411
Act 148 Invoicing

A Training Outline

Developed by Doris Crowe

For the
Pennsylvania Child Welfare Training Program

University of Pittsburgh
School of Social Work
Pittsburgh, PA

Written April 2007
Revised May 2010
Acknowledgements:

The Pennsylvania Child Welfare Training Program would like to thank the following people for their assistance in the development of the workshop, 411: Act 148 Invoicing

<table>
<thead>
<tr>
<th>Name</th>
<th>Agency 1</th>
<th>Position</th>
<th>Name</th>
<th>Agency 2</th>
<th>Position</th>
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<tbody>
<tr>
<td>Barb Benedict</td>
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<td>Adams County Children and Youth Services</td>
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The Training Program would also like to express its appreciation to all the dedicated County and State Child Welfare Fiscal and Program-side Professionals, too numerous to capture here, that helped make this curriculum a reality.

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411: Act 148 Invoicing

An Overview of the Curriculum

Competency:

411-5: The Child Welfare Fiscal Professional will be able to identify and work within the various timelines required by regulation for the submission of invoices and grants within the Pennsylvania Child Welfare System.

411-6: The Child Welfare Fiscal Professional will be able to identify all the required and associated components of the Act 148 Submission Packet as well as other grants within the Pennsylvania Child Welfare System.

411-7: The Child Welfare Fiscal Professional will be able to analyze and compile the data necessary to complete the Act 148 Submission Packet as well as other grants within the Pennsylvania Child Welfare System.

Learning Objectives:

Participants will be able to:

- Recognize data necessary for Act 148 Invoicing
- Verbalize various methods of classifying expenses
- Articulate available revenues and recognize how to apply them to expenses
- Recognize forms associated with the Act 148 Invoice and articulate the purpose of each form
- Be aware of the existence of the laws, regulations, and bulletins that guide the Act 148 Invoice process
- Recognize the processes necessary to complete the Act 148 invoice

Summary:

This training introduces Child Welfare Fiscal Professionals with less than three-year’s experience to the portion of the Child Welfare Fiscal Cycle associated with the Invoicing component. The trainer introduces participants to pertinent laws, regulations, and bulletins related to the Child Welfare Fiscal Invoicing policy and procedure. The trainer demonstrates and guides participants through accurate classification of expenses and application of revenues.

Length of Workshop:

18 hours

Target Audience:

The Training Program intends this 411: Act 148 Invoicing training for Child Welfare Fiscal and related employees with less than three-year’s experience.
**Expectations of the Trainer:**
The trainer, in addition to having attended an entire three-day 411: Act 148 Invoicing training, must possess a broad, overall knowledge of the structure and function of the Child Welfare System, as well as the associated laws, regulations, and policies. The trainer should have significant experience in all phases of the Child Welfare Fiscal Cycle, especially in the matters of Invoicing for Child Welfare and related agency expenditures and the reporting of those expenditures to the Department of Public Welfare as well as other appropriate federal, state, and local entities.

**Pennsylvania Standards/CFSR:**
None
## Agenda for the Three-Day Workshop on Act 148 Invoicing

### Day One:

<table>
<thead>
<tr>
<th>Estimated Time</th>
<th>Content</th>
<th>Page</th>
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<tbody>
<tr>
<td>45 minutes</td>
<td>Section I: Pre-work Packet</td>
<td>7</td>
</tr>
<tr>
<td>30 minutes</td>
<td>Section II: Chart of Accounts</td>
<td>14</td>
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<tr>
<td>45 minutes</td>
<td>Section III: Time Study</td>
<td>23</td>
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<tr>
<td>45 minutes</td>
<td>Section IV: Payroll Processing</td>
<td>27</td>
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<td>45 minutes</td>
<td>Section V: Invoice Processing</td>
<td>32</td>
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<td>10 minutes</td>
<td>Section VI: YDC Invoice</td>
<td>37</td>
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<tr>
<td>40 minutes</td>
<td>Section VII: Client-Specific Reporting</td>
<td>40</td>
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<tr>
<td>20 minutes</td>
<td>Section VIII: Child Counts</td>
<td>44</td>
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<tr>
<td>40 minutes</td>
<td>Section IX: CY-370 Completion</td>
<td>47</td>
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<tr>
<td>15 minutes</td>
<td>Section X: End-of-Day-1 Review and Day-2 Preview</td>
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## Day Two:

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<tr>
<td>20 minutes</td>
<td>Section XI: Day-1 Review and Day-2 Preview</td>
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<tr>
<td>15 minutes</td>
<td>Section XII: Revenues Overview</td>
<td>57</td>
</tr>
<tr>
<td>1 hour</td>
<td>Section XIII: Program Income</td>
<td>62</td>
</tr>
<tr>
<td>55 minutes</td>
<td>Section XIV: IV-E Maintenance</td>
<td>67</td>
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<tr>
<td>30 minutes</td>
<td>Section XV: TANF</td>
<td>78</td>
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<tr>
<td>20 minutes</td>
<td>Section XVI: Title IV-B and Title XX</td>
<td>82</td>
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<tr>
<td>1 hour, 15 minutes</td>
<td>Section XVII: Title IV-E Admin and Training</td>
<td>86</td>
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<tr>
<td>15 minutes</td>
<td>Section XVIII: Medical Assistance</td>
<td>95</td>
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<tr>
<td>50 minutes</td>
<td>Section XIX: State and Local Match Calculation</td>
<td>98</td>
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<tr>
<td>40 minutes</td>
<td>Section XX: CY-348 Calculation and Invoice Completion</td>
<td>102</td>
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<tr>
<td>15 minutes</td>
<td>Section XXI: End-of-Day-2 Review and Day-3 Preview</td>
<td>104</td>
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### Agenda for the Three-Day Workshop on Act 148 Invoicing

#### Day Three:

<table>
<thead>
<tr>
<th>Estimated Time</th>
<th>Content</th>
<th>Page</th>
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<tbody>
<tr>
<td>15 minutes</td>
<td>Section XXII: Day-2 Review and Day-3 Preview</td>
<td>107</td>
</tr>
<tr>
<td>1 hour, 30 minutes</td>
<td>Section XXIII: Automated Act 148 Invoice Package</td>
<td>109</td>
</tr>
<tr>
<td>4 hours, 15 minutes</td>
<td>Section XXIV: County Data Completion</td>
<td>112</td>
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411: Act 148 Invoicing

Section I: Pre-Work Packet

Estimated Length of Time:
45 minutes

Learning Objectives:
Participants will be able to:
- Articulate their training needs
- Recognize the layout of the three days of training and whether this training, or another training, will meet their needs
- Identify the components of the 411: Act 148 Invoicing Pre-work Packet
- Relate the definition of Child Welfare, from Fiscal perspective
- Express the overall purpose and role of Child Welfare and Related professionals
- Recognize the elements of the Fiscal Cycle as a charted process with a start-point and an end-point
- Articulate the elements of the Child Welfare Fiscal Cycle and definitions associated with the cycle

Method of Presentation:
Trainer Lecture, Large Group Work, Individual Work

Materials Needed:
✓ Name Tents
✓ Flipchart Pads and Stands
✓ Flipchart Paper Prepared in Two-Inch Strips (Enough for Participants)
✓ Masking Tape
✓ Markers
✓ Overhead Project/Screen
✓ Overhead #1 (Learning Objectives)
✓ Overhead #2 (Child Welfare Fiscal Cycle)
✓ Handout #1 (Act 148 Invoicing Agenda)
✓ Handout #2 (Objects of Expenditure)
✓ Handout #3 (Payroll Packet)
✓ Handout #3A (Demo Invoice)
✓ Handout #4 (YDC Invoice)
✓ Handout #5 (Provider List)
✓ Appendix #1 (Fiscal Flowchart) (One Set of Posters Prepared for Trainer by Program)
✓ 411: Act 148 Invoicing Pre-work Packet

Outline of the Presentation:
- Welcome and introductions
- Agenda and learning objectives review
- Defining Child Welfare, from a Fiscal perspective
- Child Welfare structure and laws
- The Child Welfare Fiscal Cycle
- Pre-work discussions
Section I: Pre-Work Packet

Pre-session Environment Preparation:

**Trainer Note:** Please note that, for experienced trainers, Trainer Resource #6 (Trainer Notes) summarizes how to deliver this session.

The trainer places on trainee tables Name Tents, Markers, Calculators, Rulers, Strips of Flipchart Paper, Handout #1 (Act 148 Invoicing Agenda), Handout #2 (Objects of Expenditure), Handout #3 (Payroll Packet), Handout #3A (Demo Invoice), Handout #4 (YDC Invoice), Handout #5 (Provider List).

**Step 1:**
Welcome and Introductions

The trainer welcomes participants to the training, asks participants to complete their name tents, introduces self, including trainer background, and reviews the rules of the Training Program – i.e. sign-in sheet, 15-minute rule, cell phone rule, and evaluation. The trainer also covers breaks and relates the location of the restrooms, and instructs participants to record their expectations of the training on one or more of the flipchart paper strips available at their tables (one expectation per strip) and encourages participants to put recorded expectations on a prepared What’s In It for Me (WIIFM) flipchart.

The trainer asks participants to introduce themselves (name, county, experience in # of years, months, days, title, a brief description daily job duties, and their respective need) when reviewing each participant expectation. The trainer then states whether the trainer will cover that expectation in the workshop. For those expectations that the curriculum does not cover, the trainer will relate to participants where they might be able to get some information on that concern.

**Step 2:**
Agenda and Learning Objectives

The trainer asks participants to locate Handout #1 (Act 148 Invoicing Agenda) and in conjunction with Appendix #1 (Fiscal Flowchart), reviews the training agenda. The trainer then reveals Overhead #1 (Learning Objectives) and relates the learning objectives.

This training will consist of lecture, demonstration, and hands-on activities centered on the Child Welfare invoicing process. While participants’ specific job duties may or may not encompass all parts of the training, it is important for them to be aware of the entire system due to the interdependence of their functions – all of which help to meet the overall agency outcome of child safety, permanence, and well-being.
Step 3:  
Child Welfare Defined (From a Fiscal Perspective) Review

The trainer instructs participants to locate the Pre-Work Packet that the Training Program mailed to them prior to the training and allowing participants 5 minutes to do so, instructs them to complete any of the information that they left blank.

The trainer asks for a volunteer from the group to read aloud the definition of Child Welfare from the Social Security Act found in the 411: Act 148 Invoicing Pre-work Packet, page 2. The trainer ensures that he/she identifies that this definition serves as the purpose of Child Welfare and subsequently, all Child Welfare Staff including the Fiscal Professionals. According to the Social Security Act, Child Welfare Services is defined as:

(1) …public social services which are directed toward the accomplishment of the following purposes:
   (A) protecting and promoting the welfare of all children, including handicapped, homeless, dependent, or neglected children;
   (B) preventing or remediing, or assisting in the solution of problems which may result in, the neglect, abuse, exploitation, or delinquency of children;
   (C) preventing the unnecessary separation of children from their families by identifying family problems, assisting families in resolving their problems, and preventing breakup of the family where the prevention of children removal is desirable and possible;
   (D) restoring to their families children who have been removed, by the provision of services to the child and the families;
   (E) placing children in suitable adoptive homes, in cases where restoration to the biological family is not possible or appropriate; and
   (F) assuring adequate care of children away from their homes, in cases where the child cannot be returned home or cannot be placed for adoption.

The trainer reveals to participants the concept that this definition comes from a fiscal perspective and asks participants what this definition means to them as fiscal.

Step 4:  
Child Welfare Structure and Law Review

The trainer asks participants to reveal the structure of Child Welfare, ensuring to relate that Pennsylvania’s Child Welfare system is a federally-mandated, state-administered, county-operated system that uses a specific fiscal cycle to ensure that appropriate funds are procured and distributed. The trainer notes that many of these laws were discussed in detail in the Overview of Child Welfare and Fiscal.
Step 5:
Child Welfare Fiscal Cycle Review

The trainer displays **Overhead #2 (Child Welfare Fiscal Cycle)** and lectures to participants that the elements of the Child Welfare Fiscal Cycle include:

- **Planning**: This element of the Fiscal Cycle is the process in which Child Welfare Professionals identify services to meet client needs.

- **Contracting**: This component involves the process of providing services through purchasing the services from a source other than the Child Welfare Agency.

- **Needs-Based Budgeting**: This process serves as the means used by County Child Welfare Agencies to seek approval and funding from State and Federal sources to provide current and increased services to their clients and families by providing justification for services to address identified needs.

- **Invoicing**: This element involves the process of receiving, processing and accumulating actual expenses, and subsequently invoicing funding sources for reimbursement of costs.

- **Budget Amendment**: This element encompasses seeking approval and funding for expenses exceeding previously budgeted amounts. The County agency must revisit the Needs Based Budgeting element to justify the expenses. The county agency then repeats the Needs-Based Budgeting process to prepare a budget amendment and then resubmits for approval the resulting “New Budget.”

- **Auditing**: This element serves the purpose of ensuring accurate and consistent reporting and accounting procedures at the various levels. The trainer explains that Federal, State, and County representatives audit revenues at each level, but to varying extents.

Step 6:
Pre-Training Questionnaire

The trainer leads a group discussion in which he/she reviews participant answers regarding the questions in the Pre-Training Questionnaire section of the **411: Act 148 Invoicing Pre-work Packet**, page 5.

The questions in the Pre-work packet, as well as considerations for discussion, are as follows:

- Who are we?
• Why do we do what we do?
  o Ensure that responses correlate to ensuring the safety, permanency, and well-being of children. Child Welfare is mandated to do this through the Federal and State laws.
• Who do we serve?
  o Ensure that responses correlate to serving children and their families in order to ensure child safety, permanency, and well-being.
• Who is to do what?
  o Ensure that responses correlate to the various components of the Child Welfare services.
• How do we do what we do?
  o Ensure that responses correlate to utilizing various policies, regulations, bulletins, and procedures to guide Child Welfare and related Professionals through implementation of:
    ▪ Identifying needs – Planning Element
    ▪ Planning services to address those needs – Planning Element
    ▪ Providing services to address those needs – Contracting Element
    ▪ Seeking funds to provide services – Invoicing Element
• How do we know if we are doing it right?
  o Ensure that responses correlate to utilizing the elements of the fiscal cycle to:
    ▪ Identify needs – Planning element
    ▪ Evaluate services – Planning and Auditing elements
    ▪ Plan services – Planning elements
    ▪ Secure services and funds – Budgeting, Budget Amendments, and Invoicing elements
    ▪ Process Services – Invoicing element
• Who else can help us?
  o The Child Welfare System’s mode of securing services is to do so from other agencies to meet the needs of children and their families. Members of the Judicial System, Law Enforcement, and State and Federal personnel can help individuals in Child Welfare.

Step 7:
Major Categories, Cost Centers Review, Time Study Activity, and County General Ledger/System Reports

The trainer explains that:

• The items regarding major categories and cost centers were covered in the Overview of Child Welfare and Fiscal training and will be explained in further detail in today's training;
• The Time Study Activity will be used later in the day to make connections between the Time Study and various related awareness pieces; and
The County General Ledger/System Reports that participants were asked to bring in will be used later in the day to demonstrate the many differences between County Fiscal systems and organizations.

**Trainer Note:** Be sure participants have their Time Study Activity sheets entirely completed at this time.

**Step 8:**
**Review of the Pre-Work Packet Classifying Expenses and Revenue and Completing the Act 148 Invoice Flowcharts**

The trainer explains that, as noted in the pre-work packet, participants were to complete the time study before coming to the training and were to bring in copies of their General Ledger and/or System Reports. In addition, the trainer notes that the Classifying Expenses and Revenue and Completing the Act 148 Invoice flowcharts in the pre-work packet serve as a visual representation of the invoicing process and will be used throughout the three-day training. The trainer introduces participants to the posters containing the first two pages of the flowchart. In relation to the 411: Act 148 Invoicing Pre-work Packet, and the flowcharts contained within, the trainer describes the invoicing process using Appendix #1 (Fiscal Flowchart) – which contains the Classifying Expenses and Revenue and Completing the Act 148 Invoice flowcharts – as a guide.

Starting at the top left “individual expenses” section, the trainer lectures that this is where the process begins.

The Child Welfare Fiscal Invoicing process is “expense driven” in that the expenses are incurred and the Fiscal department then seeks reimbursement for those expenses. It is the agency incurs expenses for child welfare services. Fiscal then classifies these expenses into cost centers, then into objects of expenditure, and then further into client-specific expenses.

Child Welfare revenues are determined based upon the amount and the type of services that the expense represents, the amount of the County’s allocation, and the Program income that offsets the expenses. For this reason, classifying expenses in an accurate manner is of the utmost importance. Accurate classification ensures accurate application and maximization of available revenues.

Concerning expenses that Child Welfare agencies incur, there are numerous; however, allowable expenses are those in which a funding source will participate for reimbursement. Allowable expenses are defined in detail in the PENNSYLVANIA CONSOLIDATED STATUTES, Title 55. Public Welfare, Chapter 3170. (Related to Allowable Costs and Procedures For County Children And Youth Social Service Programs).
The trainer moves to the upper-right-hand-corner of the poster – the “support income” section – and states that Fiscal uses support income to offset the expenses. Regarding support or program income and the revenue sources that follow, there are distinctions that will be made throughout the training; however, support income is applied against the expenses to arrive at “net expenses.” These “net expenses” are the basis for calculating all subsequent revenues on the flowchart.

This first day of training will encompass all of the items on the expense side of this first page of the “Classifying Expenses” flowchart.

**Trainer Note:** Throughout the three-day training, attention will be focused on the “Classifying Expenses” portion of the flowchart. The trainer may tell participants to where on the flowchart content currently relates or ask volunteers to point out to where on the flowchart the training material currently relates, as a means of assessing group learning.
Section II: Chart of Accounts

Estimated Length of Time:
30 minutes

Learning Objectives:
Participants will be able to:
- Recognize the concept that the Child Welfare accounting structure is composed of cost centers as well as objects of expenditure and revenue
- Articulate the purpose of major, intermediate, and minor objects in relation to the Child Welfare accounting structure
- Name the four major categories
- State the names and purposes of various objects of expenditure as they relate to the four major categories
- Express how to classify expenses associated with the categories and cost centers utilizing an “Expenses Matrix”
- Show the ability to classify expenses associated with the categories and cost centers utilizing an “Expenses Matrix”

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Overheard Markers
✓ Overhead Projector
✓ Overhead #3 (Major Categories)
✓ Overhead #4 (Major Categories and Cost Centers)
✓ Overhead #5 (Classifying Expenses Matrix)
✓ Handout #2 (Objects of Expenditure) (Revisited)
✓ 411: Act 148 Invoicing Pre-work Packet

Outline of the Presentation:
- Chart of Accounts
- Major Categories
- Objects of Expenditure
- Cost Centers
- Classifying Expenses
Section II: Chart of Accounts

Step 1: Chart of Accounts

The trainer points to the top left corner of the flowchart poster to indicate that Individual Expenses serves as the starting point for the training.

The trainer notes that the chart of accounts consists of two components:

- A series of cost centers, defined as separate service categories (activities); and
- Objects of expenditure and revenue.

Expenditure and revenue objects are grouped into logical and uniform categories. These categories are a three-tiered arrangement consisting of major, intermediate, and minor objects. Minor objects are grouped into particular intermediate objects, which, in turn, are grouped into the appropriate major object. Expenditures are accumulated in the cost center in which the cost is incurred; and revenues are maintained as an independent account into which all Agency income is placed. The trainer then relates the following information.

**Minor Objects**: This is the level of greatest detail at which expenditures and revenues are recorded.

**Intermediate Objects**: Although the expenditures will be charged to the appropriate cost center by minor object, intermediate objects have been created for purposes of reporting to the State. Intermediate objects are defined for the purposes of this Account Structure as an aggregate of one or more minor objects within a particular major object.

**Major Objects**: Expenditures charged to the minor and intermediate objects are categorized into four major object expenditure accounts.

To explain further the relationship between major, intermediate, and minor objects of expenditure, the trainer relates the listed analogy.

1. Mammals (Major Object)
   a. Apes (Intermediate Object)
      i. Chimpanzees (Minor Object)
      ii. Gorillas (Minor Object)
      iii. Baboons (Minor Object)
   b. Dogs (Intermediate Object)
      i. Labradors (Minor Object)
      ii. German Shepherds (Minor Object)
      iii. Beagles (Minor Object)
   c. Cats (Intermediate Object)
      i. Lions (Minor Object)
2. Reptiles (Major Object)
   a. Snakes (Intermediate Object)
      i. Cobras (Minor Object)
      ii. Rattlesnakes (Minor Object)
   b. Lizards (Intermediate Object)
      i. Iguanas (Minor Object)
      ii. Monitors (Minor Object)

Step 2:
Major Categories

The trainer reveals Overhead #3 (Major Categories) and states that major categories are broken into four (4) major service categories. The trainer asks participants to think back to the pre-work packet that they were supposed to have read and state what the four major categories are, ensuring to cover:

- In-Home Services;
- Community-Based Placement;
- Institutional Placement; and
- Administration.

The four (4) major Service Categories are further broken into individual cost centers; therefore, each Major Service Center includes one or more cost centers.

Step 3:
Objects of Expenditure

The trainer explains that an Object of Expenditure is a type of cost, similar to groceries, gasoline, utility bills, or insurance in their personal lives.

The trainer instructs participants to locate Handout #2 (Objects of Expenditure) notes that this list reveals the objects of expenditure, and asks participants whether they are familiar with the various objects and what the objects include – offering 110 Wages and Salaries and its definition as an example.

The trainer then lectures that on the information covered on Handout #2 (Objects of Expenditure), including:

- **110 – WAGES AND SALARIES**
  o Includes all program staff’s earned wages and salaries, including overtime and on-call time
- **120 – EMPLOYEE BENEFITS**
  o Includes the program’s actual costs for employee benefits including Social Security, retirement, insurance, and other benefit contributions for staff costs related to Wages and Salaries
• **130 – MISCELLANEOUS PERSONNEL**
  o Includes staff development/training costs and purchased personnel service, such as temporary hires due to regular staff being unavailable or student interns. DO NOT INCLUDE fees for attorneys and other professionals who are not employees of the CCYA.

• **200 – SUBSIDIES**
  o Includes adoption assistance, adoption health care expenses, independent living stipends and subsidies for Subsidized Permanent Legal Custodians (SPLC) under the foster family dependent cost center paid by the agency.

• **300 – OPERATING**
  o Includes the combined total of the intermediate objects of expenditures listed below. Although, objects of expenditures are combined for reporting purposes, the county must continue to account for all expenditures by intermediate objects.

• **310 – OCCUPANCY**
  o Includes rent, utilities, insurance related to the building, and housekeeping expenses.

• **320 – COMMUNICATIONS**
  o Includes communication expenses such as telephone, internet, postage, printing, duplicating, and advertising.

• **330 – ADMINISTRATIVE SUPPLIES**
  o Include costs including office supplies, minor equipment, office equipment maintenance, and rental.

• **340 – SERVICE SUPPLIES**
  o Includes the costs for supplies used in providing services to clients. These costs include clothing, allowances, recreational, educational, and personal care expenditures for clients.

• **350 – TRANSPORTATION**
  o Includes staff travel (meals, lodging, and transportation) costs and client transportation expenses.

• **360 – PURCHASED SERVICES**
  o Include the cost incurred from the delivery of services to children and their families, both dependent and delinquent, provided by an individual or an approved agency under contract to the county agency.

