement activities performed by the recipient. The MOU should also specify the procedures the department will use in developing and submitting claims to the County Welfare Department. Care needs to be taken to ensure that the MOU remains consistent with actual practice. A sample MOU, designed for easy modification by individual counties, is provided.

The welfare department and dependent departments should establish mutually satisfactory methods for the exchange of any necessary information for each party to perform its duties and functions under this MOU agreement. Information must be submitted to the county welfare department in time to be included in that department's quarterly County Expense Claim to CDSS. County Welfare Departments must report expenses by category using Program Identification Numbers (PINs) in the County Expense Claim. For that reason, claims submitted to County Welfare Departments must be in a format which allows welfare department staff to report the expenses correctly.

The welfare department and dependent departments should establish mutually satisfactory procedures for the readjustment of claims and reimbursements.

**Sample**

**MEMORANDUM OF UNDERSTANDING**

**REGARDING**

**PROBATION TITLE IV-E ADMINISTRATIVE EXPENSE CLAIMS**

This agreement between the Probation Department of the County of \_\_\_\_\_, State of California, referred to as the "probation department", and the Welfare Department of the County of \_\_\_\_\_, State of California, referred to as the "welfare department", establishes and/or ratifies existing relationships and procedures between these parties effective the date of execution.

Section 472 of the Social Security Act requires an agreement between the California Department of Social Services, as the single state agency responsible for Title IV-E foster care and adoption assistance programs, and County Welfare Departments regarding the provision of Title IV-E services. A similar agreement insuring compliance with the Title IV-E state plan is required between welfare departments and probation departments before probation departments may claim federal reimbursement for provision of Title IV-E services.

Therefore, it is agreed as follows:

I. RESPONSIBILITIES

A. PROBATION DEPARTMENT RESPONSIBILITIES

1. The probation department agrees to develop and implement a case plan for each child who appears to be a candidate for foster care. This case plan will focus on the needs of the child and his/her family. The case plan will ensure that reasonable efforts are made to eliminate the need to remove the child from his/her home, or if the child is in foster care, to reduce the period of foster care.
2. The probation department will adhere to policy guidelines contained in DHHS ACYF Policy Announcement 87-05.
3. The probation department will utilize a time study method authorized in the County Welfare Department Cost Allocation Plan as promulgated by the California Department of Social Services (CDSS).
4. The probation department will utilize an indirect cost rate consistent with standard accounting practices.
5. The probation department will utilize the percentage of children eligible for federal participation in foster care

- maintenance supplied by the welfare department in the construction of each quarter's claim.
6. The probation department will submit a statement of Title IV-E administrative expenses eligible for federal reimbursement to the welfare department no later than the eighth work day following the end of each quarter. The statement will identify expenses by Program Identification Numbers provided by the CDSS.
  7. The probation department will maintain records to support all requests for reimbursement for the period required by federal regulations.
  8. The probation department agrees to comply with the Civil Rights Act of 1964 as amended, Executive Order 11246 and Regulations issued by the United States Department of Labor contained in 41 Code of Federal Regulations Part 60. In addition, the probation department agrees to comply with the Rehabilitation Act of 1973 and Regulations issued pursuant thereto contained in 45 Code of Federal Regulations Part 84 entitled "Nondiscrimination on the basis of handicap for programs and activities receiving or benefiting from federal financial participation".

#### B. WELFARE DEPARTMENT RESPONSIBILITIES

1. The welfare department agrees to provide the probation department with the percentage of children who are eligible for federal financial participation in foster care maintenance costs each quarter.
2. The welfare department agrees to accept claims for federal reimbursement of Title IV-E administrative costs from the probation department.
3. The welfare department will remit to the probation department any revenue received as federal reimbursement for Title IV-E administrative cost claims submitted by the probation department.

#### C. MUTUAL RESPONSIBILITIES

1. The probation department and welfare department will establish mutually satisfactory methods for the exchange of any necessary information so that each party may perform its duties and functions under this agreement. They will mutually establish appropriate procedures to insure that all information is safeguarded from improper disclosure in accordance with applicable state and federal laws and regulations.

2. The probation department and welfare department will establish mutually satisfactory procedures for the readjustment of claims and reimbursements in the event that expenditures claimed do not qualify for federal funds.

II. GENERAL TERMS

A. PERIOD OF OPERATION AND TERMINATION

This agreement shall take effect immediately upon signing by both parties to the agreement and shall remain in effect until terminated. Each party shall have the right to terminate this agreement upon ninety days prior to written notice to the other party.

B. ALTERATION OF TERMS

It is mutually agreed that this may be modified or amended upon the written mutual consent of the parties hereto.

Executed this \_\_\_\_\_ day of \_\_\_\_\_

Signature block for

Signature block for

Chief Probation Officer

County Welfare Director

## Single Funding Page Crosswalk

The Crosswalk is a reference guide to funding sources for programs reimbursed through the CEC. It is a cross-reference for the DFA 327.4 and DFA 327.5. It is also used as a reference for the DFA C 430. The Catalog of Federal Domestic Assistance (CFDA) is used as a reference for programs funded by the federal government. The Crosswalk identifies whether a program is paid on a cash advance or a cash payment method.

The Crosswalk is quarter specific. When reviewing the crosswalk; be sure to input the appropriate quarter when entering the ProCodes icon. For example, to review the June 07 crosswalk, 06/30/2007 must be entered into the date field upon entering the ProCodes icon.

- The CFDA is referenced for the Single Audit.

