DFCS Training for New County Directors

Workshop No. 4
Budgeting and Fiscal Management
Trainer's Guide

The Mission of the Department of Human Resources: To strengthen Georgia's families by supporting their self-sufficiency and helping them protect their vulnerable children and adults by being a resource to their families, not a substitute.

Table of Contents

Workshop Overview

Intended Audience   This workshop is for new DFCS County Directors.

Background Information   This two-day instructor-led course will focus primarily on new content for the target audience. Although participants bring a lot of skills and knowledge to the job, the specifics of managing a fiscal budget as a County Director will be new to most participants. Participants will learn about their role as a County Director in managing budgets and fiscal matters and will learn about various reports and sources of data related to budgets. Participants will also learn how to use the Administrative Policies and Procedure Manual (APPM) to access key information about budgeting, purchasing, and related policies, budget types and fund sources. Participants will also be presented with resources and best practices, and will be given opportunities to practice new information through hands-on activities.

Workshop Goal   By the end of this workshop, participants will achieve the following course goal:

> ➢ *Gather information about the fiscal and budget status of the county and identify all areas requiring the attention of the County Director.*

Workshop Objectives   The participants must master the following objectives to achieve the course goal:

➢ Describe the budget process from legislature to creation, revision, and close out.
➢ Describe the County Directors role in managing budgets.
➢ Differentiate different budget types.
➢ Differentiate different fund sources.
➢ Demonstrate how to review and use the 500 series accounts.
➢ Describe various financial reports required for budgeting and fiscal management.
➢ Given a financial report, identify trends and potential problems.
➢ Describe how to complete monthly monitoring.
➢ Identify which accounts are set and which are loaded as needed.
➢ Describe the County Directors role in managing lapse and the factors that impact it.
  - Define lapse.
➢ Given a description of current staff allocation, account for the allocation and identify options to take and best actions.
  - Define staff allocation.
➢ Define the revenue maximization initiative and its purpose.
  - Describe the purpose of Targeted Case Management Services (TCM) and why it is important.
  - Describe Random Moment Sample Study (RMSS) and its purpose.
  - Describe IV-E billing and the importance of determining appropriate client eligibility.
➢ Describe procurement rules.
➢ Describe how to set up and renew Memoranda of Understanding (MOU's), agreements and leases.
➢ Describe best practices in budgeting and fiscal management.
➢ Given a description of a County Directors action in a budgeting/fiscal management scenario, evaluate whether it was the appropriate action to take.
➢ Given information about the financial status of the county, identify appropriate actions for the CD.

Required Prerequisite Training

Workshop 2 is the second in a series of four workshops that comprise the New County Director Training Curriculum. Whenever possible, participants are encouraged to complete these workshops in chronological order:

- ➢ Workshop 1: Leadership
- ➢ Workshop 2: Program and Workload Management
- ➢ Workshop 3: Personnel Management
- ➢ Workshop 4: Budget and Fiscal Management

Each workshop is a complete, stand-alone module. New County Directors may begin the series at any point.

Workshop Pre-work Requirements for Overview

Participants are asked to obtain copies of the most recent month-end Balance Sheet, Revenue & Expenditure Compared to Budget, and Personal Services R&E Compared to Budget. Participants are asked to review each report and discuss implications with their Regional Director or a designee (or their county's accountant in larger offices) prior to coming to class. Participants are also asked to call their local Budget Analyst to discuss county-specific needs or problem areas. Finally, participants are asked to determine who their local resources and support people are.

Module Design

Facilitator Roles and Responsibilities:

Workshop Preparation

Preparation is critical to a successful training session. Listed below are some tips that will help you prepare for your session.

Gather all materials listed in the "Module Materials" list on Page viii.

Training Site Details

Gather information about your training site:

> ➤ Mailing address, contact person with phone number (Participant materials need to be shipped to a specific location and someone needs to receive the materials.)
> ➤ Size of room to make sure there is adequate space for number of participants to work in small groups
> ➤ Audio visual equipment
> ➤ LED projection system and laptop (if needed)
> ➤ Two or more flipcharts with pads
> ➤ Table and chairs: One table for facilitator (in front), round tables for participant teams, and one for coffee and breaks.
> ➤ Wall space for your posters and flipcharts
> ➤ Arrange for food and drinks
>   - Coffee, juice, and rolls
>   - Lunch
>   - Breaks (soda, cookies)
> ➤ Review the graphic of the ideal site setup on the following page. Try to arrange the room so that you have no more than four to five participants per table. Fifteen participants is the recommended maximum total number.
> ➤ Set up your training room the night before the training. If you have never seen the room, this is especially important.
> ➤ Test all equipment and make sure you have all of your materials organized for efficient distribution.

Recommended Training Setup Graphic

Screen

Flip chart

Materials

Flip chart

Projector

Refreshments
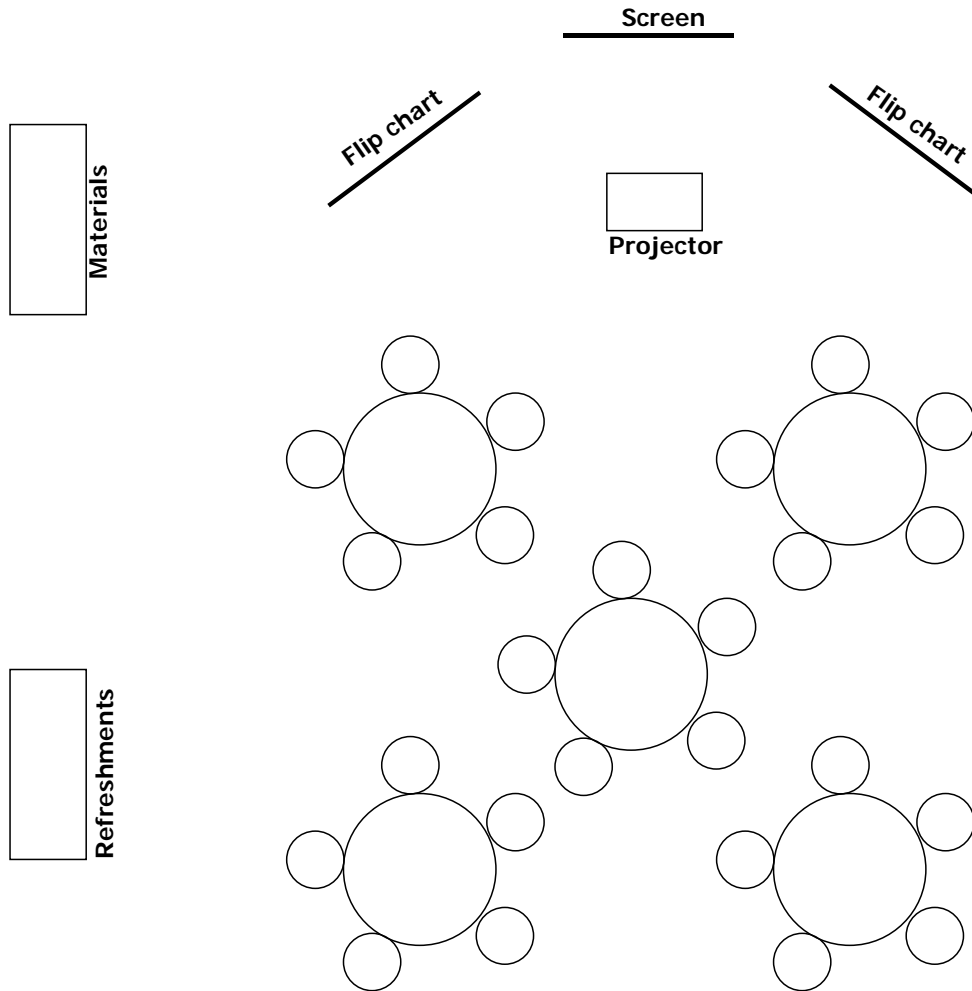
Module Materials   **Provided by Education & Research (E&R):**

> ➢ Trainer's Guide (one for each trainer)
> ➢ Complete set of overhead transparencies or PP file
> ➢ Participant's Guide (one per participant)
> ➢ Workshop 2 Evaluations (one per participant)
> ➢ Pre-work for Workshop 3 (one per participant)
> ➢ Budget instructions
> ➢ Sample R&E compared to Budget
> ➢ Sample Consolidated Financial Reports
> ➢ Consolidated Travel Report
> ➢ RMB Travel Consolidated Report
> ➢ Regular Operating Consolidated Report
> ➢ Facility Costs Consolidated Report
> ➢ Child Care Consolidated Report
> ➢ PUP, Homestead, Parent Aide Consolidated Report
> ➢ Support Services Consolidated Report Balance Sheet
> ➢ COSTAR Manual (one per participant)
>   - The manual is updated on-line regularly and paper updates are not distributed. It can be found at: http://167.193.143.47:9700/index.htm
> ➢ Purchasing and Procurement Section of the Administrative Policies and Procedure Manual
>   - Located online at: http://167.193.143.47:9700/Admin%20Policy%20Purchasing%20and%20Procurement%20Section.htm

Trainer: Please make copies of the following:

> ➢ A copy of the current Monthly Lapse Report for each county represented in the training.
> ➢ An example of an R&E Report (one per participant) that has overspending and under spending.   It will be distributed to every participant and used as the basis of the end-of-course practice activity.

Other materials and equipment needed:

> ➢ Overhead projector and screen *or* laptop and LCD projector
> ➢ Flipchart paper and stand
> ➢ Markers
> ➢ Tape
> ➢ Sign-in sheet
> ➢ Name tents
> ➢ Post-It notes

Record Keeping

The Education and Research Section will maintain a record of each person's participation in this training. Certificates will be provided to staff who successfully complete training.

Agenda and Delivery Time Estimates for Workshop No. 2

This is a 1 ½ day course with approximately 11 hours of instructional time. This provides for seven hours of instruction the first day and four on the second. The times below are *estimated* instructional time for each section, and they do not include breaks or lunches. Generally, for each full training day, two fifteen minute breaks should be given (one in the morning, one in the afternoon) plus a 60-minute lunch break.

Sharing (trainer and participant experiences is important and valuable to the learning process. Please try to balance the amount of sharing with the need to proceed with content and activities. If you go over in one section, you will need to make adjustments in sections that follow.

Day One	Section & Total Time	Topic/ Activity Estimates
	Introduction and Opening (35 minutes)	• Welcome (0:05) • Icebreaker Activity (0:20) • Overview, Goal, Agenda, Ground Rules (0:10)
	Budget Process Overview and the County Director's Role (45 minutes)	• Overview of the Budget Process (0:20) • County Director's Role in Managing Budgets (0:10) • Activity: What's the Lesson Here? (0:15)
	Budget Types and Fund Sources (1 hour, 40 minutes)	• Budget Types (0:20) • Fund Sources & the 500 Series (0:10) • Activity: UAS & Entitlement Codes (0:10) • Activity: My UAS Codes (0:15) • Guidelines for 500 Series Accounts (0:05) • Activity: 500 Series Accounts (0:40)
	Reports and Monitoring Budgets (1 hour, 35 minutes)	• R&E Compared to Budget (0:20) • Activity: R&E Compared to Budget (0:20) • Consolidated Financial Reports (0:20) • Balance Sheet (0:15) • Activity: Balance Sheet Review (0:20)

Agenda and Delivery Time Estimates, *continued*

Day One	Section & Total Time	Topic/ Activity Estimates
	Loaded Accounts and Managing Staff Allocation and Lapse Factor (1 hour, 50 minutes)	• Loaded vs. Fixed Accounts (0:15) • Activity: Managing Fixed Accounts (0:20) • Managing Staff Allocation (0:10) • Activity: Managing Staff Allocation (0:20) • Managing Lapse Factor (0:30) • Activity: Managing Lapse Factor (0:15)
	Activities that Generate State or Federal Funding (40 minutes)	• Intro to Rev Max (0:10) • TCM (0:10) • Random Moment Sample Study (0:10) • IV-E Billing (0:10)

Agenda and Delivery Time Estimates, *continued*

Day Two	Section & Total Time	Topic/ Activity Estimates
	Purchasing and Procurement (2 hours, 25 minutes)	• Welcome Back (0:10) • Purchasing and Procurement Rules and Policy + Activity (0:45) • Setting Up and Renewing Agreements and Leases + Activity (0:45) • Setting Up and Renewing MOU's (0:45)
	Best Practices and Resources (40 minutes)	• Best Practices (0:10) • Resources and Support for Budgeting Responsibility (0:10) • Activity: The Computer Conundrum (0:20)
	Putting It All Together (45 minutes)	• Activity: Expenditure Detective (0:45)
	Workshop Summary and Wrap-Up (30 minutes)	• Finalize Your Personal Development Plan (0:15) • Summary and Workshop Evaluation (0:15)

Icons Used in this Trainer's Guide

Create / show flipchart

Distribute / handout

Small group activity

Individual activity
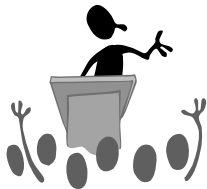
Large group activity / discussion

Refer participants to Participant Guide

Ask these questions

IMPORTANT Trainer Information: Making Training Active

Dear Trainer:

The workshop you are about to present is the result of an identified need for a New County Director curriculum and many hours of collaborative effort. The content is relevant and solid, and every effort has been made to convey it in an interesting manner. Care has been taken to include activities and events throughout that will contribute to participants' learning and retention.

That being said, however, it is important to realize that <u>you</u>, the trainer, are an integral, critical factor in the success of this curriculum. Your enthusiasm and effort to involve participants in the learning event are what makes the difference between an average course and an outstanding one that will impact and improve performance and results.

If training is not your "everyday" job, please review and remember these important points / suggestions and try to incorporate them throughout your delivery.

> ➢ There is more to training than *telling*. People don't automatically learn by pouring out everything you know at them. The learner needs to become mentally and physically involved in the learning event.

> ➢ Learning activities are *important!* Please avoid skipping the activities provided in the materials in favor of further lecture. The activities are designed to reinforce key points and / or to produce specific learning results.

> ➢ People learning by *doing.* This includes discussing, figuring out, rehearsing, answering questions, thinking aloud and coming up with examples.