• **370 – CONSULTANT SERVICES**
  o Includes administrative and program consultants such as best practice advisers and information system designers.

• **380 – COURT RELATED COSTS**
  o SEE THE TRAINER NOTE THAT FOLLOWS 394 – COUNTY INDIRECT COSTS.

• **390 – OTHER OPERATING**
  o Includes operating costs that are not included in objects 310 through 370, such as: advisory board expenses; bonding expenses; subscriptions and agency library costs; professional membership dues; moving expense (relocation of agency); recruitment expense; interest expenses (complying
with §3170.61(e)); audit expense (complying with §3170.61(f)); and insurance.

- **394 – COUNTY INDIRECT COSTS**
  - Includes the charge for general county support of the program from the county’s cost allocation plan as defined in Chapter 3170 §3170.60(b) of Title 55. The department will reimburse the program up to two percent (2%) of the plan-approved State Act 148 and Title IV-B allocations. Examples might include county Payroll or Accounts Payable system expenses, County vehicle maintenance expense, County insurance expense.

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**Trainer Note:** Court Related Costs that include only court ordered/related costs as defined in §3140.23 of Title 55 (medical and other examinations/treatment ordered by the court and not paid through Medical Assistance, reasonable costs related to court appointed Guardian Pendente Lite, Summons, Warrants, Subpoenas, and Witness travel costs) are now reported ONLY in the “Juvenile Act Proceedings” cost centers as operating or purchased services.

- **400 – FIXED ASSETS**
  - Purchased assets with an expected useful life of more than one year and have a purchase price of $300 or more are included and items as defined by the department’s regulations. Also includes amortization payments of buildings, major renovations, and equipment purchases not expensed to the department. Include costs of repair or improvement of fixed assets.

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**Trainer Note:** If necessary, the trainer discusses and defines each object of expenditure and gives examples of each describing the differences between each and reasoning behind the classifications.

The trainer offers additional examples of objects of expenditure, encourages participants to offer their own examples, and if necessary discusses with participants, based on any questions, how to classify difficult examples into the appropriate object of expenditure. The trainer offers examples of difficult-to-classify objects of expenditure as well as how to classify them.

**Step 4:**
**Cost Centers**

The trainer reveals **Overhead #4 (Major Categories and Cost Centers)**, and notes that a cost center, for the purpose of this account structure, refers to a logical group of services or activities within the Children and Youth Agency. Specific expenditures are accumulated under the cost center in which they are incurred. Cost centers, as activities, are similar to employment-related activities, household activities, and/or leisure activities in participant personal lives.

The trainer asks participants to form small groups – ensuring to identify a reporter and a recorder. In their small groups, participants, using the four (4) major service centers are
to once again to think back to their pre-work packet and list on a piece of flipchart paper, under each major service center as many of the associated cost centers as they can devise.

The trainer then covers the following information related to the major categories and their related cost centers:

**Trainer Note:** Regarding any questions asking for an interpretation of the items below, outside what is written in the curriculum; the trainer should direct participants to talk to their regional representative.

A. **In-Home & Intake Services** – Services provided while the child is in the home or supportive services provided to the child or child’s family while the child is in a substitute care §3140.22, §3140.201 Subchapter C.

1. **Adoption Service** – Activities designed to culminate in legal adoption of a child. §3140.22 (b)

2. **Adoption Assistance** – Designed to provide financial assistance to adoptive parents on behalf of children with special needs who meet adoption assistance eligibility criteria – Subchapter C §3140.201

3. **Counseling and Intervention – Dependent and Delinquent** – Supportive and therapeutic activities provided to a child or child’s family and directed at preventing or alleviating conditions, including crisis conditions, which present a risk to the safety or well-being of the child, by improving problem-solving and coping skills, inter-personal functioning, the stability of the family or the capacity of the family to function independently. §3140.22 (f)(2)

4. **Day Care Service** – Out-of-home care for part of a 24-hour day to children provided in day care centers, group day care homes and family day care centers as part of a family service plan required by §3130.61 and §3130.67 (relating to family service plans; and placement planning) to prevent removal of a child from his parents’ custody or as a part of the process of reestablishing a child with his family following an out-of-home placement. §3140.22 (f)(3)

5. **Day Treatment Services – Dependent and Delinquent** – Intensive services provided to a child for a part of a day. These services are designed to provide supervision and counseling of the child and coordination of the range of related human skills necessary to establish consistent developmental relationships and skills to enable the child to function in the community. They do not include the cost of juvenile probation services, education programs, primary health care programs and programs designed to treat the mental disabilities of a child. §3140.22 (f)(4)
6. **Homemaker/caretaker Service** – Home help, home care skills instruction and child care and supervision provided to a child and child’s family in the child’s home by a trained homemaker or caretaker. §3140.22 (f)(7)

7. **Intake and Referral Service** – The provision to an individual or agency requested information about needed services and referral to appropriate providers. §3140.22 (f)(8)

8. **Lifeskills Education – Dependent and Delinquent** – Practical education and training to the child and other family members, either in or outside of their own homes, in skills needed to perform the activities of daily living…§3140.22 (f)(9)

9. **Child Protective Service – Child Abuse** – Activities, functions and services provided to children reported as abused and to their families under 23 Pa.C.S. Chapter 63 (relating to CPSL) and Chapter 3490(relating to protective services) §3140.22 (f)(1)

10. **Child Protective Services – General** – Activities and services to protect the health and safety of children who are without proper parental supervision or who are without proper parental supervision or who have been neglected, exploited or injured by the parents to an extent not sufficient to be covered by 23 Pa.C.S. Chapter 63….§3140.22 (f)(6)

11. **Service Planning** – County agency staff activities provided to determine what services are needed, to develop a service plan and to arrange for provision of needed services §3140.22 (f)(10)

12. **Juvenile Proceedings – Dependent and Delinquent** – Medical examinations and treatments of a child ordered by the court under 42 Pa.C.S. Chapter 63 (relating to the Juvenile Act), a guardian pendente lite, summons, warrants, notices, subpoenas, travel expense of witnesses, transportation of the child and other similar expenses incurred in proceedings under 42 Pa.C.S. §§ 6301-6365

B. **Community-Based Placement** – Substitute care services in a facility that serves no more that 25 children and uses community resources in its program of service §3140.22.

1. **Alternative Treatment Programs – Dependent and Delinquent** – Activities or services which are alternatives for residential services….§3140.22 (e)(4)

2. **Community Residential Service and Group Home Service – Dependent and Delinquent** – Twenty-four-hour per day placement of a child in a nonsecure facility which serves no more than 25 children. Basic services of the community, including the public school system, recreation, and employment shall be used as a part of the facility’s program.§3140.22 (e)(1)
3. **Emergency Shelter Care – Dependent and Delinquent** – Residential care and supervision in a nonsecure setting not to exceed 30 days for a child.§(c)

4. **Foster Family Service – Dependent and Delinquent** – Twenty-four-hour per day residential care and supervision of a child in a foster family home…§3140.22 (e)(2)

5. **Supervised Independent Living – Dependent and Delinquent** – The provision or arrangement of living quarters and social services designed to support and supervise children who are living on their own. The child may be in the custody of the child’s parents. The county agency, or another agency or individual. §3140.22 (e)(3)

C. **Institutional Placement** – Substitute care services in a facility that does not meet the criteria of a Community Based Placement facility §3140.22.

1. **Juvenile Detention – Delinquent** – 24-hour per day secure, temporary care; maintenance; and supervision in a licensed or approved detention facility for alleged or adjudicated delinquents who would present a danger to themselves or others or who would abscond if they remained in their homes or were placed in emergency shelter care.

2. **Residential Service – Dependent and Delinquent** – Twenty-four-hour per day care in a nonsecure facility for children not related to the provider which does not meet the criteria for community residential or emergency shelter services. §3140.22 (h)(1)

3. **Secure Residential Service – Delinquent** – Placement of adjudicated delinquent children for residential care, supervision and rehabilitation in a secure facility.§(h)(2)Juvenile Detention Services YDC\YFC Service

D. **Administration** – Activities to manage a county children and youth social service agency and to ensure the provision of services and the performance of function required by this title…§3140.22 (g). Administrative expenses are associated with agency operation. In addition, the trainer notes that there is a benefit to filing, when appropriate to do so, certain expenses under other cost centers than administrative. These benefits, which will be discussed later, are related to the different reimbursement rates.

**Trainer Note:** The trainer explains the source of the definitions is the PA Title 55, 3140 Regulations.

The trainer relates that, for future reference, a description of the major categories and their respective cost centers can be found on pages 6-8 of their 411: Act 148 Invoicing Pre-work Packet.
Step 5:
Classifying Expenses

The trainer, using Overhead #5 (Classifying Expenses Matrix), notes that process of classifying expenses associated with the categories and cost centers is best described as placing them appropriately in a matrix with \( x \) and \( y \) values. The major category and cost center are the \( y \) (column) value and the object of expenditure is the \( x \) (row) value. The resulting cell (column/row) represents the classification of the expense.

Trainer using Overhead #5 (Classifying Expenses Matrix) and a dry erase marker, demonstrates classifying the Wages for the Agency Administrator by locating the object of expense along the x-axis and the cost centers along the y-axis and placing an “\( X \)” at the intersection.

The trainer then asks volunteers to approach the overhead projector and using Overhead #5 (Classifying Expenses Matrix) and the dry erase marker, to classify the following examples:

- Foster Parent Travel Expense Sheet
  - (Intersects at “FC” and “OPER”)
- Cost of a new computer for the Intake Department
  - (Intersects at “INTAKE” and “FIXED A”)
- Invoice for a client’s counseling expense
  - (Intersects at “COUNS” and “PURCH”)
- Cost of a client’s placement in a foster care home
  - (Intersects at “FC” and “PURCH”)
- Intake department supervisor’s Benefits
  - (Intersects at “INTAKE” and “BEN”)

The trainer explains that, just as participants might have gasoline costs associated with both employment-related activities and leisure activities in their personal lives, so are there similar types child welfare-related expenses that apply to different activities. For this reason, expenses need to be classified both by activity (cost center) and by type of cost (object of expenditure).

**Trainer Note:** Leave Overhead #5 (Classifying Expenses Matrix) unchanged for demonstrating allocated expenses in Section IV. In addition, this might be a good time for a morning break, during which the trainer will be available to answer any participant questions and/or address participant comments.
Section III: Time Study

Estimated Length of Time:
45 minutes

Learning Objectives:
Participants will be able to:
- Express the process, relevance, and application of a Child Welfare time study.
- Complete a time study based on personal activities performed in the morning.
- Recognize the relationship between the completed personal activities time study and a Child Welfare cost center-driven time study.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
- Flipchart Pad and Stand
- Masking Tape
- Markers
- Overheard Markers
- Overhead Projector/Screen
- Overhead #4 (Major Categories and Cost Centers) (Revisited)
- Appendix #2 (Time Study Headings and Grid) (One Set Prepared for Trainer by Program)
- 411: Act 148 Invoicing Pre-work Packet

Outline of the Presentation:
- The Purpose of a Time Study
- Time Study Activity
Section III: Time Study

Step 1: The Purpose of a Time Study

The trainer asks volunteers from the large group, using Overhead #4 (Major Categories and Cost Centers), to classify the rent for a Child Welfare agency. Participants will/should be unable to locate the applicable cost center involved, as, the trainer notes, expenses in the previous section were examples of expenses that can be directly applied to one cost center.

Child Welfare agency rent, which is used by the entire agency, is an example of an expense that the agency incurs that cannot be applied to one cost center. Because the expense is used by the entire agency, the expense cannot be classified into one of the cost centers in the account structure. It must be applied across cost centers. This brings us to the two types of expenses the agency incurs, including:

- Child or Cost Center Specific Expenses – An expense that can be directly attributed to a specific cost center
- Sub-ledger – Child specific accounting requirements
- Allocated Expenses – An expense that cannot be directly attributed to a specific cost center

The examples we just classified into the Child Welfare account structure in the last section are examples of a Child or Cost Center Specific Expense. The rent mentioned above would be an example of an Allocated Expense.

To allocate equitably and justifiably across the cost centers expenses such as agency rent, Child Welfare agencies make use of Time Study and County Allocation plans.

Time studies are used in Child Welfare to identify the cost of providing specific services and are a way of determining how much of generic staff’s time is spent on different activities, or, as we talked about previously, cost centers. The staff time is “studied” or recorded for a predetermined length of time and at predetermined intervals. Part of a generally-accepted practice – serving as a non-regulated recommended duration – agency time studies should take into account at least two weeks of time and should be conducted a minimum of once a year.

Time studies are performed on generic staff because if staff is designated to one specific area, such as Foster Care or Intake, and that staff time was included in the study, that time would skew the resulting overall agency percentages. Such a skew is not acceptable since a time study must result in a realistic allocation of staff time that is spread across more than one cost center. This allocation of time can also be applied justifiably to allocate expenses accordingly to the cost centers.
The methodology behind a time study and allocation plan is that is the staff as a whole spends a portion of their time engaged in certain activities. As this is the case, then the same portion of the expenses may be applied to these activities.

Accurate classifying of expenses is a coordinated effort that must occur between those performing the time study as well as those involved with the program with which the study is associates. As such, this necessitates an underlying knowledge of the various programs.

**Step 2:**
**Time Study Activity**

The trainer instructs participants to locate their completed Time Study Activity on page 9 of their *411: Act 148 Invoicing Pre-work Packet*. The trainer displays the *Appendix #2 (Time Study Headings and Grid)* posters.

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**Trainer Note: Appendix #2 (Time Study Headings and Grid)** is comprised of two posters. For this activity, ensure that the poster on page 2, which displays the participant answer grid, covers the poster on page 1, which displays the heading. Slide down the participant answer grid so that the In-Home Cost Center Activities portion of the headings is hidden from view. When placed properly, your two posters will reveal only the Morning Activities headings and the participant answer grid.

With the grid on page 2 of *Appendix #2 (Time Study Headings and Grid)* covering the Child Welfare activities headings on page 1 (leaving revealed the Morning Activities headings), the trainer instructs participants (one participant per line), using dry erase markers, to record their individual *411: Act 148 Invoicing Pre-work Packet* Time Study Activity results onto the grid.

In conjunction with the grid on page 2 of appendix #2, the trainer asks a volunteer to total the individual results into one result for the entire group. The trainer explains the process of determining the resulting percentages, and encourages assistance from participants in determining the resulting percentages from the totals.

The resulting totals represent the percentage of time that participants, as a group, were engaged these activities. For ease of calculation, the grid takes into account 10 participants (*including the trainer*) and 10 activities. To get the resulting percentages we take the totals and divide them by 100. The trainer notes that the morning activities in the grid that participants now see are very similar to Child Welfare cost centers.

The trainer moves down page 2 containing the grid, which participants just completed, to reveal the In-Home Cost Center Activities headings on the page 1 poster, explaining that, similarly, a time study used by the Child Welfare fiscal staff would represent the amount of time caseworkers spent on the listed In-Home cost center activities, or services.
**Trainer Note:** Explain to participants that this time study activity, which only has 10 activities, is a very simplified and shortened version of a time study conducted on Staff time.

The trainer asks participants how they allocate wages in their counties, most likely in conjunction with a time study/allocation plan. The trainer does this only to gauge how participant allocation steps fit into this training – not to offer advice on how to complete the process, as different counties perform this function in different manners. No matter how counties perform this function, everything in the plan must be justifiable to the Fiscal Professional as well as those to whom Fiscal reports.

A County Agency may have several allocation plans for various expenses. For example, particular staff may perform various fiscal functions – such as staff dedicated to foster care coordination and adoption activities. In this case, a staff-specific time study may be performed on the staff to determine the percentage of time spent on Adoption Service and Foster Care activities. In some instances of dedicated staff, the staff’s responsibilities may be specified in that position’s job description. In this event, a time study would not be required for this particular staff position.
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Section IV: Payroll Processing

Estimated Length of Time:
45 minutes

Learning Objectives:
Participants will be able to:
- Recognize components of a sample payroll packet
- Articulate the formula for calculating total employee compensation
- Relate how accurately to classify payroll processing-related components using sample Benefits Allocation Worksheets and Wages Allocation Worksheets.
- Show how accurately to classify payroll processing-related components using sample Benefits Allocation Worksheets and Wages Allocation Worksheets.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Calculators
✓ Overheard Markers
✓ Overheard Projector/Screen
✓ Overhead #6 (Pay Statement Demonstration)
✓ Overhead #7 (Wages Allocation Worksheet)
✓ Overhead #7A (Completed Wages Allocation Worksheet)
✓ Overhead #8 (Benefits Allocation Worksheet)
✓ Overhead #8A (Completed Benefits Allocation Worksheet)
✓ Handout #3 (Payroll Packet)
✓ Resource #1 (Trainer Materials) (One Copy)

Outline of the Presentation:
- Payroll Processing
- Payroll Processing Activity
Section IV: Payroll Processing

Step 1: Payroll Processing

The trainer begins the payroll processing activity by asking participants to locate **Handout #3 (Payroll Packet)**. Directing participant attention to the page in the packet containing the *County Allocation Plans*, the trainer explains that this handout serves as an example of a county’s allocation plans that resulted from the county’s time studies.

**Trainer Note:** The form used in this training, which can be found on participant CDs, is used for demonstration purposes only.

The trainer then reveals **Overhead #6 (Pay Statement Demonstration)** and asks participants to refer to **Handout #3 (Payroll Packet)** and the page containing the *Pay Statement Demonstration*.

The trainer explains that the *Pay Statement Demonstration* serves an example of an individual pay statement for an individual staff member. Regarding the various components of the Pay Statement:

- **Block #1** identifies the individual staff identifying information – such as the position description. The trainer notes that, with regard to the time study activity previously performed, the allocation code for this position is the result of the County’s Time. This block also contains net pay information at the bottom and summarizes the detail from other blocks on the form.

- **Block #2** calculates the current gross pay by multiplying the total hours worked by the hourly rate for the listed pay types.

- **Block #3** lists the detail of the taxes deducted from the staff’s gross wages in Block #2.

- **Block #4** shows the staff’s contribution to his or her retirement plan and is deducted from gross wages in Block #2.

- **Block #5** details the benefits paid by the Employer. *These are NOT deducted from gross wages* in Block #2, but do represent the total benefits paid on behalf of the staff by the County. The trainer refers back to the definition of benefits from **Section III- Chart of Accounts** and reminds the group of the items that may be included in the benefits line expenses.

The trainer asks participants to locate the Payroll Summary in their **Handout #3 (Payroll Packet)** and explains that the Payroll Summary summarizes six staff pay statements.
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**Trainer Note:** If needed, a copy of the Payroll Summary is provided in Resource #1 (Trainer Materials).

The trainer explains that the Pay Statement Demonstration and the Payroll Summary represent the total employee compensation. This is calculated as:

\[
\text{Total Employee Compensation} = \text{Total of Total Employee Gross Wages} + \text{Total Employee Benefits paid by the employer}
\]

The trainer asks participants to locate in their Handout #3 (Payroll Packet), the Payroll Summary. The trainer reveals Overhead #7 (Wages Allocation Worksheet) and asks a volunteer to reveal which Allocation Code-related column heading is associated with Gerald General’s Caseworker II position description – the answer to which is General.

The trainer explains that we place the Caseworker II position in the General column, as no further description is indicated. Therefore, Gerald General, based on his CW II position title, is assumed to be a general Caseworker.

The trainer asks participants, using the County Allocation Plan Worksheet in their Handout #3 (Payroll Packet), to locate the allocation plan for this General Column on the County Allocation Plan. The trainer then asks a volunteer to reveal the percentages indicated and asks the group to calculate the amount of the wages for the employee that would be allocated to the Counseling-Dependent cost center – 63.75 based on the total wages of $1,275.00 being multiplied by the 5% time study allocation percentage for the Counseling-Dependent cost center. The trainer asks a volunteer to fill in the information on Overhead #7 (Wages Allocation Worksheet).

The trainer, using Overhead #7 (Wages Allocation Worksheet), has volunteers repeat this procedure for each cost center that has an allocation percentage indicated on the County Allocation Plan Worksheet. The trainer then reveals to participants the appropriate portion of Overhead #7A (Completed Wages Allocation Worksheet) and ensures that participants entered the correct answers.

The trainer reveals to participants Overhead #8 (Benefits Allocation Worksheet). On Overhead #8 (Benefits Allocation Worksheet), the trainer asks volunteers to allocate the Caseworker II’s benefits onto the Benefits Allocation Worksheet. The trainer then reveals to participants the appropriate portion of Overhead #8A (Completed Benefits Allocation Worksheet) and ensures that participants entered the correct answers.

The trainer relates that the allocation of payroll, of which participants just saw an example, might be manually completed or automated depending on the County or Agency’s accounting system. In addition, the completed sheets that participants just saw placed on the overhead can be found in participants CDs.
**Step 2: Payroll Processing Activity**

The trainer reveals that participants just completed the Wages Allocation and Benefits Allocation worksheets for Gerald General and will now have an opportunity manually to complete the process for the remaining caseworkers on the Payroll Summary. The trainer asks participants to locate in their Handout #3 (Payroll Packet) the County Allocation Plans Worksheet, the Wages Allocation Worksheet, as well as the Benefits Allocation Worksheet.

The group will work individually to complete both the Wages Allocation Worksheet and the Benefits Allocation Worksheet for each remaining caseworker. In this activity, participants are to transfer the information from the Payroll Summary Sheet onto the Wages Allocation Worksheet and the Benefits Allocation Worksheet. Participants will use the allocation plan for each remaining employee on the Payroll Summary as well as the corresponding percentages from the County Allocation Plan Worksheet to allocate the Wages and Salaries across the cost centers according to the time study/position description percentages. Participants are to total all worksheet entries by cost center.

The trainer notes that Delinquent Cost Centers have been removed from the County Allocation Plans because wages and benefits of staff performing services for delinquent youth are not eligible for reimbursement through the Child Welfare System, since these employees are in essence employees of the courts and are not a part of a merit system.

**Trainer Note:** If participants ask, a merit system is for most counties, the State Civil Service system.

During the activity, the trainer places on the overhead projector Overhead #7 (Wages Allocation Worksheet). If necessary, the trainer assists any participants in transferring this data, ensuring to reveal to the group any issues or questions encountered during the activity that from which the group as a whole would benefit.

**Trainer Note:** Although overheads are provided that reveal the answers to both the Wages Allocation Worksheet and the Benefits Allocation Worksheet, the trainer, if he/she does not wish to reveal the overheads, may feel free to reference the completed version of the worksheets in Resource #1 (Trainer Materials).

The trainer then reveals the appropriate portion of Overhead #8A (Completed Benefits Allocation Worksheet) and relates that the same allocation plan applies and that this sheet allocates the benefit portion in the same manner as the wages. The trainer should ensure that he/she mentions that some counties allocated wages in a different manner than they do benefits.

At this point, the trainer erases the information previously entered on Overhead #7 (Wages Allocation Worksheet) and Overhead #8 (Benefits Allocation Worksheet).
When all participants have finished transferring the information on their handouts, the trainer asks volunteers to share their results from their version of the *Wages Allocation Worksheet*, which the trainer enters on **Overhead #7 (Wages Allocation Worksheet)**. The trainer reveals to and with participants addresses **Overhead #7A (Completed Wages Allocation Worksheet)** to verify that the information offered by the participants is correct. The trainer discusses and corrects any incorrect information offered by the participants before recording the information on the overhead.

The trainer repeats the above recording process with **Overhead #8 (Benefits Allocation Worksheet)** using **Overhead #8A (Completed Benefits Allocation Worksheet)** to verify correct information.

