

PROGRAM PARTICIPATION SYSTEM Expense Report for Human Service Programs – Instructions

Expenditure reports are due annually. January – December expenditures are due April 30 of the following year. All reports must be submitted via the Internet at <https://pps.wisconsin.gov>. It is a secured website that requires a WAMS ID and password and individuals must request access to PPS financial reports. It is suggested that someone who already has a WAMS ID in your agency enter the data.

For county staff interested obtaining a copy of the form before entering the data on the web, the F-20942A can be found at <http://www.dhs.wisconsin.gov/forms1/f2/f20942a.pdf>.

GENERAL INSTRUCTIONS

This report, required under Section 10.0 of the consolidated state/county contract, must be prepared for the period January – December of each year. Form F-20942 is used to report all agency expenses regardless of source. Another expense report, the F-22540 Human Services Revenue Report form (HSRR), shows the various revenue sources for the total expenditures. The HSRR form should have the same totals for each Target Group as the F-20942.

The reporting deadline is part of the Department's contractual agreement between the state and counties. It is important that agencies meet the April 30 deadline.

AGENCY TYPE

DSS – Department of Social Services

DGP – Department of Community Programs (formerly 51.42 or 51.42/437 Board)

DDB – Department of Developmental Disabilities/51.437 Board

HSD – Department of Human Services

DOA – Department on Aging

INTRODUCTION

Instructions for the F-20942 have been revised for the Program Participation System (PPS) which replaces the Human Services Reporting System (HSRS). Feedback on any portion of the instructions is welcome and will be considered in future revisions.

The F-20942 expenditure data should correspond directly to the data reported on the HSRR. The exception is the F-20942 does not include expenditures for the target groups Income Maintenance, Child Care Administration, Energy Assistance and General Relief/Interim Assistance, because expenditures for these target groups are not easily identified by SPC. The HSRR does include the revenues for these four target groups and these revenues should indicate the total expenditures in these programs. Totals for each of the other target groups should be identical on the two reports. The F-20942 gives breakouts for the various services (SPC Clusters), whereas the Human Services Revenue Report gives breakouts by revenue source.

WHAT TO REPORT

1. Human Service Expenses.
 - a. Only human service expenses should be included in this report.
 - b. Include all Youth Aids expenses.
 - c. Include Kinship Care expenses.
2. System/Agency Management Expenses.

Agency expenses that are associated with program cost are to be included and are to be allocated among the Standard Program Clusters and Target Groups found on this form.
3. Total expenditures for certain target groups are to be split into two amounts on the 942: Expenditures for individuals under 18 years of age, and expenditures for individuals 18 years of age and older. These target groups are Developmental Disabilities (DD), Mental Health (MH), Alcohol and Other Drug Abuse (AODA), and Physical Disabilities (PD).

STANDARD PROGRAM CLUSTERS AND TARGET GROUPS

Standard Program Cluster and Target Group definitions are found in the PPS Instructions and PPS CORE and Financial Report Definitions documents.

Agencies tracking expenses by Standard Program Category (SPC) should use the translation from SPCs to SPC Clusters found in the PPS Core Instructions document and following this paragraph. This will permit agencies, which have developed SPC based expense tracking systems, to maintain these systems. All expenses are to be included as agency expenses, and are to be allocated among the Standard Program Clusters and Target Groups found on the F-20942 form.

- 100 Child Day Care – crisis/respice
 - 101 Child Day Care – crisis/respice
- 104 Supportive Home Care
- 107 Specialized Transportation and Escort
- 200 Community Prevention, Access and Outreach
 - 403 Recreational/alternative activities
 - 408 Community prevention, organization and awareness
 - 601 Outreach
 - 602 Information and referral
 - 605 Advocacy and defense resources
 - 606 Health screening and accessibility
- 300 Community Living/Support Services
 - 102 Adult day care
 - 103 Respite care
 - 106 Housing/energy assistance
 - 110 Daily living skills training
 - 111 Family support
 - 112 Interpreter services and adaptive equipment
 - 113 Consumer education and training (LTS only)
 - 401 Congregate meals
 - 402 Home delivered meals
 - 404 Family planning
 - 406 Protective payment/guardianship
 - 604 Case management
 - 609 Consumer directed supports (LTS only)
 - 610 Housing counseling (LTS only)
 - 619 Financial management services (LTS only)
- 400 Investigations and Assessments
 - 301 Court intake and studies
 - 603 Intake assessment
- 500 Community Support
 - 509 Community support
 - 510 Comprehensive community services (MH, AODA only)
 - 511 Community recovery services (MH, AODA, LTS only)
- 600 Work Related Services
 - 108 Work related services
 - 114 Vocational futures planning (LTS only)
 - 706 Day center services – non-medical
- 615 Supported Employment
- 700 Community Residential Services
 - 202 Adult family home
 - 203 Foster home
 - 205 Shelter care
 - 506 Community based residential facility
 - 705 Detoxification – social setting
 - 711 Residential care apartment complex – (LTS only)
- 800 Community Treatment Services
 - 305 Restitution
 - 501 Crisis intervention
 - 507 Counseling/therapeutic resources
 - 512 Intensive in-home autism services – (LTS only)

