



STATE OF WISCONSIN  
DEPARTMENT OF HEALTH SERVICES  
DIVISION OF ENTERPRISE SERVICES  
BUREAU OF FISCAL SERVICES

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

### *Chapter I: General Instructions*

Effective Calendar Year 2011, CARS information in this manual pertains to Department of Health Services (DHS) only.

The Community Aids Reporting System (CARS) Accounting Reports Manual covers those programs in your state-county consolidated contract. Chapter I includes general CARS information. Chapter II includes reporting forms and CARS profile detail for: Human Service, Income Maintenance (IM) Programs and IM-RMS reporting. For programs not included in the state-county consolidated contract, contact your DHS program division contract administrator. See IX, Division Contacts for more information.

CARS uses monthly reporting forms to process and reimburse agency expenditures. These forms are due the last working day of the month following the report period. You may send them any time **before that date**. (Refer to the DHS state-county contracts.)

State staff use the monthly reporting forms for data entry into CARS. Therefore, you must submit the original signed form to the CARS Unit unless transmittal is through email.

When submitting CARS expenditure report forms through email, make sure you have on file an Electronic Expenditure Report Certification, [F-80602](#). If your agency does not submit the certification, future payments may be withheld.

When submitting the original form through the mail it must be signed. No Electronic Expenditure Report Certification is required. (Do not fax the report.) The CARS Unit will not return the expenditure reports to you. Please keep a copy of the expenditure report for your records.

**Note: Do NOT report pennies – report in whole dollars.**

#### ***I. INSTRUCTIONS FOR COMPLETING THE CARS EXPENDITURE REPORT FORMS.***

- AGENCY NUMBER – Enter your CARS agency number. (see [Chapter II](#), your Contract or Contract Addendum.) The electronic version expenditure report form must have the agency number in the right hand column on each profile you are reporting expenses on.
- AGENCY TYPE – Enter your CARS agency type number. (see [Chapter II](#), your Contract or Contract addendum.) The electronic version expenditure report form must have the agency type in the right hand column on each profile you are reporting expenses on.

- REPORT PERIOD – Enter month of expenditures. If you are reporting more than one month's expenses, CARS requires a SEPARATE report for EACH month you report. **Report period must fall within the contract period.**
- COUNTY NAME – Enter your official agency name.
- AGENCY CONTACT – Name and phone number of the person CARS staff may contact if there are any questions about the report.
- CONTACT Telephone Number – Telephone number of Agency contact.
- CONTACT Email address – email address of the Agency Contact.
- DATE ENTERED IN CARS – **For State use only.**
- OPERATOR INITIALS – **For State use only.**
- PROFILE NAME – Reporting category as specified by the contract or contract addendum. Established profile names are preprinted on the monthly expenditure reporting forms. (See Chapter II)
- PROFILE NUMBER – The number assigned to the profile name. See your contract or contract addendum to find the appropriate profile numbers to use. (See Chapter II)
- CURRENT NET EXPENSE – Enter the total of all expenses less revenues and/or refunds.

The preparation of expenditure reports requires consistent treatment of similar costs. That is, if you direct charge a specific cost, such as telephone, to a cost center other than overhead, then all other like charges must be directly charged to the applicable cost centers.

Do not report expenses, reimbursements or revenues received from other county, state or federal agencies for contracts that are not reported on CARS.

Report revenues on a modified accrual basis.

All reported expenditures and adjustments refer to the Department's [Financial Management Manual](#)

- CONTRACT TO DATE NET EXPENSE – Enter the total of your contract to date net expenses.
- TOTALS – For each expenditure report, please calculate the following totals for both CURRENT NET EXPENSE and CONTRACT TO DATE NET EXPENSE and enter the results on the last page of each expenditure report.

- **SIGNATURE – Your agency treasurer and the agency administrator must certify all expenditure reports. Use the boxes at the bottom of the last page for their signatures, or have them sign a Certification of Claim form. (If emailing reports, it is not necessary to sign until FINAL.)**

Complete only the profiles that apply to your agency. Your agency may get contracts later in the year for profiles not preprinted on the forms. In these cases, use a blank line, and enter the profile number and name as shown in your contract addendum.

## **II. PROGRAM AND ADMINISTRATIVE COSTS**

Direct charge all costs to a specific program whenever possible.

The 51.42/51.437 Boards must direct charge costs to the applicable programs. Charge Administrative costs in accordance with DHS Allowable Cost Policy. This policy is in the Department's Financial Management Manual, Chapter B3.

## **III. REPORTING PRIOR YEAR ADJUSTMENTS**

- **Do not commingle costs, which your agency incurs during a prior contract period with current contract period costs.** Match costs associated with prior year's activities with the prior year's contract. Note the exceptions below.
- When a fair hearing (court action) determines that an adjustment is necessary to a prior year claim, call the appropriate division contact to receive proper reporting instructions. (See Section IX below for a list of division contacts.)
- Report audit adjustments to the appropriate division contact for the program involved.
- Prior year revenues from client fees which may be collected from the client, client's insurance carrier, Medicare, Medicaid or other sources are to be netted against current year expenditures for CARS reporting and reimbursement purposes.
- Refunds of expenditures are the return of previously expended amounts and include vendor overpayments and client repayments of fraudulently obtained funds.

If a refund of expenditure is certain to be made or received in a subsequent year, it should be reported on the CARS Expenditure Report form(s), as appropriate, for the current year. When the refund of expenditure is actually received, it should not be reported again on the subsequent year's report form.