> ➢ Involve participants by *asking open-ended questions* and encouraging participants to *share* their thoughts and ideas.

> ➢ Keep training *lively.* Get people (including yourself!) up and moving around on a regular basis. Don't be afraid to throw in a silly activity from time to time, such as: "Everyone stand up. Now line up by height (shortest to tallest). OK, turn to the person next to you and tell him / her the best advice you ever got about how to succeed in your job." Even short bursts of activity can keep participants more engaged and receptive to all of the new information you are sending their way.

> ➢ Relax and *have fun*. Training does not have to be serious 100% of the time in order to get results. In fact, a little well-placed levity can promote a positive training atmosphere and a sense of teamwork that can help you get through "dryer" or more challenging content.

Introduction and Opening

Total Time   35 minutes

Overview   In this section, the trainer and participants do introductions and participate in an icebreaker activity where participants share their prior experience (if any) in managing budgets. Additionally, the workshop goal is presented and expectations of the workshop are discussed and clarified.

Objectives   ➢ N/A

Activities   ➢ Welcome (0:05)
                        ➢ Icebreaker Activity (0:20)
                        ➢ Overview, Goal, Agenda and Ground Rules (0:10)

Materials   ➢ Participant Guides (one per participant)
                        ➢ Flipchart
                        ➢ Markers
                        ➢ Overheads or PP file

Welcome and Introductions

Budgeting and Fiscal Management

DFCS New County Director Curriculum
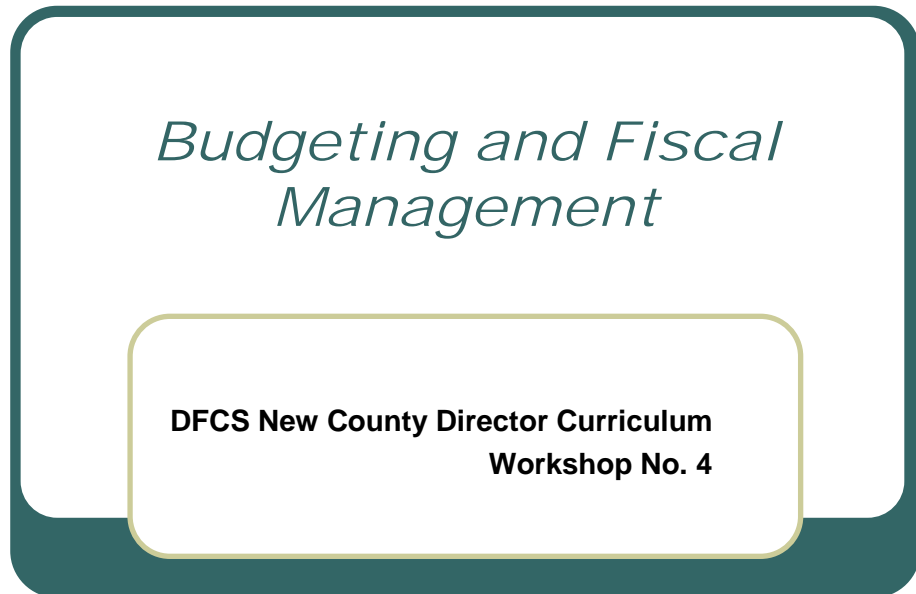
Workshop No. 4

Show OH 1 (Workshop title slide) as participants enter the training room.
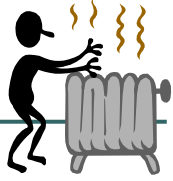
Welcome participants to *Budgeting and Fiscal Management*.

Introduce yourself and briefly describe your background.

Activity: Icebreaker

Show OH 2 (Activity: Icebreaker).

Facilitate icebreaker according to instructions on the slide.

Allow 20 minutes for this activity.

Debrief activity:

"Feelings About Budget Responsibility"

> ➤ Go around the room "round-robin" style or ask for volunteers until all participants have shared.
> ➤ Record participants' one-word responses about their feelings on an easel chart.
> ➤ Ask: What common themes do you notice about your experience in managing budgets?
> ➤ Ask: How similar (or different) were your feelings about having fiscal responsibility?

New County Director Curriculum Overview

<div style="border:1px solid;">

New County Director Curriculum

✓	**Leadership**
✓	**Program Management and Workload Management**
✓	**Personnel Management**
✓	**Budgeting and Fiscal Management**

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Show OH 3 (New County Director Curriculum).
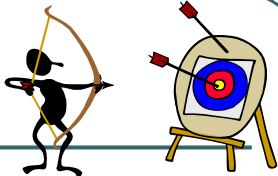
➢ This is Workshop 4 in a series of four.
➢ In your role as County Director, you will wear many hats. This two-day workshop focuses exclusively on your role as Budget Manager.

Transition: Next, let's review the goal of this workshop.

Workshop Goal

Workshop Goal

Gather information about the fiscal and budget status of the county and identify all areas requiring the attention of the County Director.

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Show OH 4 (Workshop Goal).

➢ Gather information about the fiscal and budget status of the county and identify all areas requiring the attention of the County Director.

Say: New County Directors face a variety of critical issues on the job and need to hit the ground running. This training is designed to provide "quick hits" in the area of Budgeting and Fiscal Management. There is a lot to learn in this area and this workshop will not cover everything – however, it is designed to help you get familiar with the most important duties and responsibilities.

Review and clarify workshop expectations.

"Parking Lot"

Refer to "parking lot" flipchart *(prepared and hung on the classroom wall prior to beginning of session)*. Invite participants to note any relevant concerns that are outside the scope of the training on Post-it notes and put them in the parking lot. Explain that we'll discuss parking lot items at the end of the course.

Refer participants to the Terms / Acronym List on Page 44 of the Participant Guide.

Explain that this reference tool will come in handy throughout the course and back on the job.

Personal Development Plan

Remind / inform participants that they will have an opportunity to create a "Personal Development Plan," a tool to take out of the workshop on which they can identify future areas of work / focus. The development of a plan is an activity that runs throughout all four of the workshops in this curriculum. The Personal Development Plan form for Budgeting and Fiscal Management can be found on Page 47 of the Participant Guide.

Agenda

Agenda

Day One	• Introduction and Opening • Budget Process Overview and County Director Role • Budget Types and Fund Sources • Reports and Monitoring Budgets • Loaded Accounts and Managing Staff Allocation and Lapse Factor • Activities That Generate State and Federal Funding
Day Two	• Purchasing and Procurement • Best Practices and Resources • Putting It All Together • Workshop Summary and Wrap Up

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Show OH 5 (Agenda).

Say: Next, we'll cover some ground rules and housekeeping items that will help us work together over the next two days.

Ground Rules / Housekeeping

Prepared
"Ground Rules"
flipchart

Refer participants to the prepared "Ground Rules" flipchart.

Present ground rules / housekeeping items, such as:

> ➢ Class start and end times
> ➢ Breaks, meals
> ➢ Policies (smoking, cell phone and pagers to silent or vibrate)
> ➢ Contact phone numbers for participants during training
> ➢ Evacuation procedures, location of restrooms, etc.

Ask participants to suggest additional "ground rules" for the training (e.g., maintain confidentiality, provide constructive feedback, etc.) and add their responses to the flipchart. Post it prominently.

Transition: In the next section, we focus on the annual budget process overview and the County Director's role in managing budgets.

Budget Process Overview and the County Director's Role

Total Time   45 minutes

Overview   In this section, participants get a brief overview of the annual budget cycle. Then, participants do an activity where they read parts of a story that illustrate the life of a County Director conducting various tasks and activities that are budget-related throughout a fiscal year. Finally, County Directors' roles in budget management are presented.

Objectives
  ➢ Describe the budget process from legislature to creation, revision and close out.
  ➢ Describe the County Director's role in managing budgets.

Activities
  ➢ Overview of Budget Process (0:20)
  ➢ County Director's Role in Managing Budgets (0:10)
  ➢ Activity: What's the Lesson Here? (0:15)

Materials
  ➢ Participant Guides (one per participant)
  ➢ Overheads

Overview of the Budget Division Development Cycle
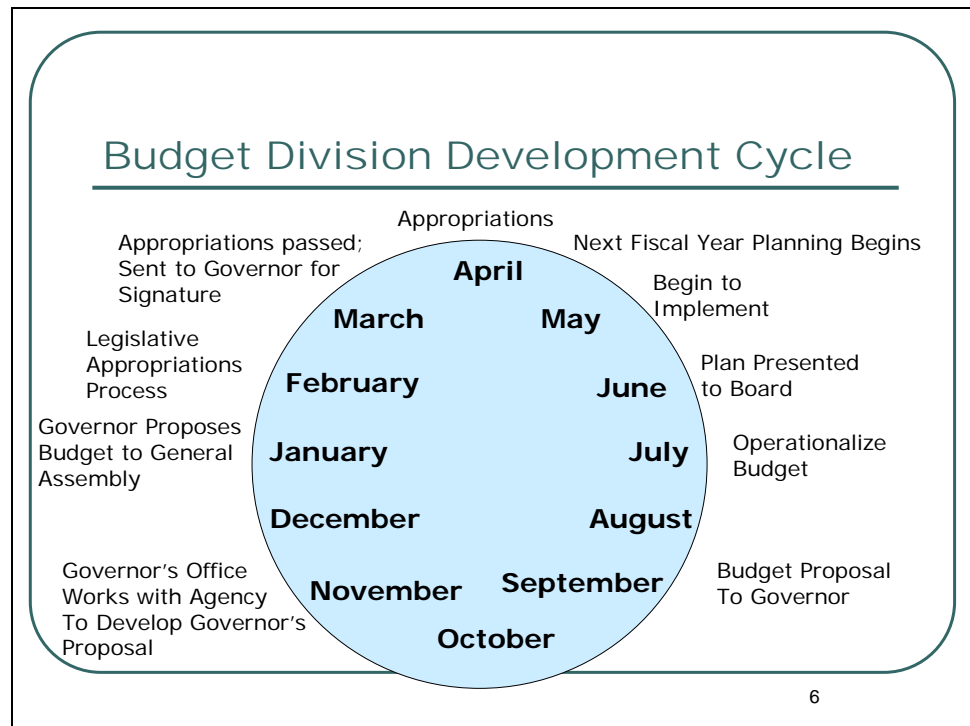
Show OH 6 (Budget Development Cycle).

Refer participants to the Overview of the Budget Development Cycle on Pages 6 & 7 of their Participant Guides.

- ➤ The fiscal year begins July 1 and ends on June 30. There are four quarters which end in September, December, March and June.
- ➤ Explain budget cycle and process from development, proposal, appropriation and implementation by reviewing the information in the table on the next page:

The following provides an overview of the annual budget process from development, through proposal, appropriation, and implementation. For illustration purposes, we will use FY 05 as the current budget year and FY 06 as next year.

Month	Activity
April 2005	Start planning for next fiscal year (FY 06).
April / May 2005	County Director and will be asked for input into FY 06 budget planning. A plan will be created and discussed at DFCS Management Team.
June 2005	Plan goes to Department level and is presented to DHR board.
July 2005	Current (FY 05) budget is implemented.
September 2005	FY 06 Budget proposal is submitted to Governor's office.
October, November, and December 2005	Governor's Office consults with the Department and the Division comes up with FY 06 Governor's proposal.
January 2006	FY 06 proposal submitted to legislature.
February / March 2006	Legislative appropriations process takes place for FY 05 supplemental budget and FY 06.
March 2006	Appropriations are passed for current year supplemental budget and next FY budget and governor signs off.
April 2006	Preparations are made to implement FY 06 budget.
April 2006	Once the state budget is set, then we get into county DFCS budgets (cycle starts all over again).

County Budget Development Cycle

County Budget Development Cycle

1. Start County Budget Process
2. Start MOU Process
3. Allocate Staff

1. Complete MOU Process
2. Cleanup current FY Budgets
3. Prepare Next FY Budgets

1. Current FY Final Budget Cleanup
2. Complete Next FY Budget
3. Submit to OPB

April

March   May

February   June

January   July

Review Mid-year Spending Patterns

December   August

September

November   Review Federal Programs for Federal Year End

October

Federal Year-end   7

Show OH 7 (County Budget Development Cycle).

Refer participants to the County Budget Development Cycle on Page 8 of their Participant Guides.

➢ Explain the County Budget Development Cycle by reviewing the information in the table on the next page:

Month	Activity
March	• Start Local County Budget approval process. • County Director will start negotiating agreements and MOU's for next fiscal year.
April	Complete MOU's for upcoming fiscal year.
May	• Start current FY budget cleanup. • Establish local staffing based on staff allocation distributed by OPBS
June	• Complete current FY budget cleanup. • Complete and submit upcoming FY budgets to OPBS.
July	New fiscal year budget is implemented.
September	Review Federal Programs for Federal Yearend (9/30)
January	Mid-Year review of spending patterns for needed adjustments
March	Start the budget process over for the next budget cycle.

Ask: What questions do you have about the Budget Development Cycles we have discussed?
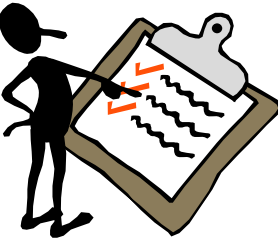
Trainer Note: Take this opportunity to provide any personal experiences with budget cycle issues / events that you think could be enlightening to participants.

Transition: Next, we'll focus on the County Director's role in managing budgets.

County Director's Role in Managing Budgets

County Director Roles in Managing Budgets

- Develop annual budgets to assure adequate financial support.
- Ensure county budget is maintained within limits.
- Monitor expense activity against budget and take appropriate action to avoid overspending.
- Request additional funding for low or overdrawn accounts.

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Present OH 8 (County Director Roles in Managing Budgets).

➢ County departments are in charge of developing annual budgets to assure adequate financial support for county operations.

➢ Once the annual budget is determined, the County Director must ensure that the county budget is maintained within the limits provided for each category (fund source), for totals, and for the number of staff allocated.

➢ County Directors and Accounting Staff will also monitor expense activity against budget availability. If a budgeted item is going to be overspent, the County Director must take the appropriate action to curtail the expense or transfer funds from other programs where appropriate.

➢ County Directors should always request additional funding if an account or program is low and/or overdrawn, especially if it prevents providing needed services to clients. Although requests can be denied, County Directors should ALWAYS ask!