### FINDING THE CROSSWALK

Follow these steps to access the crosswalk:

- 1) Locate and enter the ProCodes icon
- 2) Press the “Click Here to Start” button
- 3) Enter the quarter ending date
- 4) Press the “Single Funding Crosswalk Reports” button
- 5) Press the “Single Funding Crosswalk (All Qtrs)” button or the “Single Funding Crosswalk (by Appropriate # & Allocation #)” button

Microsoft Visual FoxPro  
File Edit Window Help  
County Expense Claim

COUNTY EXPENSE CLAIM QUARTERLY REPORTS

Please input quarter ending date:

Note: Enter year as 1998,1999 or 2000.

Sharing Ratio Report

County Program Code Reports

Single Funding Crosswalk Reports

Quarter Input is not needed for Reports below

Type of Expense Code Report

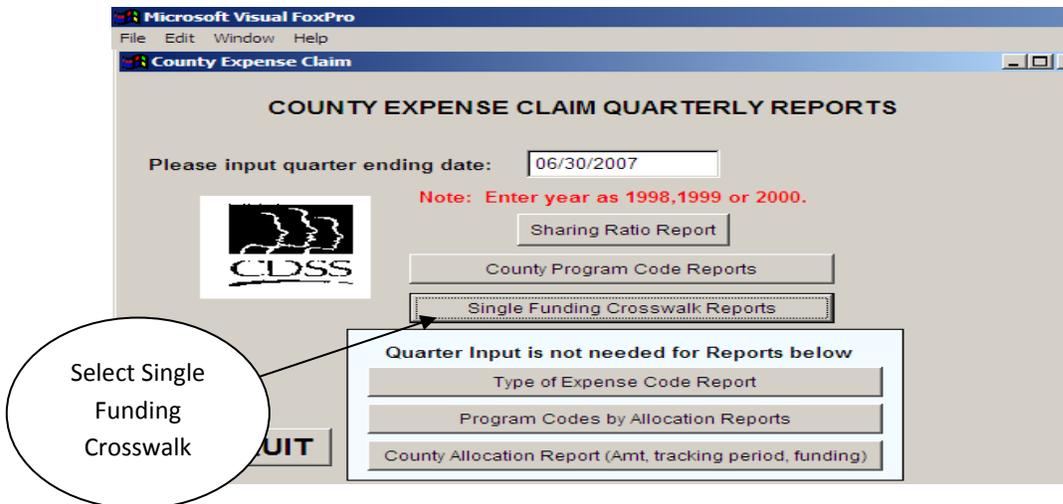
Program Codes by Allocation Reports

County Allocation Report (Amt, tracking period, funding)

QUIT

Input quarter here

CDSS



There are two reports: Single Funding Crosswalk (all Qtrs.) and Single Funding Crosswalk (by Appropriate # Order & Allocation #'s).

### Using the Crosswalk

The Single Funding Crosswalk (all Qtrs.) lists all program codes from the CEC, grouped by the single funding program name and description in alphabetical order. This makes it easy to find a specific single funding program and all related programs. Reference to the Crosswalk from the DFA 327.4, DFA 327.5 or DFA C 430 can determine if the funding for a particular program is paid with an advance schedule or with a cash claim method of payment.

The Single Funding Crosswalk (by Appropriate # Order & Allocation #'s) lists the programs by the Appropriation Item number. The Appropriation Item number is the line item in the Governor's Budget from which the program is paid. As not all programs are state funded, those programs without an Appropriation Item number are listed first. Programs are listed under their Appropriation Item number by the single funding program name and description in alphabetical order.

When the AA 190 - Statement of Cash Advance and AA 215 - Remittance Advice is received it can be matched to the final audited hard copy Crosswalk to determine additional information about that program (i.e. program code, appropriation item, payment method, etc.).

## Single Funding Page Crosswalk

The Single Funding Page Crosswalk is available to all users of the County Expense Claim and is also available, by quarter, through the ProCodes icon. The purpose of this report is to display the funding source by which each program code is reimbursed.

- ❑ **Single Funding Page Program Name/Descriptions:** Displays the State assigned naming convention. The title is used by CDSS when payment is made.
- ❑ **Program Name:** Displays the program code name.
- ❑ **Prog. Codes from page 4A-4E 5A-5E:** These two columns display the program code number and indicates the code on the Staff Development funding pages (4A-4E) and/or on the Welfare funding pages (5A-5E).
- ❑ **PCAs (Federal/State/Reimbursement Code):** Displays **Program Cost Accounts** that are used by CDSS for payment and tracking purposes.
- ❑ **Appropriation Item:** Displays the line item in the Governor's Budget from which the program is paid.
- ❑ **Federal Grt/Cat:** Displays the title of the federal funding source.
- ❑ **CFDA#:** Displays the **Catalog of Federal Domestic Assistance Number**. This number is used by the County Agency to identify the federal grant number for reports that are submitted to the Federal Government.
- ❑ **TANF Flg:** Displays if the program is State TANF MOE eligible.
- ❑ **Adv/Cash:** Displays a program code paid in an advance schedule or paid with the cash claim.