Your agency may be required to report and pay back to the State refunds of expenditures under certain conditions. First, determine if there was overmatch for the profile to which the expenditure was originally reported and overall for the year. Then, use the following procedures:

- A. If the profile to which the expenditure was originally charged is not in overmatch, your agency must repay the amount collected to DHS. Contact the appropriate CARS staff for instructions before sending a check. A check should be made payable to and sent to:

Department of Health Services  
Bureau of Fiscal Services Cashier  
P.O. Box 7853  
Madison, WI 53707-7853

Send a memo, which shows the agency name, agency number, agency type, profile ID number and year to which the check applies. Please attach the memo to your check.

**Note:** If the contract year is still open on CARS, the prior year refund should be reported as part of your final expenditure report. See Section IV below.

- B. If the profile to which the expenditure was originally reported has been fully spent, but your agency is not in overmatch in total, your agency must repay the amount collected to the appropriate department. See A. above for the method of repayment.
- C. Your agency may be in overmatch on the profile to which the expenditure was originally reported and in total. When the refund collected is less than or equal to the overmatch in total, your agency may keep the amount collected. When the refund is greater than the overmatch in total, the amount collected exceeding the overmatch must be repaid to DHS. See A. above for the method of repayment.
- D. The following shows the calculation for refunds of expenditures:
1. Original Profile – Fully Spent? (Overmatch)  
No – Submit refund collected  
Yes – Go to 2
  2. Base Profile – Fully Spent? (Overmatch)  
No – Submit refund collected  
Yes – Go to 3
  3. Refund Collected > Overmatch? – Submit excess to the department  
- OR -  
Refund Collected < Overmatch? – Agency retains refund

#### **IV. REQUIREMENTS FOR FILING THE FINAL F-80600 EXPENDITURE REPORT FOR DHS**

- **Do not file changes to the December report originally submitted** – This could cause duplicate processing of the December data. Include **additional** increases/decreases in the final report that have not already been reported.
- **File only one final report** – If you file more than one final report, one could get lost or not processed, especially if multiple reports contain the same profiles.
- **Clearly identify the final report** – Do not call the report a second December. Add the word "**Final**" in the box for REPORT PERIOD before the month and year.

#### **V. ELECTRONIC EXPENDITURE REPORT CERTIFICATION (see bullet 3) (See Chapters II for copy of this form)**

- When submitting CARS Expenditure Reports through email, make sure you have on file the Electronic Expenditure Report Certification. Future payments may be withheld if this certification is not received by DHS. If you sent in an Electronic Expenditure Report Certification, you do not need to send anything until you submitted your final expenditure report. Once you have emailed the final expenditure report, mail the final expenditure report with original signatures to DHS.

#### **VI. CARS OUTPUT**

- The CARS Unit mails the following reports around the 23<sup>rd</sup> of each month:
  - New and Changed Contract Report (monthly and Year to Date)
  - CARS Rolling Report
  - Year to Date Allocation Report
  - Expenses Reported by Month (Sent Quarterly)
  - F-80625 Cover Letter
  - Any appropriate attachments

#### **VII. HOW TO REPORT ADDRESS CHANGES**

- The CARS Unit staff processes address updates.

Examples of **acceptable** documentation of address changes:

- Address change on an official addressed letterhead from the agency.
- A letter of notification which includes the signature of an authorized agency representative.
- Official Postal Service Notification Forms - PS Form 3576.

Examples of **unacceptable** documentation of address changes:

- Any address change that comes via email.
- Changes which come attached to, or written on monthly expenditure reports.
- Changes which come via a memo from the contract administrator.

- Please provide any address changes to the CARS Unit promptly to avoid delays in payments.

### **VIII. HOW TO REPORT CHANGES IN COUNTY BANK ACCOUNT**

- The Department makes CARS payments for most counties through the State Instant Deposit Program by use of Automated Clearinghouse (ACH). This electronic system provides a secure and timely method of payment.

Some counties change banks each year. It is very important that the county treasurer notify the CARS Unit 30 days before the effective date of the new bank account. The county treasurer should use the State Instant Deposit Program Enrollment, [F-80905](#), to report changes in bank account or to set up the county for ACH payment.

- Contact Misty Johnson at 608-267-9561 for questions about ACH.

### **IX. DIVISION CONTACTS**

#### **FOR CONSOLIDATED STATE-COUNTY CONTRACTS FOR HUMAN SERVICE AND INCOME MAINTENANCE PROGRAMS**

- A. CARS Expenditure reporting
  - 1. Department of Health Services – CARS Unit
    - Debe Lavasseur 608-267-9577 or
    - Patty Kusuda 608-266-3603
- B. Program Compliance
  - 1. Division of Long Term Care
    - Sue Liegel 608-266-9755
  - 2. Division of Mental Health and Substance Abuse Services
    - Pat Bennett 608-261-9315
  - 3. Division of Health Care Access and Accountability
    - Sheila Kurt 608-261-6862

#### **FOR ALL OTHER CONTRACTS (If contract administrator is unknown)**

- A. Division of Health Care Access and Accountability
  - Sheila Kurt 608-261-6862
- B. Division of Public Health
  - Rob Sommerfeld 608-267-0237
- C. Division of Long Term Care
  - Sue Liegel 608-266-9755
- D. Division of Mental Health and Substance Abuse Services
  - Pat Bennett 608-261-9315