



CDSS

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GOVERNOR

October 1, 2014

COUNTY FISCAL LETTER (CFL) NO. 14/15-23

TO: ALL COUNTY WELFARE DIRECTORS
ALL COUNTY FISCAL OFFICERS
ALL COUNTY AUDITOR CONTROLLERS
ALL COUNTY PROBATION OFFICERS
ALL TITLE IV-E AGREEMENT TRIBES

SUBJECT: COUNTY WELFARE DEPARTMENT (CWD) COUNTY EXPENSE CLAIM (CEC) TIME STUDY AND CLAIMING INSTRUCTIONS FOR THE DECEMBER 2014 QUARTER

This CFL provides counties time study and claiming instructions for the October 2014 through December 2014 quarter, which includes information and reminders regarding the following functions/programs:

	Functions/Programs	Time Study Instructions	Claiming Instructions	General Information	Page Number
I	Social Services				
	A. Peer Review (PR) Methodology for Fiscal Year (FY) 2014-15	No	No	Yes	4
	B. In Home Supportive Services (IHSS) Program	Yes	No	No	5
	C. Pre-Adoption County Counsel	No	Yes	No	6
	D. Title IV-E California Well-Being Project	No	No	Yes	6
	E. Commercially Sexually Exploited Children (CSEC) Program	Yes	Yes	No	6

	Functions/Programs	Time Study Instructions	Claiming Instructions	General Information	Page Number
II	California Work Opportunity and Responsibility to Kids (CalWORKs)				
	A. Technical Assistance Pilot	No	No	Yes	8
	B. California Healthcare Eligibility, Enrollment and Retention System (CalHEERS)	No	No	Yes	9
	C. Family Stabilization	No	No	Yes	10
III	Other Public Welfare				
	A. Supplemental Security Income Advocacy Programs (SSIAP) for the Cash Assistance Program for Immigrants (CAPI)	No	Yes	Yes	10
	B. County Welfare Department (CWD)/Local Health Department (LHD) Expansion for Community Nutrition	No	Yes	Yes	10
	C. Kinship Guardianship Assistance Payment (Kin-GAP) Non-recurring expenses	No	Yes	Yes	10
IV	Child Care				
	A. Stage One Program	No	Yes	No	11
V	Non-Welfare	No	No	No	11

	Functions/Programs	Time Study Instructions	Claiming Instructions	General Information	Page Number
VI	General				
	A. Type of Expense Code (TOE) 05-Housing Assistance	No	Yes	Yes	11
	B. Electronic Data Processing (EDP) Methodology Changes (SACWIS and Non-SACWIS)	No	Yes	No	14
	C. Indirect Costs Rates (ICR)	No	No	Yes	15
	D. Federal Fund Monitoring Responsibilities	No	No	Yes	15
	E. County Cash Claiming - Reporting	No	No	Yes	15
	F. Debarment and Suspension	No	No	Yes	16

The Program Code Descriptions (PCDs) and Support Staff Time Reporting (SSTR) instructions for county use during the October 2014 through December 2014 quarter are as follows:

Section	Revised
Social Services	12/14
CalWORKs	12/14
Other Public Welfare	12/14
Child Care	12/14
Non-Welfare	09/05
Staff Development	09/07
Electronic Data Processing	03/01
SSTR Instructions	06/06
Direct-to-Program (DTP)/Function Support Staff Codes	03/14
Direct Service Delivery (i.e., DSD) Codes	03/14
General Time Study Instructions	03/09

For the latest version of the PCD manual, please go to the following link:

<http://www.dss.cahwnet.gov/lettersnotices/Pg959.htm>.

Please note that any changes to the PCDs and/or SSTR instructions may be shown in an underlined, highlighted, bolded or strikeout format.

I. Social Services

A. Peer Review (PR) Methodology for FY 2014-15

To meet federal Cost Allocation Plan requirements, costs related to PR require additional steps to manually allocate the costs to other benefitting programs as these activities benefit the foster care, child welfare and child abuse prevention programs. To do this, the California Department of Social Services (CDSS) calculates the ratios annually using statewide social worker time study hours from the programs which benefit from the PR. All programs funded by funding sources other than Title IV-E are combined into Program Code (PC) 828 which is funded 100 percent General Fund (GF). The reason for funding the Non-Title IV-E portion of costs with GF was to simplify the budgeting and allocation of the PR program.

