

# **SECTION**

# **V**

**SECTION V - RECONCILING COUNTY'S GENERAL LEDGER TO DSS-1571 REIMBURSEMENT REPORT****September 30, 2020****Section V-A Methods of Reconciling Records**

1. **The purpose of this section is to provide counties with suggested way to reconcile all records periodically, so any differences may be easily traced and identified.** This process is commonly referred to as providing "an audit trail". Two methods will be discussed:
  - a. *When the DSS-1571 report is prepared from the County General Ledgers.* In this case expenditures are often valid expenditures for a DSS operation, but unallowable in part or in total for Federal/State reimbursement, i.e., 100% county-supported cost.
  - b. *When the DSS-1571 report is prepared from a set of accounting records separate from the County General Ledgers.* In this case the county DSS may not be aware of the manual adjustments made by the County Finance Office, for distribution of indirect cost, county allocable costs or the timeliness for paying obligations at the Finance Office.
2. The forms provided below are guides to be use by either county DSS or Finance Office employee (not required). **The primary purposes of these forms are to identify and document the differences in costs between county records and DSS records.** If performed monthly all adjustments, reclassifications, etc. can be identified. Therefore, when audits or other inquiry arise the county's DSS will be able to support all expenditures. Also, the county could maximize Federal and State reimbursements of allowable costs without risking a monetary disallowance due to future audits. For reporting purposes, the forms are separated into two functions:
  - a. Staff costs (salary and fringe benefits), and
  - b. All other administrative costs.

**The purpose of this process is to identify differences between the County General Ledger totals and the amount of allowable costs reported in the DSS-1571 report.**

1. **At the close of the monthly reporting cycle the employee should begin with the applicable account balances from the County General Ledger.**
2. From each account deduct all costs that appeared on the general ledger but are not reimbursed by Federal and State funds in Social Services' programs. Examples are:
  - a. Salaries and fringe benefits of employees paid from other Federal and State funds, such as CBA, etc.

- b. Administrative expenditures in excess of allowable and/or approved limitations, such as travel paid over current state maximums, or cost of space exceeding the annual approved amount.
3. To each account add all costs that did not appear on the general ledger but are allowable for Federal and State reimbursement. Examples of these would be:
  - a. Adjunctive personnel cost such as workmen's compensation.
  - b. Non-cash administrative expenses to include building depreciation, indirect costs, etc.
4. **Consider any prior month adjustments made by the county Finance Office or county DSS which may either have already been reported or omitted due to lateness in reporting.**
5. After identifying these additions, deletions and adjustments, the balances should be the amount reported for reimbursement to the State Division by the administrative expenditure report DSS-1571.

**When two different sets (from the county finance office set) of accounting records are needed by the county DSS** it is important for the records to agree and an audit trail be established for documentation purposes. One reason for two sets of records may be the deadline for submitting the DSS-1571, versus the early closing date a county uses to end its monthly operations. In this case, it is likely reconciliation will be done during the subsequent month.

1. **The employee should begin with the applicable account balances from the county DSS records at the close of the accounting cycle.** In preparing the DSS-1571 the employee may have already added or deducted certain costs which were or were not allowable for Federal and/or State purposes.
2. Considering these additions and deletions is the basis for arriving at costs subject to the DSS-1571 report.
3. **On the worksheet the employee should reflect the end-of-month balances from the County General Ledger.** Make sure separate accounts in the county records are summarized to arrive at a DSS-1571 account total.
4. The employee should determine the differences, if any, between the DSS-1571 reported costs and the County General Ledger costs.
5. If differences exist on the worksheet the employee should examine account differences by reviewing items posted to accounts at both levels and if necessary discuss the differences with personnel in the County Finance Office. **Any differences found should be documented on the worksheet with an explanation.** Differences identified may be determined to be allowable costs which can be reported the following month.

