#14-32-01

Bulletin

January 24, 2014

Minnesota Department of Human Services -- P.O. Box 64941 -- St. Paul, MN 55164-0941

OF INTEREST TO

- County Directors
- Fiscal Supervisors

ACTION/DUE DATE

Currently in effect.

EXPIRATION DATE

January 24, 2016

DHS Issues Instructions for Preparing the Income Maintenance Quarterly Expense Report, Form DHS-2550

TOPIC

Information and instructions for preparing the Income Maintenance Quarterly Expense Report, DHS-2550

PURPOSE

- Provides instructions and guidelines for preparing the DHS-2550
- Replaces DHS Bulletin No. 13-32-01 (January 2, 2013)

CONTACT

Heide Moris, IMRMS Project Manager (651) 431-3774 or *heide.moris@state.mn.us*

SIGNED

ALEXANDRA KOTZE
Chief Financial Officer
Department of Human Services

Terminology Disclaimer

The terminology used to describe people we serve has changed over time. The Minnesota Department of Human Services (DHS) supports the use of "People First" language. Although outmoded and offensive terms might be found within this document, DHS does not endorse these terms.

Background

The DHS-2550 cost report is used by the Minnesota Department of Human Services (DHS) in conjunction with the county's Income Maintenance Random Moment Time Study (IMRMS) data (bulletin No. 13-32-16, dated November 19, 2013) to determine allowable costs for reimbursement by various federal programs.

Changes since last Bulletin

- MA Direct Charges in Section F of the DHS-2550 cost report, Eligible Direct Charges for Specific Federal Program Administration, has been changed to MA General Direct Charges.

- MA Enhanced Direct Charges has been added to Section F of the DHS-2550, Eligible Direct Charges for Specific Federal Program Administration, to reflect Affordable Care Act enhanced match eligible expenses.

Processes

- Web based DHS-2550 cost reports are emailed quarterly to each county's designated fiscal staff on or about the 20th of the last month of the reporting quarter.
- The DHS-2550 is completed and submitted via the web based form.
- Amended reports for prior quarters must be submitted using the web based form.
- Completed reports are due the 20th of the month following quarter end.

LEGAL REFERENCE

Code of Federal Regulations, 45 CFR 95, subparts E and G
Minnesota Statutes, section 256.01

ATTACHMENTS

A. Instructions for Completing the Income Maintenance Quarterly Expense Report (DHS-2550), Reporting Sections
B. Instructions for Completing the Income Maintenance Quarterly Expense Report (DHS-2550), Direct Charging of Salaries
C. Instructions for Completing the Income Maintenance Quarterly Expense Report (DHS-2550), COFARS Accounts
D. The Income Maintenance Quarterly Expense Report Form (DHS-2550)
E. Instructions for Using and Navigating the Income Maintenance Quarterly Expense Report (DHS-2550)

ACTION REQUIRED

Prepare the DHS-2550 in accordance with the attached instructions and submit the report to arrive at DHS within 20 days after the end of the quarter. If the report cannot be submitted within the required timeframe, please call Julie Spurgeon at (651) 431-3782.

Counties must retain an original signed copy of the submitted DHS-2550 for at least four (4) years for state and federal auditing purposes.

AMENDED REPORTS

Counties have one year to revise and submit corrected DHS-2550 quarterly reports. Please contact Heide Moris at (651) 431-3774 or heide.moris@state.mn.us to discuss the process for submitting a revised report.

CONTACT INFORMATION

Heide Moris (651) 431-3774 heide.moris@state.mn.us -- Federal funding from 2550
Jill Roberts (651) 431-4464 jill.roberts@state.mn.us -- Child support questions
Jerry Medlicott (651) 431-3781 gerald.medlicott@state.mn.us -- TANF & MFIP questions
Julie Spurgeon (651) 431-3782 julie.spurgeon@state.mn.us – County Fiscal Reporting Officer

Americans with Disabilities Act (ADA) Advisory
This information is available in accessible formats for people with disabilities by calling (651) 431-3777 (voice) or toll free at (800) 627-3529 or by using your preferred relay service. For other information on disability rights and protections, contact the agency's ADA coordinator.

