SOUTH DAKOTA DEPARTMENT OF SOCIAL SERVICS CONTRACTS FISCAL FORM GUIDELINES

The Cover sheet, Schedule A, B, C, and D, are to be prepared by each provider from the provider's historical records, using the accrual system of accounting. Please use your agency's most recent fiscal years as your reporting period. The Attestations page must be completed and signed by the agency director. Please return originals only.

All expenses and revenue reflected on these forms must be supported by the provider's general ledger and documentation on file in the provider's office. Adjusting journal entries must be supported by worksheets or an explanation which reasonably justifies the entry. All records and worksheets used in preparing the reports must be readily available for audit.

All costs reported on Schedule A are to be gross costs and rounded to the nearest dollar. Example: if a facility's telephone bills totaled $3,500 for the year, and they were reimbursed by clients, employees, guests, and others for long distance calls in the amount of $220, $3,500 should be shown in the Trial Balance Column Acct. 3140 and charged to the applicable programs. The $220 received as telephone reimbursement would be adjusted out on Schedule A of the Cost Report. If your accounting records reflect net costs in the expense accounts, only the net cost would be entered on Schedule A and the amount reimbursed would not be shown on Schedule B.

Depreciation on assets purchased with grant funds or donated by the Federal Government are not allowable costs. Total depreciation costs should be shown in the Trial Balance Column, and the unallowable portions should be shown in the Program Related Adjustments.

Providers who are multiple program agencies extending services not contracted for by the Department of Social Services should submit the cost apportionment Schedule A prepared in accordance with approved methods and procedures for a fair presentation of expenses attributable to services provided under the contract. If you have an education program and/or any other programs not purchased by the Department of Social Services, costs that can be charged directly to that program should be shown in the appropriate column on Schedule A. Costs that can be fairly allocated to different programs, by use of square footage, time studies, or other approved methods should be allocated by you. A narrative must be attached showing the allocation methods used for allocating costs to excluded programs as well as those that are to be allocated by the providers in accordance with the Chart of Accounts.

The Program Related Adjustments Column is to be used to report unallowable costs not offset by revenue, such as depreciation on assets purchased with grant funds and mortgage principal payments. The Non-Program Related Adjustments Column is to be used to adjust out costs not associated with costs of providing Homemaker and Nursing services.

The Non-program Related Adjustments Column is to used to report adjustments to total costs which are not related to providing homemaker services.

The Administration and Support Column is used to report administrative and support costs which may be allocated to the homemaker program. Hospital based providers would use this column to report shared administrative costs and the cost of space.

The Nursing Column is used to report any costs associated with providing contracted nursing services.

A new agency or an existing agency that has been in operation for six months or less should submit a projected annual budget. An agency that has been in operation for more than six months but less than one year, should report historical data in the longest time feasible, along with a projected annual budget.

The Financial and Statistical report is not complete until all required schedules are complete and correct and all inquiries to the provider are satisfactorily resolved. All incomplete or incorrect reports will be returned to the provider for correction. **The Financial and Statistical report is due 150 days following the Providers Fiscal Year End.**

Schedule A Cover Sheet

Agency Line - Please list the name of your agency as it appears on the Department of Social Services contract for Homemaker Services.

Address Line - Please list the facilities mailing address.

Period of Report Line – Please list the your agencies Fiscal Year and Cost Reporting period.

Type of organization Line – Please check the appropriate line for your agency either Free Standing or Hospital Based.

Total Unit/Hour of Service – Please use this area to report the number of Homemaker and Nursing units your agency provided through out the cost reporting period. **This statistic is to be reported in one hour units only.**

Contact Information – Please use the area to report contact information, this will be used in the event the Department ahs any questions on the completion of the cost report.

CHART OF ACCOUNTS FOR SCHEDUAL A EXPENDITURES

The account numbers for expenditures are not intended to be all inclusive in detailing expenses of an agency. However, there is flexibility available to provide all required detailed information. The numbering system used in the chart of accounts is not important other than to have a basis of identifying object expenses in a manner that is uniform for reporting purposes.