Single Funding Page Crosswalk 06/30/2004 QUARTER DATE: 08/04/2004

Single Funding Page Program Name/Descriptions	Program Name	Prog. Codes from page 4A-4E 5A-5E	PCAs		Reimbursement Code	Appropriation Item	CFDA #	Adv/ Cash
			Federal	State				
ADOPT OPT PROJ	Adoptions Opport Demo Proj	n/a 001	22411	n/a		151-25-25-020	93652 062	Adv
	SUO-Adopt Opport Demo Proj	n/a 002	22411	n/a		151-25-25-020	93652 062	Adv
ADOPTIONS ELIG	Adopt Asst IVE	n/a 230	21606	11606		141-16-80	93659 012	CC
	Adopt Asst IVE	230 n/a	21606	11606		141-16-80	93659 012	CC
ADOPTIONS SS	Specialized Trng For Adopt Prn	n/a 005	22402	12402		151-25-25-020	93659 012	Adv
	STAP Respite Care	005 006	n/a	12402		151-25-25-020		Adv
	SUO-Specialized Trng For Adopt	050 050	22402	12402		151-25-25-020		Adv
	Adoptions Case Mgmt	n/a 117	22402	12402		151-25-25-020		Adv
	Independent Adopt./Non Fed	118 118	n/a	12402		151-25-25-020		Adv
	Nonrec Adpt Exp Relimb	n/a 121	22402	12402		151-25-25-020		Adv
	Adoptions-Fed Direct Cost	n/a 123	22402	12402		151-25-25-020		Adv
	Adoptions Training	125 125	22402	12402		151-25-25-020		Adv
	SUO-Adoptions (118/123)	191 191	n/a	12402		151-25-25-020		Adv
	SUO-County Council (567/568)	512 512	n/a	12402		151-25-25-020		Adv
	Adopt Indepen-CO CO	n/a 567	n/a	12402		151-25-25-020		Adv
	Adopt-CO CO Costs/Fed	n/a 568	22402	12402		151-25-25-020		Adv
APS/CSBG	Specialized Trng For Adopt Prn	005 n/a	22402	12402		151-25-25-020	93659 012	Adv
	Adoptions Case Mgmt	117 n/a	22402	12402		151-25-25-020	93659 012	Adv
	CSBG-Skill Prof. Med. Pers.	113 113	n/a	12674	12676	151-25-35-050		Adv^
	CSBG-Health Related	114 114	n/a	12674	12676	151-25-35-050		Adv^
	CSBG	115 115	n/a	12674		151-25-35-050		Adv^
	SSI-SSP/OHC	135 135	n/a	12674		151-25-35-050		Adv^
	State Use Only-CSBG 115	163 163	n/a	12674		151-25-35-050		Adv^
	APS-Emergency	569 569	n/a	12674		151-25-35-050		Adv^
	APS-Case Management	570 570	n/a	12674		151-25-35-050		Adv^
	APS-SPMP-Response	571 571	n/a	12674	12676	151-25-35-050		Adv^
	APS-SPMP-Case	572 572	n/a	12674	12676	151-25-35-050		Adv^
	APS-HR-Emergency	573 573	n/a	12674	12676	151-25-35-050		Adv^
	APS-HR-Case Management	574 574	n/a	12674	12676	151-25-35-050		Adv^
	SUO-APS/CSBG/MOE	589 589	n/a	12674		151-25-35-050		Adv^
	SUO-CSBG/APS County Share	597 597	n/a	12674		151-25-35-050		Adv^
	SUO-NMOHC	656 656	n/a	12674		151-25-35-050		Adv^
CALWORK MH&SUB ABUSE	CALWORKS-Mental Hlth Svcs	n/a 625	n/a	11008		101-16-30-025		Adv
	CALWORKS-Sub Abuse Treatment	n/a 628	n/a	11008		101-16-30-025		Adv
	SUO-Calworks SAIMH Treatment	632 632	n/a	11008		101-16-30-025		Adv
CALWORKS SINGLE	State Only Cal-Learn Elig	026 026	n/a	11001		101-16-30-025		Adv^

Footnote: Adv^ = EXCLUDES REIMBURSEMENT PORTION \* Changes Effective with 06/30/2004 Quarter

## **CEC Payment and Audit Frequently Asked Questions (FAQs)**

### **Address Changes**

***Q. How can I change the Attention Line on my labels (For either Admin Claims, AA190's, Remittance Advises, or DFA C430)?***

- A. Send a letter signed by your Director with the updated information to CDSS, Financial Services Bureau, 744 P Street MS 9-5-01, Sacramento, CA; 95814.

### **Advance**

***Q. How is the Quarterly Advance amount determined?***

- A. Each quarter, the advance amount is determined by CDSS using historical expenditures, within the allocation amounts, if appropriate. Every month CDSS advances to each county their estimated federal and state shares of administrative and services costs. At least once each quarter, CDSS adjusts the monthly advance by the difference between a prior period advance and the actual audited costs for that period based on the audited CEC.

***Q. Why did my Advance amount change?***

- A. Usually, the advance amount is the same for each of the 3 months in a quarter. Changes occur between quarters based on your county's historical expenditure trend, as well as the statewide expenditure trends. During unusual circumstances, a change can occur during a quarter in a specific month. This is usually attributed to a revised Allocation or lack of funds available when a Budget Revision is being processed.

### **Claim Letter**

***Q. I don't understand an audit finding in my Audited Claim Letter.***

- A. Since these are County specific, please send your question to [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov).

### **Copies**

***Q. Can you please send a copy of the AA190 or RA?***

- A. Please check with your county's contact person. Every Friday prior to the schedule pay date (Warrant Release Date), the green copy of the RA for the County Auditor, and the pink copy of the RA for the County Welfare Director are sent along with the AA190 to each county's contact person. Please call your county contact and/or County Auditor for a copy of either the AA190 or

RA. If you are still unable to locate either the AA190 or the RA, please have your county contact send a request to [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov).

### **General Fiscal Policy Questions**

Any general Fiscal Policy questions should be sent to [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov).

