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## TRIBAL COMMUNITY AIDS REPORTING SYSTEM (CARS) ACCOUNTING REPORTS MANUAL

### CHAPTER IV

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#### HOW TO READ THE CARS DES-603 REPORT FOR TRIBES

The DES-603 report summarizes expenses and payments for all contracts processed through CARS. In addition, the report details the expenses that have been allocated. Please refer to Attachment 1 for examples of the various parts comprising the DES-CARS 603.

Each page has a standard two-line header (see Attachment 1).

#### The first line of the header includes:

- COMMUNITY AIDS REPORTING SYSTEM (A1) – Equals CARS, is both a working unit of people and the computerized payment system.
- 20XX DISTRIBUTION REPORT FOR AGENCIES (A2) – The title of the report.
- VOUCHER NUMBER (A3) – The primary reference for finding detail on a given payment. To assist in identifying the CARS payment on your bank statement, the electronic funds transfer (ETF) transaction to your financial institution includes a description indicating the CARS voucher number, i.e., CARS #####.
- “MONTH NAME” EXPS (A4) – Indicates the expenditure period **through** which expenses and adjustments are being processed.
- DES-CARS-603 (A5) – Every form and report the state generates must have its own identification number – 603 is this report. DES is the Division of Enterprise Services within the Department of Health Services.

#### The second line of the header includes:

- AGENCY 1010XXXX-Z70 (B1) – All digits before the dash are the “Agency Number.” The last three digits are the “Agency Type.” The “Agency Type” is used to distinguish new year contracts using the same profile as used in a prior year. This is the key to agency specific information and should be available whenever an inquiry is made of the CARS Unit staff. Leading zeros are not required for CARS Unit purposes.
- NAME TRIBE (B2) – The name of the tribe immediately follows the “Agency Type.”
- EXPECTED PMT (PAYMENT) DATE (B3) – Is usually indicated in the report as the first day of the month, but note that for tribes, the CARS actual payment date is on the **fifth** of the month. The Department makes CARS payments to tribes through the State Instant Deposit Program.

- **\*\*\*CONTI** – Indicates that this page is a continuation of the report. This will only appear on the second and subsequent page(s) of multiple page reports.
- **“MONTH NAME” ADVS (B4)** – Indicates the month for which prepayments on new contracts are being paid. Some tribal governments have elected to receive “No Prepayments (Advances).”
- Date of CARS system batch processing.

This report includes several **Sections**.

**SECTION 1** includes allocations summary of all allocated profiles that are applicable to a tribe.

This section reports cost allocations calculated by the CARS system, showing profiles allocated from and those allocated to. The profile numbers and names are on the left side of the page. Refer to your contract to see if allocations apply to your agency.

- **EXPENSE DESCRIPTION (C1)** – Shows the profile number and the profile name.
- **EXPENSES THIS MONTH (C2)** – Amounts reported to this profile during the month.
- **ADJUSTMENTS PRIOR MONTH (C3)** – Amounts may appear in this column when a prior month report is received and processed after normal due dates. This column may also include state adjustments.
- **NET EXPENSE (C4)** – Total of expenses this month, adjustments prior month, plus all allocations to the profile.
- **RATIO (C5)** – The percentage used for the allocation to another profile.
- **AMOUNT ALLOCATED (C6)** – The amount(s) allocated to another profile.

The next sections detail the profiles (within profile type, within contract type) a tribe had activity in, either contract and/or expense. The columns provide the same information as Section 1.

**SECTION 2** is further broken down by profile type, which designates how expenses are paid:

- ✓ **Profile Type A – Adjustment (Contract)**  
Manual adjustments to payments. Use is restricted to DHS staff.
- ✓ **Profile Type D – Non-Reimbursable**  
Expenses that must be reported but are not to be reimbursed.
- ✓ **Profile Type E – Sum-Sufficient**  
Payment will be made for the reimbursable percentage of all reported expenses.
- ✓ **Profile Type F – Contract Controlled**  
Payment will be made, up to the contract amount. Includes profiles where expenses are reported but roll to another profile for payment.
- ✓ **Profile Type G – Allocated**  
Profiles that require ratios for proper payment. The expenses entered here are paid on other profiles after allocation.

**SECTION 3** is further broken down by profile type, i.e., IM contract, non-state/county contract, and includes a detailed breakdown and summary of all profiles an agency had activity in, either contract and/or expenses.

- NET EXPENSES THIS MONTH (E) – Net expenditures reported or allocated for the current month. The amounts can be positive or negative.
- REPORTED CTD EXPENSES (F) – Summary of all expenses reported or allocated to this profile.
- EXPNS ROLLED +IN/-OUT (G) – The net of all expenditures rolling in or out. The net of all "rolls" will be zero. The amount reflected on the DES-CARS 603 report represents the contract to date amount and not the current month's roll amount.
- ACTUAL CTD EXPENSES (H) – Total of the contract-to-date expenses that are allowable.
- This column will not include expenses reported outside of the contract period or expenses without a contract. When these situations occur, the amounts become 100 percent agency costs.
- CONTRACT/ADDENDUM (I) – Federal and/or state contract amounts.
- PAYMENTPAYMENT/ADVANCE (J) – The amount of payment/advance made this report month. Note: **The total of this column is equal to your ACH deposit.**
- CTD PAYMENTS/ADVANCES (K) – Total of all payments made on a contract, but will not exceed the contract amount.
- DIFFERENCE K – H (L) – Mathematical calculation of Column K (CTD PAYMENTS/ADVANCES) less Column H (ACTUAL CTD EXPENSES).
- UNEXPENDED CONTRACT (M) – Mathematical calculation of CONTRACT/ADDENDUM (Column I) less CTD PAYMENTS/ADVANCES (Column K).
- 999999 DUE DHS FROM PREV PERIOD (N) – Amount due to DHS at the end of the prior months report. (See Attachment A-6-4). This profile and page appear only if there was an amount due to DHS at the end of the last processing cycle.
- PROFILES (O) – Includes: Profile Number (O1); Profile Name (O2); and Contract Start and End Dates (O3). If there are no contract start or end dates, the system defaults to NO CONTRACT, ADJUSTMENT or NON-REIMBURSABLE depending on the situation.
- TOTALS FOR AGENCY (P) – For the present, **do not use** these totals because they include duplicate amounts for Accounts Receivable. To calculate the total for the agency, subtract Profile 99999 from this line to get the actual agency total.

OR

- DUE DHS FROM "Agency Name" DO NOT SEND CASH UNLESS DIRECTED BY AN ATTACHMENT (Q) – Amount your tribe owes the state.
- CUR AGENCY CHECK AMOUNT (Q) – Amount your agency will receive (net of all contracts).