ATTACHMENT A

Instructions for Completing the Income Maintenance Quarterly Expense Report (DHS-2550) Reporting Sections

The DHS-2550 collects the quarterly administrative expenses for the Income Maintenance programs administered by all counties.

All financial activity on the DHS-2550 is reported on a cash basis. Expenditures and revenue must have been disbursed or received during the quarter being reported. Do not include accruals owed or earned.

The DHS-2550 is comprised of the following sections:

- Section A: IMRMS Time Study Expenditures
- Section B: Child Support Expenditures
- Section C: Fraud Control Expenditures
- Section D: Fraud Prevention Investigation (FPI) Expenditures
- Section E: Income Maintenance Administrative Overhead Expenditures
- Section F: Eligible Direct Charges for Specific Federal Program Administration
- Section G: Other Direct Charges Not Eligible for Federal Financial Participation
- Section H: Miscellaneous Costs
- Section I: Miscellaneous Revenues
- Section J: 2550 Report Certification and Variance Explanations

Section A: IMRMS Time Study Expenditures

Costs reported in this section are direct costs associated with staff required to participate in the random moment time study (IMRMS). Staff paid from the Income Maintenance Fund and in one of the following job classifications must be participants in the time study: financial assistant specialist, financial worker, case aide and child care worker. FPI investigators are not participants in the time study.

Revenue received that reduces any portion of the expenses must be reported on the revenue offset line. The revenue will be subtracted from total expenses to arrive at the net eligible costs. Net eligible costs will be allocated to the various programs based on time study results.

Quarterly salaries of time study participants must be reported. Salaries of individuals that should have been participants but were not included in the quarter's random moment sample should not be included.

Section B: Child Support Expenditures

Section B is for reporting total county expenditures supporting administration of the Child Support Program. Expenditures entered in this section must either be 100% attributable to the Child Support Program and have documented salary certifications on file for the quarter or they can be direct charges determined and documented with daily activity reporting. (See Attachment B for federal direct charge instructions.)

In addition to the usual COFARS accounts, Services and Charges have been detailed to meet additional reporting requirements for co-operative agreements as well as separate detail for Genetic Determination and Other Eligible Services and Charges.

Non-PRISM revenue also requires specific reporting detail for regular Child Support and for Genetic Determinations. Revenue offset received that reduces any portion of those costs must be listed on the non-PRISM revenue offset line applicable to either the regular Child Support Program or to Genetic Determinations. These revenues will be subtracted from the reported expenditures to arrive at the net eligible costs.

DHS will import Child Support fees and incentives collected and reported in the PRISM system as well as incentives paid to counties during the quarter. This will further reduce the net eligible costs for the Child Support Program.

Child support costs that were attributable to the Child Support Program but were not eligible for federal reimbursement are to be listed at the end of this section. Ineligible costs within each COFARS category are listed in Attachment C of these instructions.

Section C: Fraud Control Expenditures

This section is for reporting costs associated with the investigation and/or prosecution of welfare fraud. Fraud allegations are most often investigated by the county attorney's office, local law enforcement or by the county sheriff's office. This type of investigation requires a criminally trained investigator. These costs will be allocated to the various federal, state and county programs based on DHS statewide statistical summaries of completed criminal investigations. Expenditures and any revenue received that reduces these costs must be reported. The revenue will be subtracted to arrive at the net eligible costs.

Section D: Fraud Prevention Investigation (FPI) Expenditures

Expenditures reported in this section must be pre-approved by the DHS Office of the Inspector General, Financial Fraud and Abuse Investigations Division as part of an FPI grant (Note: the DHS-2550 has been updated to only allow entry of costs by counties who have FPI contracts with DHS.) In some counties FPI investigations are done by county welfare fraud investigators who may or may not be law enforcement personnel. In other counties contractual agreements are made with private investigative services or the county sheriff's office for FPI

investigators. FPI costs qualify for state reimbursement up to the limits approved in the FPI grant. Expenditures and any revenue received that reduces these costs must be reported.