### **Offsets**

***Q. Why can't offsets be done against the Original Advance (in the same Program or Schedule)?***

A. Occasionally, a county is over-advanced, and we must recoup monies from another Schedule or Program in accordance with the Federal Cash Management Act.

***Q. Why haven't all my positive offset amounts been paid?***

A. Usually, this is attributed to the timing of our payments. At any given time, a county will have an outstanding advance amount for the current period, as well as a positive offset amount for the actual audited claim. When these two amounts exceed your allocated amount for the particular program, we are unable to pay the positive offset amount until we receive the current period actual audited claim amounts. Also, during unusual circumstances, this could be attributed to a revised Allocation or lack of funds available when a Budget Revision is being processed.

### **Outstanding Payments**

***Q. Where shall inquiries, requests for research and reconciliations of outstanding payments, or discrepancies in payment be directed to?***

A. All requests for Research and Reconciliations should be sent via email to [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov). Any inquiries should be made within 9 months of the Audited Claim. Provide a detailed spreadsheet using the Single Funding Crosswalk, Final DFA C430 (hard copy), and AA190's to identify your questions. You should include all research you have already done at the county level and identify the discrepancies that still exist after your research.

### **Payments / Reimbursements**

***Q. Why does Reimbursement payment show in the State column of the AA190?***

A. When CDSS makes payment to the counties for another State Agency, it is treated as a state fund.

**Q. *When will the Reimbursement portion of my claim be paid?***

- A. For items that are reimbursed through DHS, or other state agencies, CDSS must first receive the federal funds from the designated state agency (DHS). CDSS accounting has to invoice the Agency designated to receive the Grant (DHS, EDD, Etc.). It can take up to 60-90 days to receive payment from another agency. CDSS will schedule payment within 30 days from the receipt of the funds.

**Q. *My payment does not match our DFA C430 in the Audited FoxPro template.***

- A. The official DFA C430 is the hard-copy version marked “final audit” which is mailed to your county. Please ensure you are using the Final Audited (Mailed) version of the DFA C430 to compare to your payment information. If changes are made to the Crosswalk between the time the template is sent to the Counties, and the time payment is made to the Counties, the changes will not be updated in the FoxPro version of the DFA C430.

**Q. *When will I receive my payment for Close-out?***

- A. Close-out is done in multiple “Rounds”. After all “Rounds” are completed, the Audited Claim Letter and payment will be made.

**Q. *I haven’t received a payment or offset for a particular quarter. How long should I wait before questioning the payment of these funds?***

- A. Normally, payment should be made within 60 days of receiving the Audited Claim Letter, unless it is a reimbursement item. Reimbursement items may take up to 9 months to pay since the funds are coming from another state agency. Any outstanding payments should be indicated on your AA190. In addition, the AA190 will sometimes include a footnote describing why the payment cannot be made (i.e., over an allocation, or a Budget Revision is in process, etc.).

**Q. *The County Treasurer wants to know the Banking Schedule amount the day before the Warrant Release Date (WRD).***

- A. For counties who participate in the Banking Schedule program, the original white RA is mailed directly to the Treasurer’s office five days prior to the WRD. For Non-Banking Schedules, the original white RA is mailed with the warrant on the date the schedule is released. The green copy of the RA for the County Auditor and the pink copy of the RA for the County Welfare Director are sent along with the AA190 to each county’s contact on the Friday prior to the WRD. Please call your county contact and/or County Auditor for the payment amount.

**Q. *I don’t recognize the amount or entry on my Deposit slip from the Bank.***

- A. All CEC payments are made on the 15th of the month. Please contact the Bank directly, and work with your County Treasurer to identify the amounts prior to contacting CDSS.

### **Performance Incentives**

#### ***Q. Where is my Performance Incentive Payment?***

- A. Please contact the County Assistance Payment Unit at [assistance.claim@dss.ca.gov](mailto:assistance.claim@dss.ca.gov).

### **Reconciliations**

#### ***Q. Why haven't I received my annual TANF-Probation Reconciliation Report?***

- A. In prior years, CDSS was providing you a payment reconciliation report for the TANF-Probation program. Due to recent staffing reductions, CDSS will no longer provide you such reconciliations.

### **Status Report/Shift Report from the Audited CEC**

#### ***Q. What does an Allocation with a negative balance mean in my Status Report?***

- A. Either you have exceeded your allocation amount or you have charged costs to an allocation that has not been allotted funds.

### **Warrant Release Date (WRD)**

#### ***Q. What is the warrant release date for CEC payments?***

- A. The warrant release date (WRD) for all CEC payments is the 15th of the month.

## What are CEC Revenues?

CEC Revenues are basically the CDSS approved federal and state share of expenses on the County Expense Claim.

The federal and state share of expenses paid to the counties come in two forms of payment:

- **Advances** – paid on the 15<sup>th</sup> of each month.
- **Reimbursements** – paid on the 4<sup>th</sup> or the 5<sup>th</sup> month following the CEC quarter.

Examples of the monthly advances issued by the State for Fiscal Year 03/04 include the following:

- |  |      |
|--|------|
| □ CalWORKs Single                                      | (B)  |
| □ CWS IVE, NON CWS ALLOC, CWS IVB, CWS TANF, ILP, PSSF | (NB) |
| □ IHSS, CAPIT, APS/CSBG                                | (NB) |
| □ TANF Probation, CYA, PROB IVE GHMV (PT)              | (NB) |
| □ Foster Care, CFET, CFET Enhanced FED, CalFresh       | (NB) |
| □ Adoptions, Licensing                                 | (NB) |
| □ CalWORKs MH & Sub Abuse, WTW Match                   | (NB) |

Source – CFL No. 03/04-033

To find current advanced programs, refer to the current quarter crosswalk or most recent remittance advice, DFA C430, and DFA C431.