Counties must then follow the instructions outlined below to split the hours between the Title IV-E and SGF codes. The ratios are listed below for FY 2014-15 and should be applied. This is retroactive to the September 2014 quarter. For more information on the PR allocation methodology, please refer to [CFL 11/12-21](#), dated October 6, 2011.

- County social work staff report PR activities to Time Study Code (TSC) 0881-Peer Review.
- Multiply the total hours reported to TSC 0881 by the two ratios listed in the table below.
- Report the result to the appropriate TSCs (0881 for federally eligible hours and 8281 for non-federally eligible hours).
- Also use the same ratios to split any direct costs reported to PC 088 and 828 by multiplying the total direct costs by the two ratios listed in the table below. Report the results to the appropriate Program Identifier Numbers (PINs) for PC 088 and PC 828.

The funding for PC 088 and 828 are based on the realignment funding that was effective July 1, 2011, under Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and AB 1-16 X1 realigned the funding of Child Welfare Services (CWS). As outlined in this CFL, costs for these codes will be covered by county local revenue funds (LRF) using the State Use Only (SUO) overmatch codes. Therefore ledger number 008-CWS will be set to zero (0) and costs charged to PC 828 will be covered by the county LRF.

The methodology based on FY 2013-14 statewide allocation percentages and ratios are shown below:

CODE	PROGRAM NAME	RATIO	PROGRAM
088	Peer Review	0.6544	Title IV-E
828	Peer Review Non-Title IV-E	0.3456	State General Fund

B. In Home Support Services(IHSS) Personal Care Services Program (PCSP)/Plus Option

Effective with the September 2014 quarter, the program code description for TSC 1034_PCSP/PLUS Option-Case Management and TSC 1042-IHSS NON HR/PCSP/PLUS OPTION below have been updated to include activities for the new provider reimbursement process. These activities are for a new process developed for reimbursing IHSS providers for incorrect Medi-Cal Share of Cost (SOC) pay warrant deductions when the recipient has not paid the deducted SOC to the IHSS provider. Please see [CFL 14/15-15](#), dated August 29, 2014, for additional information.

Time Study Instructions

CODE 1034 PCSP/PLUS OPTION-CASE MANAGEMENT

This code includes development, implementation, and management of the plan of treatment; assessing service needs for PCSP/Plus Option applicants; explaining, arranging for and authorizing IHSS services when such activities are HR and provided to Medi-Cal eligible IHSS recipients; referrals to other agencies and programs; referring IHSS PCSP/Plus Option recipients to potential individual providers to assist them in selecting a provider; transporting or accompanying recipients to obtain services related to Medi-Cal personal care services; obtaining a completed doctor's certificate as part of the process of arranging State Plan covered services; outreach activities to inform IHSS Medi-Cal eligible recipients of available services and programs; statistical reporting; voter registration activities; processing provider grievances; **and managing provider reimbursements for incorrect Medi-Cal SOC pay warrant deductions.**

CODE 1042 IHSS-NON-HR/PCSP/PLUS OPTION

This code includes IHSS activities not eligible for Title XIX funding. These activities are related to non-PCSP/non-Plus Option cases. This code includes time spent explaining IHSS program benefits to applicants/recipients; explaining employee and employer responsibilities; assessing service needs; development, implementation and management of treatment plans; implementation activities for any IHSS court case; processing a claim form and calculating benefits related to a court case ruling; **managing provider reimbursements for incorrect Medi-Cal SOC pay warrant deductions**; data input of claims; preparing reports; participation in case reviews and audits; voter registration activities: appeals: case dictation and statistical reporting.

C. Pre-Adoption County Counsel

Effective retroactive to the December 2013 quarter, the title for SUO code 512-SUO Adoption County Counsel Overmatch (OVM) has been revised to be consistent with PC 567-Pre Adoption County Counsel Non-Fed and PC 568 Pre Adoption County Counsel - Federal title changes effective in December 2013 Quarter as outlined in [CFL 13/14-44](#), dated March 28, 2014. The SUO code 512 shifts the overmatch costs from PC 567 and PC 568 to county only funds. The title is revised as follows:

Code	Current Title	New Title
512	Adoption County Counsel OVM	Pre-Adoption County Counsel OVM

D. Title IV-E California Well-Being Project formerly referred to as the Child Waiver Demonstration Capped Allocation Project (CAP)

The current Title IV-E Child Waiver Demonstration CAP will end September 30, 2014. Therefore, effective with the December 2014 quarter, PC 701-IV-E WAIVER SERVICES and PC 702-IV-E WAIVER PROBATION, and all associated PIN Codes will be deleted. Currently, Los Angeles and Alameda (Cohort I) are the only counties using the two PCs and associated PINs.