Section E: Income Maintenance Administrative Overhead Expenditures

Expenses paid by the county for the operation and administration of county Income Maintenance activity are reported in this section. Examples of these expenses include rent, utilities, repair and maintenance of buildings and equipment, and Merit System costs applicable to the Income Maintenance Division. Income Maintenance salary and benefit costs for directors, supervisors, and other administrative support staff, who do not complete salary certifications or ongoing daily activity reports for purposes of direct charging to federal programs, should be included here. (See Attachment B for federal direct charge instructions.) Administrative overhead costs will be distributed among all Income Maintenance programs based on the portion of each federal program's salary costs to the total of all time study and direct charge salary costs.

The first part of Section E is for reporting administrative overhead expenses eligible for federal financial participation. Revenue received that reduces these costs must also be reported. The revenue will be subtracted to arrive at the net eligible costs.

The second part of Section E is for reporting Income Maintenance Administrative Overhead costs that were incurred but were not eligible for federal financial participation. Ineligible costs within each COFARS category are described in Attachment C.

Section F: Eligible Direct Charges for Specific Federal Program Administration

Section F is federal program specific. Expenses reported here must not be included in any other section of the DHS-2550. Payroll and related costs listed as direct charges should only be for staff that have completed payroll certifications or daily activity reports for the quarter. (See Attachment B for federal direct charge instructions.)

Each program area potentially having direct charges is listed in this section. These programs are: Medical Assistance (MA) General, Medical Assistance (MA) Enhanced, Prepaid Medical Assistance (PMAP), County Based Purchasing (CBP), Temporary Assistance for Needy Families (TANF) Minnesota Family Investment Program (MFIP) Administration, Supplemental Nutrition Assistance Program [SNAP], and Refugee Assistance.

Effective October 1, 2013 there is a new category titled "MA Enhanced Direct Charges". Per federal regulation Salary and Fringe (6100) is the only type of expenditure that is allowed in this category.

Section G: Other Direct Charges Not Eligible for Federal Financial Participation

Direct charge expenditures incurred for the administration of state and non-federal programs not addressed in previous sections should be reported here. Examples include General Assistance (GA), Medical Savings Account (MSA), and Group Residential Housing.

The portion of costs not attributable to federal programs for those staff that have completed daily activity reporting for the quarter are also reported in this section. (See Attachment B for federal direct charge instructions.)

Section H: Miscellaneous Costs

This section is for reporting miscellaneous expenditures which DHS collects for other purposes.

MFIP Consolidated Fund
Report salaries and fringe benefits of Income Maintenance staff who are working on MFIP Consolidated Fund activity. Only counties who have been approved by DHS can report expenses on this line.

Maxis Certified Mail Costs
Report county costs incurred for MAXIS certified mail. Counties will be reimbursed on a quarterly basis.

Section I: Miscellaneous Revenues

Electronic Benefit Transfer (EBT) Fees
Electronic Benefit Transfer fees collected by the county should be reported in this section only. The amount reported is billed to the county on the monthly invoice following the quarter end.

Section J: 2550 Report Certification

Certification: Fill in the name, title of the preparer as well as their phone number. Enter the name of the County Financial Official or Human Services Director and their title. The date fields will be filled in automatically when submitting the report.

Counties must print and retain an original signed copy of the completed DHS-2550 for at least four (4) years for state and federal auditing purposes.

Variance Explanation: If a 30% variance occurs when averaging the previous 4 quarters amounts reported, a message will appear containing the COFARS account affected. The preparer is required to submit a complete explanation of the variance in this section.

ATTACHMENT B

Instructions for Completing the Income Maintenance Quarterly Expense Report (DHS-2550) Direct Charging of Salaries

Attachment B provides guidance on the determination and documentation of salary costs that can be direct charged to specific federal programs. Splitting administrative costs between Income Maintenance and Social Services is based on Minnesota's approved cost allocation plan. Direct charging to federal programs is outlined in OMB Circular No. A-87. Specific federal language can be found in Attachment B of Circular A-87, Selected Items of Cost, # 8 Compensation for personal services.