<p style="text-align: center;">_____ COUNTY DEPARTMENT OF SOCIAL SERVICES                      RECONCILIATION OF COUNTY'S GENERAL LEDGERS TO DSS-1571</p> <p style="text-align: center;">Month _____ Year _____</p>					
	Fringe Benefits				
	Salaries Acct #	FICA Acct #	Retirement Acct #	Hospitalization Acct #	Other Acct #
<b>TOTAL PER PAYROLL JOURNAL/LEDGER</b>	\$	\$	\$	\$	\$
<b>DEDUCT:</b> Staff Costs on Ledger not Reimbursable on DSS-1571					
<b>ADD:</b> Staff Costs not on Ledger but Reimbursable on DSS-1571					
<b>ADJUSTMENT FROM PRIOR MONTHS</b>					
<b>TOTAL STAFF COSTS REPORTED PER DSS-1571, PART I</b>	\$	\$	\$	\$	\$



**Schedule B-1**

_____ COUNTY DEPARTMENT OF SOCIAL SERVICES RECONCILIATION OF DSS-1571 TO COUNTY'S GENERAL LEDGERS  Month _____ Year _____						
	Fringe Benefits					
	Salaries Acct #		FICA Acct #	Retirement Acct #	Hospitalization Acct #	Other Acct #
<b>TOTAL PER DSS RECORDS</b>	\$		\$	\$	\$	\$
<b><u>ADD/(DEDUCT):</u></b>						
Allowable/Unallowable Salary Costs in Addition to DSS Records						
<b>Basis for DSS-1571</b>						
<b>Total Salary Costs per Payroll/Journal Ledger</b>						
<b>Difference</b>	\$		\$	\$	\$	\$
<b><u>EXPLANATION OF DIFFERENCE</u></b>						



The account titles listed may be found in the Local Government Accounting Systems and Procedures Manual at procedure 05-18-0. To the right of each account title is the local government codes (LGC) and their application references within the DSS-1571 system. The titles listed are those most applicable for social services uses. Sections (Sec) in the DSS-1571 Application column, refers to the section numbers found in the DSS-Fiscal Manual.

Account Title	LGC		DSS-1571 Application
<b>PERSONNEL SERVICES</b>	100		
Salaries and Wages		120	Part I, Sec. III B
Board Member Expense	170		Part II, Code 311, Sec. III B
Fringe Benefits	180		Part I, Sec. III B
Worker's Compensation		186	Part II, Code 310, Sec. III B
Professional Services	190		
Accounting		191	Part II, Sec. III B
Legal		192	Part II, Sec. III B/Part IV, Sec. III E
Medical		193	Part II, Sec. III B
Other		199	
<b>CURRENT OPERATIONS AND SERVICES</b>			
Supplies and Materials	200		
Household/Cleaning Supplies			
Janitorial supplies		211	Cost of Space, Sec. II D/Part II, Sec. III B
Education supplies	230		Program specific. Direct charged
Special program material (educ.)		231	
Audio visual and library supplies		232	
Construction and Repair supplies	240		Cost of Space, Sec. II D/Part II, Sec. III B
Vehicle Supplies and Materials	250		a) 100% Service Program vehicle reportable Part II, Code 349 or separate program code as applicable.
Motor fuels and lubricants		251	
Tires and tubes		252	
Parts		253	b) When used administratively,
Other vehicle supplies		259	vehicle costs are chargeable to Part II, Code 310.
Office Supplies and Materials	260		Part II, Code 310, When an item is unique to a single program it may be reported as a direct charge
Heating and Utility Supplies	280		Cost of Space, Sec. II D/Part II, Sec. III B
Other Supplies and Materials	290		
Data processing supplies		291	Generally, Code 310, on Part II. When supply is unique to a program it is reportable as a direct charge.
Miscellaneous Supplies		299	Part II, Code 310



Account Title	LGC		DSS-1571 Application
Current Obligations and Services			
Travel and Transportation	310		
Travel		311	Part II, Report by Program
Travel Subsistence		312	Part II, Report by Program
Transportation of clients		313	Part II, Report by Program
Travel-owned/leased vehicles		314	(See remarks for Code 250).
Communication	320		
Telephone Service		321	a) Preferred reporting is to use Code 310
Postage		325	b) County may show monthly service charge as Code 310 and direct charge toll calls to appropriate programs...if this is done all toll calls must be directly charged to programs.
Other Communications		329	
Utilities	330		Occupancy Costs, Sec. II D/Report on Part II, Sec. III B
Electricity		331	
Fuel Oil		332	
Natural Gas		333	
Water		334	
Sewer		335	
Other Utilities		339	
Printing and Binding	340		Preferred reporting is to use Code 310.
Printing		341	
Reproduction		342	
Other		349	
Repairs and Maintenance	350		
Buildings		351	Occupancy Cost, Sec. II D/Part II, Sec. III B
Equipment			a) Preferred: Code 310 for typewriters, calculators, desks, chairs, bookcases, etc. b) Large special purpose equipment may be direct charged when doing so will not create duplication(s) later.
		352	Equipment service and repairs to mechanical and office equipment. Includes contracts.
Vehicles		353	Part II, Sec. III B and LGC code 250 (page 1 of 4).
		359	Other repairs and maintenance.
Freight, Express Deliveries		360	Non-equipment related: report on Part II, Sec. 311