New claiming instructions will be released in a separate CFL for the extension of CAP, now known as the Title IV-E California Well-Being Project.

E. Commercially Sexually Exploited Children (CSEC) Program

As outlined in [ACL 14-62](#), dated September 3, 2014, Senate Bill (SB) [SB 855](#) (Chapter 29, Statutes of 2014) amended Welfare and Institutions Code ([W&IC](#)) cited in [Section 300](#), related to the dependency language to clarify that existing law includes CSEC as dependents. The Legislature also amended W&IC cited in Section 16524.6 to establish a state funded county-optional [CSEC Program](#); to be administered by CDSS. Effective with the December 2014 quarter, PC 918 CSEC Youth Training Services Non-Fed and PC 920-CSEC Protocol and Development have been established to claim administrative expenditures related to the CSEC population.

Non-Time Study Code Instructions:

CODE 918 – CSEC Youth Training Services Non-Federal

The individual child's case plan shall be the basic guideline for the provisions of the child welfare services. Activities include direct delivery services to commercially sexually exploited children and youth at risk of being trafficked associated with the CSEC Program. This may also include training foster

children to help recognize and avoid commercial sexual exploitation; engaging survivors of commercial sexual exploitation to provide support to county staff who serve children who are victims of commercial sexual exploitation and serve as advocates for and perform outreach and support to children who are victims of commercial sexual exploitation; and consulting and coordinating with homeless youth shelters and other service providers who work with children who are disproportionately at risk of, or involved in, commercial sexual exploitation, including but not limited to lesbian, gay, bisexual and transgender youth organizations, regarding outreach and support to children who are victims of commercial sexual exploitation.

Additional specialized prevention and intervention services for children of this population can include, but are not limited to:

- Specialized counseling.
- Tattoo removal.
- Seeking and obtaining specialized housing.
- Addressing gang affiliation.

Pursuant to Welfare and Institutions Code Section 16524.7(b), funds allocated for the CSEC Program shall not supplant funds for existing programs.

Time Study Instructions

Effective with the December 2014 quarter, counties opting to participate in the CSEC Program will time study to TSC 9201 as follows:

CODE 9201 – CSEC Program Protocol and Development

For those counties who are participating in the CSEC Program, staffs are able to report time spent on administrative activities related to the interagency protocol development of a multidisciplinary team to serve CSEC youth. Time may be reported to this TSC effective October 1, 2014. Allowable activities for TSC 9201 include, but are not limited to:

- Developing the required CSEC program interagency protocol;
- Developing the required multidisciplinary team; and/or
- Establishing new policy and procedures, if needed.

Training county staff on the CSEC population may be claimed on the DFA 325.1C, Staff Development page on the CEC using the CSEC three digit PC. Costs associated with training qualify for reimbursement at the enhanced rate of 75 percent for people employed or preparing for employment in all classes of positions by the local agency administering the program.

Claiming Instructions:

Effective with the December 2014 quarter, the following PCs and associated PINs are available to participating counties to capture the direct and Direct-to-Program services and training costs related to protocol development, multidisciplinary team development and associated staff development costs and services costs incurred in the operation of the CSEC Program.

PC	918	CSEC Services
PIN	918031	Contracted Activities
PIN	918088-91	Support Operating*
PIN	918068	Direct Costs - Unemployed
PIN	918092	Casework OT/CTO Costs
PIN	918093	Support Staff – OT/CTO Costs
PIN	918094	Startup/ Nonrecurring Costs
DTP	A73	CSEC Protocol & Development
Costs will be funded at 00/100/00/00 (Federal/State/Health/County).		

PC	920	CSEC Protocol & Development
TSC	9201	CSEC Protocol & Development
PIN	920031	Contracted Activities
	920068	Direct Costs
	920088-91	Support Operating*
	920093	Support Staff – OT/CTO Costs
	920094	Start Up/Nonrecurring Costs
DTP	A73	CSEC Protocol & Development
Costs will be funded at 50/50/00/00 (Federal/State/Health/County).		