- 704 Day treatment – medical
- 710 Skilled nursing – (LTS only)
- 900 Inpatient and Institutional Care
 - 703 Detoxification – hospital setting
 - 503 Inpatient
 - 505 DD centers/nursing home
- 925 Institution for Mental Disease

EXPENSES

Only expenditures should be reported. Do not include unexpended funds received during the reporting period. In general, all funds covered by the State/County contract for Community/Social Service Programs should be included in the F-20942. In addition, Youth Aids funds should continue to be included until further notice. Include all Youth Aids funds, both community and state. In previous years, counties did not report the state charges because we could get this information at the state level. To keep the amounts consistent with the Human Services Revenue Report, we will no longer do this.

HOW TO DETERMINE EXPENSES BY SPC CLUSTER AND TARGET GROUP

Since agencies routinely monitor purchased service or board contracted expenses, agency records can be used in completing the F-20942. In subcontracts between the DSS and board operated facilities or between counties, the purchaser should report the expenditure. The county that operates the program should only report their agency's expenditures, not the full cost of the program. The other agencies/counties that purchase services from this program will show the other costs of this service on their F-20942 report. The total expenditure for this specific program/service should equal what all counties that utilize this program/service report. Direct and indirect expenses are to be combined on the F-20942.

HOW TO ALLOCATE DIRECT EXPENSES

Allocation of direct expenses must be based upon actual staff time and expenses. These direct expenses are to be allocated to the various SPCs, Target Groups, and Age Groupings based on where these direct expenses occurred. For distribution purposes, actual staff time expenses, at a minimum, are to be based upon at least one pay period every six months. The selected periods must be representative of those ongoing expenses.

The county agency must use generally accepted allocation procedures in distributing expenses to the F-20942 report. Two of the acceptable methods for distributing expenses are:

1. Recording staff time on an agency-designed activity log showing SPC Cluster and Target Group by worker.
2. Use of an agency-designed statistically valid time sampling method such as a random moment time study tool.

Some examples of unacceptable methods include:

1. A survey of staff to obtain their best estimates of how time is to be allocated.
2. Use of estimates to allocate actual expenses.
3. Use of PPS or HSRS client count reports to allocate expenses (use of units is acceptable).

Each agency must have on file, along with appropriate source documents (e.g., completed logs or time studies), methods used to derive expense information reported on the F-20942. If staff time is reported on HSRS, the agency must document the time periods during which this reporting occurred, and have on file any relevant HSRS output reports used to allocate expenses.

HOW TO ALLOCATE INDIRECT EXPENSES

All agency management and support expenses are to be allocated to the various SPCs, Target Groups, and Age Groupings. These expenses are to include all indirect costs as well as Administrative Management and Support and Overhead (AMSO) Costs.

All indirect costs for those allowable administrative/overhead costs are to follow your county's prescribed cost allocation plan. These cost allocation plans must follow policies and procedures contained in OMB Circular A-87. This cost allocation plan thus includes an allocation methodology where direct and indirect expenses are clearly separated, where actual expenditure information was obtained from financial statements, and like the above direct cost distributions, are based upon acceptable accounting methods.

Here too, each agency must have on file information and appropriate source documents which support its expenses as provided on the F-20942 form.