Ask participants if they have any questions about the County Director's roles in managing budgets.

Trainer Note: *Add a brief discussion of the role of a Purchasing Officer. County Directors need to know who they are. If they don't have one, connect with Accounting to discuss the process to appoint one and arrange for formal or informal training.*

Transition: In the next activity, we will read some real-life budget scenarios that County Directors will encounter and point out the actions that the County Directors took to manage the situation. This will serve as a precursor of some of the things we will talk about later on in the workshop.

Activity: What's the Lesson Here?

> ### Activity: What's the Lesson Here?
>
> - Turn to the scenarios for this activity in the Participant Guide.
> - We will need a volunteer to read each scenario out loud.
> - After each scenario, the class will discuss the budget management "lessons learned" from the scenario.
>
> 9

Show OH 9 (Activity: What's the Lesson Here?).

Refer participants to this activity on Pages 10-11 of the Participant Guide.

Facilitate activity according to slide instructions.

Allow approximately 15 minutes for this activity.

After each scenario **ask:** What lesson(s) can be learned from this scenario?

Lead participants to the following **goal responses**:

> ➢ Scenario #1: This scenario illustrates the importance of using reports to monitor budget activity to avoid overspending situations. It also illustrates an example of accessing key resources to help.
> ➢ Scenario #2: This scenario deals with the importance of managing lapse, which we will learn about later in the course.
> ➢ Scenario #3: This scenario deals with the impact of hiring and salaries on lapse – again, we will deal with lapse later in the course.

> ➢ Scenario #4: This scenario shows again the importance of using reports to monitor budget activity. It also shows the importance of knowing who to call for help in problem solving.
> ➢ Scenario #5: This scenario deals with the importance of having a spending plan to appropriately spend county funds. We will mention this again when we present different budget types that make up the overall annual budget.

Transition: Next, let's turn our attention to creating a Personal Development Plan to strengthen our skill and knowledge in all of the topics we discuss during this workshop.

Personal Development Plan

Refer participants to the Personal Development Plan on Page 47 of their Participant Guides.

Remind participants that we will be creating their Personal Development Plans throughout this workshop.

Ask participants to take a few moments to reflect on the information we have covered so far and make any notations they would like to on their Personal Development Plan forms.

Explain that, although we will have a few moments designated to the Personal Development Plan throughout the workshop, participants are free to make notations on this form at any time they like throughout the workshop if they need to jot something down before they forget it.

Transition: Next, we introduce you to various budget types and fund sources.

Budget Types and Fund Sources

Total Time   1 hour, 40 minutes

Overview   In this section, participants are introduced to the six general budget types and various fund sources. Participants are introduced to the Administrative Policies and Procedure Manual (APPM) and shown how to look up various fund sources using the COSTAR Section (Section 3). Specific attention is paid to the 500 Series accounts which represent direct services to clients. Guidelines are presented in terms of how to use the 500 series accounts to draw down the maximum amount of federal dollars.

Objectives
- Differentiate different budget types.
- Differentiate different fund sources.
- Demonstrate how to review and use the 500 series accounts.

Activities
- Budget Types (0:20)
- Fund Sources & the 500 Series (0:10)
- Activity: UAS & Entitlement Codes (0:10)
- Guidelines for 500 Series Accounts (0:05)
- Activity: 500 Series Accounts (0:40)
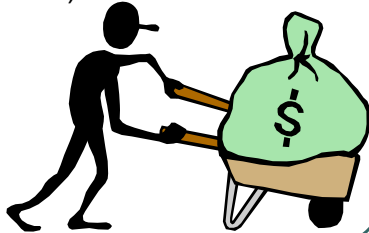
Materials
- Participant Guides (one per participant)
- Administrative Policies and Procedure Manual (several in classroom as reference)
- Overheads or PP file

Budget Types

Six Budget Types

- Regular Grant-In-Aide (100 series)
- County Cash Match (200 series)
- Special Grants (300 series)
- Local Operations (400 series)
- Direct Benefits to Clients (500 series)
- Cash Match Direct Benefits to Clients (600 series)

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Tell participants that the material covered is located in the Budget Preparation and Maintenance section of the Administrative Policies and Procedures Manual.

Show OH 10 (Six Budget Types).

Explain that when an annual budget is prepared for a county DFCS, it will be comprised of several budget types.

Refer participants to Budget Types on Page 12 of their Participant Guides and advise them to take notes.

Explain Regular Grant-In-Aid (100 series).

➢ Includes all Personal Services which includes salaries, fringe benefits and employee travel as well as Regular Operating expenses such as rent, utilities, telecommunications, supplies and equipment. These are all considered "costs of doing business."

Explain County Cash Match (200 series).

➢ Includes State funds that "match" any local entity authorized by law, such as city or county government, or development authority (hospitals).
➢ Example: Salary, supplements, travel, equipment, supplies.

Explain Special Grants (300 series):

➢ These are for programs that require special budget consideration as they are proactively sought out by counties to supplement the budget and meet specific needs.
➢ These are usually awarded for the federal fiscal year budget cycle which is October through September.
➢ Example: 304, Food Stamp Employment and Training, 356, Family Connection, pay personal services and travel and regular operating expenses.

Explain Local Operations (400 series).

➢ Includes all county and other local funding sources that the State will not cover.
➢ County funds are obtained annually through the board and are typically used for salary, travel supplies and Foster Care expenses.
➢ Example: Other local funding sources including United Way, Family Connection, etc.

Explain Direct Benefits to Clients (500 series).

➢ These are for programs that offer clients specific services.
➢ These are prepared by and loaded in July into UAS by the DHR Office of Planning and Budget Services.
➢ The goal is to draw down the maximum amount of federal funds as possible with these programs.
➢ Example: Medicaid eligible Foster Children (Federal and State), Foster Care, child care, employability services, etc.

Explain Cash Match Direct Benefits to Clients (600 series).

> ➤ There is a matching percentage required from vendors. The dollars are spent on the same things as the 500 series. Currently, vendors have to match 25%.
> ➤ These are prepared by and loaded into UAS by the DHR Office of Planning and Budget Services.
> ➤ These are paid in part by the State and in part by an outside entity (75% State and 25% outside entity).

Example: Cash Match Promoting Safe and Stable Families. (Main program used is 658. Match from vendor 658, relate to 558 expenses.)

Ask participants to refer to the Revenues and Expenditures Compared to Budget reports they brought in from their specific counties as pre-work.

Explain: When talking about budgets and funds, you will often hear or use the term "UAS." UAS stands for Uniform Accounting System. UAS was written for DHR Office of Financial Services to manage grants provided to DFCS, the Division of Public Health and the Division of Mental Health, Mental Retardation and Substance Abuse.

Explain how to read and interpret the UAS codes shown on the report.

> ➤ Codes generally have a six digit number – three digits separated by a period, followed by three more digits.
> ➤ The numbers that refer to budget types are the last three digits in the series.
> ➤ Example: 614.106 is a 100 series account.
> - 614 is supplies, and 106 is the Administration program.
> ➤ Example: 812.450 is a 400 series.
> - 812 is Foster Care closing and 450 is local county funds.

Ask participants to refer to the "Expenditures" section of their reports and ask the following questions:

> ➤ How many *100 series items* did you locate in your county's report? Who can give me some examples? (responses may vary but will include items such as Salaries, FICA, Retirement, Health Insurance, Repairs and Maintenance, Publications and Printed materials, Rents (non-real estate), Supplies and Materials, etc.)
> ➤ How many of you show any *200 series items* on your report? How many are there? What are some examples? (expect few responses and examples)

➢ How many of you show *300 series items* on your report? How many? What are some examples? (expect few responses and examples)

➢ How many of you show any *400 series items* on your report? How many are there? What are some examples? (Responses will vary based on how your county chose to use these funds. Some examples are County Board Foster Care, County Clothing Foster Care, County Medical Foster Care, County Incidentals Foster Care, County Expenses – Board, etc.)

➢ How many of you show any *500 series items* on your report? How many are there? What are some examples? (Examples are many including items such as PUP, TANF Employment, Transitional Day Care, Relative Care, Homestead, Parent Aide, etc.)

➢ How many of you show any *600 series items* on your report? How many are there? What are some examples? (expect few examples and responses – one example is Cash Match Promoting Safe and Stable Families)

Ask:

➢ Did this section clarify the six budget types for you?
➢ What questions do you have?

Transition: Next, we'll discuss the concept of a fund source, what it means and why it is important.

Fund Sources and the 500 Series

Refer participants to the APPM, Part 3, COSTAR, UAS and Entitlement Codes section.

Explain within each budget type or series, there are specific individualized fund sources.

> ➢ Example: Within the 500 series budget type, fund source 501, IV-E Family Foster Care, is different from 502, Child Welfare – Family Foster Care (IV-B), etc.

Explain that each fund source is set up differently and dictates how money can be spent.

Explain that new County Directors will gain specific experience using fund sources on the job and they will eventually begin to memorize the different UAS codes that go with each account or program.

Explain that the APPM is available online whenever a County Director must look up a fund source to see what it is used for or to determine if there are any fund sources available to pay for specific or unique client services. *Paper copies should be used carefully, as paper updates are not distributed.*

> ➢ Web address: http://167.193.143.47:9700

Refer participants to Page 13 of their Participant Guides. The web address is listed at the top of the activity entitled "UAS & Entitlement Codes."

Encourage participants to "flag" this page for future reference.

Explain that both Supervisors and Staff are involved day in and day out in making approvals for various programs based on client eligibility criteria.

Explain that as we pay bills in the 500 series, we capture data in COSTAR, the County Statistical Reporting System. This system tracks purchase of services and Title IV-E expenditures.

Explain that the local departments generate monthly electronic reports into the COSTAR system. The monthly reports generated by the counties consist of a series of separate forms used to track purchases of services and Title IV-E expenditures.

Explain that the implication of using an incorrect fund source is an audit exception. Additionally, if incorrect fund sources are used, Supervisors or Staff will have to "re-rate" the item in order to correct the error in COSTAR.

Explain that County Directors may come across a case they have to approve for services and may notice the wrong fund source code was used. At that point, they may refer to the COSTAR manual to ensure the code is correct.

Explain that another way County Directors find out that incorrect fund sources are being used is through second level reviews that are conducted by Field Program Specialists.

Explain that County Directors need to ensure that their Supervisors and Caseworkers need to know how to determine eligibility correctly based on Social Services and Economic Support policy, as this affects federal funding.

Say: Let's get some practice using the COSTAR section of the Administrative Policies and Procedure Manual to look up UAS codes.

Activity: UAS & Entitlement Codes

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Activity: UAS & Entitlement Codes

- Refer to the activity worksheet in your Participant Guide.
- Using the list of UAS Codes in the COSTAR section of the APPM, complete the activity (match UAS codes to descriptions).
- Write the appropriate description next to each UAS code.

11

</div>

Show OH 11 (Activity: UAS and Entitlement Codes).

Refer participants to the activity worksheet for this activity on Pages 13-14 of the Participant Guide.

Facilitate activity according to slide instructions.

Allow 5 minutes to complete the activity.

Review correct answers with participants using the answer key located at the back of this Trainer's Guide.

Ask participants to refer to the Revenues and Expenditures Compared to Budget reports they brought in from their specific counties as pre-work.

Explain that although the UAS codes are located on the R&E report, the descriptions are not always easy to read or interpret. The list of UAS codes can help to decode these "fuzzy" descriptions.

Activity: My UAS Codes

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Activity: My UAS Codes

- Using your R&E reports as a guide, locate the first fifteen 500 series items or accounts on your report.
- Using the UAS Codes list in the APPM, write in the complete UAS code and the description name on the activity worksheet in your Participant Guides.

12

</div>

Show OH 12 (Activity: My UAS Codes).

Refer participants to the activity worksheet for this activity on Page 15 of the Participant Guide.

Facilitate activity according to slide instructions.

Allow 10 minutes to complete activity.

Ask for a volunteer to list his/her ten 500 series accounts and ask others to compare using their own lists.

Explain that the 500 series accounts are the most important as they represent direct services to clients. These program allocations are developed and loaded into the UAS system at the beginning of the fiscal year. Once the initial Direct Benefits budgets are loaded, it becomes the county department's responsibility to report Direct Benefits expenditures and monitor year-to-date expenditures to ensure the program budget is not exceeded.

Guidelines for Using 500 Series Accounts

Present OH 13 (Guidelines for Using 500 Series Accounts).

Explain that an important part of the County Directors job is to ensure that his/her county is drawing down as many federal dollars as possible to maximize revenue sources and services.

> ➤ Example: Fund Source 501 is IV-E (Federal) Family Foster Care and pays for expenditures for a child who meets eligibility criteria for IV-E and is placed in foster care. Fund Source 502 is IV-B (State) and pays for children placed in foster care who are not IV-E eligible.
> ➤ In this example, County Directors would want to make sure that correct IV-E eligibility decisions were being made in order to get the most federal dollars for eligible foster children.

Say: In the next activity, we'll get you using the APPM to make some decisions about fund sources.

Activity: 500 Series Accounts

> ### Activity: 500 Series Accounts
>
> - This is a pair activity.
> - Refer to the activity worksheet for 500 Series Accounts in the Participant Guide.
> - Refer to the APPM, UAS Synopsis Code Pages, in order to complete the activity.
>
> 14

Show OH 14 (Activity: 500 Series Accounts).

Refer participants to the activity worksheet for this activity on Pages 16-18 in the Participant Guide.

Facilitate activity according to slide instructions.

Allow 30 minutes to complete the activity.

Review correct answers with participants using the answer key located at the back of this Trainer's Guide.

Ask participants what questions they have about using fund sources and the COSTAR Manual.

Transition: In the next section, we turn our attention to reports and monitoring budgets.

Reports and Monitoring Budgets

Total Time   1 hour, 35 minutes

Overview   In this section, participants are introduced to two key month-end reports: Revenues and Expenditures Compared to Budget and the Balance Sheet. Participants learn how to read these reports and use them in conducting monthly monitoring. Participants learn what to look for in these reports and identify who to go to in order to ask questions. Finally, participants are introduced briefly to the Consolidated Financial Reports.