* The County must have a Letter of Intent on file with CDSS to use Support/Operating PIN codes (88-91).

Costs claimed in excess of each participating county's allocation will be shifted to county-only share using SUO code 919.

II. California Work Opportunity Responsibility to Kids (CalWORKs)**A. Technical Assistance Pilot**

Effective in the September 2014 quarter, PC 668 Technical Assistance Pilot program, including the SUO code 669 SUO Technical Assistance Pilot will be deleted. This program was only implemented in FYs 2008-09 and 2009-10 and ended in the June 2010 quarter.

B. California Healthcare Eligibility (CalHEERS)

On September 30, 2010, California enacted a law establishing a health benefit exchange design under ACA which authorized the development of CalHEERS. The approved CalHEERS design required that an interface be developed between CalHEERS and the Statewide Automated Welfare System (SAWS) projects (e.g., LEADER, CalWIN & C-IV) and those modifications were made to local county call centers.

The M&O costs for both the SAWS/CalHEERS interface functionality and the ACA-related local county call center enhancements are eligible for reimbursement through the California Department of Health Care Services (DHCS) at a higher federal share than other local county call centers and SAWS automation M&O costs. Therefore, two new claiming codes have been created for county use in order to draw down the enhanced funding.

Effective with the September 2014 claiming quarter, the PC 890 CalHEERS-Related Local County Call Centers M&O has been established to capture costs for maintenance and operations for the local county call centers to interface with the CalHEERS system. The costs of development and implementation (D&I) for these call centers should not be claimed to this PC. The D&I costs will be captured outside of the CEC and will have a different federal share than the call center M&O costs claimed to this code. In accordance with [CFL No. 12/13-44E](#), dated September 10, 2013, counties were instructed to claim call center costs for ACA to PC 215 Medi-Cal. However, call center costs specific to CalHEERS related enhancements must now be identified separately from other call center costs charged to PC 215. Only the counties that applied for the funding and received an approved Advanced Planning Document can use PC 890.

Based on this, effective with the March 2014 quarter, the PC 891 LEADER System/CalHEERS interface M&O has been established to capture LEADER/CalHEERS Interface M&O costs. This code is specific to Los Angeles County use and is available to capture LEADER M&O costs related to the CalHEERS interface.

Claiming Instructions:

Effective with the September 2014 quarter, the following PCs and PINs are available to capture CalHEERS specific call center costs:

PC	890	CalHEERS-Related Local Call Centers M&O
PIN	890088-91	Support Operating
	890094	Start Up/Nonrecurring Costs
Costs will be funded at 00/00/100/00 (Federal/State/Health/County).		

The county must have a Letter of Intent on file with CDSS to use Support/Operating PIN Codes (88-91)

Effective with the March 2014 quarter, the following PC is available to capture CalHEERS specific costs for LEADER M&O for Los Angeles County only:

PC	891	LEADER/CalHEERS Interface M&O
Costs will be funded at 00/00/100/00 (Federal/State/Health/County).		

The costs charged to these PCs are reimbursed through the CEC by the DHCS. Please contact Rocky Evans at (916) 319-8434 or Rocky.Evans@dhcs.ca.gov for more information on claiming CalHEERS M&O costs and reimbursement.

C. Family Stabilization

As outlined in [CFL No. 14/15-19](#), dated September 22, 2014, cited in [W&IC Section 11325.24\(e\)](#) now allows a family to receive housing assistance during any month that a family is participating in Family Stabilization. Please reference the above CFL for claiming instructions concerning the Family Stabilization program.

III. Other Public Welfare

A. SSIAP for CAPI

In accordance with [ACL No. 14-55](#), dated September 10, 2014, the SSIAP for CAPI is scheduled to end September 30, 2014. Effective with the December 2014 quarter the PC 389 CAPI SSI/NATURALIZATION CASE MANAGEMENT and all associated PINs and DTP codes will be deleted. The PC 308 CAPI will remain available for claiming administration costs associated with processing CAPI participant applications for Social Security Income.

