

# SECTION

# V

**SECTION V - RECONCILING COUNTY'S GENERAL LEDGER TO DSS-1571  
REIMBURSEMENT REPORT****MARCH 31, 2026****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<br/>                     RECONCILIATION OF COUNTY'S GENERAL LEDGERS TO DSS-1571</p> <p style="text-align: center;">Month _____ Year _____</p> |                    |                |                      |                           |                 |
|---|--------------------|----------------|----------------------|---------------------------|-----------------|
|   | Fringe Benefits    |                |                      |                           |                 |
|   | Salaries<br>Acct # | FICA<br>Acct # | Retirement<br>Acct # | Hospitalization<br>Acct # | Other<br>Acct # |
| <b>TOTAL PER PAYROLL JOURNAL/LEDGER</b>   | \$                 | \$             | \$                   | \$                        | \$              |
| <b>DEDUCT:</b><br>Staff Costs on Ledger not Reimbursable on DSS-1571  |                    |                |                      |                           |                 |
|   |                    |                |                      |                           |                 |
|   |                    |                |                      |                           |                 |
|   |                    |                |                      |                           |                 |
| <b>ADD:</b><br>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<br>RECONCILIATION OF DSS-1571 TO COUNTY'S GENERAL LEDGERS<br><br>Month _____ Year _____ |                    |  |                |                      |                           |                 |
|--|--------------------|--|----------------|----------------------|---------------------------|-----------------|
|  | Fringe Benefits    |  |                |                      |                           |                 |
|  | Salaries<br>Acct # |  | FICA<br>Acct # | Retirement<br>Acct # | Hospitalization<br>Acct # | Other<br>Acct # |
| <b>TOTAL PER DSS RECORDS</b>   | \$                 |  | \$             | \$                   | \$                        | \$              |
| <b><u>ADD/(DEDUCT):</u></b>  |                    |  |                |                      |                           |                 |
| Allowable/Unallowable Salary Costs in<br>Addition to DSS Records   |                    |  |                |                      |                           |                 |
|  |                    |  |                |                      |                           |                 |
|  |                    |  |                |                      |                           |                 |
|  |                    |  |                |                      |                           |                 |
|  |                    |  |                |                      |                           |                 |
| <b>Basis for DSS-1571</b>  |                    |  |                |                      |                           |                 |
|  |                    |  |                |                      |                           |                 |
| <b>Total Salary Costs per<br/>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   |
|-----------------------------------|-----|-----|--|
| PERSONNEL SERVICES                | 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 |  |
| CURRENT OPERATIONS AND SERVICES   |     |     |  |
| 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.<br>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  |

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

RECONCILING GENERAL LEDGER  
Section V A  
Date March 31, 2026

| Account Title                       | LGC | DSS-1571 Application   |
|-------------------------------------|-----|--|
| 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<br>Title XX Monitoring            |            |     |  |
| CAPITAL OUTLAY                                 | 500        |     | Part II, Sec. VIII                       |
| 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) |
| CONTRACTS, GRANTS AND OTHER SUBSIDIES          | 600        |     | Unallowable Cost                         |

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

RECONCILING GENERAL LEDGER  
Section V A  
Date March 31, 2026

| <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         |              |               |
| Share the Light                                |                | 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         |              |               |

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

RECONCILING GENERAL LEDGER  
Section V A  
Date March 31, 2026

| <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          |
| MIC-1/NC Health Choice             | 93.767          |