These advances and reimbursements are remitted by the State to the counties by either depositing the funds directly into the designated county bank (B) or by mailing the funds to the county (NB).

The following documents accompany advances and reimbursements:

- Remittance Advice (Form AA215 D)
- Statement of Cash Advance (Form AA190)

**CALIFORNIA DEPARTMENT OF SOCIAL SERVICES**  
 744 P STREET, SACRAMENTO, CALIFORNIA 95814  
 (916) 657-3390

**REMITTANCE ADVISE**  
 MONTH OF MAR 2010 SCHEDULE NO. 03/15/201  
 0201264

The enclosed warrants cover advances for the indicated purposes, as authorized by the Welfare and Institutions Code. A copy of this form has been transmitted to the County Auditor as required by 26903 Government Code.

**OFFICE COPY**

AA 215 D (5/01)

	FEDERAL	STATE
ADMINISTRATIVE ADVANCE BANKING SCH NO WARRANT ENCLOSED		
CALWORKS CEC PRGS		
Call-EARN BONUS		
<b>Total Amount of Warrant</b>		



STATEMENT OF CASH ADVANCE - AA190  
STATE OF CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY - DEPARTMENT OF SOCIAL SERVICES

CONTACTS:

**COUNTY ADMINISTRATIVE PAYMENT UNIT**

1) PAYMENT PROBLEMS, AA190, AND CLAIM LETTER INQUIRES SHOULD BE ADDRESSED VIA [fsycass@dss.ca.gov](mailto:fsycass@dss.ca.gov)

**FEDERAL REPORTING SECTION**

2) FNS209 AND FEDERAL CATALOG INQUIRIES: [cheley.swart@dss.ca.gov](mailto:cheley.swart@dss.ca.gov)

19) **ADVANCE MONTH:** MAR 2010  
**COUNTY:** Control  
20) **Warrant Release Date:** MAR 15 ,2010

	16)	17) FEDERAL FUNDS	18) STATE FUNDS	TOTAL
<b>3) ADMINISTRATIVE PROGRAM</b>				
<b>CALWORKS CEC PROGRAMS (CFDA #93.558)</b>				
100% ADVANCE	MAR 10 MO	116,831,000.00	25,047,000.00	141,878,000.00
		0.00	0.00	0.00
<b>Total Advances</b>		<b>116,831,000.00</b>	<b>25,047,000.00</b>	<b>141,878,000.00</b>
<b>4) ADJUSTMENT FOR PRIOR PERIOD:</b>				
5) Actual Expenditures		0.00	0.00	0.00
6) Less: Advance		0.00	0.00	0.00
7) Net Adjustment		0.00	0.00	0.00
8) Net Adjustment Deferred - Recoupment		0.00	0.00	0.00
9) Net Adjustment Deferred - Payment		0.00	0.00	0.00
10) <b>Total Prior Period Adjustment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11) MISC. ADJUSTMENT:</b>				
CALWORKS CEC PGMS ADJ	03/09 A1	237,269.00	(34,001.00)	203,268.00
SB 1569 NONCITIZEN	03/09 A1	0.00	68.00	68.00
<b>Total Miscellaneous Adjustment</b>		<b>237,269.00</b>	<b>(33,933.00)</b>	<b>203,336.00</b>
<b>TOTAL CALWORKS CEC PROGRAMS</b>		<b>117,068,269.00</b>	<b>25,013,067.00</b>	<b>142,081,336.00</b>
12) SCH 020126H				
13) COMMENTS:				

	FEDERAL FUNDS	STATE FUNDS	TOTAL
<b>ADMINISTRATIVE PROGRAM</b>			
<b>CaILEARN BONUS</b>			
	0.00	0.00	0.00
	0.00	0.00	0.00
<b>Total Advances</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADJUSTMENT FOR PRIOR PERIOD:</b>			
Actual Expenditures	0.00	0.00	0.00
Less: Advance	0.00	0.00	0.00
Net Adjustment	0.00	0.00	0.00
Net Adjustment Deferred - Recoupment	0.00	0.00	0.00
Net Adjustment Deferred - Payment	0.00	0.00	0.00
<b>Total Prior Period Adjustment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>MISC. ADJUSTMENT:</b>			
	0.00	0.00	0.00
	0.00	0.00	0.00
<b>Total Miscellaneous Adjustment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CaILEARN BONUS</b>		<b>0.00</b>	<b>0.00</b>
SCH 020126H			
COMMENTS:			
14) <b>SHOWN ON REMITTANCE ADVICES AS CALWORKS CEC PRM FED &amp; ST:</b>			
<b>CALWORKS CEC PROGRAMS</b>	<b>117,068,269.00</b>	<b>25,013,067.00</b>	<b>142,081,336.00</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
15) <b>TOTAL REMITTANCE</b>	<b>117,068,269.00</b>	<b>25,013,067.00</b>	<b>142,081,336.00</b>
12) SCH 020126H			