B. CWD/LHD Expansion for Community Nutrition

In accordance with [CFL No. 11/12-30](#), dated November 1, 2011, the CWD/LHD Expansion for Community Nutrition is a pilot project within the CalFresh Nutrition Education Program that was scheduled to end on September 30, 2013. Effective with the March 2014 quarter, PC 834 CWD /LHD Expansion for Community Nutrition and SUO code 835 CWD /LHD overmatch have been deleted.

C. Kin-GAP Non-recurring Expenses

As outlined in [CFL No. 11/12-53](#), dated June 29, 2012, counties were informed that the TOE code 64 Non-recurring Kin-GAP Expenses Reimbursement was created to allow counties to direct charge non-recurring Fed-GAP expenditures

associated with obtaining legal guardianship of the child to the extent that total cost does not exceed \$2,000. In order to separately capture non-recurring KinGAP expenditures for the State KinGAP Program, TOE Code 64 is available for PC 030 State Only KinGAP and is now available for use with PC 031 KinGAP /Non-Federally Eligible Cases.

PC	030	State Only Kin-Gap
PIN	030064	Non-recurring KinGAP Expenses Reimbursement

PC	031	Kin-GAP /Non-Federally Eligible Cases
PIN	031064	Non-recurring KinGAP Expenses Reimbursement

IV. Child Care

A. Stage One Child Care:

Note: As a result of a three year workgroup effort between the CDSS, County Welfare Directors Association and participating CWDs, CalWORKs Child Care PC clarifications, changes and claiming assistance tools were developed. [CFL No. 14/15-16](#), dated September 5, 2014, compiled these changes and can be accessed by CWDs to assist in properly claiming CalWORKs Child Care expenditures.

V. Non Welfare

No changes.

VI. General

A. Changes to TOE code 05-Housing Assistance

As outlined in [CFL No. 14/15-19](#), dated September 22, 2014, due to changes made by SB 855 (Chapter 29, Statutes of 2014), TOE code 05 has been updated to include additional housing assistance activities. Effective with the March 2014 quarter, the description for TOE code 05 has been revised as follows:

TOE Code 05 Housing Assistance

Costs associated with providing housing assistance services for recipients, including but not limited to:

- **Financial assistance, including monthly rental assistance, security deposits, utility payments, moving cost assistance, motel and hotel vouchers and emergency assistance.**

- **Housing stabilization and relocation, including outreach and engagement, landlord recruitment, case management, housing search and placement, legal services and credit repair.**
- ~~Monthly rent, rental or utility deposits, monthly utility charges and emergency assistance.~~
- **Food for Independent Living Program youth recipients only.**

B. EDP Methodology Changes, Child Welfare Services(CWS)/Case Management System (CMS)/(SACWIS) and Non-CWS/CMS (Non SACWIS) for FY 2014-15

This CFL reminds CWD's to use the proper CWS/CMS SACWIS cost allocation policies and procedures for claiming and allocating Automated Data Processing (ADP) activities and expenditures. The following chart provides the updated ratios to be used by counties to allocate CWS/CMS costs for FY 2014-15 and is effective retroactive to the September 2014 quarter.

The CDSS staff researched activities which are entered into the CWS/CMS system to determine all programs which benefit from the system. The time study codes used by Social Workers were then determined and statewide totals were used to develop ratios for benefitting programs. Based upon these benefitting programs, a cost allocation methodology was developed to ensure the CWS/CMS is funded in proportion to benefitting programs.

Please refer to [CFL No. 06/07-36](#), dated May 21, 2007, and [CFL No. 13/14-51](#), dated May 20, 2014, for additional instructions and information.

Claiming CWS/CMS (SACWIS) methodology for costs [CFL 06/07-36](#):

1. Determine whether procurement is CWS/CMS eligible by using the SACWIS/Non-SACWIS matrix (CFL No. 03/04-27) as a guide.
2. Determine the portion of the procurement that is CWS/CMS eligible. A county can decide how to determine what portion of the purchased good/service is CWS/CMS eligible based on the most effective and efficient methodology for the county. Suggested options would be computer generated statistics, the use of observations of staff activity, or surveys completed by staff in which they report time spent on CWS/CMS versus other Non-CWS/CMS activities such as county applications, email or the internet.

Examples (In all of the following examples, the county is purchasing only workstations for their child welfare staff):

- For a one week period from XX/XX/XX to XX/XX/XX, staff in a normal Child Welfare worker unit of the agency were observed and it was

determined that XX% of the time they were using their computer, it was for input or viewing of information in CWS/CMS.