The trainer discusses the activity with the group and again stresses the importance of the agency time studies, explaining that this is one of the ways in which time studies are utilized to allocate non-specific costs.
Section V: Invoice Processing

Rationale:
Since the process of accurately recording and reporting expenses is the basis for securing all eligible revenue to deliver Child Welfare Services, the trainer, in this section offers participants a chance to review a sample invoice packet as a means to facilitate discussion around classifying, recording, and reporting expenses.

Estimated Length of Time:
45 minutes

Learning Objectives:
Participants will be able to:
- Recognize components of a sample invoice packet
- Relate how accurately to classify invoice processing-related components using sample Classification Worksheets.
- Show how accurately to classify invoice processing-related components using sample Classification Worksheets.
- Identify examples of county indirect expenses as they apply to the Child Welfare fiscal invoicing process.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
- Flipchart Pad and Stand
- Masking Tape
- Markers
- Overheard Markers
- Overheard Projector
- Overhead #9 (Invoice Processing Table)
- Overhead #9A (Completed Invoice Processing Table)
- Overhead #10 (Demo Invoice)
- Overhead #11 (Classification Worksheet)
- Overhead #11A (Completed Classification Worksheet)
- Overhead #12 (Invoicing Group Activity Considerations)
- Overhead #12A (Completed Classification Worksheet Invoice Packet – Group 1)
- Overhead #12B (Completed Classification Worksheet Invoice Packet – Group 2)
- Overhead #12C (Completed Classification Worksheet Invoice Packet – Group 3)
- Handout #2 (Objects of Expenditure) (Revisited)
- Handout #3A (Demo Invoice) (One Copy for Each Table) (Revisited)
- Appendix #3 (Invoice Packet Group 1) (One Table Copy)
- Appendix #4 (Invoice Packet Group 2) (One Table Copy)
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- Appendix #5 (Invoice Packet Group 3) (One Table Copy)
- Resource #1 (Trainer Materials) (Revisited)

Outline of the Presentation:
- Invoice Processing Activity
- County Indirect Expenses
Section V: Invoice Processing

Step 1: Invoice Processing Activity

In the previous section, participants looked at the components of a sample payroll packet and how to process some of the components to process payroll information. In this section, participants will look at the components of a sample invoicing packet and how to process some of the components associated with the invoicing packet.

The trainer reveals Overhead #9 (Invoice Processing Table) and begins the invoice processing activity by dividing the participants into three (3) small groups. The trainer then distributes one copy of each of the three invoice packets - including Appendix #3 (Invoice Packet Group 1), Appendix #4 (Invoice Packet Group 2), and Appendix #5 (Invoice Packet Group 3) to each group.

**Trainer Note:** If the number of participants is very small, the trainer may utilize two groups and only two of the Invoice Packs.

The trainer offers to participants, one copy for each table, Handout #3A (Demo Invoice) and then displays Overhead #10 (Demo Invoice), which serves as the item off which the groups will work to run through the invoicing procedure, and explains that this example invoice represents the monthly heating bill for an agency building.

The trainer asks participants, in the invoice packets that the trainer just distributed to their groups, to locate the Chart of Accounts. The trainer then asks the groups for assistance in determining which cost center this expense should be applied to. If the process (from the Payroll Processing Activity) involving the time study is not offered, the trainer suggests that participants refer back to the payroll processing activity, and the time study, to help them make the connection to the generic worker’s wages and benefits allocation percentages.

**Trainer Note:** Be certain to explain any expense that is used by all staff will use Allocation Plan #10 for the following activity.

The trainer asks a volunteer to record the associated cost centers for the allocation code onto Overhead #9 (Invoice Processing Table) under the column labeled Cost Center. The volunteer repeats the process by recording the percentage of the invoice to be allocated to each cost center recorded under the column labeled Percentage.

The trainer now asks participants to identify to which intermediate object of expenditure and major object of expenditure from Handout #2 (Objects of Expenditure) this invoice might be applied. After groups reveal the answers to the questions posed, the trainer lays Overhead #9A (Completed Invoice Processing Table) directly on top of Overhead #9 (Invoice Processing Table) to reveal the correct answers, ensuring to address any concerns resulting from this activity.
The trainer reveals **Overhead #11 (Classification Worksheet)** and explains that this worksheet serves as a graphic representation of a collection of invoices to be entered into an accounts payable system and submitted to the comptroller or treasurer for payment. Many counties use some version of a worksheet like this (perhaps electronic) to submit invoices for actual payment. The payment process associated with these sheets differs in every county, but this worksheet is used for demonstration purposes.

**Trainer Note:** Trainer in this section, ask participants how they perform this process in their county only to gauge how different counties might do so. Also, reveal that **Overhead #11 (Classification Worksheet)** and the processes offered are for demonstration purposes only.

The trainer demonstrates the transfer of the information recorded on the **Overhead #9 (Invoice Processing Table)** onto **Overhead #11 (Classification Worksheet)**. The trainer then reveals **Overhead #11A (Completed Classification Worksheet)** and ensures that participant answers are correct.

The trainer asks participants to review the contents of their group’s Invoice Packets and explains that each packet contains five invoices that the groups will use to transfer information for all five invoices onto the group’s Classification Worksheet in the same manner as the one demonstrated. The trainer encourages participants to ask themselves the same questions of the invoices as were asked of the group in the previous demonstration.

The trainer reveals **Overhead #12 (Invoicing Group Activity Considerations)** and asks participants to keep in mind the following considerations:

- To what cost center should the information be applied?
- Can the information be applied to specific cost centers?
- If not, how should the information be applied across the cost centers?
- What major and intermediate and minor object of expenditure does the information represent?

The trainer provides assistance throughout the activity, points out, and discusses any issues of which the group needs to be aware.

When the groups finish recording their invoices into their respective group’s invoice packet **Classification Worksheet**, the trainer, using **Overhead #12A (Completed Classification Worksheet Invoice Packet – Group 1)**, **Overhead #12B (Completed Classification Worksheet Invoice Packet – Group 2)**, and **Overhead #12C (Completed Classification Worksheet Invoice Packet – Group 3)** verifies participant answers.

The trainer encourages one of the groups to share their results. The trainer instructs the group sharing their results to identify one of their invoices for the participants (ex. An
invoice for dependent group home placements for the month), identify under which cost center the group coded it, and to offer what the object of expenditure was that the group identified.

**Trainer Note:** Ensure that you note the difference between the purchased services objects coding on the Chart of Accounts (361000 Client purchased services vs. 362000 Agency Purchased services). The intent in this training is to separate client expenses from agency expenses. For this training the groups will use 361000 – Client purchased services for any invoice with expenses related directly to clients. Note that every County’s Chart of Account is different; and this is only an example.

The group repeats this process for every invoice in their packet; and the trainer addresses and corrects any inconsistencies found when comparing to the information presented by the group to the Classification Invoice Worksheet answer key for the respective group, found in Resource #1 (Trainer Materials).

The above reporting process is repeated for each remaining group and every invoice. The trainer points out and explains any discrepancies or common errors from the Invoice Processing Activity in addition to asking participants to keep their invoices together, as they will use them throughout the day.

**Step 2:**
**County Indirect Expenses**

In the previous activities, we dealt with county direct expenses. There also exist county indirect expenses.

The trainer explains that a portion of the County’s general government operation expense may be attributed to the Child Welfare Agency – example, the cost of the County Payroll Processing Unit. A portion of the County’s payroll is for Child Welfare Staff; therefore, this is a Child Welfare expense. Still, some Counties have their own payroll processing, so the previous example would not apply; however, the Child Welfare Agency may have their vehicle maintenance provided by the County Maintenance Department, etc.

The County often does not issue an invoice for indirect expenses. Often they are simply funds transferred within the accounting system. The Child Welfare Agency, however, needs to report these expenses also, subsequently to seek reimbursement.

It is important to note that the amount of Allowable Indirect Expenses for the Child Welfare System are limited to a percentage of the County’s allocation.
411: Act 148 Invoicing

Section VI: YDC Invoice

Estimated Length of Time:
10 minutes

Learning Objectives:
Participants will be able to:
• Recognize the YDC/YFC invoice and payment process associated with the County Share
• Articulate the YDC/YFC invoice and payment process associated with the County Share

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Handout #4 (YDC Invoice) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)

Outline of the Presentation:
• YDC Narrative
• Introduction to the YDC Invoice
Section VI: YDC Invoice

Step 1: YDC Narrative

The trainer introduces YDC costs by asking participants what YDCs and YFCs are and if necessary, then explaining that a Youth Development Center (YDC) and Youth Forestry Camp (YFC) are State-run Secure Facilities for delinquent youth. The County receives a quarterly invoice for their County children’s costs in these facilities.

Step 2: Introduction to the YDC Invoice

Since the YDC facilities are operated by the State, an actual check is not processed for payment of the invoice; rather, the State deducts these costs from the State funding for the quarter.

To aid participants understanding of the concept, the trainer explains that if this invoice were from a private, contracted provider, the County would have processed a check for the entire amount of the invoice – both the State and Local Shares. Subsequently, the county would seek the 60% reimbursement for those costs from the State. This YDC/YFC invoicing circumvents that process by deducting the State portion in advance from the cash payment of Act 148 Revenue. To further this line of thinking, the trainer offers the following example:

The State Share of a quarter’s expenditures totals $100,000, but the County had delinquent children placed in a State-operated YDC during the same quarter. The County portion of these YDC placement costs totaled $2,000. Since the State owes the County $100,000, but the County owes the State $2,000, the cash payment made to the County from the State would be for $98,000.

The trainer then asks participants how they process these invoices in their counties and capture, on record, the fact that the expenses exist.

The trainer then asks participants to locate Handout #4 (YDC Invoice) and explains the individual portions of the invoice by noting the following information.

The first page is a summary of the quarter’s costs split between the State Share and the Local Share of the costs. The State reimburses the county for 60% of the costs of a child’s placement costs at a YDC/YFC facility.

The Youth Development Centers (YDC) and Youth Forestry Camps (YFC) are secure and non-secure facilities for adjudicated delinquent youth operated by the Commonwealth of Pennsylvania. At the end of each calendar quarter, the
Commonwealth provides the county with monthly invoicing statements for each facility in which the county had juveniles placed. These statements include:

- The names of juveniles in placement;
- The number of days each juvenile was in placement; and
- The county’s share of the cost.

The monthly facility statements are summarized on a cover letter that reveals the state’s and the county’s share of the total quarterly YDC and YFC charges.

The county reports the total charges (State and County shares combined) in the appropriate cost centers YDC/YFC (Non-Secure) or YDC Secure; however, the county does not process a cash payment to the Commonwealth. The county’s share of the YDC and YFC charges are reduced from the quarterly Act 148 funds due the county. This document and its related processes stem from the following 3140 regulations.

§3140.47 (a). The Department will deduct from each quarterly payment to the county the amount that the county owes to the Department for its share of the cost of care and maintenance for adjudicated delinquent children committed to State-operated youth development centers and youth forestry camps.

(b). The amount deducted is based on monthly statements of placements which are aggregated quarterly and sent to each county. The deduction is computed from the monthly statements and interim per diem rates for services in each facility.

(c). The Department will maintain a record of facility costs and days of care for certification by the Auditor General in determining the actual average daily cost for service in each facility. Quarterly payments will be adjusted for the difference between actual costs and interim billings after the costs are certified by the Auditor General.

(d). The interim and actual per diem rates are determined in accordance with a cost allocation procedure published in the Department’s Administrative Manual.

**Step 3:**
**Fiscal Cycle (Flowchart) Update**

Using Appendix #1 (Fiscal Flowchart), the trainer explains that, at this point, participants are still at each expense being individually classified and recorded.
411: Act 148 Invoicing

Section VII: Client-Specific Reporting

Estimated Length of Time:
40 minutes

Learning Objectives:
Participants will be able to:
- Articulate what funding sources drive the client-specific reporting process.
- Locate various fields associated with the client-specific reporting form.
- Describe the purpose of various fields associated with the client-specific reporting form.
- Describe the process associated with client-specific reporting.
- Reveal how to report client-specific information associated with IV-E allowable expenses.
- Reveal how to report client-specific information associated with YDC-related expenses.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Overheard Markers
✓ Overheard Projector
✓ Overhead #13 (Client-Specific Expense)
✓ Handout #5 (Provider List) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #3 (Invoice Packet Group 1) (One Table Copy) (Revisited)
✓ Appendix #4 (Invoice Packet Group 2) (One Table Copy) (Revisited)
✓ Appendix #5 (Invoice Packet Group 3) (One Table Copy) (Revisited)
✓ Appendix #6 (Client-Specific Reporting Packet Group 1) (One Table Copy)
✓ Appendix #11 (Completed Client-Specific Reporting Packet) (at this point, only for Trainer Reference)

Outline of the Presentation:
- Client-Specific Reporting
- Client-Specific Reporting: IV-E Allowable Per Diem Activity
- Client-Specific Reporting: YDC Activity
Section VII: Client-Specific Reporting

Step 1: Client-Specific Reporting

The trainer refers to Appendix #1 (Fiscal Flowchart) and points out the Client Specific Expense report as a sub-ledger of total accumulated expenses and informs participants that this is where they currently are at in the invoicing process.

The trainer explains that the above expenses also need to be reported by client for securing certain Federal funding. The State also requires the information to be reported in various formats.

Two of the Federal Funding Sources, Title IV-E and TANF (Temporary Assistance for Needy Families) require a child to meet specific eligibility criteria for their individual expenses to be eligible for reimbursement. This necessitates the breakdown of the above expenses into individual client expenses. In order for fiscal to seek reimbursement for these costs, client expenses must be sorted by individual eligibility and only eligible clients’ expenses are reimbursed.

This reporting is a sub-ledger of the total expenses, just as total wages is the accumulation of all staff salaries and wages, whether they are regular time, over time or on-call time; but each employee needs a separate accounting in order to be paid.

In that same manner, total purchased services also need to be accounted for by client.

Step 2: Client-Specific Reporting: IV-E Allowable Per Diem Activity

The trainer introduces the process of client-specific reporting using the form on.

**Trainer Note:** Every County has its own specific system for Client Specific Reporting. This is a very simplified example to demonstrate the process. The Eligibility Determination Process is vital but will not be covered in this training. Due to the complexities of the determination processes, they will be covered in a separate training focusing on the intricacies of each.

The trainer distributes to each respective group it’s portion of, Appendix #6 (Client-Specific Reporting Packet).

The trainer displays Overhead #13 (Client Specific Expense), locates, and reveals the purpose of each component associated with the client specific identifying information and eligibility information blocks at the top of the form.
**Identifying Information**
- Client Last Name: Self-explanatory
- Client First Name: Self-explanatory
- Client ID #: Unique to child
- Sex: Self-explanatory
- Status:
  - 1 = Dependent
  - 2 = Delinquent

**Eligibility Information**
- Title IV-E Eligible: Reveals whether their associated expenses are IV-E eligible
- SSI Recipient: Reveals whether they are a social security recipient
- TANF Eligible: Reveals whether they are TANF eligible

The trainer then directs participant attention to the Purchased Services Client Detail Table in the center of the overhead and explains that this is the portion of the form that participants complete in the following activity.

The trainer asks participants to locate **Handout #5 (Provider list)** in their materials and discusses the IV-E Per Diem listed on Provider list and what it represents.

The trainer then asks participants, referring to their group’s respective **Appendix #3 (Invoice Packet Group 1)**, **Appendix #4 (Invoice Packet Group 2)**, **Appendix #5 (Invoice Packet Group 3)**, to locate their Invoice Packets from the previous Invoice Processing activity.

The trainer then reveals that he/she would like to use the Adoption Assistance Invoice from Group 1, found in their **Appendix #3 (Invoice Packet Group 1)**.

The trainer then asks a volunteer from **Group #1** to offer the child, Lester Coleman’s, information from the Adoption Assistance Invoice; and using **Overhead #13 (Client-Specific Expense)**, the trainer demonstrates recording Lester Coleman’s expenses from the Adoption Assistance Invoice into the Purchased Services Client Detail grid.

The trainer notes that this is the expenditures section. With participants, the trainer completes the purchased services portion, ensuring that participants offer the following answers for Lester Coleman:

- Cost Center = 1-B
- Program = AA
- Date From = 01-01-07
- Date To = 01-31-07
- Per Diem Rate = 30.00

The trainer then asks another volunteer, using **Handout #5 (Provider List)**, to offer the IV-E allowable per diem associated with the provider, George Coleman, who provides adoption services to Lester Coleman. The IV-E allowable per diem is **30.00**, which the trainer enters on **Overhead #13 (Client-Specific Expense)**. The trainer then enters the calculated IV-E Cost, in the respective columns on **Overhead #13 (Client-Specific Expense)**.
The trainer instructs groups to transfer, onto each of their portions of the Client Specific Reporting Forms, individual client expenses, using their Invoice Packets from the invoice processing activity – Appendix #3 (Invoice Packet Group 1), Appendix #4 (Invoice Packet Group 2), Appendix #5 (Invoice Packet Group 3) – for each respective group. In addition, using Handout #5 (Provider List), participants are to enter the IV-E allowable per diem, calculate the IV-E cost for each client, and make the appropriate entries onto the Client Specific Reporting Forms.

**Trainer Note:** IV-E allowable per diem is what is allowable under the IV-E portion of the Social Security Act. It is associated with the cost of keeping children in placement. Some client information may appear in other group packets – for example, one group will have an invoice for a child but no client specific expense form and vice versa. Participants will have to share information to complete the activity. Participants should first work on completing their own packets and then seek from other groups the information that appears to be missing from their packets.

**Trainer Note:** Do not yet distribute Appendix #11 Completed Client-Specific Reporting Packet. At this point, it is for your use only – to check participant answers. Participants receive this appendix in section XIV: Program Income.

The trainer, using the Purchased Services Client Details portion of the forms associated with Appendix #11 (Completed Client-Specific Reporting Packet), asks volunteers to share some of their answers – in an attempt to ensure that participants correctly perform this activity.

**Step 3:**
Client-Specific Reporting: YDC Activity

The trainer asks groups to locate Handout #4 (YDC Invoice). Then the trainer asks Group #3 to locate Norman Scott’s Client Specific Reporting Form in their Client-Specific Reporting Packet. The trainer explains that the YDC expenses must also be reported on a client-specific basis and that Norman’s YDC placement information needs recorded on his Client Specific Reporting Form in the same manner that the other client placements were entered. The trainer instructs Group #3 to record Norman’s YDC invoice information onto his Client Specific Reporting Form.

Members from the other two groups may assist Group #3, if necessary, in locating and offering the information to be entered.

The trainer explains that this activity has effectively created a sub ledger of the purchased services recorded in the Invoice Processing Activity.

**Step 4:**
Fiscal Cycle (Flowchart) Update

Using Appendix #1 (Fiscal Flowchart), the trainer notes that participants will now move to cost-center-specific accumulated expense reports, as the other processes directly correlate to revenues, which are discussed on day-2.
**411: Act 148 Invoicing**

**Section VIII: Child Counts**

**Estimated Length of Time:**
20 minutes

**Learning Objectives:**
Participants will be able to:
- Articulate what Child Welfare Fiscal is required to report in the Community Based Placement and Institutional Placement Major Categories, as it relates to child counts.
- Locate various fields associated with the Child Count/Days of Care worksheet.
- Describe the purpose of various fields associated with the Child Count/Days of Care worksheet.
- Describe the process associated with child count/days of care reporting.
- Reveal how to capture information associated with child count/days of care in the Child Count/Days of Care worksheet.

**Method of Presentation:**
Trainer Lecture, Large Group Work, Small Group Work

**Materials Needed:**
- Flipchart Pad and Stand
- Masking Tape
- Markers
- Overheard Markers
- Overheard Projector
- Overhead #14 (Child Count/Days of Care)
- Appendix #6 (Client-Specific Reporting Packet) (Revisited)
- Appendix #7 (Child Count/Days of Care) (Three Copies)
- Resource #1 (Trainer Materials) (Revisited)

**Outline of the Presentation:**
- Child Count/Days of Care Narrative
- Child Count /Days of Care Count Activity
Section VIII: Child Counts

Step 1:
Child Count/Days of Care Narrative

The trainer relates that the Child Welfare Fiscal Department is required to report the number of children served for each cost center as well as Days of Care for each Cost Center in the Community Based Placement and Institutional Placement Major Categories. Each County through various systems fulfills this reporting requirement.

The following information relates how to perform a manual count of children served using the actual invoices processed earlier. While these are the source data for children served through purchased services, child count information for non-purchased services is obtained from sources other than the actual invoices received. The information for number of children served in the Intake and Referral would be obtained from the Intake agency staff.

The trainer states that, to perform a child count, fiscal would use the *Children Served* column under the *Tally* column to record each child receiving an In-Home service for each of the In-Home costs centers using the following methodology:

*Children Served (By County)*
For each In-Home cost center calculate the number of unduplicated children who received services provided by Agency Staff during the report period. A child should be counted only one time within each cost center. A child receiving multiple services would be included once in each appropriate cost center. For example, if a child is a recipient of Intake and Referral and Service Planning services on several different occasions, the child would be reported one time in Intake and Referral and one time in Service Planning.

*Number of Children Receiving only NON-PURCHASED IN-Home Services*
This is the unduplicated number of children from the number of children listed in each cost center above. In the instance noted above, the child would only be included one time in this count.

*Days of Care for Community Based Placement (CBP) and Institutional Placement (IP) Categories*
For each CBP and IP, fiscal would use the *DOC (Days of Care)* under the *Tally* column to record the number of days that his or her clients were in out-of-home placement in a CBP and IP cost center. If completing the child count, as participants will do in a moment, each group would enter the number of days of care purchased for children during the report period for each cost center.

*Children Served (Purchased)*
For each cost center calculate the number of unduplicated children who received purchased services during the report period. A child should be counted only one
time within each cost center. A child receiving multiple purchased services would be included once in each appropriate cost center. For example, if a child is a recipient of purchased Counseling and Emergency Shelter (ES) services on several different occasions, the child would be reported one time in ES and one time in Counseling.

Step 2: 
Child Count /Days of Care Count Activity

The trainer asks participants to locate their group’s partially-completed Client Specific Reporting Forms from the previous activity – Appendix #6 (Client-Specific Reporting Packets). The trainer then distributes one copy of Appendix #7 (Child Count/Days of Care) to each group. After asking the groups to fill in their group number in the upper left of the form, the trainer notes that all groups will now total the tallies for the children in each In-Home cost center as well as the DOC tallies for the CBP and IP Cost Centers.

The trainer then displays Overhead #14 (Child Count/Days of Care) and asks volunteers to report their group’s results, placing the results onto the overhead. For each group, the trainer ensures that correct responses are offered, using the Child Count/Days of Care Answer Sheet found in Resource #1 (Trainer Materials).