Initial Split of Administrative Salary Costs Between Income Maintenance and Social Services

Some administrative staff perform functions that benefit both Income Maintenance and Social Services. The salaries and benefits of those administrative staff must first be allocated between Income Maintenance and Social Services in order to determine how much cost should be included in the Income Maintenance cost pool. Allocation must be based on the proportion of Income Maintenance FTE's to total FTE's in both areas. This methodology must be used to allocate salaries for the director, supervisors and other administrative staff who work across both areas.

Direct charging of salaries and benefits on the Income Maintenance Cost Report

Direct charging of salaries and related costs for staff and supervisors to any federal program is allowable in only the following three circumstances for Income Maintenance programs.

1. Salaries and benefits may be direct charged for any staff person or supervisor whose time is dedicated 100% to a federal program **if** it is documented by a salary certification report.

2. Staff salary and benefits applicable to a specific federal program may be direct charged when documented by ongoing daily activity reports and only if the individual's job classification does not mandate their participation in the IMRMS time study. (Note: the remaining portion of an individual's salary not identified for a specific federal program cannot be claimed as an eligible expense. See Attachment A, Section G.)

3. Supervisors and other administrative support staff who function as the county's only child support staff (i.e. no program staff 100% dedicated to child support) may document their time on daily activity reports and then charge portions of their salary and benefits applicable to child support and other federal programs. Minnesota's cost allocation plan allocates administrative overhead costs to the various federal

programs based on each program's salary costs as a proportion of total salary costs from the time study and from direct charges.

Child support workers do no participate in the time study. Therefore, only salary costs that are direct charged can be used as the basis for allocating overhead costs. If a county does not have any salary costs dedicated 100% to the child support program there will be no allocation of administrative overhead to the child support program, unless the option referenced in paragraph #2 is used.

Salary Certification Reports

If 100% of an employee's time is dedicated to a specific federal program the salary certification method must be used to determine and document costs to charge against a specific federal program on the Income Maintenance Cost Report (DHS-2550).

In this method, **a quarterly certification** is required stating that the employee worked solely on only one specific federal program. Certifications must be signed either by the employee or by a supervisor who has firsthand knowledge of the work performed by the employee. The employee should sign the certification whenever possible.

Daily Activity Reports

Direct program staff not participating in the IMRMS who perform multiple activities (of which at least one is a federal program) **and** administrative staff who are sole county child support staff must complete **ongoing daily activity reports.** These reports are signed and turned in to the supervisor at least quarterly in order to charge any costs to a federal program on the Income Maintenance Quarterly Expense Report (DHS-2550).

Completion of daily activity reports is the only federally approved basis for claiming salary and related benefit costs to be direct charged to one or more specific federal programs. Daily activity reports must account for 100% of all activity performed by the employee each day. Reports must contain the employee's total number of hours worked each day; the number of hours each day that the employee worked on activity claimable to each federal program and the number of hours of indirect or other activity which is not attributable to any specific federal program. Signed daily activity reports and the resulting computations supporting quarterly direct charges to federal programs on the DHS-2550 must be retained at the county as documentation for audit purposes.

ATTACHMENT C

Instructions for Completing the Income Maintenance Quarterly Expense Report (DHS-2550) COFARS Accounts

The following is an overview of the applicable COFARS accounts that are used to complete the Income Maintenance Quarterly Cost Report (DHS-2550). These standard COFARS accounts are applicable to all Income Maintenance programs.

Personnel Services (Salaries and Fringe Benefits) – Account numbers 6100-6199

Eligible costs:

Include regular and overtime salaries and employee fringe benefits for permanent, part-time and temporary staff.

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

Ineligible costs:

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

Services and Charges – Account numbers 6200-6299 and 6300-6399

Services and charges rendered by vendors or individual contractors.

Eligible costs:

Office operational expenses:

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

Building and travel costs:

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

Fees and services:

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

Interdepartmental charges:

- Costs that are covered under a contract with another county department or other departments within a county such as Child Support Cooperative Agreements with the county attorney and sheriff's departments.
- Charges made by another department of the county to Income Maintenance for services performed by county employees under special arrangements not included in their salaries or wages.
- Do not include expenses that are included in the County-wide Indirect Cost Plan.