- For a one week period from XX/XX/XX to XX/XX/XX, child welfare workers in our agency were requested to track the amount of time that they spent each day on their computer. During that period of time, they tracked how much time was spent accessing CWS/CMS versus other county applications, email or the internet. Based on this survey, the county has determined that XX% of the cost of the purchase is CWS/CMS eligible.
 - The county has a dedicated help desk which works with child welfare workers. Through tracking of help desk tickets and observation of the workers the help desk staff assist from XX/XX/XX to XX/XX/XX, the county has determined that XX% of the time that social workers spend using their computers is in using the CWS/CMS application.
3. Calculate the CWS/CMS costs for the purchase. To obtain the CWS/CMS costs, multiply the percentage of the purchase that is determined to be CWS/CMS to the total costs of the purchase. In choosing a methodology to determine the percentage allocable to CWS/CMS and Non-CWS/CMS, the county must determine that the methodology and time period is representative of on-going county workload and operations.
 4. Allocate CWS/CMS costs to benefiting programs based on the federally approved methodology, using the allocation percentages as shown below:

PC	Program Name	Percent	Program
536	SACWIS	.6740	Title IV-E/ IV-B
513	EA-ER	.1903	TANF
544	CWS MPI (AB 908)	.0053	TANF
556	CWS-MPS (AB 908)	.0013	TANF
144	CWS-Health Related	.1129	Title XIX
150	EPSDT	.0000	Title XIX
168	FPP-Health Related	.0005	Title XIX
838	EFC-Health Related	.0021	Title XIX
182	ILP-Case Management	.0031	Chafee
184	ILP-Services	.0031	Chafee
135	SSI/SSP OHC	.0002	State
175	FPP Services/NonFed	.0013	State
588	STOP-Assessment/Case Plan	.0002	State
165	SB 163 Wraparound Services	.0011	County
786	NREFM Under 18	.0005	State
787	NREFM NRLG	.0011	State
840	EFC Services NonFed	.0006	State
863	NRLG NMD	.0008	State
864	NRLG Probate	.0007	State
865	NRLG Juvenile	.0009	State

Note: In instances where the county does not have an allocation for all the program components listed above, the county must roll the share of costs of a program code into another program code that has the same program funding source. For example, if PC 144 is not valid in a county, the share of costs would be included in PC 150 or PC 168, both of which are Title XIX funded.

C. ICRs

The CDSS has developed ICRs for use by counties during FY 2014-15. Please see Attachment I of Part 6, Attachment E, in the State and Local Indirect Cost Rate Proposals section. The ICRs are used to identify overhead costs associated with support staff that performs activities for non-welfare programs with no equivalent casework hours. The CDSS County Allocations Unit develops ICRs based on actual indirect cost (i.e., Travel, Space, Space CCAP, Other Operating Costs, Public Agencies CCAP and Public/Private Agencies Direct Billed) that were reported as generic by each county for the four quarters of FY 2014-15. The totals are divided by the total direct salary and benefit costs (caseworker, administrative/clerical support and EDP staff salaries and benefits). The resulting percentages are each county's individual ICR.

The CWDs have the option of either using the predetermined ICR developed by CDSS or developing an ICR specific to allocable support staff. An ICR developed by a CWD must be developed in accordance with “A GUIDE FOR STATE, LOCAL AND INDIAN TRIBAL GOVERNMENTS COST PRINCIPLES AND PROCEDURES FOR DEVELOPING COST ALLOCATION PLANS AND INDIRECT COST RATES FOR AGREEMENTS WITH THE FEDERAL GOVERNMENT” [ASMB C-10, OMB Circular A-87](#) .

The ICRs are applied to the salaries and benefits of support staff performing activities for non-welfare programs only. The salaries and benefits plus overhead are reported as Direct Costs on the CEC using PIN 805068 (Non-welfare Programs) or PIN 806068 (Non-welfare Programs - Non-EDP). Counties are reminded that non-welfare activities must be reported in the non-welfare function, which will draw down associated overhead through the CEC based on the time study hours of caseworkers performing the non-welfare activity.

D. Federal Fund Monitoring Responsibilities

As a reminder, counties have certain responsibilities for monitoring the expenditures of federal funds. Please refer to [CFL 13/14-57](#), dated June 18, 2014, for a description of the federal requirements and a link to the terms and conditions of each current federal grant administered by CDSS. Additionally, new terms and conditions will be posted to this link on an ongoing basis.