<b>Account Title</b>	<b>LGC</b>	<b>DSS-1571 Application</b>
Advertising	370	Part II, Code 311
Data Processing Services	380	See Code 291
	381	Programming
	382	Processing
Other Services	390	a) Preferred: Direct charge functional pool (-services, income maintenance, etc.).
Legal Advertising	391	
Laundry/dry cleaning	392	
Temporary Help Services	393	b) When allocated treatment must permit the most consistent application of the cost.
Cleaning Supplies	394	
Training-employee educ. expen.	395	
Security Services	398	
Other Services	399	
		c) Training: Part II, Program Code
		d) Security: Part II, Code 310
<b>FIXED CHARGES/OTHER EXPENSES</b>		
Rental of Real Property	410	
Rent of Land	411	Allowable as parking--report as Occupancy
Rent of Building	412	Cost. Part II, Code 310
Rent of Offices	413	Cost. Part II, Code 310
Other Rentals	419	Allocate through Code 310 or 349/359, Part II
Rental of DP Equipment	420	See Code 291
DP Equipment Rental	421	
DP Software Rental	422	
Rental of Other Equipment	430	
Rent of Reproduction Equipment	431	Code 310, Part II
Rent of Typewriters, postage meters	432	Allocate via Code 310
Rent of Vehicles	433	
Rent of Other Equipment	439	
Service and Maintenance Contract	440	Handle same as the equipment rental charge.
Insurance and bonding	450	
Proper and General Liability	451	Code 310, Part II, Code 311 for Non-DSS Property
Vehicles	452	See Code 310
Fidelity	453	Code 310, Part II
Professional liabilities	454	Program or function pool.
Depreciation	460	Buildings incl. in Occupancy Cost
Indirect Costs	480	Sec. II, Code 310, Part II
Central Services	481	Part II, Code 310, Code 311
Departmental	482	Part II, Code 310, Code 311

<b>Account Title</b>	<b>LGC</b>		<b>DSS-1571 Application</b>
Janitorial		483	Incl. Cost of Space, Sec. II D
Other Fixed Charges/Current Operating Expenses	490		
Dues and Subscriptions		491	Part II, Code 310, Code 311
Miscellaneous		495	Part II, Code 310, Code 311
Direct Service Allocations		497	Direct Program Charges
EDP Services Title XX Monitoring			
<b>CAPITAL OUTLAY</b>	<b>500</b>		<b>Part II, Sec. VIII</b>
Office Furniture and Equipment		510	Part II, Code 310
Data Processing Equipment		520	Requires prior approval
Motor Vehicles		540	Part II, appropriate code
Buildings, structures, and improvements		580	Occupancy Cost (requires prior approval)
<b>CONTRACTS, GRANTS AND OTHER SUBSIDIES</b>	<b>600</b>		<b>Unallowable Cost</b>