Miscellaneous charges:

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

Ineligible costs:

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

Direct Materials and Supplies Account numbers 6400-6499

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

Eligible costs:

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

Debt Services Account numbers 6700-6799

Eligible costs:

- Financing costs (including interest) paid for the costs of building acquisition, construction, remodeling or equipment if the financing is provided by a bona fide third party external to the county and the space or equipment is used in direct support of Income Maintenance programs.
- Bond issuance costs as amortized over the life of the bond, as long as the assets funded by the bond benefit Income Maintenance programs.

Ineligible costs:

Any other financing costs (including interest) not listed above.

Other Eligible Costs Account numbers 6800-6899
Eligible costs:

- Expenditures for goods and services not otherwise classified that are directly attributable to Income Maintenance programs such as:
    - Intergovernmental payments made by the county Income Maintenance to other governmental units.
    - Depreciation expense other than examples excluded below.

Ineligible costs:

- Bad Debt expense including fees for related collection and legal costs.
- Depreciation expense for buildings and equipment borne by or donated by the federal government irrespective of where title was originally vested or presently resides, and costs of building and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.
- Fines, penalties, damages or other settlements resulting from violations or alleged violations including failure of the county unit to comply with federal, state, local or Indian tribal laws and regulations.
- Costs for entertainment including amusement, diversion, social activities, and associated costs such as tickets to shows or sports events, meals, lodging, rentals, transportation and gratuities.

Revenue offset Account number 4000

Report revenue received by the county Income Maintenance Division to offset current or prior expenditures that were initially claimed for federal financial participation (FFP). Examples would include:

- Jury duty reimbursement
- Insurance rebates
- Selling of county human service assets where federal financial participation (FFP) was previously claimed.
- New federal grant funds received that pay for expenses claimed on the DHS-2550 for reimbursement.

ATTACHMENT D:

Minnesota Department of **Human Services** DHS-2550 minnesota north star

Income Maintenance Quarterly Expense Report

DHS-2550 Instructions 2550 Bulletin

County	Last Update	Quarter Ending
	Friday, November 08, 2013 9:41 AM	9/30/2013

Section A: IMRMS Time Study Expenditures

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
-	**Total IMRMS costs**		**0**
4000	Revenue Offset	0	
-	**IMRMS net eligible costs**		**0**

Section B: Child Support Expenditures

COFARS Code	Description		
	Expenditures Eligible for Federal Financial Participation		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		
	Co-op Agreement-County Attorney	0	
	Co-op Agreement-Sheriff's Dept	0	
	Genetic Determination Services and Charges	0	
	Other Eligible Services and Charges	0	
-	Subtotal Services and Charges		**0**
6400	Direct Materials and Supplies		0
6800	Other Costs		0
-	**Total Child Support costs**		**0**
4000	Non-PRISM Revenue Offset - Regular	0	
-	Non-PRISM Revenue Offset - Genetic Determination	0	
-	**Child Support net eligible costs**		**0**
	Expenditures not Eligible for Federal Financial Participation		
6200-6800	Child Support Costs not eligible for federal reimbursement		0
-	**Total Child Support Costs**		**0**

Section C: Fraud Control Expenditures

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total Fraud Control costs**		**0**
4000	Revenue Offset	0	
-	**Fraud Control net eligible costs**		**0**

Section D: Fraud Prevention Investigation (FPI) Expenditures

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total FPI costs**		0
4000	Revenue Offset	0	
-	**FPI net eligible costs**		0

Section E: Income Maintenance Administrative Overhead Expenditures

COFARS Code	Description		
	Expenditures Eligible for Federal Financial Participation		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6700	Debt Services		0
6800	Other Costs		0
-	**Total IM Administrative Overhead Costs**		**0**
4000	Revenue Offset	0	
-	**IM Administrative Overhead net eligible costs**		**0**
	Expenditures not Eligible for Federal Financial Participation		
6100-6800	Admin Overhead costs not eligible for federal reimbursement		0

Section F: Eligible Direct Charges for Specific Federal Program Administration

MA General Direct Charges

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total MA general direct charges**		**0**
4000	Revenue Offset	0	
-	**MA general net eligible direct charges**		**0**