2100 PERSONNEL SALARIES

The 2100 series of accounts is for the purpose of recording all salaries and wages earned by an agency's regular employees (full or part time) and temporary employees. Payments to persons employed on a fee for services, such as lawyers and auditors should not be reported here but under account 2120. The column for number of people is to be used for reporting full-time equivalent employees. (For example: 1 FTE = 2,080 hours per year).

2110 Administrative Staff

This is for the purpose of recording all administrative staff salaries and wages either full or part time.

Executive Director	Finance Director
Program Coordinator	Program Manager
Branch Director	Office Manager

*Note: Program Coordinator/Branch Director would be included in the administrative staff if that individual is over several supervisors/managers of different programs in a multi-purpose agency.

2120 Professional Staff/Program Personnel

Homemaker Supervisor/Coordinator

2130 Direct Staff

Homemaker Aide/Nurse Homemaker/Home Health aide (strictly for DSS/ASA contract)

2140 Clerical (allocated)

Secretary	Bookkeeper
Receptionist	Billing clerk

*Note: Allowable Cost Allocation Methods for Professional Fees and Contract Services would include Time Studies, Accumulated Costs.

2200 and 2300 PERSONNEL BENEFITS AND TAXES

The 2200 & 2300 series of accounts is for the accumulation of expenses paid and accrued by an agency under its own or other employee health and retirement benefits plans, including voluntary employee termination or retirement payments outside a formal plan. This is not to include employee contributions or payments. **Please indicate whether agency staff are Full-Time, Part-Time, Temporary, or Contracted. If Benefits are not provided estimate the cost to the Agency of providing benefits and indicate on the cost report that the cost are the estimated cost of providing benefits to the employees.**

2210 Health Benefit Plans

This account is to accumulate the cost of hospitalizations and other health insurance coverage for agency staff.

2220 Retirement Plans

The cost of the Retirement annuity Plan or other approved private retirement plans is to be reported under this account number.

2280 Vacation/Paid Personal Leave

The cost of vacation and paid Personal Leave the agency provides the employees.

2290 Other Benefits

The cost of any other agency employee benefits which cannot be reported under accounts 2210 and 2220 are to be reported here such as group life insurance premiums, Long Term Care Insurance, disability, ect. . Details of Other Benefits should also be recorded on Schedule D Other Miscellaneous Expenses, of the Cost Report.

2310 FICA

This account is for the purpose of recording the FICA tax expense of the agency

2320 Unemployment Insurance

This account is intended for the State and Federal Unemployment Insurance payable by employers under State and Federal law.

2350 Worker's Compensation Insurance

This account is intended for the Workmen's Compensation Insurance premiums payable by the employers.

2500 PROFESSIONAL FEES AND CONTRACT SERVICES

The 2500 series of account numbers is intended for the accumulation of fees and expensed of non-client related professional practitioners and consultants who are not employees of the agency and are engaged as independent contractors for specified services on a fee or other individual contract basis.

2510 Auditing and Accounting Fees (allocated)

Fees paid for auditing the agencies books and fees paid for bookkeeping or accounting services. Salaries for regular bookkeeping services should be reported in account 2140 if the bookkeeper is on the agency staff.

2520 Legal Services (allocated)

Fees paid to attorneys by the agency for legal services for the agency itself. Costs of notices in legal publications.

2530 Maintenance/Professional Services

Fees paid by the agency to contractors for services rendered to maintain the facility or other costs of other services purchased on a fee-for-service basis.

*Note: Allowable Cost Allocation Methods for Professional Fees and Contract Services would include Time Studies, Accumulated Costs, Analysis of expenditures and Contracts.

2600 SUPPLIES

2620 Office Supplies (allocated)

Consumable office supplies used in carrying out individual client programs.

2640 Medical Supplies

Agency stock items used for clients such as band-aids or other dressing changes items, alcohol swabs, etc.