If answers are incorrect, the trainer asks for assistance in calculating the totals for the groups and records the results in the Total Columns for both the Children Served and DOC columns on Overhead #14 (Child Count/Days of Care).
411: Act 148 Invoicing

Section IX: CY-370 Completion

Estimated Length of Time:
40 minutes

Learning Objectives:
Participants will be able to:
- Locate various fields associated with the General Ledger and the CY-370.
- Recognize the similarities and differences between county-specific General Ledgers.
- Accurately transfer Child Welfare expenses and child count information from the General Ledger to the CY-370.
- Articulate definitions associated with CY-370 Non-Reimbursable Expenses and Non-Reimbursable Program Income.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Calculators
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Overheard Markers
✓ Overheard Projector
✓ Overhead #5 (Classifying Expenses Matrix) (Revisited)
✓ Overhead #14 (Child Count/Days of Care) (Revisited)
✓ Overhead #15 (CY-370)
✓ Overhead #15A (Completed CY-370, 2 Pages)
✓ Handout #2 (Objects of Expenditure) (Revisited)
✓ Handout #3 (Payroll Packet) (Revisited)
✓ Handout #4 (YDC Invoice) (Revisited)
✓ Handout #6 (General Ledger)
✓ Handout #7 (CY-370, 2 Pages)
✓ Appendix #3 (Invoice Packet Group 1) (Revisited)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ 411: Act 148 Invoicing Pre-work Packet (Revisited)

Outline of the Presentation:
- Classifying Review
- Relating the General Ledger to the CY-370
- Comparing County-Specific General Ledgers/System Reports to the General Ledger
- Locating General Ledger Cost Center-Related Information
- Entering Information into the CY-370
- Defining Non-Reimbursable Expenses and Non-Reimbursable Program Income
Section IX: CY-370 Completion

Step 1: Classifying Review

The trainer asks participants to locate their 411: Act 148 Invoicing Pre-work Packet. The trainer then reveals Overhead #15 (CY-370) and directs participant attention to the rows listing the four (4) major categories and cost centers under each. The trainer then relates that those pieces directly relate to the Major Categories, Cost Centers handout on pages 6-8 of their 411: Act 148 Invoicing Pre-work Packet.

The trainer then asks participants to locate Handout #2 (Objects of Expenditure) and directs their attention to the columns of the CY370 listing the Objects of Expenditure. The trainer then relates that these items directly relate to the items found on their Handout #2 (Objects of Expenditure).

The trainer then once again reveals Overhead #5 (Classifying Expenses Matrix) and reflects back on the demonstration of classifying expenses using the x and y axis in that the cost centers are located along the y-axis and the objects of expenditures are located along the x-axis.

Step 2: Relating the General Ledger to the CY-370

The trainer distributes Handout #6 (General Ledger) and Handout #7 (CY-370, 2-Pages) to participants and explains that Handout #6 (General Ledger) is a very simple accumulation of all the payroll, invoices, and YDC expenses from throughout the day. The trainer points to amount in the 102 1-B, Adoption Assistance, Subsidies area and refers that this information is related to the invoice processing activity in Group #1’s Appendix #3 (Invoice Packet Group 1), for the month’s invoices for adoption assistance. The trainer repeats this process noting that the 306, 3-F, YDC Secure, 360, Purchased Services portion of the ledger relates to Handout #4 (YDC Invoice), and the 400, 4-A Administration, 110 Wages and 120 Benefits portion of the ledger relates to the Agency Administrator, Sandy Mandarine, in pay statement #6 on Handout #3 (Payroll Packet).

The trainer explains that the County’s accounting system accumulates and condenses the expenses into a more readable format. In addition, each County has its own system for accumulating and reporting these expenses.

Step 3: Comparing County-Specific General Ledgers/System Reports to the General Ledger

The trainer asks participants to locate their County’s General Ledger or System Reports, which they were asked in their pre-work to bring to the training. The trainer
obtains one of the examples from the group and compares the differences and similarities to the format on the Handout #6 (General Ledger) offered by the trainer.

The trainer asks participants to share their example reports with the other participants to review the various formats and explains that while their County’s reports appear in various formats, they still report the same information – an accumulation of expenses similar to the ones processed during the day.

Step 4: Locating General Ledger Cost Center-Related Information

The trainer asks participants to review the Handout #6 (General Ledger) and asks volunteers to offer the amount of Wages associated with the 109, 1-I Intake and Referral cost center – the answer to which is 3808.26. The trainer repeats this process until he/she is certain all participants understand the format in which the data is presented.

Step 5: Entering Information into the CY-370

The trainer once again reveals Overhead #15 (CY-370) and indicates which column and row on the sample CY-370 would contain the information related to the information on Handout #6 (General Ledger) and makes the entry onto the overhead using an overhead marker. An example of this would be that, coming from Overhead #15 (CY-370), row Administrative, column Wages and Salaries would contain 2325.00, as that information came from Handout #6 (General Ledger) 400, 4-A Administration, 110 Wages.

Step 6: CY-370 Completion Activity

The trainer asks participants to locate Handout #7 (CY-370, 2-Pages) and explains that this is a 2-page version of the CY-370 form displayed on the Overhead #15, (CY-370). The trainer explains that participants will now perform an activity that will entail making manual entries onto the CY-370. This 2-page format is more readable and user friendly.

The trainer instructs participants to transfer the information from Handout #6 (General Ledger) onto Handout #7 (CY-370, 2-Pages) in the same manner as demonstrated a moment ago on Overhead #15 (CY-370).

When all participants finish transferring the information onto Handout #7 (CY-370, 2-Pages), the trainer instructs participants to use the calculators to total the entries for each cost center and report the sum in the appropriate line on Handout #7 (CY-370, 2-Pages) in the column labeled Total Expenditures. Participants are then to calculate the totals for each Major Object in each of the Major Categories for the entire worksheet.
The trainer, after participants appear to finish moving the totals from General Ledger to the CY-370, then relates to participants the fact that, in order to define the number of Children Served (By Agency) fiscal must calculate the unduplicated number of children in each In-Home cost center who received staff provided services.

Fiscal must then calculate the unduplicated number of children receiving ONLY non-purchased In-Home services from county staff during the report period. This would include children involved with Intake or children receiving just case management services and other services provided by county staff.

The trainer, using **Overhead #15A (Completed CY-370, 2 Pages)**, leads the group in verifying the totals for each cost center as well as each major objects and assists participants in correcting errors. After all participants accurately complete **Handout #7 (CY-370, 2-Pages)**, the trainer displays the previously completed **Overhead #14 (Child Count/Days of Care)** Total, Child column and directs attention to the Children Served Purchased column of **Handout #7 (CY-370, 2-Pages)**. The trainer relates that this information needs transferred from the General Ledger to the CY-370 and instructs participants to transfer the Child Counts for the Cost Centers to the Children Served Purchased column on **Handout #7 (CY-370, 2-Pages)**.

The trainer then asks participants to transfer the DOC information from the **Overhead #14 (Child Count/Days of Care)** onto **Handout #7 (CY-370, 2-Pages)** in the Days of Care column for the Community Based Residential and Institutional Placement Major Categories.

The trainer, using the completed CY-370 in **Resource #1 (Trainer Materials)**, leads the group in verifying the correct entries.

**Step 7:**
**Defining Non-Reimbursable Expenses and Non-Reimbursable Program Income**

The trainer directs participant attention to the next two columns of **Handout #7 (CY-370, 2-Pages)**, Non-Reimbursable and Non-Reimbursable Program Income and offers the definition below.

**Non-Reimbursable NON PS/SUB**
Offer report amounts included in the Total Expenditure column that is not reimbursable by the state. This would include the following WAGES,BENEFITS, OPERATING and FIXED ASSET expenses not included in §3170 of Title 55 as allowable; county Indirect Costs in excess of the regulated maximum; wages and salaries in excess of State Civil Service maximums; and travel expenses in excess of state rates.

**Non-Reimbursable Purchased Serv/Subsidies**
Offer report amounts included in the Total Expenditure column that is not reimbursable by the state. This would include the following PURCHASED...
SERVICE AND SUBSIDY expenses not included in §3170 of Title 55 as allowable; placement expense in an un-licensed facility.

Non-Reimbursable Program Income
The amounts included in the Non-Reimbursable Program Income column represent Program Income associated with the expenses in the Non-Reimbursable columns. This would include child specific income related to a placement not reimbursable with State Funds.

The trainer directs participant attention to the block labeled “County Indirect Costs,” directly below the “Operating Expenses” column and explains that the number that would be entered in this block designates the portion of the operating expense above that is made up of indirect operating costs.

Trainer offers the following example of an indirect cost:

If a county has a payroll department, which processes payroll for all County staff, including Child Welfare Staff, a portion of that payroll departments costs would be allocated to the Child Welfare Agency.

Trainer explains these are administrative costs of the agency for services provided by another County Agency or department. For this training we will not be recording any indirect costs on the CY370.

Trainer notes that the completion of this activity, resulting in the now completed the CY370 Expenditure Report, signifies the first step in the Act 148 invoice process.

Step 8:
CY 383 – Fee for Service and PW1171 – Roster of Personnel Discussion

The trainer explains that expenses need to be reported in two additional formats. The two associated forms are submitted on an annual basis instead of each quarter. Since each county collects and reports this information in a different manner, the forms will not be generated in this training – only identified and mentioned.

The CY-383 – “Fee for Service Schedule” is a detailed reporting of the purchased services object of expenditure on the CY-370 broken down by cost center, provider, rate, units, and number of children served. There is not a prescribed format, but the above information must be reported for each cost center containing purchased services on the CY-370.

The PW1171 – Roster of Personnel is a detailed listing of the “Wages and Benefits” Objects of Expenditure from the CY-370 broken down by each staff position, name, SSN, approved salary, and actual salary paid. The staff costs do not need to be separated by each individual cost center, but the total wages and benefits should be reported.
411: Act 148 Invoicing

Section X: End-of-Day-1 Review and Day-2 Preview

Estimated Length of Time:
15 minutes

Learning Objectives:
- Recognize the purpose of day-2 of the training
- Verbalize any questions, comments, and/or concerns they might have regarding the previous day or upcoming days of training

Method of Presentation:
Trainer Lecture, Large Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Table Cover with Expense and Revenue Grid
✓ Labeled Chips
✓ Expenses Table Cover
✓ Resource #2 (Table Grid and Chip Count)

Outline of the Presentation:
- Review and Preview
- Chip Activity
Section X: End-of-Day-1 Review and Day-2 Preview

Step 1:
Review and Preview Narrative

The trainer reviews expenses and concepts covered throughout the day and offers participants a chance to ask questions, which the trainer answers, or offer comments, which the trainer addresses.

Step 2:
Chip Activity

**Trainer Note:** For this and future chip activities, reference Resource #2 (Table Grid and Chip Count). Resource #2 reveals a representation of the chip table cover and offers an answer key for the chips that need moved during the various chip activities throughout the curriculum. The content does not include these answers.

The trainer asks all participants to gather around one large table that has on it the Expenses table cover. The trainer asks for assistance in unrolling and securing to the table the Expenses table cover, after which the trainer notes the similarity between the table cover and the CY-370 form the groups just completed.

After moving the chips onto the Expenses table cover, the trainer notes that the chips represent the Child Welfare Expenses processed during the day’s training; and each chip color represents a separate object of expenditure – for example, red represents wages, blue represents benefits etc.

The trainer explains that the training process experienced today reveals a means of sorting all of these expenses (chips) into categories of not only color but of objects of expenditure.

The trainer explains that the chips representing expenses will be sorted and classified at the beginning of tomorrow’s training of revenues, since Child Welfare revenues are determined by the nature of the expenses.

**Trainer Note:** The trainer leaves table cover with all sorted chips intact for Day-2 training.
411: Act 148 Invoicing

Section XI: Day-1 Review and Day-2 Preview

Estimated Length of Time:
20 minutes

Learning Objectives:
Participants will be able to:

- Recognize the concept that the previous training day activities related to expenses that can be sorted into specific Child Welfare Fiscal Expense categories
- Articulate the concept that the various Child Welfare activities/cost-centers seen in Day-1 can be sorted into Expenses
- Classify the various Child Welfare activities/cost-centers seen in Day-1 into Expenses
- Articulate the concept that the various Child Welfare Expenses seen in Day-1 can and will be moved into appropriate revenue sources fields for reimbursement.

Method of Presentation:
Trainer Lecture, Large Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover
✓ Handout #7 (CY370, 2-Pages) (Revisited)
✓ Handout #8 (Participant Materials Packets)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #8 (Federal Revenues - Eligible Cost Centers) (One Poster Prepared for Trainer by Training Program)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ Resource #2 (Table Grid and Chip Count)(Revisited)

Outline of the Presentation:
- Review of Allowable Expenses, the CY-370, and the Fiscal Flowchart
- Chip Activity
Section XI: Day-1 Review and Day-2 Preview

Pre-session Preparation:

The trainer creates and hangs a pre-made poster the reads similarly to the example below:

\[
\text{Total Expenses} = \text{Total Revenues}
\]

The trainer also hangs the pre-made poster Appendix #8 (Federal Revenues - Eligible Cost Centers) and distributes Handout #8 (Participant Materials Packets) prior to arrival of participants.

**Trainer Note:** Throughout this portion of the training, you will may the Day-1 Resource #1 (Trainer Materials) for reference and verification of accurate information.

Step 1: Review of Allowable Expenses, the CY-370, and the Fiscal Flowchart

The trainer reviews the information from day-1, ensuring to answer any questions that participants might have and addressing any comments.

The trainer then notes that, as participants heard yesterday, the Child Welfare Fiscal Invoicing process is “expense driven” in that the expenses are incurred and the fiscal department then seeks reimbursement for those expenses. In addition, as participants learned in day-1, the process can be mapped – which has been done via the flowchart.

The trainer moves the group’s attention to Appendix #1 (Fiscal Flowchart) and reminds participants that, in day-1 activities, participants moved through the process of classifying and recording allowable expenses. Such activities are represented by the process illustrated on the left-hand side of the Classifying Expenses and Revenue portion of the flowchart.

The trainer asks participants once again to locate their completed Handout #7 (CY370, 2-Pages) from day-1 and reminds participants that the information in this completed handout represents all of the agency expenses that were classified and reported during day-1. The trainer, ensuring to address the questions/comments that arise, asks participants whether they have any questions or comments regarding this completed handout and its components.

Step 2: Chip Activity

The trainer asks participants to arrange themselves around the Expenses Table Cover, which they saw in day-1 and then asks participants, based on the discussion they had
at the end of day-1, what the chips represent, ensuring to cover that the chips represent
the agency expenses for child welfare services. The trainer reminds participants that
day-1 activities consisted of classifying the agency’s expenses by cost centers and
objects of expenditures.

During day-1, some of these expenses were then further broken into client-specific
expenses. This step is necessary due to the method in which a Child Welfare Agency
must report expenses to various Federal Funding sources for reimbursement. The
trainer explains that the grid on the table cover, as well as the chips, serve as a visual
representation of all of the sorting and classifying activities from day-1.

The trainer instructs participants to sort and place chips onto the Expenses side of the
grid on the table cover until all chips have been appropriately placed.

The trainer then draws participant attention to the Revenue Sources Table Cover and
relates that the grid represents the Revenue sources used by Child Welfare to
reimburse Child Welfare Expenses. Each chip representing subsidies (orange) or
purchased services (purple) is worth $200. All other chips representing wages (red)
benefits (blue), operating (green), and fixed assets (black) are worth $100 each. This
difference is necessary due to the sheer number of subsidies and purchased services
chips that would be required. The chips connect to yesterday’s training because they
represent the number and types of expenses discussed and recorded on the CY370.

The trainer notes that, throughout today’s training, the group will move the chips from
the Expenses side of the table to the Revenue Sources on the revenues side of the
table cover. Moving the chips from one side of the table to the other side serves as a
visual representation that reveals how to perform Child Welfare Invoicing, which deals
with applying appropriate revenues to eligible expenses for reimbursement.
Section XII: Revenues Overview

Estimated Length of Time:
15 minutes

Learning Objectives:
Participants will be able to:
- List the four sources into which expenses incurred by a Child Welfare Agency may be placed for reimbursement.
- Articulate the various revenue sources, their associated eligible cost centers, and purposes and limitations of each revenue source.
- Articulate where in the Fiscal Cycle classifying support, or program income, falls.
- Verbalize formulae associated with Child Welfare expense reimbursement.

Method of Presentation:
Trainer Lecture

Materials Needed:
- Flipchart Pad and Stand
- Masking Tape
- Markers
- Handout #8 (Participant Materials Packets) (Revisited)
- Appendix #1 (Fiscal Flowchart) (Revisited)
- Appendix #8 (Federal Revenues - Eligible Cost Centers) (Revisited)

Outline of the Presentation:
- Introduction to the Classification of Revenues
- Introduction to Individual Revenues and Associated Eligible Expenses
- Fiscal Cycle (Flowchart) Update
- Child Welfare Expense Reimbursement Demonstration
Section XII: Revenues Overview

Step 1:
Fiscal Cycle (Flowchart) Update

The trainer explains that the first portion of the training today deals with classifying support, or program income, which, referring to Appendix #1 (Fiscal Flowchart), falls under the right-hand side of the Classifying Expenses and Revenue portion of the flowchart. The remainder of the day focuses on the activities illustrated on the Completing the Act 148 page of the flowchart – specifically revenues. The trainer lectures that each step has unique processes and will be discussed in detail throughout the day.

Step 2:
Introduction to the Classification of Revenues

The trainer asks participants to locate their Handout #8 (Participant Materials Packets), and explains that the items contained in this packet will be discussed and completed throughout the day. The trainer also notes that a packet containing all of the completed materials from the day will be distributed for future reference.

The trainer explains that accurate classification ensures accurate application and maximization of available revenues. The accurate classification of expenses into available revenues is a very complex process. Any one expense incurred by the Child Welfare Agency might be reimbursed by four (4) different sources – including Program Income, Federal Revenues (Rev), State Rev, and Local Rev. Child Welfare applies Revenue to eligible expenses in the following manner:

- First: Program Income (parental support, IV-D, SS, and etcetera)
- Second: Federal Revenue (Title IV-E, TANF, and etcetera)
- Third: State Revenue (Act 148)
- Fourth: Local Revenue (County portion)

The trainer writes the following formula on the flipchart:

\[
\text{Total Expenses} = \text{Total Revenues}
\]

Below the previous formula, the trainer writes the following formula:

\[
\text{Total Revenues} = \text{Program Income} + \text{Federal Revenue} + \text{State Revenue} + (\text{Local Revenue})
\]
The trainer explains that the formula represents the four (4) different sources of revenue that may reimburse expenses. Child Welfare Revenues are determined based upon the amount and the type of services the expense represents, the amount of the County’s allocation and the Program income that offsets the expenses.

The trainer notes that the day’s training will follow this same order, first dealing with Program Income, next considering the Federal Revenues, third followed by State Revenues, and finally followed by Local Revenue.

**Step 3: Introduction to Individual Revenues and Associated Eligible Expenses**

The trainer reveals the poster Appendix #8 (Federal Revenues - Eligible Cost Centers) to participants and notes that, if participants have a hard time reading the poster, they have a copy of the Federal Revenues - Eligible Cost Centers in Handout #8 (Participant Materials Packets). The trainer then notes that they will use the poster as a guide to the following lecture and briefly describes the individual revenues and their associated eligible expenses to the participants by explaining the following:

*Program Income:*
The sources of this revenue may be parental support, Social Security (SS), Supplemental Security Income (SSI), and VA Benefits – tied to children, special grants (such as State Transition Grants (STG), donations, and interest income or other private funding – tied to the agency. The Child Welfare Agency must apply program income to expenses first. This results in a Net Expense total. A Child Welfare Agency may have program income in any of the 33 cost centers revealed by the Federal Revenues - Eligible Cost Centers page. The trainer notes that Program Income will be covered later in more depth.

*Federal Revenues:*
After deducting Program Income from the total expenses, the Child Welfare Agency must apply Federal Revenues to offset the Net Expenses. The Federal Child Welfare revenues are specifically limited by regulations as to the types of expense for which each revenue may be used to reimburse. The following information lists the various Federal revenues and their specific reimbursement purposes.

- **Title IV-E Maintenance** – Reimburses the Child Welfare Agency for a portion of eligible expenses related to maintaining an eligible child in an eligible placement. Title IV-E is deemed an “uncapped” revenue; thus, a Child Welfare Agency may collect an unlimited amount of Title IV-E maintenance revenue as long as it has eligible expenses for eligible clients.

- **TANF** – Reimburses the Child Welfare Agency for certain expenses relating to prevention and treatment activities and those related to emergency shelter placements for eligible clients. TANF is deemed a “capped” revenue; thus, the Child Welfare Agency has a limited amount of TANF revenue to offset eligible expenses.
Trainer Note: Ensure that you note to participants that, in December 2005, Juvenile Detention stopped being eligible for TANF.

- **Title IV-B** – Reimburses the Child Welfare Agency for expenses, which are not funded with TANF, Medicaid or Title IV-E funds, and are related to any In-Home Services – excluding Protective Services Child Abuse and Protective Services General – and Community Based and Institutional Services – excluding secure facilities.

- **Title XX** – Reimburses the Child Welfare Agency for expenses, which are not funded with TANF, Medicaid or Title IV-E funds, and are related to any In-Home Services – excluding Adoption Services and Adoption Assistance – as well as the non-maintenance portion of the Community Based and Institutional per diems – excluding secure facilities. The trainer notes that this will be better illustrated throughout the day.

The trainer then reveals the concepts of Non-Maintenance Expenses.

- **Title IV-E Admin & Training** – Reimburses the Child Welfare Agency for a portion of expenses related to staff and agency performing Title IV-E eligible activities.

- **Medical Assistance** – Reimburses the Child Welfare Agency for a portion of expenses related to staff and agency performing medical assistance eligibility determinations. It is applied to the Admin Cost Centers, as it is such a small amount – instead of allocating it across Placement Cost Centers, which would result in very small increments across Placement Cost Centers. The trainer notes that the federal percentages for Medical Assistance may be found in their Handout #8 (Participant Materials Packets).

Trainer Note: Medical Assistance revenue may also be secured to reimburse eligible expenses for “medically fragile” clients. A medically fragile client is one who requires medical care in addition to daily parental or supervisory care.

**State Revenues:**
After deducting program income and Federal Revenues from Total Expenses, the resulting Net Expense amount is used to calculate the amount of State Revenue that the County may apply to expenses.

The trainer asks participants to locate the State Participation Rates page in Handout #8 (Participant Materials Packets) and explains that the State will also assist Counties in reimbursement of expenses according to the type of expenditure. These participation rates are determined by the applicable cost center of the expense.

The trainer walks participants through several of the cost centers and the applicable reimbursement rates for each, as are listed on the State Participation Rates page.
**Local Revenues:**
The trainer lectures that the remaining expense is reimbursed with Local or County funds; and the County must commit to reimburse this remaining portion of the Child Welfare Expense.

The trainer asks participants to locate the County Allocations page in Handout #8 (Participant Materials Packets) and explains that the numbers on this sheet represent estimates for uncapped (referring to the possibility of getting as much revenue as you have eligible expenses – such as IV-E Maintenance and admin training) and Local revenues and total allocations for capped IV-B revenue sources. *The allocation amounts listed apply to an entire fiscal year, but this day’s activities will only encompass one (1)-month’s worth of expenses and revenues.*

**Step 4:**  
**Child Welfare Expense Reimbursement Demonstration**

The trainer notes that he/she is going to reveal to participants a demonstration regarding how Child Welfare Expenses are reimbursed, following the formula that Total Expenses = Total Revenues.

On the same flipchart on which the trainer wrote the two previous formulae associated with revenues, the trainer records each line of the equation below, and explains the process as each line is entered.