## DICTIONARY OF HEADINGS ON THE AA190 FOR CEC PAYMENTS

- 1) **Payment Problems, AA190, and Claim Inquiries:** This line provides the contact for county inquires on the AA190 and the County Expense Claim Letter. The County Expense Claim Letter is provided after CDSS has completed a claim audit and identifies audit findings or changes to the claim.
- 2) **FNS209 and Federal Catalog Inquiries:** This line provides the contact for county inquires on Federal Catalog numbers.
- 3) **Administrative Program:** The AA190 was created by the County Admin. Payment Unit.
- 4) **Adjustment for Prior Period:** This adjustment is calculated as follows: Actual Audited expenditures as provided by the County on their prior period claim minus the total of all advances provided for that period. Note that Administrative Programs are claimed quarterly, so the adjustment for advances will include all 3 advances provided for the three months that make up the prior period quarter.
- 5) **Actual Expenditures:** After audit expenditures from the County Expense Claim (CEC).
- 6) **Less Advance:** This is the amount advanced to counties for the expenditures on the line above. The prior period advance is quarterly for the County Admin. Payment Unit.
- 7) **Net Adjustment:** This amount is the actual audited expenditures minus the advance for that period. The amount reflects the total adjustment the county is entitled to.
- 8) **Net Adjustment Deferred Recoupment:** Recoupment of an Advance amount that is deferred in this schedule and will be recouped at a later date in another schedule (example: need to recoup an advance but the schedule has insufficient expenditures to cover the recoupment).
- 9) **Net Adjustment Deferred Payment:** Payment amount to be deferred and paid at a later date in another schedule (example: Payment of expenditures deferred due to a pending budget revision).
- 10) **Total Prior Period Adjustment:** This amount is the actual audited expenditures minus the advance and any deferred amounts. This amount is the amount actually paid in this schedule.
- 11) **Misc. Adjustment:** Miscellaneous adjustments include claim payment adjustments for periods other than the immediately prior period, and additional payments or charges to counties for items such as SFIS, FNS 209, etc.
- 12) **Sch No:** This is the payment schedule number used for reference by both CDSS and the State Controller's Office.
- 13) **Comments:** The State uses this section to provide important information that counties may need to reconcile their books or general information to help counties identify any changes in the way programs are being paid.
- 14) **"Shown on Remittance Advices":** Presents the summary information that appears on the associated remittance advice (copies of the Remittance Advice are sent to the County Welfare Director and Treasurer's Office to notify them of a forthcoming payment).
- 15) **Total Remittance:** The total remittance amount is the total of all Federal and State funds paid in all programs in this individual schedule. This amount will match the amount on the Remittance Advice that is sent to the County Treasurer when the payment is made.
- 16) **CFDA (formerly Fed Cat):** The Catalog of Federal Domestic Assistance number associated with federal funds. This number is used by the State and Counties to report federal expenditures on their annual single audit reports, information on CFDA numbers and associated federal programs can be obtained from [www.cfda.gov](http://www.cfda.gov).
- 17) **Federal Funds:** Funds identified as federal when disbursed by CDSS to counties. Note that some funds originally coming from the federal government may be treated as State funds by CDSS if they have already passed through another State agency (such as the State departments of Health or Education).
- 18) **State Funds:** Funds identified as State when disbursed by CDSS to Counties. Note that this may include funds that are federal in origin, but which are passed through other (such as State Department of Health Services and State Department of Education).
- 19) **Advance Month:** The Administrative Programs are claimed quarterly. All advances for Administrative Programs are paid on the 15th of the month.
- 20) **Warrant Release Date:** Date funds were disbursed to counties.

## **What is a Zero Balance AA190?**

An AA190 with a zero balance is an AA190 in which the overall adjustments equal the advances. The adjustments may be spread out through various programs and AA190's. They may include an entry on a "Net Adjustment Deferred - Recoupment" line in order to achieve a zero balance. The "Net Adjustment Deferred - Recoupment" line would be collected on a subsequent AA190.

A zero balance AA190 has no revenues associated with it, therefore an AA215 is not issued. Although there are no revenues, it is an important document for balancing your County's revenues against the State's system.

If an individual county needs further information on a specific zero balance AA190, please contact:

[fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov)

STATEMENT OF CASH ADVANCE - AA190  
STATE OF CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY - DEPARTMENT OF SOCIAL SERVICES

Mail Date: 02/18/11

CONTACTS:  
COUNTY ADMINISTRATIVE PAYMENT UNIT  
PAYMENT PROBLEMS, AA190 AND CLAIM LETTER INQUIRIES  
SHOULD BE ADDRESSED VIA: fiscal.system@dss.ca.gov  
FEDERAL REPORTING SECTION  
FNS209 AND FEDERAL CATALOG INQUIRIES: cheley.swart@dss.ca.gov  
ADMINISTRATIVE PROGRAM

ADVANCE MONTH: March 2011  
COUNTY: San Luis Obispo County  
Warrant Release Date: February 28, 2011

	FEDERAL	STATE	TOTAL
<b>ISAWS Migration INVOICES</b>			
100% Adv Migration D & I	0.00	0.00	0.00
	0.00	0.00	0.00
Total Advances	0.00	0.00	0.00
<b>ADJUSTMENT FOR PRIOR PERIOD:</b>			
Actual Expenditures	0.00	0.00	0.00
Less: Advance D & I	0.00	0.00	0.00
	0.00	0.00	0.00
Net Adjustment	0.00	0.00	0.00
Net Adjustment Deferred - Recoupment	0.00	0.00	0.00
Net Adjustment Deferred - Payment	0.00	0.00	0.00
Total Prior Period Adjustment	0.00	0.00	0.00
<b>MISC. ADJUSTMENT</b>			
	0.00	0.00	0.00
Total Miscellaneous Adjustment	0.00	0.00	0.00
<b>TOTAL ISAWS Migration Invoices</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FEDERAL	STATE	TOTAL
<b>ARRA-C4YOURSELF</b>			
100% Advance	0.00	0.00	0.00
	0.00	0.00	0.00
Total Advances	0.00	0.00	0.00
<b>ADJUSTMENT FOR PRIOR PERIOD:</b>			
Actual Expenditures	0.00	0.00	0.00
Less: Advance	0.00	0.00	0.00
Advance	0.00	0.00	0.00
	0.00	0.00	0.00
Net Adjustment	0.00	0.00	0.00
Net Adjustment Deferred - Recoupment	0.00	0.00	0.00
Net Adjustment Deferred - Payment	0.00	0.00	0.00
Total Prior Period Adjustment	0.00	0.00	0.00
<b>MISC. ADJUSTMENT</b>			
	0.00	0.00	0.00
Total Miscellaneous Adjustment	0.00	0.00	0.00
<b>TOTAL ARRA-C4YOURSELF</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SCH NO 020156J</b>			