2690 Other Supplies/Minor Equipment Purchases

Details of Other Supplies and Office Equipment Purchases should be recorded on Schedule D Other Miscellaneous Expenses, of the Cost Report.

Please identify items purchased if total expense listed exceeds $1000.

*Note: Allowable Cost Allocation Methods for Supplies would include Analysis of expenditures and Contracts, Usage.

3100 OCCUPANCY (BUILDINGS)

The 3100 series of accounts should be allocated by a space utilization formula. Square footage by program should be developed so a fair distribution of all occupancy expense can be distributed.

3110 Rent of Space (allocated)

Enter all rent paid for land, buildings, and office space used in the operation of the agency. This would also include any allocated costs of space for the agency. Janitorial and building maintenance costs would be allocated in this section.

3130 Utilities

This includes the cost of any of the following, unless the cost of one or more of them is included in the rent: heating fuel, water, gas, electricity, and waste removal.

3140 Telephone/FAX

Intended for all telephone, fax, and cell phone services related to providing services to contracted clients.

3160 Property Insurance and Taxes

Property insurance and taxes, fire insurance, and general liability insurance. Does not include automobile insurance.

3190 Other Occupancy Expense (Buildings)

Any other occupancy expense that cannot be reported under the other headings in the 3100 account classifications. Details of Other Occupancy Expense (Buildings) should also be recorded on Schedule D Other Miscellaneous Expenses, of the Cost Report.

*Note: Allowable Cost Allocation Methods for Occupancy Expense (Building) would include Actual Square Footage, Analysis of expenditures and Contracts, and or the Medicare Cost Report Step Down.

3200 OTHER AGENCY EXPENSES

3240 Advertising

Intended and limited to the cost of advertising for recruitment staff.

3250 Dues, Membership, Subscriptions, and Educational Expenses.

Intended for the amount paid for bona-fide membership in other organizations, subscriptions, reference, and resource publications purchased for use by the staff of the agency for training and educational purposes.

3270 Bad Debt

Bad Debt must be shown in the "excluded cost" column and the "gross total cost" column.

3275 Professional Liability and Bonding Insurance

The cost of protection against fraudulent or dishonest acts by officers or employees. (allocated)

3290 Miscellaneous Expense

Details of Miscellaneous Expense should also be recorded on Schedule D Other Miscellaneous Expenses, of the Cost Report. If the total miscellaneous expense exceeds $1000, agency must attach a breakdown of expenses.

3300 TRAVEL and TRANSPORTATION EXPENSES

3310 Auto Rental/Mileage

Include mileage payments to staff. Attach documentation of mileage reimbursement rates your agency has used to justify the expense. Rentals for autos should be included here. Principal payments in the purchase of vehicles cannot be charged to this account or any other account. Vehicles should be depreciated in account 4410.

3320 Other Travel and Transportation Costs

Other direct costs of repairing and maintaining agency cars, including gas, oil, lubrication, tires, license and insurance which are directly related to rendering services to the clients being served by the agency. Details of Travel and Transportation Costs should also be recorded on Schedule D Other Miscellaneous Expenses, of the Cost Report.

4400 DEPRECIATION OF FIXED ASSETS

The recording of the write-off of fixed assets over respective useful lives. The amount entered for depreciation on equipment and furniture must be identifiable in the accounting records of the facility and acceptable for certification. The acceptable method of recording depreciation is the use of the straight line method following the American Hospitalization Association (AHA) guidelines.

4410 Depreciation of Agency Vehicles (allocated)

4420 Depreciation of Office Equipment (allocated)

4480 Depreciation of Buildings and Leasehold Improvements (allocated)

Leasehold improvements to be depreciated for the life of the lease. Buildings are to be depreciated at 3% for masonry and 4% for frame. No depreciation is to be taken for rental property or land. The depreciation on buildings should be prorated among all applicable programs.

*Note: Allowable Cost Allocation Methods for Depreciation of Fixed Assets would include Actual Square Footage, Analysis of expenditures and Contracts.