<table>
<thead>
<tr>
<th>Trainer Note: For the equation below, GH = Group Home and PI = Program Income. In addition, for Group Home, the match is 80% reimbursement. If this were an emergency shelter care situation, the match would be 90%. The State match for residential is 60%; and the Local match is 40%.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total (GH) Expense: 100 - Total Expenses 100</td>
</tr>
<tr>
<td>PI for GH -10</td>
</tr>
<tr>
<td>Net Expense 90</td>
</tr>
<tr>
<td><strong>Title IV-E Maintenance</strong> -20</td>
</tr>
<tr>
<td>Net Remaining Expense 70</td>
</tr>
<tr>
<td>State Participation (80%) -56</td>
</tr>
<tr>
<td><strong>County Participation (20%)</strong> -14</td>
</tr>
<tr>
<td>Total Revenues 100</td>
</tr>
</tbody>
</table>

The trainer reminds participants that the activities covered in day-1 and the training today involve only one (1)-month of data for demonstration purposes. In reality, the Child Welfare Agency Fiscal Staff reports this information on a quarterly basis, accumulating three (3)-months worth of data for an invoice.
411: Act 148 Invoicing

Section XIII: Program Income

Estimated Length of Time:
1 hour

Learning Objectives:
Participants will be able to:
- Verbalize the purpose of the CY-370A in relation to Child Welfare Fiscal reporting
- Articulate how to move Child Welfare expenses from the CY-370 to the CY-370A to report Child Welfare revenues for reimbursement
- Reveal how to complete the CY-370A
- List various types of Program Incomes and the purposes related to those specific Program Incomes
- State where the processes associated with the CY-370A fall with regard to the Child Welfare Fiscal cycle
- Verbalize the processes associated with moving service-related information to client-specific reporting forms
- Recite how to record Program Income using a Program Income by Cost Center worksheet
- Visualize how Program Income is used to offset Purchased Services expenses

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #9 (Group Materials Packet) (Three Copies)
✓ Appendix #10 (Semi-Completed Client-Specific Reporting Packet) (Three Copies)
✓ Appendix #11 (Completed Client-Specific Reporting Packet) (Three Copies)
✓ Overhead #16A (Completed CY-370A)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- Accumulating and Calculating Child Welfare Resources
- Different Types of Program Income
- Fiscal Cycle (Flowchart) Update
- Recording Information on Client-Specific Reporting Forms Group Activity
- Recording Program Income using the Program Income by Cost Center Worksheet
- Chip Activity
- CY-370A Completion Activity
Section XIII: Program Income

Step 1: Accumulating and Calculating Child Welfare Resources

The trainer instructs participants to divide into the same three groups as day-1 – ideally each group having at least three (3) members. The trainer then distributes one Appendix #9 (Group Materials Packet) as well as one Appendix #10 (Semi-Completed Client-Specific Reporting Packet) to each group.

**Trainer Note:** The appendix has been broken up to make distribution of pages to the three groups easier. Within it, a page denotes where one group’s set of pages stops and the next starts.

The trainer explains that the completed client-specific packet that they received contains the same client-specific forms they saw in day-1; however, the expenses have already been entered to facilitate their use. The trainer asks groups to locate, in Appendix #9 (Group Materials Packet), the pages containing the completed CY-370 and the blank CY-370A. The trainer states that the CY-370 they now see is a completed version of the one worked on during day-1 of the training in which they recorded all Child Welfare Expenses. The CY-370A is the report used to record and report Child Welfare Revenues that reimburse the expenses on the CY-370.

The trainer notes that the procedures participants will perform in this section are for demonstration only, as individual counties use various methods of accumulating and calculating the Child Welfare Revenues.

The trainer then relates that Program income is the first revenue used to offset expenses; and after deducting Program income, the net expenses are then used to calculate all subsequent revenues. In order to recognize the process and maneuver through it, participants must be aware of the different types of Program income that exists upon which participants touch previously regarding revenues.

Step 2: Different Types of Program Income

The trainer again asks participants what the two categories of program income are as well as what income sources fall under these two categories, ensuring to cover the following:

**Child Specific Program Income**

- Parental Support
- Social Security (SS): Is a federal income program providing survivor’s benefits for a child of a deceased parent.
- Supplemental Security Income (SSI): Is a Federal income supplement program funded by general tax revenues (not Social Security taxes). It is designed to help
people who are aged, blind, and/or disabled, who have little to no income; and it provides cash to meet basic needs for food, clothing, and shelter.

- **Social Security Disability Insurance (SSDI):** Pays benefits to individuals and certain members of the individual’s family if the individual is "insured," meaning that the individual worked long enough and paid Social Security taxes.

**Non-Child Specific Program Income**

- **Special Grants** (such as State Transition Grant, Human Services Development Fund)
- **Interest**
- **Other Private Funding**

**Step 3:**

**Fiscal Cycle (Flowchart) Update**

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and notes that the top right-hand side of the *Classifying Expenses and Revenue* portion of the flowchart is where support income falls. Support income is accumulated as a whole; and the arrow to the CY-370A indicates that this revenue is recorded as a whole to offset expenses according to cost center. A Child Welfare Agency may collect program income related to any of the thirty-one (31) Cost Centers.

**Step 4:**

**Recording Information on Client-Specific Reporting Forms Group Activity**

The trainer notes that steps associated with recording information from client-specific reporting forms should be performed in a certain order. First, fiscal should apply Support Income to maintenance expenses. An example of this might include a county applying for and receiving parental support when a child enters placement. Such expenses are associated to support income.

The trainer asks groups to locate, in Appendix #9 (Group Materials Packet), the pages containing the Direct Deposit Detail sheet. The trainer states that this sheet offers examples of the IV-D (parental support) direct deposit detail reports that this county receives for children. PASCDU is an acronym for Pennsylvania State Collection and Disbursement Unit, which is the agency responsible for disbursement of child support collected through Domestic Relations to recipients.

The trainer asks participants to locate Appendix #10 (Semi-Completed Client-Specific Reporting Packet) distributed to their groups a moment ago. The trainer then instructs participants to record each child’s support income from Appendix #9 (Group Materials Packet) – the pages containing the Direct Deposit Detail sheet – to their
portion of Appendix #10 (Semi-Completed Client-Specific Reporting Packet) in the Support/Program Income Detail table at the bottom of the forms.

The trainer instructs the groups to enter the cost center from the client expenses table above that relates to the child’s placement, since it directly relates to the child’s placement. The trainer checks this information using Appendix #11 (Completed Client-Specific Reporting Packet).

Step 5:
Recording Program Income using the Program Income by Cost Center Worksheet

The next step in the process is to record Program income by using the Program Income by Cost Center worksheet.

The trainer asks participants to locate the blank Program Income by Cost Center worksheet found in Appendix #9 (Group Materials Packet) and instructs participants to record, from their Client-Specific Reporting forms, the Program Income information for each client onto the blank Program Income by Cost Center worksheet. Participants are to enter the child’s program income in the Cost Center column found on their Client Specific Reporting forms. Participants are also to total each column as well as the worksheet in total to verify correct recording.

The trainer states, after participants appear to finish, that Program Income is used first to offset Purchased Services expenses, offers to participants Appendix #11 (Completed Client-Specific Reporting Packet), and asks them to ensure that their entries are correct.

Step 6:
Chip Activity

The trainer asks the group to gather around the Expenses / Revenue Sources Table Cover and utilizes the table cover to demonstrate offsetting expenses with program income. In doing so, the trainer asks a volunteer from the group to move a representative amount of Purchased Services chips from one of the associated cost centers into the Program Income column of the Revenue Sources Table Cover. The trainer repeats this procedure, using new volunteers, to move representative amounts of purchased services chips from each cost center that has associated program income to the program income column of the Revenue Sources side of the table cover.

The trainer explains that this activity illustrates how the types of expenses the Child Welfare agency incurs determine agency revenues.

If necessary, the trainer completes moving purchased services chips from corresponding cost centers on the Expense side of the Table Cover to the Program Income Column on the Revenues Sources table cover.
The trainer states that the chips remaining on the Expenses side of the table cover represent the net remaining expenses.

**Step 7:**
**CY-370A Completion Activity**

The trainer asks participants to return to their groups and to locate in Appendix #9 (Group Materials Packet), the blank CY-370A.

The trainer displays Overhead #16 (CY-370A). The trainer states that participants must now complete the Program Income portion of the CY-370A. The trainer asks a volunteer to offer the first cost center on the form with associated program income. The trainer then asks the volunteer to offer the dollar amount of the program income to be entered.

Once participants provide correct answers, which the trainer checks using either Overhead #16A (Completed CY-370A) or the completed CY-370A in Resource #1 (Trainer Materials), the trainer instructs groups to enter the amount, in the appropriate column and cost center, on the CY-370A in their Appendix #9 (Group Materials Packet).

The trainer, ensuring that all answers, including totals, are correct, repeats this procedure until all entries are made, and asks participants to total the program income column of their handouts.

The trainer discusses the similarities between the previous activity, in which participants completed the CY-370A, and the preceding chip activity.
411: Act 148 Invoicing

Section XIV: IV-E Maintenance

Estimated Length of Time:
55 minutes

Learning Objectives:
Participants will be able to:
• Verbalize the four (4) funding sources available, and the order in which they are always applied, which help pay for associated Title IV-E eligible child expenses
• Recite placement and payment criteria that may denote the eligibility of a child for funding under the Title IV-E Placement Maintenance program
• Recognize what the Federal Financial Participation (FFP) rate is and how it affects Title IV-E eligible expenses
• Articulate how to report Title IV-E Maintenance items using various reports
• Recognize the connection(s) between Federal funds as well as State and Local match and Child Welfare expenses and revenues
• Articulate the match rates related to Title IV-E Maintenance items and State and Local funds
• Recognize where IV-E Maintenance item processing falls in the Child Welfare Fiscal process
• Verbalize how Independent Living Grants figure into the Child Welfare IV-E Maintenance reporting process

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Overheard Markers
✓ Overheard Projector
✓ Overhead #16 (CY-370A) (Revisited)
✓ Overhead #16A (Completed CY-370A) (Revised)
✓ Overhead #17 (CY-63(Adoption Assistance))
✓ Overhead #17A (Completed CY-63 (Adoption Assistance))
✓ Overhead #18 (CY-63(Placement Maintenance))
✓ Overhead #18A (Completed CY-63(Placement Maintenance))
✓ Overhead #19 (CY-64(Adoption Assistance))
✓ Overhead #19A (Completed CY-64(Adoption Assistance))
✓ Overhead #20 (CY-64(Placement Maintenance))
✓ Overhead #20A (Completed CY-64(Placement Maintenance))
✓ Handout #8 (Participant Materials Packet) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #9 (Group Materials Packet) (Revisited)
411: Act 148 Invoicing

✓ Appendix #10 (Semi-Completed Client-Specific Reporting Packet) (Revisited)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- Title IV-E Eligible Expenses and the Federal Financial Participation (FFP) Rate
- Title IV-E Eligibility and Client-Specific Reporting
- Sorting Title IV-E Maintenance Items by Cost Center
- The CY-63 (Adoption Assistance (AA)) and (Placement Maintenance (PM))
- Recording Title IV-E Eligible Program Income
- CY-370A Completion: Federal Title IV-E Revenue, State Local Portion Matching
- Title IV-E Independent Living Grant
- Fiscal Cycle (Flowchart) Updates
- Chip Activities
Section XIV: IV-E Maintenance

Step 1:
Title IV-E Eligible Expenses

The trainer asks participants whether they have taken part in the process of determining eligibility. The trainer then states that, when a child enters a IV-E eligible placement and is determined to be IV-E eligible, there are in essence four (4) funding sources available, which are always applied in a specific order, to help pay for associated expenses.

- **First**, Program Income (Parental Support) is applied (which participants looked at in the previous section),
- **Second**, a percentage of the remaining expenses are paid for by the Federal Source (Title IV-E),
- **Third**, a percentage of the remaining expense is paid for by the State (Act 148); and
- **Fourth**, and finally, Local Revenue through the County Portion pays for the remainder of the expenses.

Title IV-E Maintenance is a federal revenue source available to Child Welfare Agencies for reimbursement of specific expenses related to Maintenance of an eligible child in eligible out-of-home placements and for Adoption Assistance payments for special needs children. The Agency must determine the child’s eligibility for the Program and monitor the child’s eligibility status in an on-going manner.

Trainer refers back to **Handout #8 (Participant Materials Packet)**, which contains the sheet **Federal Revenues-Eligible Cost Centers**, and reveals the cost centers eligible for reimbursement with Title IV-E Maintenance revenue.

The trainer then lectures that children placed in a foster care, emergency shelter, group home, or residential placement facility may be eligible for funding under the Title IV-E Placement Maintenance program. In addition, adoptive children receiving Adoption Assistance payments might be eligible for funding under the Title IV-E Adoption Assistance Program.

**Trainer Note:** The determination process involves an in-depth examination of various criteria and is quite complex. This determination process will not be covered in this training but will be covered in the future as part of another training. For the purposes of this training, the county’s children have all been determined either eligible or non-eligible; the status of which is indicated on the forms associated with each group’s **Appendix #10 (Semi-Completed Client-Specific Reporting Packet)**. For the purposes of this training, those determined to be eligible should also be considered reimbursable.
Step 2:
Title IV-E Eligible Expenses and the Federal Financial Participation (FFP) Rate

The trainer states that Medical Assistance issues Medical Assistance Federal Percentages each Federal Fiscal Year. These percentages are referred to as the FFP rates and are used to determine the percentage of eligible expenses to be reimbursed with Title IV-E funds. Title IV-E reimburses the Child Welfare Agency for this percentage of these eligible expenses and the remaining non-reimbursed portion needs to be a combination state and county funds. The percentage that Title IV-E reimburses depends on the FFP in effect on the date the child received the service.

Step 3:
Title IV-E Eligibility and Client-Specific Reporting

In order for the Agency to access certain federal funds, both expenses and program income must be reported on a child-specific basis to calculate an individual client’s net expenses. This is the reason for the Client-Specific Reporting Procedures.

Client-specific program income for children must also be reported on a client-specific basis to determine the portion of program income associated with Title IV-E eligible children. This portion of program will be deducted from the expenses associated with Title IV-E eligible children to arrive at net Title IV-E expenses.

This process is similar to the previous activity where total program income was applied to the total expenses to arrive at a net expense. Here fiscal applies program income for Title IV-E eligible children to Title IV-E eligible expenses.

The trainer asks participants to locate, from the previous activity, their group’s Appendix #10 (Semi-Completed Client-Specific Reporting Packet) and to sort the forms according to the child’s IV-E eligibility status.

Step 4:
Sorting Title IV-E Maintenance Items by Cost Center

The trainer states that, as participants sorted their clients according to whether they are eligible for IV-E reimbursement, they will now perform an activity that demonstrates the process of recording Title IV-E eligible clients’ eligible expenses by cost center.

The trainer asks participants, using Handout #8 (Participant Materials Packet), Federal Revenues-Eligible Cost Centers as a guide, to sort the eligible client worksheets again by Title IV-E eligible out-of-home placements and adoptive homes placements, ensuring to remind participants that secure placements are not eligible for Title IV-E reimbursement.

While participants perform their sort, the trainer reminds participants of the significance of the Title IV-E allowable per diem entered in day-1’s recording of client-specific
reporting. This significance is that it is the portion of the daily per diem representing the cost of maintaining the child in the home or in placement.

The trainer asks participants to locate the blank Title IV-E Maintenance by Cost Center worksheet, the first item on which is the Title IV-E Maintenance Expenses by Cost Center worksheet, found in Appendix #9 (Group Materials Packet). Participants are then to record each eligible client in an eligible placement on the top portion of the worksheet, along with the Title IV-E allowable amount, as well as any amount entered in the other expense column of the Purchased Services Client Detail table of the Client Specific Reporting Forms. This information will then be multiplied by the FFP rate for each child under the appropriate cost center column on the worksheet.

Participants are to total each column for each cost center and also total the worksheet. This effort reflects the total Title IV-E eligible expenses multiplied by the FFP rate for each cost center.

**Step 5:**
The CY-63 (Adoption Assistance (AA)) and (Placement Maintenance (PM))

The trainer covers how the OCYF bulletin 3140-06-05 Title IV-E Invoicing Procedures affects this process.

**Step 6:**
The CY-63 (Adoption Assistance (AA)) and (Placement Maintenance (PM)) Activity

The trainer instructs groups, using the forms associated with their group’s Appendix #10 (Semi-Completed Client-Specific Reporting Packet), to locate those children who were IV-E eligible and who received Adoption Assistance in January.

The trainer introduces the Title IV-E Invoice, CY-63, relating to Adoption Assistance using Overhead #17 (CY-63(Adoption Assistance)) and asks participants to locate in their group’s in Appendix #9, (Group Materials Packet), the blank CY-63 that relates to Adoption Assistance. The trainer identifies the specific portions of the CY-63(AA) for the participants

The trainer then asks participants whether anyone in the room is familiar with entering the information from the Title IV-E Maintenance by Cost Center with Adoption Assistance expenses onto the CY-63(AA). If participants are familiar with this process, the trainer asks a volunteer, using overhead markers, to enter the information from the Title IV-E Maintenance by Cost Center with Adoption Assistance expenses onto only the first line of the Overhead #17 (CY-63(Adoption Assistance)). If no one is familiar with this process, the trainer reveals how to perform this function, completing only the first and/or second line. The trainer instructs participants also to enter this information onto their blank CY-63 that relates to Adoption Assistance. The trainer then asks participants to enter on their blank CY-63AA the information they now see on the overhead and complete the remaining portion. The trainer, using Overhead #17A
(Completed CY-63 Adoption Assistance), asks participants to ensure that their answers are correct.

**Trainer Note:** If participants ask about Program Income for Adoption Assistance and how it plays into this scenario, offer that Program Income for Adoption Assistance does not exist in this instance because of the Termination of Parental Rights.

The trainer then introduces the Title IV-E Invoice, CY-63, relating to Placement Maintenance using **Overhead #18 (CY-63(Placement Maintenance))** and asks participants to locate in their group’s in **Appendix #9 (Group Materials Packet)**, the blank CY-63 that relates to Placement Maintenance. The trainer identifies the specific portions of the CY-63(PM) for the participants.

The trainer states that one of the eligible clients with eligible expenses being entered on the CY-63 also has clothing expenses listed on her Client Specific Reporting Form. Expenses for clothing for eligible clients are eligible for reimbursement with Title IV-E Maintenance funding also. Fiscal, when completing this activity, should include this clothing expense in the Total Cost of Care and the Title IV-E Allowable Costs for this client.

The trainer notes that entering the information from the Title IV-E Maintenance by Cost Center worksheet with Placement Maintenance expenses on the CY-63(PM) is performed in the same manner as entering information associated Adoption Assistance expenses onto the CY-63(AA).

**Trainer Note:** The trainer instructs participants to pay close attention to the Client-Specific Reporting forms that have an additional clothing or ‘other” expense entered. These expenses need to be included in the total cost of care as well as the total allowable cost since they are eligible for reimbursement with Title IV-E placement maintenance revenue as well.

The trainer asks a volunteer to enter the information from the Title IV-E Maintenance by Cost Center worksheet with Placement Maintenance expenses **completing only the first line** of the **Overhead #18 (CY-63(Placement Maintenance))**. If participants appear not to understand how to perform this process, **the trainer completes only one or two of the lines** on the CY-63PM overhead to reveal to them the process. The trainer instructs participants to enter this information onto their blank CY-63PM and complete the remaining portions. The trainer, revealing **Overhead #18A, (Completed CY-63(Placement Maintenance))**, asks participants to ensure that their answers are correct.
Step 7: Completing the CY-64-AA and CY-64-PM

**Trainer Note:** Throughout this step, the trainer will reveal to participants, at the appropriate times, and use, in respective portions of this step, Overhead #19 (CY-64 (Adoption Assistance)), Overhead #19A (Completed CY-64 (Adoption Assistance)), Overhead #20 (CY-64 (Placement Maintenance)), and Overhead #20A (Completed CY-64 (Maintenance)) in conjunction with efforts to reveal to participants how to complete these forms.

The trainer asks participants to locate in their group’s Appendix #9 (Group Materials Packet), the blank CY-64-AA as well as the blank CY-64-PM. The trainer instructs participants to complete the name and address of the Child Welfare Agency.

The trainer lectures that, for this activity:

- Trainees do not have a FID#, so this block remains blank.
- The Invoice period is completed with the date range 1/1/05 to 1/31/05.
- Since participants are only invoicing for 1-month’s worth of expenses, the Child Service Months will be completed with 11 on their group’s Appendix #9 (Group Materials Packet), for the blank CY-64-AA – 1 for each child, for each month’s expenses included on the invoice.
- For the CY-64-PM there are nine children on the CY63, so participants will enter a 9 in this block in their group’s Appendix #9 (Group Materials Packet), for the blank CY-64-PM.

The trainer asks participants to transfer the total Title IV-E eligible expenses from both the CY-63’s just completed for all eligible clients onto their respective Appendix #9 (Group Materials Packet) CY-64-AA and CY-64-PM worksheets, using block number 1 on the CY-64-AA and block number 1 on the CY-64-PM. The trainer, using the completed CY-64-AA and CY-64-PM in Resource #1 (Trainer Materials), ensures that participants entered the correct information.

Participants are then to go back to their seats; after which the trainer informs participants that the effective FFP rate for the period Jan 2005 is 53.84% and instructs participants to enter this percentage rate in the “FFP RATE” column of the CY-64-AA and CY-64-PM. The trainer then instructs participants to multiply the net allowable cost by the FFP rate and enter the result in the subtotal federal share column of the CY-64-AA and CY-64-PM. The trainer, using Overhead #19A (Completed CY-64(Adoption Assistance)) and Overhead #20A (Completed CY-64(Maintenance)), ensures that participants entered the correct information, and relates to participants the concept that the totals for these entries on the CY-64 need to match the totals for the Title IV-E Maintenance by Cost Center worksheet found in their Appendix #9 (Group Materials Packet).
Step 8: 
**Recording Title IV-E Eligible Program Income**

The trainer explains that while it may appear that this step counts program income twice for eligible children, the step serves only a means of determining the Net eligible expenses, which may be partially reimbursed with Federal Title IV-E funds. The following activity demonstrates calculating net eligible expense by subtracting eligible program income, Title IV-D (parental support), for eligible children from eligible children’s total expenses.

The trainer asks participants to locate the table labeled *IV-E Eligible Program Income by Cost Center*, found on the Title IV-E Maintenance by Cost Center worksheet in their **Appendix #9 (Group Materials Packet)**. The trainer then asks participants to record eligible clients in eligible placements program income information onto the *IV-E Eligible Program Income by Cost Center* table. Participants are to total each column for cost centers and also total the worksheet. The trainer, using the completed *IV-E Eligible Program Income by Cost Center* in **Resource #1 (Trainer Materials)**, reviews the information with participants to ensure that they entered the correct information.

The trainer notes that participants now have a sorted IV-E Cost Center and Program Income Maintenance Sheet. The trainer then asks participants what the next step is – the answer to which is performing further work on the CY-63 and CY-64.

**Step 9: 
Further Work on the CY-64**

Once participants appear to finish the previous portion of the activity, the trainer lectures that participants are now to transfer the total IV-E eligible program income onto the CY-64 under the net allowable cost column and the Title IV-D collections row as a negative number – to be subtracted from the total eligible expenses.

The trainer notes that, if the County had received other program income such as SS for the eligible children, that total would be entered in the Other Income (non IV-D collections row of the CY-63).