	FEDERAL	STATE	TOTAL
<b>AS SHOWN ON REMITTANCE ADVICES</b>			
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
<b>CMIPS II</b>			
	0.00	0.00	0.00
<b>TOTAL REMITTANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**COMMENTS:**

As a result of State Controller's Office policy, CDSS has implemented a temporary process change. Instead of issuing one claim schedule with one warrant for all funds impacting these programs, CDSS will issue two claim schedules. One claim schedule will issue the Federal funds in one warrant. The second claim schedule will issue another warrant for all other State funds. The two claim schedules are identified below:

- Schedule #: 020156J – Federal Funds
- Schedule #: 020155J – All other Funds

STATEMENT OF CASH ADVANCE - AA190  
STATE OF CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY - DEPARTMENT OF SOCIAL SERVICES

CONTACTS:  
COUNTY ADMINISTRATIVE PAYMENT UNIT  
PAYMENT PROBLEMS, AA190 AND CLAIM LETTER INQUIRIES  
SHOULD BE ADDRESSED VIA: fiscal.system@dss.ca.gov  
FEDERAL REPORTING SECTION  
FNS209 AND FEDERAL CATALOG INQUIRIES: cheley.swart@dss.ca.gov  
ADMINISTRATIVE PROGRAM

ADVANCE MONTH: March 2011  
COUNTY: San Luis Obispo County  
Warrant Release Date: February 28, 2011

		FEDERAL	STATE	TOTAL
<b>CALWIN INVOICES</b>				
100% Advance	Mar-11 MO	63,156.00	0.00	63,156.00
		0.00	0.00	0.00
Total Advances		63,156.00	0.00	63,156.00
<b>ADJUSTMENT FOR PRIOR PERIOD:</b>				
Actual Expenditures	Dec-10 MO	29,145.00	0.00	29,145.00
Less: Advance	Dec-10 MO	(56,994.00)	0.00	(56,994.00)
	Nov-10 MO	3,130.00	0.00	3,130.00
Net Adjustment		(24,719.00)	0.00	(24,719.00)
Net Adjustment Deferred - Recoupment		0.00	0.00	0.00
Net Adjustment Deferred - Payment		0.00	0.00	0.00
Total Prior Period Adjustment		(24,719.00)	0.00	(24,719.00)
<b>MISC. ADJUSTMENT</b>				
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
Calwin ADJ	Nov-10 MO	(38,437.00)	0.00	(38,437.00)
Total Miscellaneous Adjustment		(38,437.00)	0.00	(38,437.00)
<b>TOTAL Calwin Invoices</b>				
		0.00	0.00	0.00
<b>C-IV INVOICES</b>				
100% Advance		0.00	0.00	0.00
		0.00	0.00	0.00
Total Advances		0.00	0.00	0.00
<b>ADJUSTMENT FOR PRIOR PERIOD:</b>				
Actual Expenditures		0.00	0.00	0.00
Less: Advance		0.00	0.00	0.00
NET Adjustment		0.00	0.00	0.00
Net Adjustment Deferred - Recoupment		0.00	0.00	0.00
Net Adjustment Deferred - Payment		0.00	0.00	0.00
Total Prior Period Adjustment		0.00	0.00	0.00
<b>MISC. ADJUSTMENT</b>				
		0.00	0.00	0.00
Total Miscellaneous Adjustment		0.00	0.00	0.00
<b>TOTAL C-IV INVOICES</b>				
		0.00	0.00	0.00
<b>SCH NO 020156J</b>				

**COMMENTS:**

As a result of State Controller's Office policy, CDSS has implemented a temporary process change. Instead of issuing one claim schedule with one warrant for all funds impacting these programs, CDSS will issue two claim schedules. One claim schedule will issue the Federal funds in one warrant. The second claim schedule will issue another warrant for all other State funds. The two claim schedules are identified below:

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STATEMENT OF CASH ADVANCE - AA190  
STATE OF CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY - DEPARTMENT OF SOCIAL SERVICES

CONTACTS:  
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SHOULD BE ADDRESSED VIA: [fiscal.system@dss.ca.gov](mailto:fiscal.system@dss.ca.gov)  
FEDERAL REPORTING SECTION  
FNS209 AND FEDERAL CATALOG INQUIRIES: [cheley.swart@dss.ca.gov](mailto:cheley.swart@dss.ca.gov)  
ADMINISTRATIVE PROGRAM

ADVANCE MONTH: March 2011  
COUNTY: San Luis Obispo County  
Warrant Release Date: February 28, 2011