Objectives
- ➢ Describe various financial reports required for budgeting and fiscal management.
- ➢ Given a financial report, identify needs and potential problems.
- ➢ Describe how to complete monthly monitoring.

Activities
- ➢ R&E Compared to Budget (0:20)
- ➢ Activity: R&E Compared to Budget (0:20)
- ➢ Consolidated Financial Reports (0:20)
- ➢ Balance Sheet (0:15)
- ➢ Activity: Balance Sheet Review (0:20)
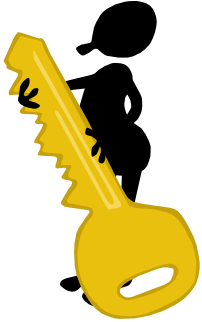
Materials
- ➢ Participant Guides (one per participant)
- ➢ Flipcharts
- ➢ Markers
- ➢ Overheads or PP file
- ➢ Sample Balance Sheet (Clarke County, Feb. 28, 2003)
- ➢ Sample R&E Compared to Budget (Clarke County, Feb. 28, 2003)
- ➢ Sample Consolidated Financial Reports (Clarke County, Feb. 28, 2003)

Two Key Month-End Reports

Show OH 15 (Two Key Month-End Reports).

Say: There are many month-end reports that come out of Accounting Staff. The two we will focus on in this class are the R&E Compared to Budget and the Balance Sheet. These are two of the reports you were asked to bring in as pre-work.
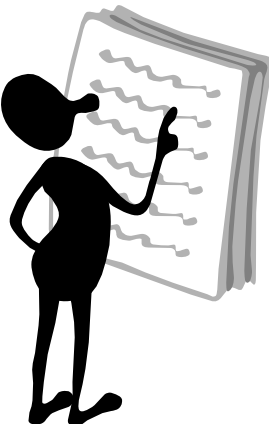
Remind participants that they already looked at the R&E Compared to Budget report earlier in this training.

Explain that R&E reports will vary from one county to the next – some counties will have a 4-page report while other larger counties will have a 10-page report. While most line items are the same from county to county, some items are specific to a county.

> ➢ Example: 200 series accounts which are for cash match programs or positions will vary.
> ➢ Example: 400 series accounts will vary from county to county based on specific needs and how the county has decided to spend county money.

Revenues and Expenditures Compared to Budget

Present OH 16 (R&E Compared to Budget).

Say: Temporary accounts are closed at the conclusion of the fiscal year. It is imperative that you monitor this report monthly to ensure that dollars are available to pay for services throughout the year.

Explain that the County Directors main role is to ensure that year-to-date expenditures are reasonably in line with the percentage of budget year that has elapsed.

Sample R&E Compared to Budget Report

Distribute sample R&E Compared to Budget Report.

Refer participants to R&E Compared to Budget Report Sections on Page 19 of their Participant Guides.

Explain how the report is organized.

> ➢ This report is broken out by revenues and expenditures. You want to monitor the expenditures, primarily.
> ➢ There are five columns in the report:
>   - *Budget:* Shows the annual budgeted amount allocated for each line item.
>   - *Current:* Shows the total expenditures for last month at close-out.
>   - *Year-to-Date:* Shows year-to-date expenditures for each line item.
>   - *Pct:* Shows the percentage of the annual budget spent to date.
>   - *Remaining:* Shows the amount of available funds for each line item.

Ask participants to refer to the *Expenditures* section of the report and point them to the *Remaining* column.

Explain that, other than Personal Services Lapse which is always a negative number, all other numbers should be positive. Negative numbers indicate an "overspending" situation leaving a deficit.

Point out some examples of negative numbers using the sample report:

> ➢ Salaries – JTPA Job Ret: Remaining column shows a negative $3,196.24. The Pct column shows 111% spent to date.
> ➢ Health Insurance – JTPA: Remaining column shows a negative 418.74. The Pct. column shows 111% spent to date.

Ask participants to point out some other examples of negative numbers on the report. Ask volunteers to point out what is in the *Remaining* and the *Pct* columns.

Explain how to calculate the percentage of year elapsed to date. Consider using a flipchart.

> ➢ The fiscal year begins with July and ends with June.
> ➢ For each month that passes, 1/12th of the year has elapsed.
> ➢ For the sample report, the period ended is Feb. 2003. So the percentage of year elapsed is 8/12 or 66.67%.

Say: The *Pct* column is important to monitor since it indicates percentage of total budget spent to date. If you know how much of the fiscal year has elapsed, the Pct column should show figures in close alignment with the percentage of year elapsed.

> ➢ Example: If 66.67% of the year has elapsed, the Pct column should
> ➢ show figures in close alignment with 66.67%.
> ➢ If the Pct column shows figures greater than 66.67%, it means that
>   at the current spending rate, you will overspend and run out of
>   money before the end of the fiscal year.

Using the sample report, **ask** participants to point out examples using the
sample report that illustrate potential "overspend" situations.

Say: If anything appears questionable on the R&E report, contact your
Fiscal Operations Manager and ask questions. They can help you determine
what your options are and advise you accordingly.

Transition: Next, we'll do a practice activity and look at the R&E Compared
to Budget that you brought in from your own county.

Activity: R&E Compared to Budget

Activity: R&E Compared to Budget

- This is an individual activity.
- Using your own R&E reports, which you brought in as pre-work, complete the activity worksheet in your Participant Guides.

17

Show OH 17 (Activity: R&E Compared to Budget).

Refer participants to the activity worksheet, "R&E Compared to Budget," on Page 20 in the Participant Guide.

Facilitate activity according to slide instructions.

Allow 10 minutes to complete activity.

Debrief:

➢ Who can tell me what their personal services lapse is? (Remind participants that they will learn about this later)
➢ Did any of you find some potential "overspend" situations on your report? What were they?

Transition: Next, we introduce you to the Consolidated Financial Reports.

Consolidated Financial Reports
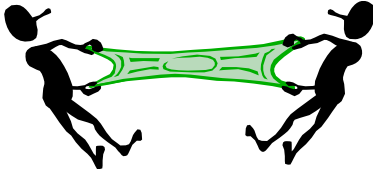
Present:

➤ More detailed reports are available that break out the R&E Compared to Budget report by category. These are called the *Consolidated Financial Reports.*

➤ These reports were generated because County Directors previously took the R&E report and would manually break it down into a spreadsheet by category. County Directors wanted to see "like items" on one page. Items are scattered throughout the R&E report and they were trying to make things easier to read and interpret. This took a lot of time. Eventually, RA designed the Consolidated Financial Reports to help County Directors look at more specifics without having to take the time out of the day preparing a manual spreadsheet.

➤ As you gain experience with managing your budgets in the field, you will begin to look further into the Consolidated Financial reports in order to analyze the county's expenditures by category. Let's look at the different types of reports that are available.

Consolidated Financial Reports

Present OH 18 (Consolidated Financial Reports).

Consolidated Financial Reports, *continued*

Present OH 19 (Consolidated Financial Reports, *continued*).

Distribute examples of each report to the participants. Discuss each in turn.

Sample Consolidated Financial Reports

Refer participants to the sample Personal Services Consolidated Report handout. Explain the *Personal Services* report:

➢ Personal Services places all Salaries and fringes into one report.
➢ It includes Salaries, Employer FICA, Retirement, Health Insurance, and Overtime salaries, FICA, and Health.
➢ Explain that the *% of Fiscal Year Remaining* is always at the top of the report to be used as a benchmark when analyzing the data.
➢ Explain key point about salaries. Fixed? Not likely to get more money?

Refer participants to the sample Travel Consolidated Report handout. Explain the *Travel* report:

> ➢ Each program area has a travel budget that is determined each year.
> ➢ This report shows the annual travel budget for each area such as Eligibility, Services, Administration, MAO, Rev Max, Day Care, etc.
> ➢ Here is a tip to make sure you stay within budget: Once you get these figures, you can divide the annual budget by 12 for each program area to obtain a monthly figure that can't be exceeded.
> ➢ You can also further divide that number by number of staff to tell each staff member what their travel budget is per month. This is a good way for your staff to help you manage your travel budget.
> ➢ These should be looked at each month – travel is fixed. However, money can be moved around from one category to the other in June (end of fiscal year), if necessary.
>   - Example: If you are overspent on Travel - MAO, and way under on Travel – Eligibility, you can move money from Travel – Eligibility to the Travel - MAO, if necessary.
> ➢ Based on the sample report, total travel expenditures are at 88%. Since travel is fixed, the County Director may need to really monitor when people are traveling and for what reason. Otherwise, an overspending situation is likely.

Refer participants to the sample RMB Travel Consolidated Report handout. Explain the *RMB Travel* report:

> ➢ This report shows reimbursable travel.
> ➢ Travel is budgeted as it is spent. It will always be overspent until the end of the fiscal year. One example is travel for mandatory new worker training.

Refer participants to the sample Regular Operating Consolidated Report handout. Explain the *Regular Operating* report:

➢ This report shows all regular operating expenditures including supplies and materials, repairs and maintenance, lease purchases, publications and printed materials, other rentals, equipment rentals, postage, etc.
➢ Regular Operating reports should be looked at monthly as this category is fixed and needs to be monitored and controlled.
➢ A final budget revision is done in June. Money can be moved around within regular operating and travel, if necessary.
➢ Using the sample report, if 33% of the year has elapsed and 71% of the budget is spent to date, this county is on target in regular operating expenses.

Refer participants to the sample Facility Costs Consolidated Report handout. Explain the *Facility Costs* report:

➢ This report shows expenditures for items including utilities, building rent, and janitorial services.
➢ Using the sample report, if 33% of the year has elapsed and 71% of the budget is spent to date, this county is on target with facility costs.

Refer participants to the sample Child Care Consolidated Report handout. **Explain** the *Child Care* report:

➢ This report shows expenditures for child care programs (fund source 535 and 544).
➢ Using the sample report, this county's child care budget is overspent. These funds are typically fixed, so this would most likely result in a wait list situation for families in need of these services.
➢ This County Director should probably contact his/her Child Care Program Consultant to see if there is anything that can be done to possibly obtain more funding.
➢ MAXStar counties will show zeros for child care expenditures and budgets.

Refer participants to the sample PUP, Homestead, and Parent Aide Consolidated Report handout. Explain the *PUP, Homestead, and Parent Aide* report:

➢ This report shows expenditures for First Placement/Best Placement Wrap-Around Services (518), PUP (521), Promoting Safe and Stable Families (558), Homestead Services (571) and Parent Aide Services (573).

➢ These services are usually fixed accounts and must be managed carefully throughout the year.
➢ Based on the sample report, this county is under budget for the year based on current spending (only spent 57% of budget to date and 33% of the year is remaining).

Refer participants to the sample Support Services Consolidated Report handout. Explain the *Support Services* report:

➢ This report shows expenditures for TANF employment services (527) and Food Stamps E&T ABAWD Transportation (549).
➢ Based on the sample report, this county is under budget in this category based on current spending.

Consolidated Financial Reports might help a County Director if he/she wanted to ask Supervisors to help manage the budget.

➢ Example: A County Director could give the PUP, Homestead and Parent Aide Consolidated Report to a Services Supervisor.

Say: Later, when we discuss Personal Services lapse in detail, you will look at your own Personal Services R&E Compared to Budget report.

Transition: Next, we introduce you to the Balance Sheet.

The Balance Sheet

Balance Sheet

- Assets compared with liabilities and fund balance
- Presentation of permanent accounts
- Assets and account balances are listed and totaled at the top
- Liability and fund balances are listed and totaled at the bottom
- Fund Balance is defined as: Excess of current year revenues over expenditures and prior years excess funds not returned to grantor (county government and other local entities)
- Shows financial position of a county at a particular point in time (usually month-end)

20

Present OH 20 (Balance Sheet).

Explain that the County Directors main role is to monitor this report to ensure there are no current or pending "cash flow" problems.

*Sample
Balance Sheet*

Distribute sample Balance Sheet.

Refer participants to Balance Sheet Checklist on Page 21 of their Participant Guides. *(Note: This same page will be used for the next activity. Inform participants that we are only going to review the checklist information right now. The activity will come in a few minutes.)*

Review key points.

➢ To balance, total assets must equal total liabilities and fund balances on the statement.
➢ The cash account (114.101) should NOT have a negative or low amount – this could indicate a cash flow problem. This balance includes the current year's county funds plus any surplus (fund balance) left over from prior years.
➢ There should not be any negative balances on the balance sheet – this should prompt a County Director to ask questions.
➢ The Restricted fund accounts (284.251 to 284.259) shown at the bottom of the report should equal the Cash-Bank (117.102/Bank 2) plus any Restricted Fund savings (117.106).
➢ The Operating Fund Balance (320.271) should be equal to or greater than the county savings account (114.107).
➢ The balance sheet account called "Unearned Revenue" in the Fund Balance section is the difference between year-to-date revenues and expenditures.

Say: If anything appears questionable on the Balance Sheet, contact your Fiscal Operations Manager and ask questions. They can help you determine what your options are and advise you accordingly.

Transition: Next, we'll look at your personal Balance Sheets that you brought in as pre-work.

Activity: Balance Sheet Review

Activity: Balance Sheet Review

- This is an individual activity, which uses the Balance Sheet Checklist activity worksheet in the Participant Guide.
- Using your own Balance Sheet reports you brought in as pre-work, complete the worksheet.

21

Show OH 21 (Activity: Balance Sheet Review).

Refer participants to Balance Sheet Activity on Page 21 in their Participant Guides.

Facilitate activity according to slide instructions:

Allow 10 minutes to complete activity.

Debrief:

➢ Using the checklist criteria, how many of you found that your balance sheet passed all the criteria?
➢ How many of you found something questionable?
➢ Solicit volunteers to share specific findings regarding their balance sheets.

Transition: Let's return to the Personal Development Plans you are creating.

Personal Development Plan

Refer participants to the Personal Development Plan on Page 47 of their Participant Guides.

Ask participants to take a few moments to reflect on the information we have covered so far and make any notations they would like to on their Personal Development Plan forms.

Transition: Next, we introduce you to three other concepts: loaded accounts, staff allocation and lapse factor.