The rationale behind calculating the eligible expenses separately from the eligible IV-D collections is that often the FFP rates applied to the expenses and the collections are different. The rate applied to the expenses (and other income) is the rate in effect at the time the expense was incurred, while the rate applied to the IV-D collections is the rate that is in effect at the time of the collection of the income. These two rates are often different on the same invoice.
Step 10:
Fiscal Cycle (Flowchart) Update for both IV-E Eligible Expenses and Revenues

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and notes that the top center of the Classifying Expenses and Revenue portion of the flowchart is where CY63 AA and PM completion and a part of the CY64 AA and PM completion falls. This is indicated by the arrow from the CY63 AA & PM down to the CY64 AA and PM documents in the center of the Classifying Expenses and Revenue flowchart.

Step 11:
Chip Activity:

The trainer asks participants to bring their Title IV-E Maintenance by Cost Center worksheet found in their Appendix #9 (Group Materials Packet) and to gather around the Revenue Sources table cover.

The trainer asks a volunteer to provide the total Title IV-E eligible expenses and the applicable revenues from the Adoption Assistance Cost Center. After the trainee reveals this information, the trainer removes a number of chips representative of the total eligible expenses from the Expenses table cover, under the subsidies column of the Adoption Assistance cost center, and holds the chips in his/her hand.

The trainer asks the volunteer to provide the amount of the Title IV-E revenue for this cost center. After the trainee reveals this information, the trainer places a representative amount of the chips under the Title IV-E Maintenance column for Adoption Assistance. The trainer, using the remaining chips in his/her hand states that Title IV-E requires that the remaining expenses be “matched” with state and county funds. The trainer informs participants that the State’s percentage of participation for the Adoption Assistance cost center is 80%. Therefore, of this remaining amount of chips, the state will reimburse the County Child Welfare Agency 80% and the remaining 20% MUST consist of County funds. The trainer divides the remaining chips into portions representing 80% and 20% and places the portions under the State and Local columns of the Revenues Table Cover.

**Trainer Note:** This State and Local “match” for Title IV-E funds is a requirement, ensure that you reveal the associated information above.

Step 12:
CY-370A Completion: Federal Title IV-E Revenue, State Local Portion Matching

The trainer asks participants to return to their seats and explains that while the chip activity demonstrated the State and Local match components of the IV-E revenue, the associated columns of their CY-370A will be completed together with all the remaining expenses at the end of the day. The importance of matching the Federal Title IV-E Revenue with State and Local funds, cannot be stressed enough; however, since this is
not a separate, visible step in the preparation of the CY-370A, State and Local portions will be calculated in total after the application of all Federal Revenue.

The trainer reveals **Overhead #16, (CY-370A)** and completes the **Total Reimbursable Expenses** column. The trainer then asks the large group to complete the **Title IV-E Maintenance** column of the CY-370A worksheet, using the amounts calculated on the Title IV-E Maintenance by Cost Center worksheet found in their **Appendix #9 (Group Materials Packet)**. The trainer then asks participants to share their figures, which the trainer writes on **Overhead #16 (CY-370A)**. After participants share their figures, the trainer checks participant figures using either **Overhead #16A (Completed CY-370A)** or the completed CY-370A in **Resource #1 (Trainer Materials)**.

**Step 13: Title IV-E Independent Living Grant**

The trainer lectures that Independent Living is a special grant available to County Child Welfare Agencies to reimburse specific expenses related to Independent Living activities. Independent Living Grant funds are Federal Title IV-E funds and require no State or Local match. Counties must submit a budget request specifying their projected expenditures for their Independent Living program; and approved funds must be used to offset related Independent Living expenses. Since these funds are Title IV-E funds, they are reported under the **Title IV-E Maintenance** column under the Supervised Independent Living (SIL), dependent and delinquent cost centers. Title IV-E funds may be used to offset SIL expenses in any major object column according to the approved Independent Living plan.

**Step 14: Fiscal Cycle (Flowchart) Update**

The trainer Maintenance participants’ attention to the Title IV-E IL Grant document located just below the RMTS process on the flowchart and relates that this is where the IL Grant falls in the Fiscal flowchart.

**Step 15: Chip Activity**

The trainer states that he/she will reveal a hypothetical situation surrounding IL activity, since the County’s has not incurred SIL expenses.

The trainer asks participants to gather around the table cover. The trainer gathers five (5) extra chips representing several different major objects and places them in one of the SIL cost centers, under the appropriate column on the Expense side of the table cover.

The trainer informs participants that these chips represent $500 in Independent Living expenses. The trainer then presents the hypothetical situation that the County has
requested and been approved for $500 in Independent Living Grant funds for the period. The trainer picks up all five (5) of the extra chips just placed on the Expense side of the table cover and places all of them onto the Revenue Sources side of the table cover under the Title IV-E Maintenance column of the corresponding SIL cost centers.

The trainer is certain to point out there is no match requirement for Title IV-E IL funds as there is for other Title IV-E funds. This is the reason why ALL of the expense chips were transferred to the Title IV-E column and none were distributed to the State and Local columns, as in the previous IV-E Maintenance activity.

Trainer explains this activity represents the correct way of applying and reporting Title IV-E IL grant funds if the County had been allocated the grant funds.
411: Act 148 Invoicing

Section XV: TANF

Estimated Length of Time:
30 minutes

Learning Objectives:
Participants will be able to:
- Verbalize the purpose of TANF funds and related reimbursement limitations
- Express how to use the CY-68 and CY-69 in sorting TANF-eligible expenses for reimbursement.
- Articulate where the CY-68 and CY-69 and their related processes fall with regard to the Child Welfare Fiscal cycle

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
- Flipchart Pad and Stand
- Masking Tape
- Markers
- Expenses Table Cover (Revisited)
- Revenue Sources Table Cover (Revisited)
- Overheard Markers
- Overheard Projector
- Overhead #16A (Completed CY-370A) (Revisited)
- Overhead #21 (CY-68)
- Overhead #21A Completed CY-68
- Overhead #21B CY-69
- Overhead #21C Completed CY-69
- Handout #8 (Participant Materials Packet) (Revisited)
- Appendix #1 (Fiscal Flowchart) (Revisited)
- Appendix #9 (Group Materials Packet) (Revisited)
- Appendix #10 (Semi-Completed Client-Specific Reporting Packet) (Revisited)
- Resource #1 (Trainer Materials) (Revisited)
- Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- Temporary Assistance for Needy Families (TANF)
- Fiscal Cycle (Flowchart) Update
- TANF CY-68 Recording Activity
- CY-68 Completion
- CY-69 Completion
- Chip Activity
- CY-370A Completion Activity
Section XV: TANF

Step 1: Temporary Assistance for Needy Families (TANF)

TANF is a Federal revenue source available to Child Welfare Agencies for reimbursement of expenditures relating to emergency shelter, juvenile detention, and in-home services except those relating to adoption and juvenile act proceedings. The trainer refers back to Handout #8 (Participant Materials Packet), which contains the sheet Federal Revenues-Eligible Cost Centers, and points out the cost centers eligible for reimbursement with TANF revenue.

The trainer lectures that TANF revenue *MUST* be used to reimburse eligible expenses *NOT* funded with program income or other Federal Revenues. Therefore, if an IV-E eligible child was placed in emergency shelter and the Child Welfare Agency was reimbursed a portion of that expense with Title IV-E funds, the remaining portion *MAY NOT* be reimbursed with TANF revenue.

TANF funding is available only for TANF eligible clients. For a client to receive TANF funding, an eligibility determination, the processes related to which are very extensive and will not be covered in this training, must be completed for each client. As the process is very time consuming, the eligibility determinations for the clients in this training have been completed; and eligibility is indicated on each client specific reporting form.

The trainer directs participant attention to the block on each group’s Appendix #10 (Semi-Completed Client-Specific Reporting Packet) where the child’s TANF eligibility is indicated.

The trainer explains that TANF funding reimburses 100% of eligible clients’ eligible expenses, so there is no State and Local match requirement. Still, TANF is a capped revenue; and Counties may only invoice for TANF eligible expenses up to the amount of their TANF allocation.

The trainer asks the groups to locate and check the 1-month’s TANF allocation on their sheet denoting the County Allocations on their Handout #8 (Participant Materials Packet).

Step 2: Fiscal Cycle (Flowchart) Update

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and on the Completing the Act 148 portion of the posters, points out the TANF CY-69 document located at the top center of the 2nd page beside the CY-63(AA) and CY-63(PM), noting that this is where participants are at in the Child Welfare fiscal process.
Step 3:
TANF CY-68 Recording Activity

The trainer asks participants to locate the forms associated with their Appendix #10 (Semi-Completed Client-Specific Reporting Packet), from the previous activity, and asks them to sort the forms according to the child’s TANF eligibility status.

The trainer instructs groups to use Handout #8 (Participant Materials Packet), which contains the sheet Federal Revenues-Eligible Cost Centers, in conjunction with the cost centers eligible for reimbursement with TANF revenue that appear on the handout, to locate the forms associated with eligible children who have received TANF eligible services.

The trainer, noting that the procedures used for TANF eligible expenses for TANF eligible clients are the same as those used in the Title IV-E Maintenance portion of the training, asks groups to repeat the procedures for TANF eligible expenses, using their Appendix #9 (Group Materials), which contains the blank TANF by Cost Center worksheet. The trainer checks participant answers, using the completed TANF by Cost Center worksheet found in Resource #1 (Trainer Materials) and ensures that none of these expenses to be reimbursed by Title IV-E funds have already been included on the Title IV-E Maintenance by CC Worksheet, found in Appendix #9 (Group Materials).

Step 4:
CY-68 Completion

The trainer introduces the TANF Invoice, CY-68 using Overhead #21 (CY-68) and asks participants to locate their the CY-68 TANF Invoice sheet, found in Appendix #9 (Group Materials). The trainer identifies the specific portions of the CY-68.

The trainer demonstrates entering client information from one of Appendix #10 (Semi-Completed Client-Specific Reporting Packet) forms onto the Overhead #21 (CY-68) using an overhead marker. The trainer then asks volunteers to continue moving client information to the CY-68 on the overhead. The trainer then instructs the groups with TANF Client-Specific Expense forms to distribute one or two to each member of the group. Each participant with TANF Client-Specific Expense forms is instructed to follow the procedure demonstrated to record their child’s information on subsequent lines of the Overhead #21, (CY-68) using overhead markers. As group members do this, participants are instructed to enter this information onto the CY-68 TANF Invoice sheet, found in Appendix #9 (Group Materials). The trainer reveals Overhead #21A (Completed CY-68) and checks the answers.

Step 5:
CY-69 Completion

The trainer reveals Overhead #21B (CY-69), the TANF Summary Invoice, and asks participants to locate the CY-69 TANF Summary Invoice sheet, found in Appendix #9.
(Group Materials). The trainer states that this form summarizes all of the client specific detail just entered on the CY-68 form:

The detail information is summarized by the type of service with which the expense is associated. The detail information needs to be grouped into In-Home services, Emergency Shelter Services, and Juvenile Detention Services. Detail lines on the CY-68 that reflect expenses for any In-Home services need to be summed and entered in column 3 in the “In-Home Services” row of the form. The number of children receiving these In-Home services is entered in column 2 of the same row.

The trainer instructs participants to sum the allowable costs for In-Home services detail lines on the CY-68 and manually count the number of children listed on the lines. The trainer then asks a volunteer to offer their results, reveals Overhead #21C (Completed CY-69), and instructs participants to ensure that the entries on the overhead match the answers on their CY-69 TANF Summary Invoice sheet.

The trainer repeats this procedure for detail lines containing expenses related to Emergency Services and explains that First County has no Juvenile Detention expenses in the report period and no detail lines on the CY68 related to Juvenile Detention expenses. Because of this, that row on the CY-69 is left blank.

Step 6: Chip Activity

The trainer instructs participants to gather around the Expenses and Revenue Sources table covers and asks the group how fiscal might demonstrate the reimbursement of TANF eligible expenses with TANF revenue using the chips.

The trainer, if necessary, reminds participants of the process used for demonstrating Program Income and the Title IV-E Maintenance revenues chip activities, and then ensures correct responses.

The trainer then enlists volunteers to use their TANF by Cost Center worksheet, as a guide in moving a representative number of purchased services chips from the Expense side of the table cover to the Revenue Sources side of the table cover for each cost center.

Step 7: CY-370A Completion Activity

The trainer asks participants to return to their seats and locate their partially completed Appendix #9 (Group Materials) CY-370A and TANF by Cost Center worksheet. The trainer instructs participants to transfer individually the dollar amount of TANF revenue from their TANF by Cost Center worksheet to the appropriate cost centers under the TANF column of their CY-370A. The trainer assists any participants with questions during the recording activity. If necessary, check answers using Overhead #16A (Completed CY-370A).
411: Act 148 Invoicing

Section XVI: Title IV-B and Title XX

Estimated Length of Time:
20 minutes

Learning Objectives:
Participants will be able to:

- Verbalize the purpose of Title IV-B and Title XX funds and related reimbursement limitations
- Express how to use various tools to move Title IV-B and Title XX-eligible expenses for reimbursement
- Articulate where Title IV-B and Title XX reimbursement-related processes fall with regard to the Child Welfare Fiscal cycle

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Overheard Markers
✓ Overheard Projector
✓ Overhead #16A (Completed CY-370A) (Revisited)
✓ Overhead #22 (Reimbursement Rate by Cost Center Demo)
✓ Handout #8 (Participant Materials Packet) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #9 (Group Materials Packet) (Revisited)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- OCYF Bulletin 3140-00-05 County Children and Youth Program Title XX and Title IV-B Procedures:
- Discussion on Title XX and IV-B Processes:
  - Recording Activity
  - Chip Activity
  - CY-370A Completion Activity
Section XVI: Title IV-B and Title XX

Step 1:
OCYF Bulletin 3140-00-05 County Children and Youth Program Title XX and Title IV-B Procedures:

The trainer lectures that *Title XX and Title IV-B revenue MUST be used to reimburse eligible expenses NOT funded with program income or Federal Revenues*. In addition, Title XX is a Federal revenue source available to Child Welfare Agencies for reimbursement of expenditures relating to specific In-Home cost centers and *NON-MAINTENANCE ONLY* portion of Specific Community Based and Institutional Placement Cost Centers.

The trainer asks participants to refer back to *Handout #8 (Participant Materials Packet)*, which contains the sheet *Federal Revenues-Eligible Cost Centers*, and points out the cost centers eligible for reimbursement with Title XX revenue.

Title IV-B is a Federal revenue source available to Child Welfare Agencies for reimbursement of expenditures relating to specific In-Home cost centers and all Community Based and specific Institutional Placement Cost Centers.

The trainer asks participants to refer back to *Handout #8 (Participant Materials Packet)*, which contains the sheet *Federal Revenues-Eligible Cost Centers*, and points out the cost centers eligible for reimbursement with Title IV-B revenue.

Title XX and Title IV-B *should first be applied to eligible purchased services expenses NOT funded with program income or Federal Revenues* in order to avoid reducing the Administrative cost pool discussed later.

The trainer displays *Overhead #22 (Reimbursement Rate by Cost Center Demo)*, directs participants’ attention to the effect the reimbursement rate has on the local share of expenses, and notes that this serves as a demonstration. The trainer offers the advice of applying Federal Revenues first to offset eligible expenses in the cost center with the lowest State participation rate listed on their *Handout #8 (Participant Materials Packet)*, *State Participation Rates* sheet.

Step 2:
Discussion on Title XX and IV-B Processes:

The trainer asks participants to locate their *Handout #8 (Participant Materials Packet)*, *County Allocations* sheet and asks a volunteer to locate the County’s allocation amount for Title XX and Title IV-B.

At this point, the trainer notes that the County Child Welfare agency receives an entire Fiscal Year’s allocation of revenues; and ¼ of the fiscal year’s allocation is reported in each quarterly report. Since the training uses only 1-month’s expenses, the
demonstration will include only 1-month’s Title XX ($477.00) and Title IV-B ($536.00) amounts.

The trainer asks participants to locate their completed CY-370 in Appendix #9 (Group Materials Packet) and explains that the CY-370 lists the expenses that may be reimbursed with Title XX and Title IV-B revenues. The County Fiscal staff uses its discretion to apply these two revenues to eligible cost center expenses in the manner that will most benefit the County.

The trainer asks volunteers to offer suggestions regarding how to apply the Title XX revenue.

The trainer is certain to identify and explain any incorrect responses where revenue is being applied to an ineligible cost center or not being applied to a purchased services expense first.

The trainer then asks participants to offer suggestions regarding how to apply the Title IV-B revenue.

Once again, the trainer is certain to identify and explain any incorrect responses where revenue is being applied to an ineligible cost center or not being applied to a purchased services expense first. It is important that participants understand that there is no right or wrong in this area, as long as the revenue is applied to an eligible expense on the Federal Revenue sheet.

**Step 3:**
**Recording Activity**

The trainer asks participants to locate their Appendix #9 (Group Materials), Title XX & IV-B by CC Worksheet and states that this is the sheet on which reimbursable items under Title XX and Title IV-B are captured.

The trainer asks participants, by moving the Title XX and Title IV-B-related items from the CY-370 to the Title XX & IV-B by CC Worksheet, to record the cost center expenses they have decided to reimburse with Title XX and Title IV-B funds. The trainer using the completed Title XX & IV-B by CC Worksheet found in Resource #1 (Trainer Materials), checks participant answers.

**Step 4:**
**Fiscal Cycle (Flowchart) Update**

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and on the Completing the Act 148 portion of the posters, points out the section near the bottom of page where the Title XX and Title IV-B documents are located. The trainer relates that this is the point at which they are in the Child Welfare Fiscal cycle.
Step 5:
CY-370A Completion Activity

The trainer asks participants to return to their seats and locate their partially completed Appendix #9 (Group Materials) CY-370A worksheet. The trainer instructs participants to make the entries to record the Title XX and Title IV-B funds into the cost centers the group decided to offset in the discussion and chip activity completed for both the Title XX and the Title IV-B columns of the CY-370A.

The trainer then asks a volunteer, when the group is finished, to offer his/her recording process. The trainer, in conjunction with Overhead #16A (Completed CY-370A), ensures that all participants made the correct entry on their CY-370A.

**Trainer Note:** Direct Attention to the Other Funding Column on the CY370A and inform participants this column is reserved for future use and there should be no entries in this column at this time.

Step 6:
Chip Activity

The trainer asks participants to bring their Appendix #9 (Group Materials), Title XX & IV-B by CC Worksheet with them while again gathering around the Expenses and Revenue Sources table covers.

The trainer states that there may be some expenses from the CY-370 that will have no corresponding expense chips on the Expenses side of the table cover, the reason for which is that some of those expenses have been reimbursed as the State and Local match components in the IV-E Maintenance portion of the training. While the table cover activities make this very apparent, it is not apparent from the expenses listed on the CY-370.

If Title XX funds were to be used to reimburse the portion of the original expenses that were designated as IV-E Eligible expenses it would, in effect, be matching Federal Funds with Federal Funds.

The trainer then references the IV-E match requirements bulletin.

The trainer then asks a volunteer to point out which chips on the Expenses side of the table cover the group has decided to reimburse with Title XX Revenue.

After ensuring that the expenses the group decided to reimburse with Title XX funds are still located on the Expenses side of the table cover, the trainer asks a volunteer to select a representative number of expense chips and moves them to the appropriate cost center on the Revenue Sources side of the table cover under the Title XX column.

The group completes the same chip-moving process for the Title IV-B revenues. The trainer again points out there may be a discrepancy due to the IV-E match component demonstrated in the chip activity.
411: Act 148 Invoicing

Section XVII: Title IV-E Admin and Training

Estimated Length of Time:
1 hour, 15 minutes

Learning Objectives:
Participants will be able to:
- Articulate the Match Requirement for Title IV-E and Medial Assistance Federal Revenues.
- Recognize the RMTS process, its purpose and its relationship to the CY-918 Cost Pool Calculation as well as where the processes fall in the overall Child Welfare Fiscal process.
- Articulate how accurately to transfer Title IV-E Administration and Training Revenues using the CY-64, the RMTS, and the CY-918.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Overheard Markers
✓ Overheard Projector
✓ Overhead #16A (Completed CY-370A) (Revisited)
✓ Overhead #20 (CY-64(Placement Maintenance)) (Revisited)
✓ Overhead #23 (CY-918)
✓ Overhead #23A (Completed CY-918)
✓ Overhead #24 (Random Moment Time Study (RMTS) Worksheet)
✓ Handout #8 (Participant Materials Packet) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #9 (Group Materials Packet) (Revisited)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- Cost Pool Calculation and Adjustments
- CY-918 Recording and Completion Activity
- Direct Administrative Claims Reporting Lecture
- Random Moment Time Study (RMTS) Process
- Fiscal Cycle (Flowchart) Updates
- CY-64 Recording Activity
- Chip Activities
411: Act 148 Invoicing

- CY-370A Completion Activity
Section XVII: Title IV-E Admin and Training

Step 1: Cost Pool Calculation and Adjustments

The trainer states that the Title IV-E CY-63 completion activity completed earlier is the method used for the Child Welfare Agency to request reimbursement for client-specific expenses accumulated under the subsidies and purchased services objects of expenditure. These expenses are the ones previously accumulated on the Title IV-E Maintenance by Cost Center worksheet and are directly associated with maintaining a child in a placement or adoptive home. In addition, Title IV-E funds are also available to reimburse expenses resulting from Child Welfare Agency staff performing specific Title IV-E eligible activities.

Title IV-E administration and training revenues, the subject of this section; require the same State and Local matching funds as the Title IV-E Maintenance Revenues.

These expenses are accumulated in the wages, benefits, operating, and fixed asset objects of expenditure. The gross cost pool is calculated by adding only these objects of expenditure by each cost center. The result is basically a total by cost center of all Agency expenses other than purchased services and subsidies eligible for reimbursement with Title IV-E funds.

In looking at this information, participants must keep in mind that the Juvenile Detention, YDC, and YFC cost centers are not eligible for reimbursement with Title IV-E funds; therefore, expenses in these cost centers are not transferred to the Cost Pool Calculation.

The Child Welfare Agency must make adjustments to this gross cost pool for expenses that are included in these major objects that have been reimbursed through another funding source or Title IV-E maintenance funding. Fixed Assets costing over $25,000 are also adjusted out of the cost pool since they are ineligible for Title IV-E reimbursement.

The foster care clothing expense included with the Total Cost of Care and the IV-E Allowable Cost on the Title IV-E Maintenance by Cost Center worksheet, subsequently on the CY-63(PM), as well as on the CY-64(PM) is an example of an operating expense previously reimbursed by other Federal funding that must now be removed from the gross Cost Pool.

The net cost pool is calculated by subtracting these Adjustments from the gross cost pool. And the gross cost pool consists of all Wages, Benefits, Operating and Fixed Assets from eligible cost centers, keeping in mind that the subsidies and Purchased Services are EXCLUDED from the calculation.
Step 2:
Fiscal Cycle (Flowchart) Update

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and on the Completing the Act 148 portion of the posters, points out the section near the bottom of page where the Cost Pool Calculation document is located inside the RMTS oval on the flowchart. The trainer notes that this is where participants are at in the Child Welfare Fiscal process and notes that the Cost Pool Calculation is one of the pieces of information required to complete the RMTS process.

Step 3:
Chip Activity

**Trainer Note:** Although no chips are moved, this is an important visual concept that must be covered.

The trainer asks participants to gather around the Expenses table cover and points out the wages, benefits, operating, and fixed assets columns as well as the chips remaining in these columns. The trainer explains that the remaining chips on the Expenses side of the table cover in these columns are the expenses that will be partially reimbursed with Title IV-E Admin and Training funds.