	FEDERAL	STATE	TOTAL
<b>LEADER INVOICES</b>			
MISC. ADJUSTMENT			
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
Total Miscellaneous Adjustment	0.00	0.00	0.00
<b>TOTAL LEADER Invoices</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>C-IV IVR, WCDS IVR, WCDS SA INVOICES</b>			
MISC. ADJUSTMENT			
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
Total Miscellaneous Adjustment	0.00	0.00	0.00
<b>TOTAL C-IV IVR, WCDS IVR, WCDS SA Invoices</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CMIPS II INVOICES</b>			
100% Advance	0.00	0.00	0.00
Total Advances	0.00	0.00	0.00
ADJUSTMENT FOR PRIOR PERIOD:	0.00	0.00	0.00
Actual Expenditures	0.00	0.00	0.00
Less: Advance	0.00	0.00	0.00
Net Adjustment	0.00	0.00	0.00
Net Adjustment Deferred - Recoupment	0.00	0.00	0.00
Net Adjustment Deferred - Payment	0.00	0.00	0.00
Total Prior Period Adjustment	0.00	0.00	0.00
MISC. ADJUSTMENT			
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
Total Miscellaneous Adjustment	0.00	0.00	0.00
<b>TOTAL CMIPS II INVOICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SCH NO 020156J</b>			

**COMMENTS:**

As a result of State Controller's Office policy, CDSS has implemented a temporary process change. Instead of issuing one claim schedule with one warrant for all funds impacting these programs, CDSS will issue two claim schedules. One claim schedule will issue the Federal funds in one warrant. The second claim schedule will issue another warrant for all other State funds. The two claim schedules are identified below:

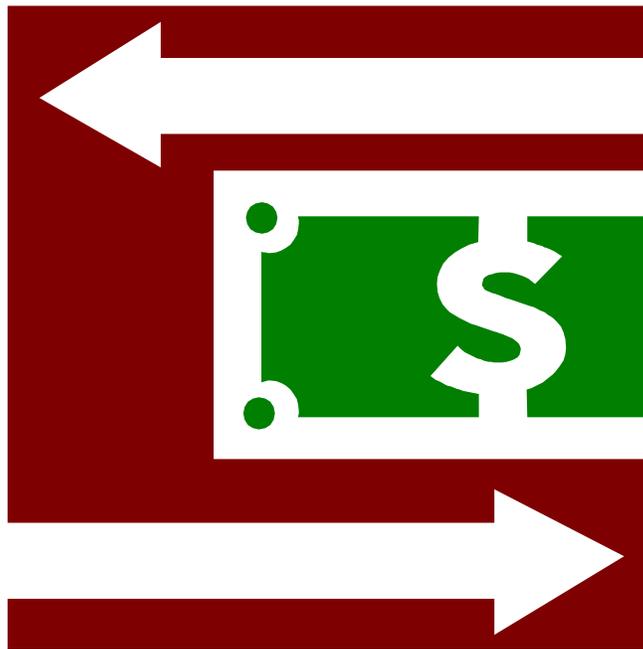
- Schedule #: 020156J – Federal Funds
- Schedule #: 020155J – All other Funds

# County Expense Claim

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## Section V – Realignment 2011



## **AB 118 (Realignment 2011)**

### **Introduction**

Effective July 1, 2011, AB 118 realigns the funding for the Adoption Services, Foster Care (FC), Child Welfare Services (CWS), Adult Protective Services (APS), and Child Abuse Prevention, Intervention, & Treatment (CAPIT) programs. This means the funding for these programs has been shifted from the State to the Counties. Specified tax (sales & use tax) revenues will be redirected by the State to the counties on an ongoing basis to cover costs previously funded by the State. Additional information on Realignment 2011 pertaining to FY 11/12 only is addressed in the following CFL's:

- CFL 11/12-18
- CFL 11/12-39

Information on Realignment 2011 pertaining to FY 12/13 is addressed in CFL 12/13-16.

Prior to July 1, 2011 these programs would have had guaranteed allocations. AB 118 replaced these allocations with subaccount distributions. Subaccount distributions are not guaranteed. They are simply projections.

The County Expense Claim (CEC) process will not change. However, effective with the September 2011 quarter claim, all costs will be covered by the county with realignment funding using the State-Use-Only (SUO) overmatch codes. This will be accomplished by setting the affected allocation's ledger to zero for the realigned program ledgers. For the affected programs, the allocation on the Ledger Tracking System Status Report will be blank where an allocation amount would normally have appeared.

The following Ledgers are impacted by this realignment.

LED#	Program	SUO
004	Adoptions	191
008	CWS	166
040	State Family Preservation Program (FPP)	501
052	AB 2129-Foster Parent Training & Recruitment	508
078	Foster Care	612
085	Substance Abuse / HIV Infant Program	552
100	Kinship Support Services	328
104	ILP State 100%	810
105	Group Home Monthly Visits – Probation	329
112	APS / CSBG	656
115	Supportive & Therapeutic Options Program (STOP)	549
118	Group Home Monthly Visits (CWD)	045, 051
121	Specialized Training for Adoptive Parents Program (STAP)	050
134	Emancipated Youth Stipends (EYS)	112
135	Foster Care Emergency Assistance (EA) TANF	199
139	Kinship & Foster Care Emergency Funds	563
141	Child Abuse Prevention, Intervention, & Treatment (CAPIT)	696

144	CWSOIP/Cohort 1	038
150	CWSOIP/Probation	705
155	Fed-GAP Administration	815

Previously Ledger 148 (CWS Augment Title XX) controlled the Title XX CWS Augmentation. This ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined and Program Codes (PC) 171 (SUO CWS-Title XX) will be utilized to shift funds from county to federal in each of the four quarters.