INCLUSIONS, EXCLUSIONS AND SPECIFIC INSTRUCTIONS

- 1 Reports should include total expenditures for human services, including costs for providing the services, costs for purchasing the services, and administrative costs related to providing the services. Thus, total expenditures and revenues will include both direct costs and indirect costs. Administrative costs should be allocated by program area.
- 2 Expenditures NOT to be reported are W-2 operations, Child Support operations, Public Health operations, county operated nursing homes, county operated ICF-MRs, and Family Care CMOs.
- 3 Juvenile Court Intake is to be included. If this function is not part of your human service/social service agency, we ask that you obtain this information from the court in your county and include it in your report.
- 4 Expenditures should be reported only once, e.g., do not report the same mental health expenditures for a child in out of home care under both Mental Health and Children and Family.
- 5 If one county purchases services from another county, the purchaser should report the expenditure. The county that operates the program should only report their county's expenditures, not the full cost of the program. The other counties that purchase services from this program will show the other costs of this service on their F-20942 report. The total expenditure for this specific program/service should equal what all counties that utilize this program/service report.
- 6 Include costs for services operated by your department such as personal care, CBRFs, outpatient clinic, sheltered workshop, psychiatric hospital, and nursing home IMD. Include any Children's waiver expenses for which the county is the direct provider of services and is reimbursed by a third party administrator. A business objects report is available from the Division of Long Term Care that allocates expenses by SPC and target group.
- 7 Include all costs for all waiver programs reported on the long-term care module, including COP-W, CIP 1A, CIP 1B, CIP II, Brain Injury Waiver and Children's Waiver. All expenditures for state-matched **and** local-matched Children's waiver slots should be reported, including payments from the third party administrator to counties and to other providers. Children's waiver expenses can be allocated to the appropriate target group using claims information in a business objects report available from DLTC program staff.
- 8 The amount that is reported under SPC Cluster 100 should include only Child Day Care—Crisis Respite. Child care funded by the Department of Workforce Development should not be included here.
- 9 The amount for the Mental Health target group should equal or exceed the combined expenditures for all Mental Health categorical funds your agency received.
- 10 The amount reported for the AODA target group should equal or exceed the combined amounts for the AODA Block Grant and other AODA funding sources.
- 11 The delinquent and status offender target group expenditures should include all expenditures, even those not the responsibility of the county HSD/DSS (i.e., the Sheriff's Department expenditures for juvenile detention and shelter care).
- 12 Youth Aids-State Charges amounts should be included on the F-20942 along with Youth Aids Community charges. In past years, the Youth Aids-State Charges were obtained directly from the Department of Corrections and so were not reported by counties. We will no longer do this. Counties should now report the entire amount to be consistent with their Human Services Revenue Report.
- 13 Be sure to add in management/support costs that are determined by time study or cost allocation plan, as well as those determined by direct charge.
- 14 SPC 900 Inpatient and Institutional Care, and SPC 925 Institute for Mental Disease are now combined.

Statewide statistical reports combine expense amounts reported on the F-20942 with comparable client counts from the Program Participation System (PPS) and from the DCF electronic child welfare data system eWiSACWIS for the Abused and Neglected Children and child and youth placement counts in reports to legislators, legislative committees, agency directors, and others. Beginning with client counts for 2008, data for the Children and Families (now referred to as the Child Welfare target population by the DSP) and the Delinquent and Status Offender target populations may also be obtained from eWiSACWIS or electronic survey tools developed by DSP and DOC. Agencies are encouraged to compare client counts with expense amounts on form F-20942 to be sure expenses and clients are reported in a consistent manner. This data is provided on HSRs Output reports and/or reports generated from eWiSACWIS or the electronic survey tools for the Children and Families (Child Welfare) or Delinquent and Status Offender clients depending upon reporting methodology selected by the county for these target population.

COUNTY AND OTHER AGENCIES RECEIVING SPECIAL SUBSTANCE ABUSE GRANTS

In prior years, county and other agencies receiving special substance abuse grants were requested to report annual F-20942 alcohol and other drug abuse expenses (AODA) using detailed SPC subprogram categories for selected treatment services that are provided or rendered under contract. Changes in federal reporting requirements no longer require reporting at the more detailed level, so detailed reporting is no longer being collected. However, detailed subprogram categories still exist in PPS. Please note that the order of SPCs on F-20942 in PPS has been rearranged

when compared to F-20942 in the Human Services Reporting System (HSRS) to accommodate reporting by subcategories. Please ignore these detailed subprogram categories and report AODA expenses by SPC cluster only for SPC clusters 700, 800 and 900. Affected SPC clusters for which detailed subprograms for AODA appear in PPS include clusters SPC 700, 800 and 900 as follows:

700 Community Residential Services

202 – Adult Family Home
205 – Shelter Care
506 – Community Based Residential Facility
705 – Detoxification – Social Setting

711 – Residential Care Apartment Complex – LTS Only

800 Community Treatment Services

305 – Restitution
501 – Crisis Intervention
507 – Counseling/Therapeutic Resources
512 – Intensive In-Home Autism Services – LTS Only
704 – Day Treatment – Medical
710 – Skilled Nursing – LTS Only

900 Inpatient and Institutional Care

703 – Detoxification – Hospital Setting
503 – Inpatient
505 – DD Centers/Nursing Home

CONTACT INFORMATION

SOS Desk
1 W Wilson Street
Room B150
PO Box 7851 Madison WI 53707-7851
dhssoshelp@wisconsin.gov
608-266-9198