The trainer states that these chips cannot be moved to the Revenue Sources side of the table cover until the amount of Title IV-E funds is calculated. Still, these are the expenses to be reimbursed. In addition, the total number of chips remaining should be fairly representative of the Net Cost Pool amounts for each cost center.

Step 4:
CY-918 Recording Activity

Trainer displays Overhead #23 CY-918 and asks participants to locate, in their Appendix #9 (Group Materials), their completed CY-370 worksheet as well as the CY-918 worksheet. The trainer asks participants if they are familiar with adding salaries, benefits, operating, and fixed asset amounts for each cost center and transferring the resulting totals into column #1 on the CY-918, labeled Eligible Expenses. If participants are familiar with this process, the trainer instructs them to begin doing so. If participants are not familiar with this process, the trainer assists them. The trainer asks volunteers to offer the answers to the associated Eligible Expenses, checking participant responses using the completed CY-918 in Resource #1 (Trainer Materials), as they go. The trainer instructs participants to total the amounts in column #1 – which the trainer checks using his/her completed CY-918 and writes the totals on the overhead.

The trainer notes the purpose of the individual Adjustments columns.

- **Assets exceeding $25,000**
o These assets are not eligible for Title IV-E reimbursement and therefore must be removed from the cost pool; therefore, Title IV-E revenues is not calculated on them.

• **PROGRAM INCOME**
  o This would be a rare entry, but might be indicated in the case where the County receives a special grant or donation designated for specific wages, benefits, or operation expenses.

• **TANF**
  o An entry in this column would be indicated if TANF funds were used to reimburse wages, benefits or operating expenses rather than purchased services

• **TITLE XX**
  o Same as TANF

• **TITLE IV-B**
  o Same as TANF

• **IL GRANT**
  o An entry in this column would consist of the portion of wages, benefits, or operating expenses reimbursed with Title IV-E Independent Living funds. Since these expenses have already been reimbursed they must be removed from the Cost pool so Title IV-E revenue is not calculated on them again.

• **DIRECT CHARGES**
  o These adjustments are discussed in detail below.

The trainer states that the only adjustment made to the Cost Pool, for this demonstration, is the adjustment to Foster Care Dependent Cost Center for the clothing expenses previously entered on the CY-64(PM).

The trainer instructs participants to enter, in Appendix #9 (Group Materials), CY-918 worksheet, the entire amount of the allowable expense for the Foster Care Dependent Cost Center in column #8, Direct Charges. The trainer, using the completed CY-918 in Resource #1 (Trainer Materials) checks participant answers.

The trainer then instructs participants to deduct this amount from the Eligible Expenses for Foster Care Dependent and enter the difference in column #9, Net Cost Pool. After which, the trainer instructs participants to transfer the amounts from the remaining cost centers to column #9 labeled Net Cost Pool on their CY-918 worksheet since there are no adjustments to these cost centers. The trainer, using the completed CY-918 in Resource #1 (Trainer Materials) checks participant answers.

The trainer then instructs participants to calculate the resulting percentage in column #11, Allocation of IV-E Revenue, by dividing the amount in each individual cost center for column #9 by the total of column #9. The trainer instructs participants to round these percentages to four (4) decimal places (11.11%). The trainer reveals Overhead #23A (Completed CY-918) and checks participant answers.
Step 5:
Direct Administrative Claims Reporting Lecture

The trainer lectures that some Counties employ staff in positions in which this staff spends 100% of their time performing activities that are also IV-E eligible activities. An example would be staff whose function is to complete eligibility determinations for clients. In this instance, the County Agency may invoice for these staff wages and benefits separate from the RMTS process. Instead of allocating a portion of this staff’s wages and benefits across the cost centers and according to the statewide RMTS resulting percentages, the County can invoice this specific staff’s wages and benefits directly to Title IV-E using the Direct Admin Charges column of the CY-64( PM). Trainer asks participants to locate, in Appendix #9 (Group Materials Packet), their CY-64-PM, after which the trainer identifies the Direct Admin Charges column.

The trainer explains that, if the County Agency uses this method of direct billing Title IV-E for these expenses, the expenses, originally included in the wages and benefits major objects, must not be included in the Net Cost Pool. If not removed, Title IV-E administration and Training Revenues are calculated on them again.

The method used by the County Fiscal Staff to remove these expenses from the Net Cost Pool involves entry in column #9, the Direct Charges column of the CY-918.

The entire amount of wages and benefits billed directly to Title IV-E, using the above method, is entered in this column and subsequently deducted from column #1, Eligible Expenses to arrive at column #9, Net Cost Pool for the associated Cost Center(s). The County Fiscal Staff must also make an entry reflecting the revenue associated with this direct billing entry into column #12, IV-E Revenue from Direct Admin Charges on the CY-918. This entry adds this Direct Admin Title IV-E revenue with the Title IV-E revenue generated from the RMTS process; and the result is reflected in the Title IV-E Admin column of the CY-370A. This method ensures accurate reporting of all Title IV-E revenues on the CY-370A.

Step 6:
Random Moment Time Study (RMTS) Process

The trainer lectures that, similar to the County Time study to allocate costs, the Random Moment Time Study (RMTS) is a statewide time study used to determine the percentage of time Child Welfare Staff across the state spend engaged in Title IV-E eligible activities such as, Case Planning and Management, Eligibility Determinations, Pre-Placement Activities, Other Administration, and Training.

The purpose of the RMTS is to provide a justifiable method of determining the portion of the Counties’ operating expenses to be reimbursed with Title IV-E funds. Unlike the County Time study, the RMTS is performed on an ongoing basis and the resulting statewide percentages are distributed to the Counties on a quarterly basis.
The trainer asks participants to locate, in Appendix #9 (Group Materials), the Random Moment Time Study (RMTS) Worksheet, and displays Overhead #24 (Random Moment Time Study (RMTS) Worksheet). The trainer, using Overhead #24 (Random Moment Time Study (RMTS) Worksheet), describes what each section of the RMTS constitutes as well as from where the information is derived.

First, the trainer informs participants that the RMTS worksheet is system generated in the automated Invoicing package, so the calculations on this form have been completed. Then the trainer begins revealing what each section of the RMTS means, including the following:

- **Statewide Code Counts**: These are the actual counts from the statewide time study
- **Resulting Factors**: These are the percentages that result from dividing each Statewide Code Count by the Total number of Counts
- **Case Counts**: These numbers represent the Individual County’s child counts calculated in Day 1 training for both Adoption Assistance and Placement Maintenance
- **Net Cost Pool**: The accumulation of all Wages, Benefits, as well as Operating and Fixed Asset Expenses in Certain Cost Centers less any adjustments made on the CY-918.
- **Calculations**: Uses the information from all the above sections to calculate the amount of Title IV-E and Medicaid Revenue generated from the Net Cost Pool Expenses

The trainer is certain to point out the revenues are calculated separately for each of the Eligible Title IV-E activities listed as well as for Medicaid Eligibility determinations.

**Trainer Note**: The method for calculating Case Count has been revised. The factors M and N are now calculated as follows.

\[ M = \frac{\text{number of placement days for the quarter Title IV-E eligible children received Title IV-E placement maintenance revenue or SSI in lieu of PM revenue divided by the number of days in the quarter.}}{\text{total number of placement days for all children placed in foster care placements (this includes group home and residential placements, but not hospital, public or secure placements) divided by the number of days on the quarter.}} \]

The trainer asks participants to locate in Appendix #9 (Group Materials), the CY-918 (Cost Pool Calculation) Worksheet, in their packets. The trainer then states that column #10, *Allocation of IV-E Revenue*, and column #11, *IV-E Revenue from RMTS*, are used to distribute the total IV-E AA and PM Admin and Training Revenue to each cost center according to the amount of expenses in each.
Step 7:  
Fiscal Cycle (Flowchart) Update

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and on the Completing the Act 148 portion of the posters, points out the section where the RMTS Process oval on the flowchart appears. The trainer informs participants that this oval represents the calculation of IV-E administration and training revenue using the Net Cost Pool amount just calculated and the RMTS statewide hits just discussed.

Step 8:  
CY-64 Recording Activity

The trainer asks participants to locate in Appendix #9 (Group Materials) the CY-64(AA) as well as the CY-64(PM) from the IV-E Maintenance portion of the training. The trainer reminds participants that the numbers, which were entered in the previous IV-E Maintenance activity, are derived from client-specific information. The trainer asks participants to locate the Administrative Costs and Training Costs portions on CY-64(AA) as well as the CY-64(PM).

The trainer then asks participants to locate in Appendix #9 (Group Materials), the Random Moment Time Study (RMTS) Worksheet and notes that the Title IV-E activities listed on the CY-64(AA) as well as the CY-64(PM) are also listed on their Random Moment Time Study (RMTS) Worksheet. The trainer states that the CY-64(AA) and CY-64(PM) are used by the Child Welfare Agency to invoice for both the Title IV-E Maintenance revenues and the Title IV-E Administrative and Training revenues.

The trainer again displays Overhead #20 (CY-64(Placement Maintenance)) and demonstrates transferring the dollar amounts for Case Planning and Management activities from the RMTS Worksheet to the Case Planning and Management boxes on the CY-64(PM) overhead using an overhead marker. The trainer instructs participants, despite the form already being completed for them, to work through the steps in transferring the remaining dollar amounts for the remaining activities and the CY-64 Adoption Assistance dollar amounts to the respective boxes on their Appendix #9 (Group Materials), Random Moment Time Study (RMTS) Worksheet. The trainer provides individual assistance as needed until all participants practiced transferring the information.

Step 9:  
CY-918 Completion Activity

The trainer displays Overhead #23 (CY-918) and explains that the Administrative Cost Pool Calculation Worksheet not only calculates the Net Cost Pool amount to use in the RMTS process, but also distributes the amount of revenue across the cost centers according to the amount of eligible expenses in each cost center. Therefore, if a cost
center has 25% of the total eligible expenses, the CY-918 will allocate 25% of the IV-E revenue to that cost center.

The trainer directs attention to column #10, *Allocation of IV-E Revenue*, and notes that these percentages represent the amount of the Net Cost Pool total entered in each cost center. The trainer then directs attention to column #11, *IV-E Revenue from RMTS*, and explains that the amounts that would appear here result from multiplying the Title IV-E administration and training revenue from the RMTS worksheet by the percentages in column #10. This process effectively distributes the Title IV-E admin and training revenue across the cost centers.

The trainer once again displays **Overhead #24 (Random Moment Time Study (RMTS) Worksheet)**, directs participant’s attention to the number just below IV-E Adoption Assistance Training and to the right of line number 24, and informs participants that this is the total of the Title IV-E RMTS revenue.

The trainer instructs participants, using the CY-918, to apply the percentages previously calculated for each cost center in column #10 on their CY-918 to the total Title IV-E RMTS revenue to allocate it accurately across the cost centers. The trainer checks participant answers using his/her completed **Resource #1 (Trainer Materials Packet Part 1)**, CY-918.

The trainer explains that this process is automated in the Automated Invoicing package; however, this activity will demonstrate the rationale behind the entries.

**Step 10:**
**Chip Activity**

The trainer explains that Title IV-E Administrative and Training Revenue must also be matched with State and Local funds similar to the Title IV-E Maintenance Revenue. This is another invisible step in the completion of the automated invoice, but for demonstration purposes the group will use the chip activity to represent the concept.

The trainer asks participants to locate and direct their attention to **Appendix #9 (Group Materials)**, the *Title IV-E Admin & Training by Cost Center Worksheet* and explains that, since the FFP rate is 50% for Administrative Expenses and 75% for Training Expenses, the columns on their handouts separate the revenue from the RMTS worksheet by FFP rate; and each will separately be demonstrated.

The trainer asks participants to bring with them to the Expenses and Revenue Sources table covers, from their **Appendix #9 (Group Materials)**, the *Title IV-E Admin & Training by Cost Center Worksheet*, CY-918, and from **Handout #8 (Participant Materials Packet)**, their State Participation Rates sheet. The trainer reminds participants that the expense chips remaining in the salaries, benefits, operating, and fixed asset columns represent the Net Cost Pool on their completed CY-918 handout.
The trainer starts with Adoption Service, the first cost center with salaries and benefits included on the CY-918 Administrative Cost Pool Calculation Worksheet and picks up a number of chips representative of the amount found in the Eligible expenses @ 50% Admin column for the Adoption Service in the wages and benefits column for the cost center. The trainer explains that these chips represent the portion of the administrative expenses eligible for 50% reimbursement with Title IV-E funds.

The trainer asks a volunteer to pick up the amount of Title IV-E revenue calculated on their Appendix #9 (Group Materials), the Title IV-E Admin & Training by Cost Center Worksheet, based on which the trainer takes a representative amount of chips from the participant’s hand and places the chips in the Title IV-E Admin column of the Adoption Services Cost Center on the Revenue Sources side of the table cover.

The trainer states that the chips remaining in the participant’s hand represent the portion of the expense that MUST be matched with State and Local Funds. The trainer asks a participant to locate on the State Participation Rates handout and offer the State participation rate for Adoption Services – 100%. The trainer explains that, since the State Participation Rate for Adoption Services is 100%, all of the chips in the participant’s hand are matched with State funds. The trainer places all of the chips under the State Funds column of the Adoption Services cost center.

The trainer repeats this process with each subsequent cost center and encourages participants to volunteer to complete the activity with the remaining cost centers.

This process is then repeated for each cost center with the amounts in the Eligible Expenses @ 75% Training column of Appendix #9 (Group Materials), the Title IV-E Admin & Training by Cost Center Worksheet. The trainer explains that the chips used in this exercise represent the portion of the Training expenses eligible for 75% reimbursement with Title IV-E funds.

**Step 11: CY-370A Completion Activity**

The trainer asks participants to return to their seats and locate their partially completed Appendix #9 (Group Materials) CY-370A worksheet. The trainer instructs participants to transfer this allocated Title IV-E Administrative and Training revenue from the RMTS process onto their partially completed Appendix #9 (Group Materials) CY-370A worksheet under the Title IV-E Admin column for each individual cost center.

The trainer then asks volunteers, when the group is finished, to offer their answers, which the trainer, in conjunction with the completed CY-370A worksheet on Overhead #16A (Completed CY-370A), ensures are correct.
411: Act 148 Invoicing

Section XVIII: Medical Assistance

Estimated Length of Time:
15 minutes

Learning Objectives:
Participants will be able to:
- Verbalize how accurately to transfer Title IV-E Administration and Training Revenues as well as Medical Assistance Revenue from the RMTS Worksheet onto the CY-64, Title IV-E invoices, and the CY-886, Medicaid Invoice.
- Recognize where the Medicaid invoicing processes fall in the overall Child Welfare Fiscal process.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Handout #8 (Participant Materials Packet) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #9 (Group Materials Packet) (Revisited)
✓ Overhead #16A (Completed CY-370A) (Revisited)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- The RMTS Process and Medicaid Eligibility Determination
- Fiscal Cycle (Flowchart) Update
- CY-886 Recording Activity
- Chip Activity
- CY-370A Completion Activity
Section XVIII: Medical Assistance

Step 1: The RMTS Process and Medicaid Eligibility Determination
The trainer lectures that the RMTS process also includes a method for calculating revenue to reimburse a portion of Child Welfare Agency expenses for staff time spent engaged in children’s Medicaid eligibility determination activities. These activities are designated in one of the codes for the statewide RMTS.

Step 2: Fiscal Cycle (Flowchart) Update
The trainer refers participants to Appendix #1 (Fiscal Flowchart) and on the Completing the Act 148 portion of the posters and identifies the Medical Assistance CY-886 document to the right of the RMTS process.

Step 3: CY-886 Recording Activity
The trainer asks participants to locate, in Appendix #9 (Group Materials), their Random Moment Time Study (RMTS) Worksheet as well as the CY-886. The trainer explains that this is the County’s Medicaid administrative claim form. This form is submitted on a quarterly basis to access the Medicaid administrative revenue for the Child Welfare Agency.

On the Random Moment Time Study (RMTS) Worksheet, the trainer directs participants' attention to lines 29 and 30 located in the bottom right of the worksheet under the XIX MEDICAID label. The trainer informs participants that line 29 indicates the portion of the Child Welfare Agency’s administrative expenses, which are eligible for reimbursement with Medicaid funds while line 30 indicates the actual amount of Medicaid revenue the Child Welfare Agency will be reimbursed.

The trainer instructs participants to enter the amount from line 29 on their Random Moment Time Study (RMTS) Worksheet as the TOTAL AMOUNT CLAIMABLE on their CY-886. The trainer, using the CY-866 in Resource #1 (Trainer Materials) verifies the answers, then asks participants to multiply that amount by 50% to arrive at the INVOICE/CLAIM TOTAL on the form, which the trainer once again checks with his/her completed CY-866. The trainer instructs participants to ensure that this amount is equal to the amount on their Random Moment Time Study (RMTS) Worksheet.

The trainer states that completion and submission of this CY-886 is the method that the Child Welfare Agency uses to access Medicaid funding. This funding, like the Title IV-E revenues in previous sections require a State and Local match component.
Step 4:  
Chip Activity

The trainer asks participants to bring with them their Appendix #9 (Group Materials), Random Moment Time Study (RMTS) Worksheet as well as their Handout #8 (Participant Materials Packet), State Participation Rates and to gather around the Expenses and Revenue Sources table covers.

The trainer explains that while the Medicaid Revenue could actually be allocated across the cost centers in the same manner as Title IV-E administration and training revenue; for ease of reporting, the State allows County Child Welfare agencies to report the entire amount of Medicaid revenue under the Administration Cost Center.

The trainer asks a volunteer to remove a number of chips from the wages and benefits columns of the administration cost center representative of the amount of expenses eligible for reimbursement with Medicaid funds from the Expenses side of the table cover.

The trainer asks another volunteer to offer the amount of Medicaid revenue from their Random Moment Time Study (RMTS) Worksheet.

The trainer instructs the volunteer holding the chips to place the appropriate amount of chips into the correct column and row of the Revenue Sources side of the table cover. After ensuring that participants correctly complete this effort, the trainer asks the group where to place the chips remaining in the volunteer’s hand.

If a correct response is not received, the trainer reminds the group of the State and Local Match activities in the Title IV-E sections of the training and prompts the group for the State participation Rate for the Administration Cost Center. After the correct response, the trainer instructs volunteer to place a number of chips representing 60% of the number of chips in their hand into the State column of the Administration cost center and the remaining 40% of the chips into the Local column.

Step 5:  
CY-370A Completion Activity

The trainer asks participants to return to their seats and locate their partially completed Appendix #9 (Group Materials) CY-370A worksheet. The trainer instructs participants to make the appropriate entry to record the Medical Assistance Revenue onto their partially completed Appendix #9 (Group Materials) CY-370A worksheet.

The trainer then asks volunteers, when the group is finished, to offer their answers, which the trainer, in conjunction with Overhead #16A (Completed CY-370A), ensures are correct.
411: Act 148 Invoicing

Section XIX: State and Local Match Calculation

Estimated Length of Time:
50 minutes

Learning Objectives:
Participants will be able to:
- Describe the Match Requirement for Title IV-E and Medical Assistance Federal Revenues.
- Recognize where the State and Local match invoicing calculation processes fall in the overall Child Welfare Fiscal process.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Handout #8 (Participant Materials Packet) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #9 (Group Materials Packet) (Revisited)
✓ Overhead #16A (Completed CY-370A) (Revisited)
✓ Resource #1 (Trainer Materials) (Revisited)
✓ Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- State and Local Match Calculation
- Fiscal Cycle (Flowchart) Update
- Chip Activity
- CY-370A Recording Activity
Section XIX: State and Local Match Calculation

Step 1: State and Local Match Calculation

The trainer explains that after all the Federal Revenues have been applied to reimburse expense; the State Revenue is calculated, followed by the remainder being reimbursed with Local funds. This is accomplished by multiplying the remaining expense in each cost by the State participation rates listed on the Handout #8 (Participant Materials Packet), State Participation Rates.

The trainer explains that while the day’s chip activities demonstrated how to record the State and Local Match requirements for Title IV-E and MA funds, the associated CY-370A recording activities only consisted of entering the revenue amounts in the appropriate columns. In essence, participants might very well have completed the recoding on their CY-370A by entering the match components along the way; however, for ease of reporting, the expenses remaining on the CY-370A are multiplied by the State Participation Rate AFTER deducting the associated revenue.

Step 2: Fiscal Cycle (Flowchart) Update

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and on the Completing the Act 148 portion of the posters, points out the bottom, right-hand corner of page the flowchart, informing participants that they are currently working to complete the CY-370A block on the flowchart.

Step 3: Chip Activity

The trainer asks participants to bring with them their Appendix #9 (Group Materials), CY-370A as well as their Handout #8 (Participant Materials Packet), State Participation Rates and to gather around the Expenses and Revenue Sources table covers.

The trainer removes all remaining expense chips under the Adoption Services Cost Center in all major categories from the Expenses side of the table cover. The trainer then asks a volunteer to locate and offer the State Participation Rate for the Adoption Services Cost Center from their State Participation Rates handout. After the trainer ensures that the participant offers the correct response of 100% reimbursement, the trainer places all the expense chips in his/her hand under the State Act 148 column of the Revenue Sources side of the table cover. The trainer explains that this represents the State reimbursing the net remaining expenditures at the 100% level.

The trainer repeats the procedure with the Counseling-Dependent Cost Center, placing a number of chips representative of the State’s 80% participation rate for the cost center.
under the State Act 148 column of the Revenue Sources side of the table cover and the remaining 20% of the chips under the Local Share Column of the Revenue Sources side.

The trainer enlists volunteers to repeat the activity with each cost center that contains expense chips on the Expenses side until all remaining expense chips have been moved to the Revenue Sources side.

The trainer then explains that the day’s chips activities represent the method in which Child Welfare expenses are reimbursed and offers a visual representation of what occurs in conjunction with the CY-370, Expenditure Report, and the CY-370A, Revenue Report.

**Step 4: CY-370A Recording Activity**

The trainer asks participants to return to their seats and locate their partially completed Appendix #9 (Group Materials) CY-370A worksheet.

The trainer states that the CY-370A Completion Activity, to record the State and Local Match, will not involve individually recording of all of the Title IV-E State and Local match activities demonstrated in the prior chip activities, but will be calculated as a whole. That is, all of the remaining net expenses, after deducting the Program Income and Federal Revenues, will be calculated by individual cost centers. While the Title IV-E match components are vital, the process of individually recording them is not a visible process in the invoice completion.

The trainer asks participants to calculate the net remaining expenses on their Appendix #9 (Group Materials) CY-370A in the column labeled Net Expenses for the Adoption Services Cost Center. The trainer states that this calculation involves subtracting all program income and Federal revenues from the total reimbursable expenses column of their CY-370A individually for each cost center. The trainer then asks a volunteer, when the group is finished, to offer an answer, which the trainer, in conjunction with Overhead #16A (Completed CY-370A), ensures is correct.

When participants finish calculating the Net Remaining Expenses for the Adoption Services cost center, the trainer instructs participants to use their Handout #8 (Participant Materials Packet), State Participation Rates to calculate the State Share of the expenses. The trainer relates that participants do this by multiplying the Net Remaining Expenses for each cost center by the State Reimbursement Rate for the cost center listed on their State Participation Rates list and recording this portion in the column labeled State Act 148 on their CY-370A for each cost center. The trainer then ask a volunteer, when the group is finished, to offer their answer, which the trainer, in conjunction with Overhead #16A (Completed CY-370A), ensures is correct.
When all participants finish recording the State Share of expenses, the trainer instructs participants now to calculate the Local share of Expenses by subtracting the State Share just calculated from the Net Remaining Expenses for the Adoption Services cost center. The trainer instructs participants to record the amounts in the Local Share column for the cost center. The trainer then asks a volunteer, when the group is finished, to offer their answer, which the trainer, in conjunction with **Overhead #16A (Completed CY-370A)**, ensures is correct.