SOCIAL SERVICES FISCAL MANUAL  
METHODS OF RECONCILING RECORD  
REVENUE AND EXPENDITURE INFORMATION

RECONCILING GENERAL LEDGER  
Section V A  
Date September 30, 2020

<b>Assistance Programs</b>	<b>Federal</b>	<b>State</b>	<b>County</b>
Title IV-E - Foster Care	(Variable)	(Variable)	(Variable)
Special Assistance to Adults, Rest Home		50.00	50.00
Special Assistance to Adults, Certain Disabled		50.00	50.00
State Foster Home - (Regular Payments)		50.00	50.00
Title XIX - Medical Assistance	(Variable)	(Variable)	
Refugee Assistance	100.00		
Crisis Intervention	100.00		
Energy Neighbor		100.00	
<b>Administration/Operations</b>			
Work First (TANF) - County Specific Rates	(Variable)	(Variable)	(Variable)
Energy Administration	100.00		
Title IV-D - Child Support Enforcement	66.00		34.00
Title IV-D - Blood Test	66.00		34.00
Title IV-E - Optional Administration	50.00		50.00
Title IV-E - Optional Training	50.00		50.00
Title IV-E - Optional Adoption	75.00		25.00
Title IV-E - Administration	50.00		50.00
Title XIX - Administration, Medical Assistance	50.00		50.00
- MA Exp.	50.00	50.00	
- Medical Transportation & Client	50.00		50.00
Adult Care Home Case Management	50.00	50.00	
Adult Care Home Case Management	50.00		50.00
- Medical Transportation - Services	(Variable)	(Variable)	(Variable)
SSBG - Services, Regular	75.00		25.00
- Housing and Home Improvements	50.00	25.00	25.00
- In Home	87.50		12.50
- Family Planning	90.00		10.00
- Family Planning (Transportation)	75.00		25.00
- Foster Care	75.00		25.00
Child Day Care	75.00		25.00
- Adult Day Care	75.00		25.00
State In Home	87.50		12.50
- Special Fed Adult Day Care	87.50		12.50
- Special State Adult Day Care		87.50	12.50
Child Care Development Fund (CCDF)	100.00		
Smart Start		100.00	
HCCBG			100.00

<b>Administration/Operations cont</b>	<b>Federal</b>	<b>State</b>	<b>County</b>
Food Assistance Program	50.00		50.00
<b>Assistance Programs</b>	<b>Federal</b>	<b>State</b>	<b>County</b>
Food Stamp Fraud	50.00		50.00
Office of Refugee Rehabilitation (ORR):			
Refugee Assist, Medical Assist.	100.00		
Refugee Assist, Services	100.00		
Special Assistance to Adults			100.00
<i>Other</i>			
Food Stamp Workfare (counties starting after 7-1-86)	50.00		50.00
Permanency Planning	(Variable)		(Variable)
Adolescent Parenting			100.00
LINKS	80.00	20.00	
Food Stamp Employment - Training	50.00		50.00
E & T Dependent Care	50.00		50.00
Family Preservation - FP/FS	100.00		
Family Preservation Renunciation	100.00		
Family Preservation - IFPS	100.00		
Foster Care Caseworker Visit	100.00		

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RECONCILING GENERAL LEDGER  
Section V A  
Date September 30, 2020

<b>PROGRAM</b>	<b>CFDA NO.</b>
Temporary Assist. for Needy Children	93.558
IV-E Admin	93.658
Low Income Home Energy Assist Program	93.568
Refugee Assist Admin	93.566
Refugee Services	93.566
Medical Assist Admin	93.778
Medical Transp Admin	93.778
Medical Transp Service	93.778
Food Stamp Admin	10.561
FS Post Office Issuance	10.561
FS Fraud Admin	10.561
FS Elig Comp Project	10.561
SSBG Family Plan Admin	93.667
SSBG Family Plan Service	93.667
SSBG Purchased Services	93.667
SSBG Other Services/Admin	93.667
Special Permanency Planning	93.645
In-Home Services	93.667
In-Home Screening Program	93.667
Adult Day Care	93.667
IV-D Administration	93.563
IV-D Offset Fees - Federal	93.563
IV-D Offset Fees - State	93.563
IV-D Offset Fees - ESC	93.563
Permanency Planning - Reg	93.645
Permanency Planning - Spec	93.645
Adolescent Parenting	93.778
State Child Prot Svc - SSBG	93.667
Family Violence Prevention & Services	93.671
CWS	93.645
CWS Contract Services	93.645
IV-E Foster Care	93.658
Refugee Assistance Payment	93.566
Energy Assistance Payment	93.568
Crisis Intervention Payment	93.568
IV-E Adopt Subsidy & Vendor	93.659
IV-E Optional Adopt	93.659
CWS Adopt Subsidy & Vendor	93.645
CCDF Services Support	93.596
Independent Living	93.674
Employment & Training Dependent Care	10.561

<b>PROGRAM</b>	<b>CFDA NO.</b>
Child Care Development Block Grant	93.575
Federal Family Preservation	93.556
Adult Care Home Case Management	93.778
Foster Care Caseworker Visit	93.556
Child & Family Teams IV-E	93.658
TANF Sub Employment	93.714
NC Health Choice	93.767