Loaded Accounts and Managing Staff Allocation and Lapse Factor

Total Time   1 hour, 50 minutes

Overview   In this section, participants are introduced to three concepts: loaded accounts, staff allocation and lapse factor. Loaded accounts are contrasted with non-loaded fixed accounts and participants learn that they must effectively manage fixed accounts throughout the year to ensure that families are getting the services needed. Lapse factor and staff allocation are introduced, and participants learn what they can do to manage them effectively. Factors that impact both lapse and staff allocation are discussed.

Objectives
  ➢ Identify which accounts are set and which are loaded as needed.
  ➢ Describe the County Director's role in managing lapse and the factors that impact it.
    - Define lapse.
  ➢ Given a description of current staff allocation, account for the allocation and identify options to take and best actions.
    - Define staff allocation.

Activities
  ➢ Loaded vs. Fixed Accounts (0:15)
  ➢ Activity: Managing Fixed Accounts (0:20)
  ➢ Managing Staff Allocation (0:10)
  ➢ Activity: Managing Staff Allocation (0:20)
  ➢ Managing Lapse Factor (0:30)
  ➢ Activity: Managing Lapse Factor (0:15)
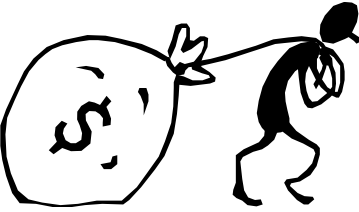
Materials
  ➢ Participant Guides (one per participant)
  ➢ APPM (several in the classroom as reference)
  ➢ Flipcharts
  ➢ Markers
  ➢ Overheads or PP file
  ➢ Monthly Lapse Reports for each county

Loaded Accounts

Show OH 22 (Loaded Accounts).

Say: We've discussed the budget types, fund sources, and reports so far. Now we are going to talk about different accounts and how money is allocated throughout the year.

> ➢ Loaded accounts are accounts that are constantly replenished as they are used.
> ➢ Many of these accounts are in the 500 series and represent mandated direct services to clients.
>   - Examples: Foster Care children services, wrap-around services.

Fixed Accounts

Fixed Accounts

- Fixed accounts are based on a fixed annual allocation
- These are typically services that are not mandated.
- Examples: *Child Care, Employment Services, Homestead, and Parent Aide.*
- Since funds are limited, dollars must be effectively managed throughout the year to ensure families get needed services and money is available to pay for the services.
- If projections indicate additional funding is needed, the county must receive prior approval before increasing the budget and spending levels.

23

Show OH 23 (Fixed Accounts).

> ➢ In contrast, other accounts are "fixed" and are not continually loaded.
> ➢ These are typically services that are additional but not mandated.
> - Examples: Child Care, Employment Services, Homestead, and Parent Aide.
> ➢ County dept. must monitor year-to-date spending to ensure the program budget is not exceeded.
> ➢ If projections indicate additional funding is needed, the county must receive prior approval before increasing the budget and spending levels.
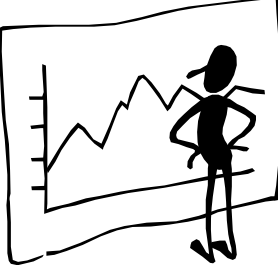
Say: It is important to find out which accounts are loaded and which are not. The best way to do this is to contact your Budget Analyst.

Say: One of the best ways to manage fixed accounts is to take the annual budget amount, and divide it by 12. That will provide a monthly amount that should not be exceeded throughout the year to avoid overspending. Let's look at an example.

Example of Fixed Allocation Account

Example of Fixed Allocation Account

- Effingham County's annual PUP budget is $13,221.
- To get a monthly expenditure figure, divide $13,221 by 12.
- Monthly expenditure should not exceed $1,770.83.

24

Show OH 24 (Example of Fixed Allocation Account).

➢ Effingham County's PUP allocation is $13,221.
➢ To get a monthly expenditure figure, divide $13,221 by 12.
➢ Monthly expenditure should not exceed $1,770.83.

Transition: Next, we'll try an activity where you'll get to practice managing fixed accounts.

Activity: Managing Fixed Accounts

Activity: Managing Fixed Accounts

- This is a pair activity.
- Complete the activity worksheet in the Participant Guide.
  - Part 1 provides some specific fixed allocations for various counties. You must calculate the average monthly expenditure to manage the funds effectively.
  - Part 2 requires that you refer to your specific R&E Compared to Budget Report and complete the chart.

25

Show OH 25 (Activity: Managing Fixed Accounts).

Refer participants to the activity worksheet on Pages 22-23 in the Participant Guide.

Facilitate activity according to slide instructions.

Allow 10 minutes for pairs to complete the activity.

Review correct answers for Part 1 using the answer key located in the back of this Trainer's Guide.

Debrief Part 2 of the activity:

  ➢ Based on your calculations, do any of you have any concerns about your expenditures in accounts 544, 573, or 571?
  ➢ Which ones and why?
  ➢ What do you plan to do when you return to the field?

Explain that managing to a monthly expenditure amount in fixed accounts is a good practice to avoid an overspending situation throughout the year.

Transition: Next, we talk about managing staff allocation.

Managing Staff Allocation

Staff Allocation

- Each county is given a certain number of positions each year based on caseload per program area.
- Both OCP and OFI have a certain number of Worker, Supervisor and Clerical positions allocated.
- OCP MUST fill the number of positions allocated for both Workers and Supervisors.
  - Example: *If 10 positions are allocated, 10 must be filled.*
- Each county should make every effort to manage within their staff allocation for the year.
- Counties often manage resources between them.
- Each region has a total number of positions that cannot be exceeded.

26

Say: Staff allocation is an element of the budget that is assigned and presented in the new annual budget package for each county.

Present OH 26 (Staff Allocation).

Say: County Directors are expected to effectively use the resources they have been allotted to accomplish their goals and meet local needs. However, they can also work with other County Directors in the region to create win/win situations as long as the overall region does not exceed the total number of positions allotted.

Trainer Note: It would be a good idea to facilitate a discussion here of options for managing staff allocation. Due to the changing nature of this subject, reference the annual budget instructions so that anything you discuss with the class is current and accurate.

Transition: Next, let's try some practice scenarios to get you thinking about managing staff allocation.

Activity: Managing Staff Allocation

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Activity: Managing Staff Allocation

- This is a small group activity (optimal is 4-5 participants in each group).
- Read the scenarios in the Participant Guide and determine options for managing staff allocation based on the information provided to maximize the use of partial positions.
- Post your answers to each scenario on a flipchart page.

27

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Show OH 27 (Activity: Managing Staff Allocation).

Refer participants to the activity worksheet on Pages 24-27 of the Participant Guide.

Distribute flip chart paper and markers to each group.

Facilitate activity according to slide instructions.

Allow 10 minutes to complete activity.

Ask groups to present their answers to the large group.

Allow 10 minutes for group reports, discussion and feedback.

Use the answer key located at the back of this Trainer's Guide to provide some possible correct answers.

Ask participants what questions they have about Managing Staff Allocation.

Transition: Next, we turn our attention to Managing Lapse Factor.

Managing Lapse Factor

Lapse Factor

- DFCS does not receive enough funding from the State to cover the costs of all allocated / budgeted positions to be filled for 100 per cent of the time.
- Instead, the funds received are anticipated to cover the costs of employees actually employed during the year.
- The difference is known as *Lapse Factor*.

28

Present OH 28 (Lapse Factor).

Tell participants that information regarding lapse factor can be found in the APPM.

Explain key points (consider using a flipchart):

Lapse Factor Key Points

> ➤ Each county is assigned a lapse and is responsible for managing its own lapse.
> ➤ Lapse can be managed by allowing positions to remain vacant for the average time it takes to fill them (approximately 30 to 45 days).
> ➤ If the county's personal services budget is projected to be overspent, position(s) should be held vacant for a longer period.
> ➤ Management of lapse can be a regional issue as well as a county issue.

Example: A multi-county worker may be headquartered in one county, but the personal services cost for that position, in terms of its impact on lapse, may be managed by more than one county within the region.

County Director Role in Managing Lapse

Show OH 29 (County Director Role in Managing Lapse).

➢ Generally, counties are NOT responsible individually for lapse – it is normally a regional responsibility that is shared between counties.
➢ County Directors should talk to their Regional Director about how the region handles lapse.

Say: Meeting lapse in your county may be out of your control – however, you should be a team player and cooperate with other counties in the region to manage lapse regionally.

Say: There are several reasons why your county might not meet lapse.

Factors Impacting Lapse

<div style="border:1px solid">

Factors Impacting Lapse

- County experiences little or no turnover.
- County vacancies are in OCP (so they can't remain vacant and must be filled).
- County chooses to hire an employee at a higher salary level than was originally budgeted for.
- **Example:** Budgeted for Caseworker at $23,000 and hire in an experienced person at $40,000 salary, including their annual leave which would have to be paid upon termination or retirement.
- Employees that retire – Terminal leave is payable when employees retire and includes all the annual leave they have earned. Terminal leave is not budgeted for.

30

</div>

Show OH 30 (Factors Impacting Lapse).

➤ County experiences little or no turnover.

➤ County vacancies are in Social Services (so they can't remain vacant and must be filled).

➤ Hire in an employee at a higher salary level than was originally budgeted for.

- Example: Budgeted for Caseworker at $23,000 and hire in an experienced person at $40,000 salary, including their annual leave which would have to be paid upon termination or retirement.

➤ Employees that Retire – Terminal leave is payable when employees retire and includes all the annual leave they have earned. Terminal leave is not budgeted for.

Refer participants to the APPM and review key points about employees who retire:

> ➢ Terminal leave and the employer's share of retirement for forfeited leave must be payable when an employee leaves.
> ➢ These amounts must be calculated and the DHR Office of Planning and Budget Services must be notified of the additional costs to be incurred.
> ➢ In this situation, budget funds would likely be added at the end of the fiscal year if, due to these costs, the County is not likely to meet lapse.

Refer participants to the APPM and review key points about hiring individuals at a higher salary level and paying overtime:

> ➢ The added expense due to these factors will not result in additional budget funds and must be absorbed within the current Personal Services budget. *Thus, County Directors must ensure that their Personal Services budget can support the costs.*
> ➢ An increase in salary level and/or the payment of overtime will normally increase the county's lapse.

Explain that many times, one county in a region that fails to meet lapse is often counterbalanced by another county in the region that exceeds lapse.

> ➢ Example (consider using a flipchart): A large county (County A) that experiences a lot of turnover might exceed lapse – it will not spend the entire Personal Services budget due to the vacancies. Another county (County B) that has a $5 million Personal Services budget may experience no vacancies or turnover throughout the year. Assume, however, that two people in County B retire and must be paid $20,000 in terminal leave costs which were not budgeted for. As a result, County B will overspend their Personal Services budget by $20,000 and will not meet lapse. These two counties may balance out in the region.

Refer participants to the sample Consolidated Financial Report, Personal Services R&E Compared to Budget.

Say: One easy way to monitor if your county is meeting lapse is to check your Personal Services R&E report.
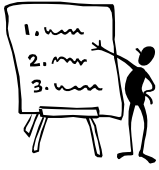
"Is the county meeting lapse?"

Using a flipchart, **explain** how to check for whether or not a county is meeting lapse.

➢ The first row under the expenditure column is Personal Services and represents a negative number. This is the lapse figure for the county.
➢ At the top of the report, locate the % of Fiscal Year Remaining.
➢ Locate the Total Expenditures row on the last page of the report and find the percent column. Note that figure.
➢ Add the % of Fiscal Year Remaining with the Total Expenditures amount.
➢ If these two figures are 100% or less, the county is on target with lapse.
➢ If these two figures are over 100%, the county may need to keep a position or positions vacant for a while in order to manage lapse.

Transition: Next, let's provide some practice on managing lapse factor.

Activity: Managing Lapse Factor

> ## Activity: Managing Lapse Factor
>
> - Refer to the monthly Lapse Report for your county (handout).
> - Using the instructions in your Participant Guides, complete the chart on lapse in your county.
>
> 31

Show OH 31 (Activity: Managing Lapse Factor).

Monthly Lapse Report for each county

Refer participants to Managing Lapse Factor on Page 28 of the Participant Guide.

Distribute monthly lapse report for each county.

Facilitate activity according to slide instructions. **Allow** 5 minutes to complete activity.

Debrief:

- ➢ How many of you are on target for meeting lapse?
- ➢ How many of you are NOT on target for meeting lapse?
- ➢ What should you do upon returning to the field if your county is currently not managing lapse?
  - Suggested Answer: Talk to your Regional Director.

Ask participants what questions they have about Managing Lapse.

Transition: Next, we turn our attention to the next section on activities that generate State or Federal funding.

Activities That Generate State or Federal Funding

Total Time   40 minutes

Overview   In this section, participants learn about the revenue maximization
                      initiative and its purpose. Three specific activities that generate
                      state or federal funding are covered: Targeted Case Management
                      (TCM) services; Random Moment Sample Study (RMSS); and, IV-
                      E Billing.

Objectives
- ➢ Define the revenue maximization initiative and its purpose.
    - Describe the purpose of Targeted Case Management
      Services (TCM) and why it is important.
    - Describe Random Moment Sample Study (RMSS) and its
      purpose.
    - Describe IV-E billing and the importance of determining
      appropriate client eligibility.

Activities
- ➢ Introduction to Rev Max (0:10)
- ➢ TCM (0:10)
- ➢ Random Moment Sample Study (RMSS) (0:10)
- ➢ IV-E Billing (0:10)

Materials
- ➢ Participant Guides (one per participant)
- ➢ Overheads or PP file

Introduction to Rev Max

Rev Max

- Georgia has implemented a statewide Rev Max initiative to increase federal funding for the services that our state agency provides and purchases.
- The more federal dollars we can draw for specific programs, the further State dollars can go to support programs.
- County Directors are responsible for Rev Max on the PMP (See Goal IV).
- Three specific activities contribute to revenue maximization: Targeted Case Management (TCM), Random Moment Sample Study (RMSS), and IV-E billing.

32

Say: County Directors need to be aware of the concept of Revenue Maximization.

Refer participants to Rev Max on page 29 of the Participant Guide.

Present OH 32 (Rev Max).