MA Enhanced Direct Charges

COFARS Code	Description		
6100	Salary and Fringe		0
-	**Total MA enhanced direct charges**		**0**
4000	Revenue Offset	0	
-	**MA enhanced net eligible direct charges**		**0**

PMAP Direct Charges

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total PMAP direct charges**		**0**
4000	Revenue Offset	0	
-	**PMAP net eligible direct charges**		**0**

County Based Purchasing (CBP) Direct Charges

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total CBP direct charges**		**0**
4000	Revenue Offset	0	
-	**CBP net eligible direct charges**		**0**

TANF Direct Charges

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total TANF direct charges**		**0**
4000	Revenue Offset	0	
-	**TANF net eligible direct charges**		**0**

Supplemental Nutrition Assistance Program (SNAP) Direct Charges

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total Supplemental Nutrition Assistance Program direct charges**		**0**
4000	Revenue Offset	0	
-	**Supplemental Nutrition Assistance Program net eligible direct charges**		**0**

Refugee Direct Charges

COFARS Code	Description		
6100	Salary and Fringe		0
6200 & 6300	Services and Charges		0
6400	Direct Materials and Supplies		0
6800	Other Eligible Costs		0
-	**Total Refugee direct charges**		**0**
4000	Revenue Offset	0	
-	**Refugee net eligible direct charges**		**0**

Section G: Other Direct Charges Not Eligible for Federal Financial Participation

COFARS Code	Description	
6100	Salary and Fringe	0
6200 & 6300	Services and Charges	0
6400	Direct Materials and Supplies	0
6800	Other Costs	0
-	**Total Other ineligible direct charges**	**0**

Section H: Miscellaneous Costs

-	MFIP Consolidated Fund - Income Maintenance Payroll & Related Costs	0
-	MAXIS Certified Mail Costs	0
	Total Expenses :	**0**

Section I: Miscellaneous Revenues

-	Electronic Benefit Transfer Fees	0
	Total Revenue :	**0**

Section J: 2550 Report Certification

I certify that the revenues and expenditures reported are true and correct to the best of my knowledge.

			12/9/2013
Signature of Preparer	***Title***	***Phone***	***Date***
			12/9/2013
Signature of County Financial Official or Human Services Director	***Title***		***Date***

NOTE: Electronic submission to DHS only requires that you type in the names of the signers above. However, you must print and retain an original signed copy at your county for at least three (3) years. Your specific county may require a longer retention period - so please consult your county retention schedule.

Save Submit

ATTACHMENT E

Instructions for Using and Navigating the Income Maintenance Quarterly Expense Report (DHS-2550)

The Income Maintenance Quarterly Expense Report (DHS-2550) is a county specific web based form which is emailed to each county's fiscal contact approximately the 20th of the last month of each quarter. All reports are due to DHS the 20th of the month following quarter end.

Accessing the DHS-2550

To access the DHS-2550 the county fiscal contact clicks the link contained in DHS's quarterly email or internet favorites saved link. Once the link is open the county's name and number must be verified. The quarter to be completed is selected by using the drop down arrow to the right of the "Quarter Ending" box.

The DHS-2550 link may be saved to internet favorites. Once the link has been saved the form may be accessed from either the saved link or the quarterly reminder email received by the county fiscal contact.

Moving around the DHS-2550

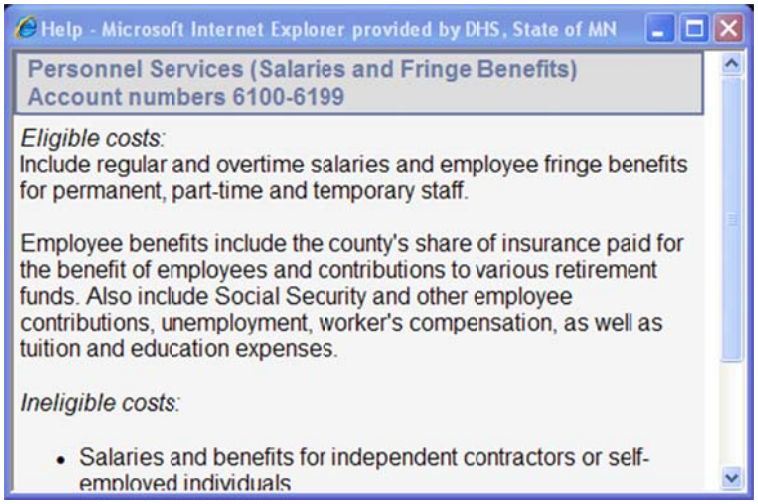
After each field is completed on the DHS-2550, the Tab or Enter key may be used to move the cursor to the next line. Holding the Shift key down and using the Tab key will move the cursor to the previous line. The cursor can also be moved from line to line by using the computer mouse and clicking in the desired field. The arrow keys will move the cursor left or right within a field.