E. County Cash Claiming – Reporting

As a reminder, costs must be claimed in accordance with cash claiming requirements set forth in [CFL No. 06/07-06](#), dated July 13, 2006. In accordance with Federal Regulations at 45 Code of Federal Regulations (CFR) Part 95.13, the CEC is a cash claim and costs should be claimed according to the date the payment is made. The requirement to claim costs on a cash basis through the CEC does not preclude counties from compliance with Generally Accepted Accounting Principles for county financial statements that are used for purposes other than CEC claiming.

Adjustment claims must be submitted in a timely manner to ensure that the two year limit for claiming federal funds is met. Due dates for these claims are provided in advance within every March quarterly CFL. Furthermore, counties are to maintain supporting documentation for all claims.

F. Debarment and Suspension

Pursuant to federal regulations, CWDs must be in good standing with the federal government to receive federal funds. To ensure that CWDs are not debarred or suspended from federal financial assistance programs by any federal department or agency, CDSS must verify that the CWD is not listed on the federal Excluded Parties Listing System prior to issuance of any federal funds.

To ensure accuracy of the verification, CDSS requires submissions of the CWD's exact legal name of the entity and Employer Identification Number (EIN) or Tax Identification Number (TIN) as submitted to the Internal Revenue Service when applying for an EIN or a TIN. If a CWD is operating under multiple names or identification numbers, each name and identification number must be submitted. The information requested must be submitted via email by July 1, 2014, to CDSS at Fiscal.Systems@dss.ca.gov with "EIN or TIN for the County of (*insert county name*)" in the subject line. Counties should review the federal fund monitoring responsibilities for counties outlined in [CFL No. 12/13-37](#), dated June 28, 2013.

If counties have any questions regarding this CFL, please direct them to the Fiscal Systems Bureau at FISCAL.SYSTEMS@dss.ca.gov.

Sincerely,

Original Document Signed By:

DIANNE OKAMOTO, Chief
Fiscal Systems and Accounting Branch

C: County Welfare Directors Association

Attachment 1	
FY 2014/15 INDIRECT COST RATE (ICR)	
Data from FY 2012/13 County Expense Claims	
COUNTIES	ICR
ALAMEDA	0.29
ALPINE	1.11
AMADOR	0.32
BUTTE	0.25
CALAVERAS	0.36
COLUSA	0.48
CONTRA COSTA	0.37
DEL NORTE	0.32
EL DORADO	0.19
FRESNO	0.15
GLENN	0.22
HUMBOLDT	0.25
IMPERIAL	0.25
INYO	0.29
KERN	0.15
KINGS	0.20
LAKE	0.22
LASSEN	0.54
LOS ANGELES DPS	0.19
MADERA	0.26
MARIN	0.48
MARIPOSA	0.76
MENDOCINO	0.18
MERCED	0.14
MODOC	0.35
MONO	0.43
MONTEREY	0.19
NAPA	0.30
NEVADA	0.47
ORANGE	0.21
PLACER	0.45
PLUMAS	0.45
RIVERSIDE	0.10
SACRAMENTO-DHA	0.22
SAN BENITO	0.33

FY 2014/15	
INDIRECT COST RATE (ICR)	
Data from FY 2012/13 County Expense Claims	
COUNTIES	ICR
SAN BERNARDINO	0.18
SAN DIEGO	0.24
SAN FRANCISCO	0.25
SAN JOAQUIN	0.17
SAN LUIS OBISPO	0.20
SAN MATEO	0.30
SANTA BARBARA	0.16
SANTA CLARA	0.23
SANTA CRUZ	0.23
SHASTA	0.30
SIERRA	0.27
SISKIYOU	0.27
SOLANO	0.21
SONOMA	0.16
STANISLAUS	0.17
SUTTER	0.19
TEHAMA	0.13
TRINITY	0.29
TULARE	0.30
TUOLUMNE	0.24
VENTURA	0.26
YOLO	0.17
YUBA	0.25
LOS ANGELES DCS	0.21
SAC-DHHS-CHILD	0.38
SAC-DHHS-ADULT	0.25
SMATEO DP AGING	0.09
PLACER-ASOC	0.38
STATEWIDE	0.21