Acknowledge that participants' with Social Services backgrounds are probably familiar with TCM, IV-E, and RMSS. Acknowledge participants' with ES backgrounds with familiarity with RMSS.

Explain that we will look specifically at each activity in turn starting with Targeted Case Management or TCM.

Targeted Case Management

Inform participants that information on TCM can be found in Section I, Target Case Management of the Administrative Policies and Procedures Manual.

Refer participants to TCM on Page 30 in the Participant Guide.

Review key points:

> ➢ Targeted Case Management Services (TCM) are defined as services which will assist individuals in gaining access to and managing needed medical, nutritional, social, educational, housing and other services.
> ➢ Under an agreement with the Dept. of Community Health, DFCS can draw down Medicaid funding for providing these services to certain targeted groups.
> ➢ This agreement allows DFCS to receive reimbursement for many of the casework activities already performed for adults, families and children in GA.
> ➢ Each county is given a TCM goal based on caseload size and the percentage of cases that are eligible for Medicaid.
> ➢ Some positions are funded through the reimbursement through Medicaid.
> ➢ If we don't bill for all eligible services, less money is available to the State and for positions.
> ➢ IDS Online has a report available that County Directors can review monthly that shows number eligible, number billed, and number rejected. County Directors should get a copy of this report and ask a Supervisor to explain it to him/her.
> ➢ For rejections, County Directors should ensure that Supervisors are rebilling for those as they are usually rejected due to data entry errors.

Explain resources and reports for monitoring TCM and maximizing activity:

> ➢ Each quarter, a TCM report is generated from the E&R Unit that will show how specific counties are doing.
> ➢ Additionally, there is a TCM report that can be pulled monthly from IDS Online – typically, Supervisors pull this report and review it.
> ➢ Finally, SS Field Program Specialists are available to provide TCM training to groups, if needed.

Ask participants if they have any questions on TCM.

Transition: Next, we look at Random Moment Sample Study or RMSS.

Random Moment Sample Study (RMSS)

Inform participants that information on RMSS can be found in Section I, Random Moment Sample Study of the APPM.

Refer participants to RMSS on Page 31 in the Participant Guide.

Review key points:

➢ RMSS is used to determine the amount of federal participation earned in each of the Division's programs.

➢ The study determines the amount of time spent on each program and collects this information through "strikes." Samples are collected for both SS and ES.

➢ Strike – Made to staff during the first 55 days of a quarter. During a "strike" the interviewer asks a County's staff member to identify what he/she is doing at a given moment in time. Data is only collected on service delivery staff (caseworkers).

➢ Reimbursement dollars are received for the State for activity that is spent on key programs such as Food Stamps, TANF, Medicaid, etc.
 - Example: Worker processing a Food Stamps application would provide reimbursement dollars; worker on break or at lunch or on annual leave will not.

➢ Local Supervisors act as interviewers and get list of staff to "strike" – they collect information on the staff's activities and enter the data using an activity code which represent specific programs on whose behalf staff is working.

➢ County Directors need to understand that they are contributors to the State – State Office will know which counties are participating and reporting strikes.

➢ RMSS is important to staff as funds to pay salaries are earned this way.

➢ It is important that staff give exact and complete information regarding their activities in order to accurately charge the federal government for its fair share.

➢ Failure to post RMSS data in a timely fashion can jeopardize the validity of RMSS. This would adversely affect the allocation dollars for the Division.

Explain that Supervisors can maintain strikes or in some offices, a designated person is in charge of handling this process for the office.

Explain that County Directors do not want to be contacted by State Office indicating that the County did not report a strike. If a Regional Director

receives a call regarding this, it could become a performance issue.

Ask participants if they have any questions on RMSS.

Transition: Next, we look at IV-E Billing.

IV-E Billing

Refer participants to IV-E Billing on Page 32 in their Participant Guides.

Review key points:

- ➤ IV-E Billing refers to a federal source of foster care funding.
- ➤ Eligibility for foster care funding is based on the child's specific circumstances at the time they enter foster care.
- ➤ Three sources exist for foster care funding:
    - Initial Placement (503, 507, 565, 579).
    - IV-E (Also known as AFDC-FC – includes 501, 505, 529, 560, 561, 562, 563, 574, 575) which is federal.
    - IV-B (Also known as CW-FC – includes 502, 506, 530, 542, 564, 577) which is state.
- ➤ When children enter care, they only fall into one of the three initial categories.
- ➤ Eligibility workers make the determination as to whether a child is IV-E or IV-B eligible.
- ➤ Supervisors are responsible to ensure that IV-E is correctly billed and that eligibility errors are corrected.
- ➤ The order of preference is to use federal IV-E dollars first, Initial Placement dollars next, and use IV-B dollars last.
- ➤ County Directors are responsible for ensuring that their Supervisors and workers are billing correctly.

Explain that E&R Reviews provide data on IV-E billing as well as Supervisor case record reviews.

Explain that County Directors can learn more about IV-E billing by referring to the Eligibility Manual for Foster Care.

Ask participants what questions they have about IV-E Billing.

Transition: Let's return to the Personal Development Plans you are creating.

Personal Development Plan

Refer participants to the Personal Development Plan on Page 47 of their Participant Guides.

Ask participants to take a few moments to reflect on the information we have covered so far and make any notations they would like to on their Personal Development Plan forms.

Trainer Notes:

> *Consider adding a small section on LOC (Level of Care).*
> *This is a very "packed" day of content. If any time exists to facilitate a quick review of today's material, please facilitate a quick review and end the day on a high note.*

Transition: This is all we have time for today. Tomorrow, we will learn about Purchasing and Procurement. **Dismiss** class.

Purchasing and Procurement

Total Time   2 hours, 15 minutes

Overview   In this section, participants are introduced to the rules and policies that dictate purchasing and procurement. Participants are introduced to policies on setting up and renewing Memorandum of Understanding (MOU's), agreements and leases and get practice through some practical application activities.

Objectives
- ➢ Describe procurement rules.
- ➢ Describe how to set up and renew MOU's, agreements and leases.

Activities
- ➢ Welcome Back (0:10)
- ➢ Purchasing and Procurement Rules and Policy (0:45)
- ➢ Setting Up and Renewing Agreements and Leases + Activity (0:45)
- ➢ Setting Up and Renewing MOU's + Activity (0:45)

Materials
- ➢ Participant Guides (one per participant)
- ➢ APPMs (several in the classroom as reference)
- ➢ Flipcharts
- ➢ Markers
- ➢ Overheads
- ➢ MOU Checklist handout (one per participant)

Welcome Back

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Welcome Back!

- Using the topics on the flip chart to remind you of yesterday's content, fill in the blanks in the following statements and share your responses with a partner:
- The most important thing I learned yesterday was _____.
- I am shocked that _____!
- When I finish this budget workshop, I am going to _____.

33
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Show OH 33 (Welcome Back).

Welcome participants back to Day Two of Workshop Two.

Facilitate quick review / icebreaker as follows:

"Yesterday's Topics"

Direct participants' attention to the topics listed on the prepared flip chart and remind them that these are the subjects we covered yesterday:

- ➢ Budget Development Cycles
- ➢ County Director's Role in Managing Budgets
- ➢ Budget Types and Fund Sources
- ➢ Financial Reports
- ➢ Loaded Accounts
- ➢ Managing Staff Allocation
- ➢ Lapse Factor
- ➢ Managing Fixed Accounts
- ➢ Activities that Generate State or Federal Funding

Ask participants to fill in the blanks shown on the overhead and exchange responses with a partner. After allowing a few minutes for this, ask a few participants to share their responses with the large group.

Ask participants if they have any questions from Day One. Answer questions.

Transition: Today, we turn our attention to the area of purchasing and procurement.

Purchasing and Procurement Rules and Policy

Refer participants to the APPM, Section I, Purchasing and Procurement.

Say: There are a lot of rules that dictate how you can purchase goods and services within your county. The APPM is an invaluable resource when it comes to this area.

Say: You will learn more about purchasing and procurement on the job, but we are going to dive into a "discovery" activity to get you using the APPM to locate policies and procedures. We will approach this as a hands-on activity rather than presenting a lot of rules and policy that you can look up in the manual.

Activity: Purchasing and Procurement

Activity: Purchasing and Procurement

- This is a pair activity.
- Refer to the activity worksheet in the Participant Guide.
- Using the APPM as a resource, locate answers to the questions or scenarios.
  - All of the answers are in the APPM – it is just a matter of locating them.

34

Show OH 34 (Activity: Purchasing and Procurement).

Refer participants to the worksheet for this activity on Pages 33-34 in the Participant Guide.

Facilitate activity according to slide instructions.

Allow participants 30 minutes to complete the activity.

Review correct answers with participants using the answer key located at the back of this Trainer's Guide.

Transition: Only certain high-level state officials are authorized to legally sign agreements. Therefore, the use of agreements has been authorized for use by local DFCS officials to accomplish local needs. Both are binding legal documents. The difference in terms is to comply with state regulations / law regarding the authorization to sign a state agreement.

Setting Up and Renewing Agreements and Leases

Agreements

- Term agreements:
  - Used for equipment maintenance, rental or lease purchase, and for special services such as janitorial, security, refuse removal, etc.
  - Usually for a one-year period.
- Agreements that begin during the fiscal year may only cover the remainder of that fiscal year.
- A renewal clause can be included allowing the agreement to be renewed for two additional years under the same terms and conditions or under amended terms and conditions.
- Bid requirements apply.
- At the end of the renewal period, it must be re-bid.
- The State of Georgia Standard Contracts for Maintenance, Service, Rental and Lease/Purchase Agreements must be used where applicable.
- A purchase order must be prepared to initiate or renew an agreement.

35

Present OH 35 (Agreements).

Five Types of Agreements

Present OH 36 (Five Types of Agreements).

Refer participants to the APPM, Section I, Agreements section.

Activity: Agreements

Activity: Agreements

- This is a pair activity.
- Refer to the activity worksheet in the Participant Guide.
- Using the APPM as a resource, locate answers to the questions or scenarios.
  - All of the answers are in the APPM – it is just a matter of locating them.

37

Show OH 37 (Activity: Agreements).

Refer participants to the worksheet for this activity on Pages 35-36 in the Participant Guide. **Facilitate** activity according to slide instructions.

Allow participants 20 minutes to complete the activity.

Review the correct answers using the answer key located at the back of this Trainer's Guide.

Explain that many existing County Directors or new County Directors' assigned mentor may already have proper agreements and leases on disk or on hard copy. It would be a good practice to see if new County Directors can locate a diskette with the files included so that they could use the right form, and simply fill in the specific details for their specific situation.

Remind participants that agreements and leases must be arranged and signed prior to June 15th in order to be presented with the annual budget package.

Transition: In the next section, we focus on setting up and renewing Memoranda of Understanding (MOU's).

Setting Up and Renewing MOU's

Show OH 38 (MOU's).

Remind participants that MOU's are typically completed during the April timeframe in preparation for the new annual budget. Generally, MOU's must be arranged and signed prior to June 15th and must be presented in the annual budget package.

> ➢ MOU's with appropriate annexes are used when making a service agreement with an independent contractor for the purchase of services from another agency.
> ➢ MOU's are only used when purchasing services for DFCS clients.
> ➢ Examples: Providers who offer employment services, Homestead services, Parent Aide services, Independent Living services, or other.

Exceptions to Using MOU's

Show OH 39 (Exceptions to Using MOU's).

➢ Use a County Purchase Order, not an MOU, when arranging conference rooms with a hotel
➢ Use a County Purchase Order, not an MOU, when purchasing items such as luggage for an Independent Living client

Refer participants to the APPM, Section I, Memorandum of Understanding section. Ask them to read about the one situation where all components of a complete MOU are not required.

Ask participants these questions about what they just read:

- ➢ What is the criteria that must be met in order to use the shortened version of the MOU?
  - Suggested response: If the amount paid is less than $10,000 and the contractor/provider will not come into direct contact with clients.
- ➢ How do we define risk factor to clients?
  - Suggested response: When clients might be alone with a service provider.
- ➢ Which pages of the MOU do you use if the criteria have been met?
  - Suggested response: Pages 1 to 4 and Pages 9 to 10. Pages 5 to 8 are not needed.
- ➢ Are you required to use the MOU invoice and annexes with the shortened version?
  - Suggested response: No, it is not required but some form of invoice or bill would be needed

Activity: Setting Up and Renewing MOU's

> ### Activity: Setting Up and Renewing MOU's
>
> - This is a pair activity.
> - Refer to the worksheet for this activity in the Participant Guide.
> - Using the APPM as a resource, locate answers to the questions or scenarios.
>   - All of the answers are in the APPM – it is just a matter of locating them.
>
> 40

Show OH 40 (Activity: Setting Up and Renewing MOU's.

Refer participants to the worksheet for this activity on Pages 37-40 in the Participant Guide. **Facilitate** activity according to slide instructions.

Allow participants 20 minutes to complete the activity.

Review the correct answers using the answer key located at the back of this Trainer's Guide.

Explain that many existing County Directors or new County Directors' assigned mentor may already have proper MOU's on disk with proper annexes attached. It would be a good practice to see if new County Directors can locate a diskette with the files included so that they could use the right form, and simply fill in the specific details.

Distribute copies of the MOU Checklist handout. Inform participants that this checklist can be used as a management tool to ensure that proper procedures are being followed with MOU's.

Transition: In the next section, we turn our attention to best practices and resources for budgeting and fiscal management.

Best Practices and Resources

Total Time   40 minutes

Overview   In this section, best practices are shared from existing County Directors. In addition, a list of resources and support personnel are presented to assist in the area of budgeting and fiscal management.

Objectives   ➢ Describe best practices in budgeting and fiscal management.

Activities   ➢ Best Practices (0:10)
➢ Resources and Support for Budgeting Responsibility (0:10)
➢ Activity: The Computer Conundrum (0:20)

Materials   ➢ Participant Guides (one per participant)
➢ Flipcharts
➢ Markers
➢ Overheads or PP file
➢ Handout: Sample R&E Report with overspending and under spending

Best Practices for Managing Budgets

Refer participants to Best Practices for Managing Budgets on Page 41 in their Participant Guides.

Review list with participants:

Trainer's Note: Elaborate on one or more of these practices by sharing relevant personal stories or anecdotes.