NOTE: The DHS-2550 should not be refreshed while working in the document. Doing so will cause the application to freeze.

Help links

Help links are found throughout the DHS-2550. When hovering over colored underlined text in the DHS-2550 a question mark (**?**) will appear. Clicking on the question mark will open an informational window providing answers to commonly asked questions. Additional help links at the top of the form provide complete DHS-2550 instructions as well as access to the DHS-2550 Bulletin.

Click on any colored underlined COFARS account number and a current description of eligible and ineligible costs for that account will appear. The following is a partial view of the screen you will see when **6100** is selected:



Entering Data

The DHS-2550 form is organized into ten sections. Descriptions of each section can be found in Attachment B: *Instructions for Completing the DHS-2550, Reporting Sections*.

Sections A – G: Expenditures

Enter the expenses for each COFARS account and the amount of applicable revenue offset. The system will automatically subtotal and total the lines in each section.

Section H: Miscellaneous Costs

Amounts reported in this section are the approved MFIP Consolidated Fund payroll and related costs and the MAXIS Certified Mail costs.

Section I: Miscellaneous Revenues

Enter the Electronic Benefit Transfer (EBT) Fees collected.

Section J: 2550 Report Certification

Enter complete contact information as requested on the form. Electronic submission to DHS requires the names of both the preparer and Human Services Director. An original signed copy must be retained by the county for a minimum of four (4) years. Because county retention periods vary, it is recommended that each county's policy is reviewed.

Variance Explanation Section

When variances exceed or are decreased by 30% or $30,000 of the average amount reported over the previous 4 quarters an explanation of the variance is required. The explanation must be detailed in a supporting manner (i.e.: county had no expenditures in this category for the quarter or county incurred additional expenses related to …..).

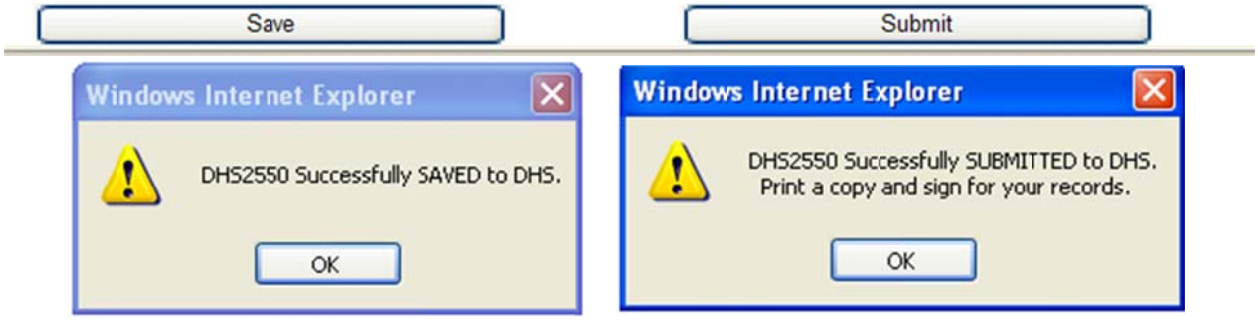
Save and Submit Buttons

To save a working copy of the DHS-2550, which can be accessed at a later time, simply click the save button at the end of the report. After the report has been saved, the web page must be exited and reopened in order to access it again. Saving the DHS-2550 **does not** submit the report to DHS for processing.

To submit a completed report to DHS the Submit button must be selected. The web based application will not automatically "sweep" and import (submit) saved report(s).