Trainer instructs participants to total all of the 3 columns just completed and then asks a volunteer, when the group is finished, to offer their answer, in conjunction with **Overhead #16A (Completed CY-370A)**, ensures is correct.

The trainer then explains that this recording activity has effectively calculated the State and Local portions of the Net Expenses remaining. The trainer notes, once again, that the Net Expenses column has been added to their CY-370A for training purposes and is included on the actual CY-370A included in the Automated Invoicing Package.

The trainer instructs the group to repeat the above process for the Adoption Assistance Cost center and ensures an accurate response.

The trainer continues to repeat the activity until satisfied that the group understands the process.
411: Act 148 Invoicing

Section XX: CY-348 Calculation and Invoice Completion

Estimated Length of Time:
40 minutes

Learning Objectives:
Participants will be able to:
• Accurately transfer Child Welfare revenues onto the CY-370A Report of Revenues.
• Recognize where the CY-348 calculation processes fall in the overall Child Welfare Fiscal process.

Method of Presentation:
Trainer Lecture, Large Group Work, Small Group Work

Materials Needed:
✓ Flipchart Pad and Stand
✓ Masking Tape
✓ Markers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Overhead #25 (Completed CY-348)
✓ Overhead #26 (Completed CY-969)
✓ Handout #8 (Participant Materials Packet) (Revisited)
✓ Appendix #1 (Fiscal Flowchart) (Revisited)
✓ Appendix #9 (Group Materials Packet) (Revisited)
✓ Resource #1 (Trainer Materials) (Revisited)

Outline of the Presentation:
• CY-348 and CY-969 Summary
• Compiling Activity
• Fiscal Cycle (Flowchart) Update
Section XX: CY-348 Calculation and Invoice Completion

Step 1: CY-348 and CY-969 Summary

The trainer reveals Overhead #25 (Completed CY-348) and notes to participants that the CY-348 Fiscal Summary reveals all the expenses as well as how they fit into revenues – similar to the chip activity. Fiscal can look at the summary – looking at line 6, straight over to local share – and reveal to Commissioners how much the county owes – all except the YDC costs. To get the total costs, the Fiscal can take line 7 (which reveals the YDC costs) and add this to the local share.

The trainer then reveals Overhead #26 (Completed CY-969) and notes that, in addition to the CY-348, another useful tool is the CY-969 Dependent/Delinquent Summary. The 969 is a budgeting tool that serves as an at-a-glance item that splits both expenses and revenues into dependent and delinquent summaries.

Step 2: Compiling Activity

The trainer lectures to participants that the following items were covered over the previous days. The trainer, with participants, compiles all the pieces of information listed below into packet format.

All components compiled
CY-370 – Expenditures Report
CY-370A – Revenue Report
CY-348 – Fiscal Summary
CY-969 – Dependent/Delinquent Summary
CY-918 – Administrative Cost Pool Calculation
RMTS Worksheet
CY-64(AA) – Title IV-E Placement Invoice
CY-64(PM) – Title IV-E Adoption Assistance Invoice
CY-69 – TANF Summary Invoice
CY-68 – TANF Detail for CY69
CY-886 – Medicaid Administrative Claim
  • Make note of additional 4th quarter submissions
CY-383 – Fee for Services schedule – discussed in day 1
PW1171 – Roster of Personnel – discussed in day 1

Step 3: Fiscal Cycle (Flowchart) Update

The trainer refers participants to Appendix #1 (Fiscal Flowchart) and on the Completing the Act 148 portion of the posters, points out the CY-348 and then reveals the last page, noting that this page reveals the various reports that make up the process and compile all the pieces of information participants went over during the past two days and will practice covering in day-3.
411: Act 148 Invoicing

Section XXI: End-of-Day-2 Review and Day-3 Preview

Estimated Length of Time:
15 minutes

Learning Objectives:
Participants will be able to:
- Articulate the purpose of the workshop environment in day-3 of the training
- Verbalize any questions, comments, and/or concerns they might have regarding the previous two days or upcoming day of training.

Method of Presentation:
Trainer Lecture, Individual Work

Materials Needed:
- Flipchart Pad and Stand
- Masking Tape
- Markers
- Expenses Table Cover (Revisited)
- Revenue Sources Table Cover (Revisited)
- Appendix #1 (Fiscal Flowchart) (Revisited)
- Resource #2 (Table Grid and Chip Count) (Revisited)

Outline of the Presentation:
- Chip Activity/Flowchart Process Review
- Preview of Day-3
Section XXI: End-of-Day-2 Review and Day-3 Preview

Step 1: Review Lecture
The trainer once again reminds the group that while individual counties utilize various systems to record and accumulate data, the training is designed to demonstrate these processes using example formats. The trainer offers to participants Act 148 Invoicing Training CD. The trainer then asks them to bring this CD back with them if they take it at the end of training. The trainer then notes that, on this CD, along with other items that will be discussed tomorrow, appears many of the completed materials.

Step 2: Chip Activity/Flowchart Process Review

**Trainer Note:** For this step, while guiding participants through a summary of the past two days use the flowchart in conjunction with the processes performed using the chip activity to guide participants through the fiscal processes associated with Act 148 Invoicing.

The trainer asks participants to gather around the Expenses and Revenue Sources table cover and reviews day-1 activities by reminding the group about sorting the expense chips onto the Expenses side of the table cover. This activity represented all of the classification activities of Day 1’s training. The trainer reveals that the processes through which we went included:

1. Receipt of actual invoices for Child Welfare expenses
2. Identifying these expenses as either allowable or non-allowable Child Welfare expenses
3. Classifying these expenses by major object, wages, benefits, subsidies, operating, purchased services, and fixed assets
4. Directly applying cost center specific expenses to those cost centers
5. Utilizing Time Study percentages to justifiably allocate expenses not directly attributable to a specific cost center to several cost centers
6. Further classifying a portion of these expenses into individual client expenses using the Client Specific Reporting Forms
7. Producing child counts and unit counts from this client specific information

The trainer then explains that the chip sorting activities were designed to demonstrate the classifying activities of day-1.

Day-2 took all of the Expenses chips classified in day-1 and systematically applied reimbursement using the chips to visually represent applying the revenues to eligible expenses. This process was demonstrated by the group when they moved the expense chips to the Revenue Sources side of the table cover. This process included:
1. Identifying the various revenues used by Child Welfare to reimburse Child Welfare Expenses
2. Applying Program Income to expenses to arrive a net expense
3. Assembling and invoicing Title IV-E for eligible maintenance expenses directly attributed to Title IV-E eligible clients and matching the remainder of the eligible expenses with State and Local Funds
4. Assembling and invoicing TANF for eligible expenses directly attributed to TANF eligible clients up to a capped amount
5. Identifying a portion of net expenses eligible for reimbursement with Title XX and IV-B funds up to a capped amount
6. Using the Cost Pool Calculation along with the RMTS process and calculation to determine the portion of the expenses eligible for reimbursement with Title IV-E Administrative and Training funds and Medicaid funds matching the remainder of the eligible expenses with State and Local Funds
7. Calculating the State Share of the remaining expenses using the State participation Rate for each Cost Center’s remaining expenses
8. Calculating the Local Share as the remainder of the expenses

Step 3:
Preview of Day-3

The trainer explains that day-3 of the Invoice training will be a workshop training in which participants will individually enter data from 2 counties into the automated invoicing EXCEL package. County data in two different formats will be presented; and while the classification processes of day-1 will be far less detailed, the group will need to locate and identify necessary information.

The trainer notes that he/she will first guide participants though package navigation and components. Then, data entry, in conjunction with the Trainer demonstrating via a PowerPoint presentation, will occur for the first county.

Data entry for the second county will then occur as an individual activity following prescribed steps, with the trainer assisting instead of guiding the activity.

**Trainer Note:** Leave Table Cover with chips distributed to the revenue table intact for Day 3 Review and is certain to address any participant questions, comments, and/or concerns from the past two days or regarding day-3.
411: Act 148 Invoicing

Section XXII: Day-2 Review and Day-3 Preview

Estimated Length of Time:
15 minutes

Learning Objectives:
Participants will be able to:
- Recognize the concept that the previous training day activities related to revenues associated with specific Child Welfare Fiscal Expense categories
- Articulate the concept that the previous training day activities related to revenues associated with specific Child Welfare Fiscal Expense categories Classify the various Child Welfare activities/cost-centers seen in Day-1 into Expenses
- Articulate the concept that the various Child Welfare Expenses seen in Day-1 can and were moved into appropriate revenue sources fields for reimbursement, which can later be applied to an automated invoicing spreadsheet.

Method of Presentation:
Trainer Lecture, Individual Work

Materials Needed:
✓ LCD Projector
✓ Overhead Screen
✓ 10 Computers
✓ Expenses Table Cover (Revisited)
✓ Revenue Sources Table Cover (Revisited)
✓ Handout #9 (Act 148 Completion PowerPoint Presentation Notes)
✓ Handout #10 (Second County Data Packet)
✓ CD Item #3 (Act148Invc_Auto(rev_0706))
✓ CD Item #4 (AtmtdAct148InvcCmpltn)

Outline of the Presentation:
- Review and Preview
Section XXII: Day-2 Review and Day-3 Preview

Pre-session Environment Preparation:

The trainer ensures that the file on the Act 148 Invoicing Training CD, CD Item #3 (Act148Invc_Auto(rev_0706)), is loaded on all computers in the room including the computer to which the overhead projector is connected and placed on each computer desktop for easy access. The trainer opens the file on each computer, ensuring that the file works well, and then closes the file.

**Trainer Note:** For participants, the best viewable screen resolution, on the computer to which the LCD projector is connected, is 800 x 600. To ensure that you have the resolution set to this setting, right-click on an empty area of the computer’s desktop, in the sub-menu that appears, left-click on Properties, using the tabs in the window that appears, choose Settings, in the Screen resolution box move the slider to the far left (800 x 600), click OK. If a message appears asking if you want to keep these settings, click Yes.

The trainer distributes Handout #9 (Act 148 Completion Notes) and Handout #10 (Second County Data Packets) to all workstations.

**Step 1:**
Review and Preview

When trainees arrive and are seated, the trainer welcomes participants.

The trainer notes to participants, as was related in day-2, that the Act 148 Invoicing Training CD contains many of the completed materials and notes that these two items offer the answers to all of the forms completed over the past two days. If participants need to access them as a resource during the latter parts of the training, or at the office, they should feel free to look at the resources on the CD.

The trainer asks participants to gather around the Expenses and Revenue Sources table cover. The trainer reflects on day-1 of training and reminds participants that the Classification of Expenses was demonstrated visually by sorting the expense chips onto the Expenses table cover.

The trainer then directs attention to the chips on the Revenue Sources side of the table cover and reminds the group of how the Revenues were applied to the Expenses. This was demonstrated visually by moving the chips from the Expenses side of the table cover to the Revenue Sources side of the table cover.

The trainer then reminds participants concerning the processes associated with applying the revenues, program income, Title IV-E Maintenance, TANF, Title XX, Title IV-B, Title IV-E admin & Training, Medicaid, State, and finally Local Shares. The trainer states that the activities that participants performed with the various forms, in conjunction with the table covers, represent the method that Child Welfare Agencies utilize when classifying and applying revenues.
Section XXIII: Automated Act 148 Invoice Package

Estimated Length of Time:
1 hour, 30 minutes

Learning Objectives:
Participants will be able to:
• Recognize the components of the Automated Act 148 Invoice, Microsoft Excel spreadsheet.

Method of Presentation:
Trainer Lecture, Individual Work

Materials Needed:
✓ LCD Projector
✓ Overhead Screen
✓ 10 Computers
✓ CD Item #3 (Act148InvC_Auto(rev_0706)), (Revisited)
✓ Resource #3 (Completed Second County Worksheets)
✓ Resource #4 (Act 148 Completion Trainer Notes)

Outline of the Presentation:
• The Automated Act 148 Invoice
Section XXIII: Automated Act 148 Invoice Package

Step 1:
The Automated Act 148 Invoice

The trainer asks participants to be certain that their computers are turned on and to open the CD Item #3 (Act148Invc_Auto(rev_0706)) file, now on their desktops, titled Act148Invoice_Auto(rev_0706). Trainer assists any participants experiencing difficulties in locating and opening the file.

Second Trainer opens the CD Item #3 (Act148Invc_Auto(rev_0706)) on the computer connected to the LCD projector and displays the Fiscal Management sheet on the projector.

Trainer states that the process of reporting Child Welfare Expenses and Revenues is a complex process involving many calculations like the ones demonstrated throughout the previous two days of training. The Automated Act 148 Invoice alleviates many of the complex calculations by using built-in formulas and functions to eliminate redundant entry and manual calculations.

The trainer directs attention to the CD Item #3 (Act148Invc_Auto(rev_0706)) on the LCD projector and asks participants to follow as the trainer offers, a quick summary of the worksheets as well as the location of the forms in each worksheet.

Trainer encourages the participants to use Handout #9 (Act 148 Completion Notes) to record notes and/or questions as the worksheets are completed.

Second Trainer displays the components listed below on the projector as First Trainer introduces each component.

The trainer covers the following items while Second Trainer makes entries:

- Fiscal Management
- County Code – Inserts “County Name” to all forms
- Fiscal Year - Inserts “Fiscal Year” and “Reporting Dates” on all forms
- Certification Letter from the Department - Enter current certified expenditure levels and revenue allocations
- Quarterly YDC/YFC charges from the Department
- Quarterly RMTS Results – Enter Statewide Code Counts
- Independent Living Grant Funds
- HSDF Funds
- Title IV-D Collections
- Title IV-D Collections related to Title IV-E eligible children
- SPLC data – for this area, count the client ID#s, enter factors, and ensure that the total is 3150.
• Total Subsidies
• Number of Days in care
• Number of Children
• Child Counts for RMTS
• Quarterly Worksheets
• CY-370 – Enter Expenses
• Children Served and Days of Care.
• County Indirect cost included in Operating
• CY-370A – Revenues
• CY-918 – Adjustments to Cost Pool
• CY-969, CY-348, and RMTS worksheet automatically completed
• YTD Worksheet
• CY-370 – Expenses
• CY-370A – Revenues
• CY-918 – Adjustments to Cost Pool
• CY-969, CY-348

The trainer points out that there is no CY-918 or RMTS Worksheet on the YTD Worksheet since the Title IV-E Administration and Training Revenue is calculated using different figures each quarter.

The trainer asks participants whether they have any questions/comments and addresses them as necessary.

The trainer also notes that the CY-969-Dependent/Delinquent Summary is located directly below the CY-370A on the Automated Invoicing package. This form is completely generated by the package and no entry is required. Once again, this form is a useful budgeting tool that splits both expenses and revenues into dependent and delinquent summaries.

The CY-348 is located to the right of the CY-370A and contains a summary of both expenses and revenues grouped and totaled by reimbursement rate. It also contains YDC and non-reimbursable totals.
411: Act 148 Invoicing

Section XXIV: County Data Completion

Estimated Length of Time:
4 hours, 15 minutes

Learning Objectives:
Participants will be able to:
- Recognize the pieces associated with a county-specific sample of a invoice data-related packet.
- Recognize that pieces associated with the county-specific sample of a invoice data-related packet will be used in conjunction with the Automated Act 148 Invoicing spreadsheet.
- Complete an Act 148 invoice using the Automated Act 148 invoicing tool provided and in conjunction with a trainer-guided activity.
- Recognize the Act 148 Invoice Check Sheet.
- Articulate how to use the Act 148 Invoice Check Sheet.
- Use the Act 148 Invoice Check Sheet in conjunction with trainer assistance to transfer accurately source documentation information onto the Automated Act 148 Invoice, Microsoft Excel spreadsheet, with trainer assistance.
- Recognize the resources associated with the Act 148 Invoicing Training CD.
- Articulate key points of learning offered in the training that they found most pertinent to their job.

Method of Presentation:
Trainer Lecture, Individual Work, Trainer Presentation, Trainer-Guided Data Entry

Materials Needed:
- LCD Projector
- Overhead Screen
- 10 Computers
- Markers
- Masking Tape
- Flipchart Pad/Stand
- Handout #10 (Second County Data Packet) (Revisited)
- Handout #11 (Invoice Completion Check Sheet)
- Handout #12 (Third County Data Packet)
- Handout #13 (Bibliography)
- CD Item #3 (Act148Invc_Auto(rev_0706) (On the Computer’s Desktop)
- Resource #3 (Trainer Second County Data Packet)
- Resource #4 (Act 148 Completion Presentation Trainer Notes)
- Resource #5 (Trainer Third County Data Packet)

Outline of the Presentation:
- Second County Data Packet Review
- Second County Data Packet Trainer-Guided Data Entry
- Invoice Completion Check Sheet
411: Act 148 Invoicing

- Third County Data Packet Individual Data Entry
- Training Review
- Act 148 Invoicing Training CD Materials Review
- Training Assessment
Section XXIV: County Data Completion

Step 1:  
Second County Data Packet Review

The trainer asks participants to locate their Handout #10 (Second County Data Packet) at their workstations. Using Resource #3 (Trainer Second County Data Packet), the trainer reviews all contents of the packet explaining that this is actual County data for the 1st quarter of 06-07. The trainer points out that some data has been compressed into formats more suitable for training purposes.

Second Trainer makes accurate entries into the worksheets along with First Trainer’s instruction using Resource #3 (Completed Second County Worksheets) as a guide.

The trainer starts the presentation using CD Item #3 (Act148Invc_Auto(rev_0706), now on the computer hooked to the LCD projector and explains that the morning’s activities will consist of the completion of an Act 148 Invoice using the Automated Act 148 Invoicing program. Participants will complete the Act 148 Invoice using the program in conjunction with the trainer and the Second Trainer entering the information to guide them through the process.

Step 2:  
Second County Data Packet Data Entry

Trainer Note: Inform participants the CD includes a PowerPoint presentation of this entry for use in their county as a refresher or for new staff training.

The trainer using Resource #4 (Automated Act 148 Invoice Completion PowerPoint Presentation Trainer Notes) as a guide for the presentation, leading participants though completing the automated tool now on the computer’s desktop, locating pertinent information and leading discussion on any issues that arise. During this time, the trainer walks participants through each form ensuring to explain the sheet on the slide, from where the data pulls, and allow participants enough time to complete the associated Excel spreadsheet before moving to the next slide.

The trainer encourages participation and feedback from the group during the completion process. At any point a participant appears confused or has questions, the trainer halts the completion process and addresses the issue, encouraging free flowing discussion from all participants.

When at the point of running the print macros in the presentation, instruct participants NOT to click on the RUN button. Explain that a copy of the completed invoice will be distributed at the end of the presentation.
After completion of the packet, the trainer asks participants to save the invoice to their desktop with the name *Second County Act 148 Invoice*. The trainer instructs participants to close this file.

**Trainer Note:** If participants ask for an electronic copy of file, they do not need one, as a completed copy is provided for them on the CD at the end of the training.

**Step 3:**
**Invoice Completion Check Sheet**

The trainer distributes **Handout #11 (Invoice Completion Check Sheet)** and **Handout #12 (Third County Data Packet)** to each participant. The trainer covers the components on the check sheet to ensure that participants understand the purpose of the check sheet – ensuring to note that the steps noted on the check sheet are identical to steps performed during the entry of Second County’s information that they just performed. The trainer instructs participants that, as they complete each entry, to use the check-off sheet to mark that completion occurred.

**Trainer Note:** If participants ask for an electronic copy of the check sheet, one will be provided to them on the CD at the end of the training.

**Step 4:**
**Third County Data Packet Data Entry**

**Trainer Note:** If asked, the county number for the county in the third county packet is 70.

The trainer explains that the next activities will consist of participants individually, with the trainer assistance and guided through the process with the check sheet, completing the Act 148 Invoice for Third County.

The trainer asks participants to locate their **Handout #12 (Third County Data Packet)** at their workstations. Using **Resource #5 (Trainer Third County Data Packet)**, the trainer reviews all contents of the packet explaining that this is actual County data and is organized almost identically to the previous county data packet, with a few exceptions.

The trainer is certain to point out the differences in the General Ledgers of the two (2) counties. These differences are a result of the Counties using very different accounting and tracking systems to enter, accumulate, and assemble both client and accounting information. While the General Ledgers include roughly the same data, they represent the data in very different formats. The trainer reminds participants that all materials used in the training will vary in format from one county to another. The formats presented are used as demonstrations only for training purposes.
The trainer instructs participants to open the Automated Act 148 Invoicing program, follow their Handout #11 (Invoice Completion Check Sheet), and begin completing the invoice.

The trainer instructs participants to stop after the Fiscal Management worksheet is completed. At that point, the trainer ensures, using Resource #5 (Trainer Third County Data Packet), that all participants have entered accurate and complete information.

The trainer asks the group to stop after each form’s data is entered and again using Resource #5 (Trainer Third County Data Packet), ensures that all participants have entered accurate and complete information. The trainer assists participants individually or as a group as is needed to keep invoice entry consistent with the entire group.

When the Invoice entry is complete throughout the YTD invoice entry, the trainer reminds participants of the Print macros concern discussed earlier, noting that they are not to run the print macros.

The trainer instructs participants to save the file on their desktops with the name Third County Act 148 Invoice.

**Step 5: Review**

The trainer reflects on the day-1 training by noting that it encompassed classifying, accumulating, and reporting expenses – including client-specific expenses. Day-2 of the training demonstrated the method in which Child Welfare applies revenues to the expenses classified in day-1. In addition, day-3 activities covered actual data entry into the Automated Act 148 Invoice program for two separate counties.

**Step 6: Act 148 Invoicing Training CD Materials Review and Bibliography**

The trainer notes that, on the Act 148 Invoicing Training CD, participants will find the files that contain the answers to the Second and Third County Data packets that they just completed. The trainer notes that participants should use these, as well as the other completed files, as resources to use in the future.

The trainer informs participants that the items that may be found on the Act 148 Invoicing CD content include the:

- Completed Materials Packets 1 and 2
- Automated Act 148 Invoice Completion PowerPoint Presentation
- Automated Act 148 Invoice(rev_0706) Excel Spreadsheet
- Child Welfare ACT 148 Invoice Review Checklist
- Invoicing Checklist (used during training with the automated tool)
• CY376 – Certification Statement
• Act 148 Invoicing Bulletin 3140-06-06
• IV-E Invoicing Bulletin 3140-06-05
• Title XX and IV-B Bulletin 3140-00-05
• Chapter 3130 Regulations
• Chapter 3140 Regulations
• Chapter 3170 Regulations

The trainer then encourages the exchange of contact information between participants for future reference, after which, the trainer distributes Handout #13 Bibliography and notes that these are some of the resources used in putting together the content they learned today.

**Step 7: Assessment**

The trainer distributes the training assessment to all participants and allows several minutes for completion.

**Trainer Note:** After participants leave, ensure that all files saved during the day are deleted from the individual computers and that the LCD projector is turned off.
BIBLIOGRAPHY


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The Social Security Act, Title IV (Grants to States for Aid and Services to Needy Families with Children and for Child-Welfare Service), Part B – Child and Family Services Subpart 1 – Child Welfare Services Section 425 [42 U.S.C.65](a)(1)