> ➤ Review the R&E report and Balance Sheet monthly to look for problem areas and/or discrepancies.
> ➤ Keep the APPM updated regularly and notate the tracking log which pages were updated and when (the manual transmittals).
> ➤ If in doubt about which fund source to use to pay for services, check the APPM. Next, contact your Manager of Field Operations, Accounting Staff, or State Office.
> ➤ Keep all your financial reports organized by month in a file folder or notebook with tabs. Use it as a desk reference since you will refer to these reports often.

Transition: Next, we turn our attention to resources and support for the budgeting responsibility.

Resources and Support for Budgeting Responsibility

Say: Both new and experienced County Directors will find the need to seek advice, assistance or information from others in order to help them in their Budgeting role.

Say: There is a lot to learn about the budget and the annual preparation process. You will need time in the job to learn all that you'll need to know about budgeting. Throughout your career as County Director, you will come to rely on several different people with different backgrounds to help you along the way. Let's look at these now.

Refer participants to Resources and Support on Page 42 in their Participant Guides.

Resources and Support for Managing Budgets

> ### Resources and Support for Managing Budgets
>
> - Administrative Policies and Procedure Manual (APPM)
> - Accounting / Staff Accountant
> - Regional Director
> - Budget Analysts
> - Field Fiscal Services
> - Division Legal Services Unit
> - Peer County Directors
>
> 41

Present OH 41 (Resources for Managing Budgets). Common resources available to all County Directors include:

➢ APPM
- Parts 1 and 2 deal with policy on procurement and purchasing and budget preparation and maintenance.
- Part 3 is the COSTAR section and helps you decode fund sources.

➢ Accounting Staff / Accountant
- acts as consultant and point person

➢ Regional Director
- acts as point person

➢ Budget Analysts
- can approve getting money loaded into certain fund sources

➢ Field Fiscal Services
- acts as point person for Accounting Staff

➢ Division Legal Services Unit
- can answer legal questions about agreements

➢ Peer County Directors
- provides help and advice and can share stories and experiences
- can share resources such as diskettes with MOU's or agreements included in proper format

Say: These resources will become invaluable as you work to manage your budget. You are not expected to know all the answers, but must know who to go to in order to get help or assistance.

Transition: Next, we participate in a brief skit or role play, which points out the value of our resources list.

Activity: The Computer Conundrum

Activity: The Computer Conundrum

- We will need a volunteer to play the County Director.
- We will need 3 volunteers to play resources that will help the County Director with a budgeting/fiscal scenario. Volunteers will play: Regional Director, Fiscal Operations Manager and Accounting Staff.
- Volunteers will be seated in the front of the room.
- Each Resource Volunteer will be provided with a Computer Conundrum role card, which explains what he / she should say when the County Director approaches him / her.
- Trainer will read role cards, one at a time, to the "County Director" and to the rest of the class.
- Trainer will direct the County Director as to which resource to approach first. County Director will use his / her own words to explain the situation to resource #1 and get some advice.
- Continue the process until the scenario ends with the purchasing of the computer.

42

Show OH 42 (Activity: The Computer Conundrum).

Say: In this activity, we'll need some volunteers to act out a purchasing scenario.

Facilitate activity according to slide instructions.

Debrief by asking the following questions:

- ➢ How many resources were used to help this County Director with the computer conundrum?
- ➢ How realistic do you think this scenario is?
- ➢ What is the learning point of this activity?

Explain the County Directors will have to continuously rely on the help of many key resources in the field as they encounter various situations that involve the budget and/or fiscal matters.

Transition: Next, we participate in an activity where we practice and apply our new skills and knowledge.

Putting It All together

Total Time   45 minutes

Overview   In this section, participants work in small groups to complete an end-of-course activity or case study that allows participants to practice using new skills and knowledge. After the activity, participants complete a Personal Action Plan to increase their ability in the Budget Management arena.

Objectives
- Given a description of a County Directors action in a budgeting/fiscal management scenario, evaluate whether it was the appropriate action to take.
- Given information about the financial status of the county, identify appropriate actions for the CD.

Activities
- Activity: Expenditure Detective (0:45)

Materials
- Participant Guides (one per participant)
- Flipcharts
- Markers
- Overheads or PP file

Activity: Expenditure Detective

> ## Activity: Expenditure Detective
>
> - This is a small group activity.
> - Review the R&E Report (handout).
> - Look for any areas that stand out as exceeding projected expenditures as well as any being under spent (red flags).
>   - Determine why expenditures might be exceeding projections.
>   - Determine which require immediate attention and which are justifiable.
> - For those that require immediate action, develop a plan of action that includes several different options / strategies, such as:
>   - Strategies for reducing expenditures
>   - Requesting additional allocation
>   - Transfer funds between line items
>   - Negotiate with peer County Directors for resources
>
> 43

Show OH 43 (Activity: Expenditure Detective).

Refer participants to this activity on Page 43 of the Participant Guide.

Say: For the next 45 minutes, you will work in small groups to complete a case study that will involve all of the different elements we learned about in the course. You will analyze different situations and determine courses of action.

Facilitate activity according to slide instructions:

Allow 30 minutes for participants to complete the activity.

Debrief: Ask participants to share their responses with the large group.

Transition: It's time to finalize the Personal Development Plans you have been working on throughout the workshop and wrap-up this workshop.

Workshop Summary and Wrap

Total Time   30 minutes

Overview   In this section, we wrap up Workshop 4 by summarizing key points and distributing course evaluations.

Activities
  ➢ Finalizing Your Personal Development Plan (0:15)
  ➢ Workshop 4 Summary (0:15)

Materials
  ➢ Overheads or PP file
  ➢ Course evaluations (one per participant)

Activity: Finalize Your Personal Development Plan

> ### Your Personal Development Plan: Budget Management
>
> What will you do to improve your knowledge and performance as a Budget Manager?
>
> 44

Show OH 44 (Activity: Personal Development Plan).

Personal Development Plan

Ask participants to **refer** to the Budget Management Personal Development Plan (PG, Pg. 47) they have been working on throughout today's workshop.

Ask participants to finalize the plan in their Participant Guides to help improve their knowledge and performance as a Budget Manager.

Facilitate activity according to slide instructions.

Allow 5 minutes to complete the activity.

Ask a few volunteers to share their plans with the class, time permitting.

Instruct participants to review and discuss their Personal Development Plans with their Mentor and Manager of Field Operations. They can help them modify and enhance their plan and locate resources to help them complete specific actions on the plan.

Transition: Next, we wrap up Workshop 2.

Activity: Workshop Summary

> ### Activity: Budgeting & Fiscal Management Workshop Summary
>
> - Form pairs.
> - In the next 5 minutes, formulate <u>one</u> "key point" for each of the following:
>   - The Role of the County Director in Budgeting and Fiscal Management
>   - Best Practices for County Director in Budgeting and Fiscal Management
>   - The most important thing to remember about Budgeting and Fiscal Management
> - Each pair will share its responses with the large group.
>
> 45

Show OH 45 (Budgeting and Fiscal Management Course Summary).

Facilitate activity according to slide instructions.

Ask participants what questions they have about Workshop 2.

Course Evaluations & Pre-work for Workshop 3

Distribute course evaluations and ask participants to complete. Collect all evaluations.

Discuss logistics of Workshop 3 (when participants will come, where they will meet, etc.), if known.

Distribute pre-work for Workshop 3.

Thank participants for coming and dismiss class.

Computer Conundrum Role Cards

Directions to the Trainer: Copy and cut out these cards for the Computer Conundrum activity. You can paste these on index cards or laminate them for ease of use.

For the trainer to read to the volunteer County Director and to the class:

County Director Scenario: Role Card #1

You are the new County Director for McDuffie County. You discover very quickly that you are in need of a new computer for a staff person in the clerical unit. This clerical person does all of the correspondence for the Social Services Section, and the computer she is using is extremely old, outdated, and cannot be upgraded. Clearly, you need to purchase a new computer and printer for this staff person, but you lack the funds to do so. There is currently no county money available to make this purchase, so you must appeal for the use of State money *(we'll assume that this scenario happens in better economic times).*

At first, you call your neighboring peer Director who tells you a long story of how this same thing happened to him when he first became a Director. He advises you to research the APPM, because he seems to remember a memo that came out that included special procedures for purchasing computers. He also suggests that you call your Regional Director about how you might request the extra funds.

You start by going to the APPM to find the chapter on how to purchase equipment. When you are still not sure what to do, you go to your Regional Director.

*[**Trainer Note***: Tell the volunteer County Director to go to the Regional Director and tell him/her about the situation to see what he/she advises.]*

For the trainer to read to the volunteer County Director and to the class AFTER he/she approaches Field Fiscal:

County Director Scenario: Role Card #2

After talking with Field Fiscal, you send the e-mail requesting the $3,500 and you copy the Manager of Field Operations. You receive a reply e-mail approving the request for the funds to purchase the new computer. The email confirms that the money should be loaded into the budget within the next couple of days.

After a few days, you verify that the money is loaded.

Now that you have the money, you have to go about purchasing the computer. You are not sure what to do, even after reading about purchasing on "statewide agreement" in the APPM. You contact Accounting Staff to find out what you should do.

[**Trainer Note**: *Tell the volunteer County Director to approach Accounting Staff and tell him/her about your situation to see what he/she advises.*]

For the trainer to read to the volunteer County Director and to the class AFTER he/she approaches Accounting Staff about purchasing procedures:

County Director Scenario: Role Card #3

Before going through with the purchase, you call the Para-Professional Accountant with Accounting Staff to verify the funds have been loaded in the budget. She confirms the funds are there.

Now, you finally make the purchase!

[**Trainer Note**: *Encourage the class to give volunteers a round of applause.*]

The following are the role cards for the Volunteer Resources:

Resource #1: Manager of Field Operations Role Card

[Let the County Director tell you about his/her situation. After listening, respond with the following.]

"Well, first, let me ask you some questions about the computer."

"How will the computer be used? *[Let the County Director respond.]*
What are the problems you are experiencing with the old computer? *[Let the County Director respond.]*
Is there a spare computer somewhere in the office that could replace this one as opposed to ordering a new one? *[Let the County Director respond.]*

[After hearing the responses from the County Director, respond with the following.]

"I agree that a new computer is an appropriate request. Here is my recommendation: Go to Fiscal Operations Manager *(Alan Davis)* to request $3,500 for the purchase of a new computer and a printer."

[If needed, prompt the County Director to go to the Fiscal Operations Office to request the funds.]

Resource #2: Fiscal Operations Office

[Listen to the County Director make the request for the funding for the computer and reply with the following.]

"OK – now that you've explained your request to me, here's my recommendation. Go ahead and email the request to me and be specific in justifying your request. Tell me exactly why purchasing a new computer for this clerical staff person will help increase office communications and improve efficiency."

Resource #3: Accounting Staff

[Listen to the County Director's request and advise him/her with the following.]

"For computer purchases, Georgia has a statewide agreement with **Dell Computer Corp.**"

You explain the entire process and tell the County Director to call back if there are further questions.

Answer Key: UAS and Entitlement Codes Activity

UAS Code	Description
501	IV-E Family Foster Care
502	Child Welfare – Family Foster Care (IV-B)
503	Initial Family Foster Care
504	IV-E Related Family Foster Care (State)
505	IV-E Institutional Foster Care
506	Child Welfare – Institutional Foster Care (IV-B)
510	Adoptions – Nonrecurring Expenses (IV-E)
517	TANF Child Care
522	Child Welfare – Family Foster Care (State)
521	FFC – Prevention of Unnecessary Out-of-Home Placement
544	Child Care Block Grant
545	Child Care Block Grant / Special Needs
571	Homestead Services
573	Parent Aide Services

Answer Key: 500 Series Accounts Activity

1.   What is the program name for UAS Code 521 and what is the program purpose?

Answer: FFC – Prevention of Unnecessary Out-of-Home Placement (PUP) See program purpose statement in COSTAR manual.

2.   What is the program name for UAS Code 571 and what is the program purpose? Is an MOU necessary to purchase these services? What is the expenditure cap per family?

Answer: Homestead. See Program Purpose statement. MOU's are necessary to purchase these services. The expenditure cap per family is $3,500 (unless specifically approved by the Social Services Section).

3.   What is the program name for UAS Code 573 and what is the program purpose? Is an MOU required to purchase these services? What is the expenditure cap per family?

Answer: Parent Aide Services. To provide parenting education, training, education support and job search to families through classes, parenting groups and in-home evaluation. MOU is required to purchase these services. Total expenditure should not exceed $3000 per family unless approved by the Social Services section.

4.   What is the program name for UAS Code 544 and what is the program purpose? How many hours per week should the adult person be working, in school, or in training to qualify for this program?

Answer: Child Care Block Grant. To provide child care to low income families who are working, in school or in training. The adult person must be working, in school, or in training for 25 hours per week if single parent household, 35 hours per week for each parent in a two-parent household.

5.   What is the program name for UAS Code 516 and what is the program purpose? Can clients or vendors be reimbursed for the cost of child care?

Answer: Applicant Services – Child Care. To provide child care to applicants who need child care in order to conduct job search activities. Clients may not be reimbursed, but vendors can.

6. A Caseworker, Jill, approaches you regarding a TANF recipient who needs a uniform in order to get a job in a hospital. She wants to know if there are funds available to pay for client uniforms. What do you tell her?

Answer: Yes, fund source 527, TANF Employment Services allows for payment of "required wearing apparel" up to $150.

7. A medically fragile child dies while in foster care. One of your Supervisors, Jim, is unsure about whether there is money available to cover the funeral expenses for the child. What do you tell him?

Answer: Yes, fund source 503, Initial Family Foster Care, can be used for burial, up to a maximum of $1,000.

8. A Caseworker, John, approaches you because his Supervisor is new. He wants to know if the agency can pay for legal fees related to a child adoption. What do you tell him?

Answer: Yes, fund source 510, Adoptions, Non-recurring Expenses, up to $2,000 per child.

9. What is the program name for UAS Code 518 and what is the program purpose? What is the maximum length of time that services can be provided under this program? What is the purpose of the Summer Safety/Summer Enrichment program and what is the maximum dollar amount allotted per child?