Each time the Submit button is selected, the previously submitted report is replaced with a new version. Original and prior quarter versions of the DHS-2550 may be submitted until approximately the 20th of the month following quarter end. Only the most recent version submitted will be saved and processed by DHS.

The following diagram shows the message received after the report has been successfully saved and/or submitted and passed the edit process.



Error Messages

The web based 2550 has several "built-in" audit checks. Some error messages will not appear if the report is merely being saved. However, once the report has been submitted, existing errors, if any, will appear in red. The report must be resubmitted after the error has been corrected.

A few examples of error messages are as follows:

Example 1:

Section I: 2550 Report Certification:

If a field is incomplete and the Save or Submit box is selected, the following error message will appear in red:

Section I: 2550 Report Certification

I certify that the revenues and expenditures reported are true and correct to the best of my knowledge.

			7/14/2010
Signature of Preparer Enter Preparer name	***Title*** Enter Preparer title	***Phone*** Enter Preparer phone	***Date***
			7/14/2010
Signature of County Financial Official or Human Services Director Enter County official name	***Title*** Enter County official title		***Date***

NOTE: Electronic submission to DHS only requires that you type in the names of the signers above. However, you must print and retain an original signed copy at your county for at least three (3) years. Your specific county may require a longer retention period - so please consult your county retention schedule.

Save Submit

Example 2:

Section A: IMRMS Time Study Expenditures:
Counties will always have time study participant costs to report. If a form is submitted without these figures the following error will appear:

Section A: IMRMS Time Study Expenditures

COFARS Code	Description			
6100	Salary and Fringe		0	Must have 6100 costs.
6200 & 6300	Services and Charges		0	
	Total IMRMS costs		0	
4000	Revenue Offset	0		
	IMRMS net eligible costs		0	

Section B: Child Support Expenditures

Windows Internet Explorer

Section A 6100 Salary and Fringe requires an amount.

OK

Example 3:

Variance Error: This message will only appear after the Submit button has been selected. A variance message is an alert that a data entry error may have been made or additional documentation is needed.

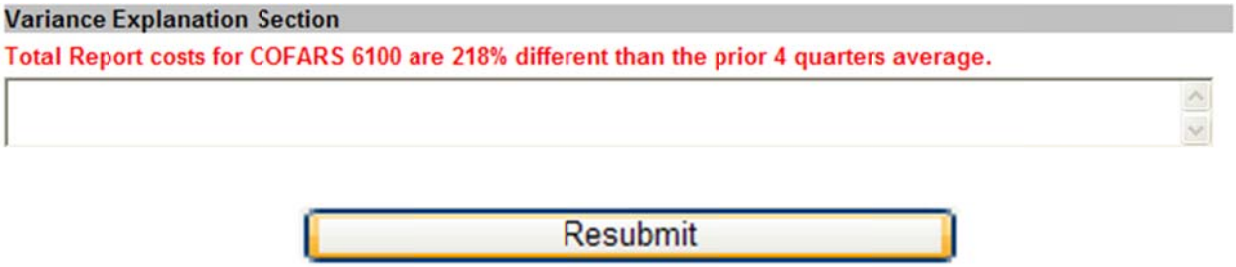
Windows Internet Explorer

6100 variance, please enter explanation.

OK

If the variance error appears, an explanation of the variance must be provided in the Variance Explanation Section and the form must be resubmitted.

Example of the 6100 variance screen:

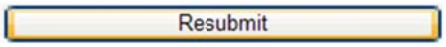


After corrections have been made and the completed report has been resubmitted and passed the edit process, the following confirmation will appear.

Amended Reports

If an error is discovered on a previously submitted report, county fiscal staff have one year to submit an amended report.

To submit an amended report the DHS-2550 form must be opened. Select the quarter to be amended from the "Quarter Ending" drop down box. If the quarter to be amended does not appear in the selection list, the deadline has passed and that quarter cannot be revised.

Enter changes and click on the Resubmit button. 

If a variance message appears, an explanation is required. Provide an explanation and click the Resubmit button. When the report has passed the edit process the following message will appear:

An original copy of the report with signatures must be kept on file four (4) years or longer depending on county retention policy.