Answer: 518, First Placement/Best Placement Wrap-Around Services (Promoting Safe and Stable Families). The purpose is to provide critical support in Placement (PLC) cases with the intent of promoting safe and stable families and early reunification. The maximum length of service is 8 months. The purpose of Summer Safety/Summer Enrichment is to support the foster and adoptive family and promote the well-being of children by providing summer enrichment activities. These activities offer stimulating learning and/or cultural experiences in the community and are available through the Red Cross, YMCA, school or church-related camps, etc. The maximum amount allowed per child is $252 per summer.

10. A Supervisor, Gwen, approaches you about a case. A foster family just had a death in the family and need to travel to Alabama on an overnight trip to attend the relative's funeral. They have a foster child and would like to see if there are any options for caring for the child while they are away. What do you tell her?

Answer: Yes, fund source 520, Foster Care Respite Care. Day Respite Care provides care for less than 24 hours, or Overnight Respite Care for more time, if needed.

11. A caseworker, Charlotte, approaches you as her Supervisor is out of the office. A former foster child is now 21 and is registered for the Independent Living Program (ILP). She will be attending the community college, and the caseworker wants to see if there are any funds available to pay for books or tuition. What do you tell her?

Answer: Yes, fund source 583, Educational Related Expenses for Youth Ages 21 – 25 – will pay for college or vocational related expenses including tuition and books plus other expenses.

12. What is the difference between fund source 501 and 502?

Answer: 501 is IV-E Family Foster Care and pays for expenditures for a child who meets the eligibility criteria for IV-E and who is placed in foster care. 502 is IV-B Child Welfare – Family Foster Care and pays for expenditures for a child who is not eligible for IV-E and who is placed in foster care.

13. What is the difference between fund source 505 and 506?

Answer: 505 is IV-E Institutional Foster Care and pays for a child placed in an IFC facility that enters care and is determined to be IV-E eligible. 506 pays for children who enter IFC facilities and who don't qualify for IV-E funding – these children are deemed IV-B eligible.

14. What is the difference between fund sources 508 and 509?

Answer: 509 is Adoption Assistance – IV-E Children, and provides financial assistance for a special-needs child beyond the completion of the adoption. Includes assistance needed to meet the special needs of the child such as special clothing, dietary needs, ordinary medical or dental care, special education not covered by PL 94-142, or possibly preschool day care to meet educational or special needs. 508 is Adoption Assistance – State Children, and provides to special-needs children that are not IV-E eligible.

15. What is the difference between fund sources 516 and 517?

Answer: 516 is Applicant Services, Child Care and provides child care to applicants who need child care in order to conduct job search activities. 517 is TANF Child Care, and provides child care to TANF recipients who are working, in school or in training.

16. What is the difference between fund sources 555 and 556?

Answer: 555 is Pre-K Extended Child Day Care (non-TANF) and allows expenditures for non-TANF recipients receiving Pre-K child care. 556 is Pre-K Extended Child Day Care (TANF) and allows expenditures for TANF recipients receiving Pre-K child care.

Answer Key: Managing Fixed Accounts Activity

Prevention of Foster Care Allocations By UAS Program

County	PUP SFY03	Average Monthly Expenditure	Early Intervention SFY03	Average Monthly Expenditure
Effingham	*$13,221*	*$1,101.75*	*$21,250*	*$1,770.83*
Fulton	$386,916	$32,243	118,537	$9,878.08
Lincoln	$4,819	$401.58	$15,233	$1,269.42
McDuffie	$11,744	$978.67	$4,193	$349.42

Child Care Allocation – UAS 544

County	SFY03 Allocation	Average Monthly Expenditure
Emanuel	*$596,458*	*$49,704.83*
Fulton	$16,764,369	$1,397,030.75
Lincoln	$129,136	$10,761.33
McDuffie	$801,329	$66,777.42

Answer Key: Managing Staff Allocation Activity

<u>Scenario #1</u>: Some counties have only a portion of a position for an SS Supervisor.

a) How can counties create multi-county supervisors from the portions of positions?
b) What would be the best way to move partial positions around to be the most useful for every county?

Answer: Options include:

- Take the ½ allocation and ask the region for the other ½.
- Use ½ of a Casework position and add to the ½ Supervisor position to create a Supervisor position.

<u>Scenario #2</u>: One Class III county has 35 staff and is allocated:

a) 2 FSWII positions and they need another SS Caseworker position. Can they reallocate a FSW position to SSCM? **Answer:** Yes.

b) Is allocated ½ OFI Caseworker and ½ SS Caseworker position. They need an OFI Caseworker. Can they create an OFI position from these two halves? **Answer:** No, counties must use every allocated SS position in SS.

c) Is allocated ½ ES administrative position and ½ SS Caseworker position. They need an SS Caseworker. Can they create an SS position from these two halves? **Answer:** Yes.

<u>Scenario #3</u>: The region wants to have an ABD (Adult Medicaid) Supervisor position (which is currently not allocated) so that the OFI Supervisors do not have to assume this program in addition to all others. How can the region create this position that is not allocated?

Answer: One county can donate this position from their allocation. Alternatively, several counties can donate portions to make up the position.

<u>Scenario #4</u>: County B has a total staff allocation of 65 staff members for FY04. County B has 3 vacant positions as of May FY04. County B receives its new staff allocation as of June 1, 2004 for FY05 and it is for 64 staff members (1 position less). Should County B fill the vacant positions or not? The other counties in the area each have gained three positions. How will filling these positions by County B affect these counties?

Answer: No, County B should not fill the vacant position. They can only budget 64 positions. If they filled the other two positions, other counties would have to meet the lapse for the region by holding their positions vacant.

Answer Key: Purchasing and Procurement Activity

1. A County Director, June, regularly has lunch with Marcia, the owner of the janitorial company that has provided contracted services for over three years. Both of their kids attend the same school – in fact, they often get together outside of work for family get-togethers. Is this acceptable according to policy?

Answer: Section I, G. Relationships with vendors should always be kept on a business-like basis. The integrity and complete independence of all parties should be paramount.

2. A statewide agreement is available for training development services and is valued at approximately $150,000. What step needs to take place in order to advertise the bid opportunity to potential vendors?

Answer: Section I, E. A legal advertisement in a statewide newspaper is required when the dollar amount is $100,000 and above.

3. One of your Supervisors is a long-time friend of yours and wants to buy a home computer for his/her son. You agree to issue a purchase order for the equipment to give your friend the benefit of the DFCS bulk discount. Is this acceptable according to policy?

Answer: Section I, P. It is unlawful for the County DFCS to make purchases for the personal use of its employees.

4. What is required for bids over $100,000 that is not required for bids under $100k?

Answer: a legal advertisement in the newspaper (B1).

5. What should the County department do if a vendor does not reply to an "Invitation to Bid?"

Answer: Note on the file copy that the vendor failed to respond (B1).

6. A vendor is providing $9,000 in services. To avoid the competitive bid method, you advise the vendor that you can split the order into two smaller orders for under $5,000 each. That way, you can avoid the lengthy competitive bid process and get on with it. Is this an acceptable practice according to policy?

Answer: No, The splitting of orders to avoid this limitation is strictly prohibited (B,1).

7. Is an MOU required if you are arranging to use conference rooms at a hotel?

Answer: No, it would be accomplished through a County Purchase Order (C,5).

8. If you use an MOU, you can avoid the competitive bidding process. True or False?

Answer: False (C,5).

9. What is the one situation where a complete MOU is not required and a shortened version is acceptable?

Answer: If the amount to be paid is less than $10,000 and the contractor/provider will not come into contact with clients, meaning there is no risk factor to our clients (C,5).

10. Is an MOU required for foster parents who conduct MAPP training (Model Approach to Partnerships in Parenting)?

Answer: No, there are specific procedures to follow in the APPM, but no MOU is required (C,5).

11. Is competitive bidding required for Parent Aides or Homestead Services?

Answer: No, because the rate per hour is established at the Division level (C,5).

12. Who is responsible for developing or writing the MOU specifications? The County Department or the participating vendor?

Answer: The County Department (C,5).

13. What should you do with a proposal that meets minimum requirements but comes in after the MOU has already been awarded?

Answer: Add the individual or service provider to the list of potential providers for future consideration (C,5).

14. What must be completed to ensure that an independent contractor is not functioning as an employee of DFCS?

Answer: Complete the Questionnaire for Determining Independent Contractor Status (C,5).

15. Which contractors must undergo a criminal records history investigation?

Answer: Contractors and those they employ who have direct care, treatment or custodial responsibility for services under the agreement such as physicians, social workers, teachers, nursing aides, homestead workers, etc. (C,5).

16. Which MOU annexes need to be completed for Social Services?

Answer: Annex A (MOU invoice), C (Additional Assurances), and E (Renewal Letter).

17. Which MOU annexes need to be completed for Employment Services?

Answer: Annexes A through E.

18. How long must MOU's be retained on file?

Answer: Six years after the end of the fiscal year, or in the case of services to a child, for a minimum of three years beyond the child's 21st birthday, whichever is longer (C,5).

19. If a vendor or service provider is willing to donate services but wants to be reimbursed for travel expenses, which form is used to process payment to the individual?

Answer: A Bill for Services Rendered (C,5).

20. When are maintenance agreements used and what does the agreement cover?

Answer: To cover any serviceable item of equipment owned by DHR including copiers, computers, shredders, etc. Covers the repair, cleaning, and upkeep of items covered during the term of the agreement.

21. When are service agreements used?

Answer: Covers personal and professional services such as janitorial, pest control, waste disposal, security, and computerized accounting/bookkeeping services.

22. When are Standard Agency Installment Sales agreements used?

Answer: Used to purchase equipment or furnishings on time payments.

23. When are Standard Agency Rental Agreements used?

Answer: Covers equipment or furnishings requested for use with monthly payments and are usually for the term of one year. Maintenance services are included with the rental agreement.

Answer Key: Setting Up and Renewing MOU's

1. Which attachment would you use for examples of the appropriate legal advertisement for Parent Aides and Homestead Services?

Answer: Attachment #16.

2. Are competitive bidding procedures required for Parent Aides and Homestead services?

Answer: No, because the rate per hour is established at the Division level.

3. Which agencies and organizations should you encourage to participate as potential providers?

Answer: Community Action Agencies (CAAs), the Extension service, schools and universities and other local government agencies.

4. What criteria should be used when selecting a service provider?

Answer: Location and capability of the provider, and if appropriate, on caseworker, client or review panel choice.

5. Which questionnaire must be used that an individual service provider is an independent contractor, and not an employee of DFCS?

Answer: Questionnaire for Determining Independent Contractor Status (Attachment 12).

6. Who should you contact if you are unsure about independent contractor status?

Answer: Division's Legal Services Officer or the Field Fiscal Services Section.

7. What procedure should be followed at the end of the 10-week session, if the County Department uses a foster/adoptive parent to co-lead MAPP sessions?

Answer: 1) Complete a form W-9 (Request for Taxpayer Identification Number and Certification; 2) Have foster/adoptive parent submit a Form #5357, Bill for Services

Rendered (see Attachment #15) to the local County department to claim the $500 payment; 3) Include a statement along with Form 5357 verifying how many individuals completed MAPP training.

8. In the above situation, when is a Form-1099 Miscellaneous Income Form required?

Answer: If the same foster/adoptive parent agreements for more than one MAPP session, in a tax year, as their income will exceed the $600 limit, which requires a form 1099.

9. Name at least three components that must be included in all MOU's.

Answer: Statement of Purpose; identification of the parties to the MOU (i.e., the County department and either an individual, organization, corporation, or agency); a time certain agreementing period; specific monetary and performance terms; and, a monitoring component to determine agreement compliance.

10. If the terms or conditions of an MOU changes, amendments may be necessary. Who should be contacted for guidance on developing the MOU amendments?

Answer: Field Fiscal Services or Division's Legal Services staff.

11. Which contractors (and those they employ) are required to have a criminal records history investigation, including both a GBI and FBI fingerprint check? Provide a few examples.

Answer: Those who would have direct care, treatment, or custodial responsibilities to clients. Examples include bus drivers, social workers, teachers and case managers.

12. Which forms must be signed by the contractor who has a criminal records check?

Answer: Form 504-1, Consent Form for Criminal Records Check; Form 504-2, Georgia Crime Information Center Awareness Statement.

13. What should you do with an MOU, if a contractor does not pass the criminal records check?

Answer: Immediately terminate it.

14. If the contractor chooses to use employees or subcontractors, who is responsible for conducting the criminal records check on these individuals?

Answer: The contractor.

15. Are the MOU annexes the same for Social Services agreements and Employment
    Services agreements?

Answer: No, the annexes are different and can be located in the Attachment section.

Answer Key: Agreements Activity

1. What is the advantage to paying quarterly or monthly on a maintenance agreement for copier machines?

Answer: Paying yearly in advance could result in a loss to a County department, particularly if the company goes out of business or fails to perform service.

2. You want to get an agreement together to provide maintenance on your offices personal computers. What type of agreement do you need to set up?

Answer: A maintenance agreement.

3. You re-bid your janitorial services and selected a new service provider. What type of agreement should you set up?

Answer: A service agreement.

4. You contracted with a new company to provide security services for your office. What type of agreement should you set up?

Answer: A service agreement.

5. As a County Director, you decide to buy a large amount of office furniture to upgrade the office. Instead of paying for it all up front, you choose to pay over time. What type of agreement should be set up?

Answer: Standard Agency Installment Sales Agreement.

6. Referring to #5, how long is the agreement usually good for? Can you continue paying installments across fiscal years?

Answer: 24 to 60 months; yes, but it is contingent upon whether the legislature appropriates funds for the new fiscal year.

7. Referring to #5, are maintenance services included in the agreement?

Answer: No.

8. Referring to #5, what do you do if the agreement breaks out principal and interest?

Answer: Both must be budgeted in the UAS system and reported accordingly – see procedures in APPM.

9. Is the State allowed to charge interest on Installment Sales Agreements to a federal fund source?

Answer: No.

10. You have a agreement to rent some office equipment for a year. Can you include a renewal clause, and if so, for how long?

Answer: Yes, as long as there is no change in price or terms, for two additional years.