

DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814



September 26, 2006

COUNTY FISCAL LETTER (CFL) No. 06/07- 15

TO: COUNTY WELFARE DIRECTORS
 COUNTY FISCAL OFFICERS
 COUNTY AUDITOR CONTROLLERS
 COUNTY PROBATION OFFICERS

SUBJECT: COUNTY WELFARE DEPARTMENT (CWD) COUNTY EXPENSE CLAIM (CEC)
 TIME STUDY AND CLAIMING INSTRUCTIONS FOR THE DECEMBER 2006
 QUARTER

This CFL provides counties time study and claiming instructions for the October through December 2006 quarter which includes information and reminders regarding the following functions/programs:

	Functions/Programs	Time Study Instructions	Claiming Instructions	General Information	Page Number
I	Social Services				
	A. Child Welfare Services (CWS) Basic Nonfederal	Yes	Yes	Yes	2
II	CalWORKs				
	A. Safety Net	No	No	Yes	3
III	Other Public Welfare	No	No	No	3
IV	Child Care	No	No	No	3
V	Non-Welfare	No	No	No	3
VI	General				
	A. Indirect Cost Rates (ICRs)	No	No	Yes	3

The Program Code Descriptions (PCDs) and Support Staff Time Reporting Instructions for county use during the October through December 2006 quarter are as follows:

<u>Section</u>	<u>Revised</u>
Social Services	12/06
CalWORKs	09/05
Other Public Welfare	09/05
Child Care	09/05
Non-Welfare	09/05
Staff Development	03/06
Electronic Data Processing	03/01
Support Staff Time Reporting Instructions	06/06
Direct-to-Program (DTP)/Function Support Staff Codes	09/05
Direct Service Delivery (DSD) Codes	09/04
General Time Study Instructions	06/04

Please note that any changes to the PCDs and/or Support Staff Time Reporting Instructions reflecting each quarterly update are shown in an underlined, highlighted, or strikeout format.

I. SOCIAL SERVICES

A. Child Welfare Services (CWS) Basic Nonfederal

Program Code (PC) 077 – Pursuant to AB 1808 (Chapter 75, Statutes of 2006), CWS Basic Nonfederal and associated Time Study and Program Identifier Number (PIN) codes have been established to capture costs for child welfare services outcome improvements that do not meet Title IV-E requirements and are not specific to the CWSOIP, retroactive to the September 2006 quarter. Eligible costs would include, but not be limited to prevention and early intervention services, permanency and youth services, and other costs to better serve children and families that are not eligible for Title IV-E funding and cannot be claimed to the existing CWS - Services/Non-Federal 146 code.

Time Study Instructions:

Counties will time study to Time Study Code (TSC) 0771 for activities and services provided to a child, the child’s family or the child’s foster family, when conducting investigations and for case management activities for children in candidacy that are not allowable activities for Title IV-E funding and are not specific to the CWSOIP. Support staff will time study to alphanumeric A63.

Claiming Instructions:

Retroactive to the September 2006 claiming quarter, costs that do not meet Title IV-E requirements should be reported appropriately to PC 077.

PC	077	CWS Basic Nonfederal
TSC	0771	CWS Basic Nonfederal
PIN	077031	Contracted Activities - Unemployed
PIN	077060	Direct Service Delivery
PIN	077068	Direct Costs - Unemployed
PIN	077088-91	Support Operating
PIN	077092	Casework – OT/CTO Costs
PIN	077093	Support Staff – OT/CTO Costs
PIN	077094	Start Up/Nonrecurring Costs
DTP Support Staff	A63	CWS Basic Nonfederal

Counties with a letter of intent on file may claim the costs to PIN 077088-91; all other counties must allocate the costs.

The sharing ratio for PC 077 is: 00/70/00/30 (Federal/State/Health/County).

II. CalWORKs

A. Safety Net

Retroactive to the September 2006 quarter, the sharing ratio for PC 614, CalWORKs Eligibility, is revised from 91/09/00/00 to 89/11/00/00 (Federal/State/Health/County). This is an annual update to the sharing ratio for this PC which is needed to identify and appropriately fund the CalWORKs safety net population with State General Funds. Eleven percent represents the projected safety net caseload for State Fiscal Year (SFY) 2006-07.

III. OTHER PUBLIC WELFARE

No changes.

IV. CHILD CARE

No changes.

V. NON-WELFARE

No changes.

VI. GENERAL

A. Indirect Cost Rates (ICRs)

The CDSS has developed ICRs for use by counties during SFY 2006/07 (**please see Enclosure**). ICRs are used to identify overhead costs associated with support staff who perform activities for non-welfare programs with no equivalent casework hours.

The CDSS County Allocations Unit develops ICRs based on actual indirect costs (i.e., Travel, Space, Space – CCAP, Other Operating Costs, Public Agencies CCAP, and Public/Private Agencies Direct Billed) that were reported as generic for each county for the four quarters of SFY 2004/05. The totals are divided by the total direct salary and benefit costs (caseworker, administrative/clerical support and electronic data processing [EDP] staff salaries and benefits). The resulting percentages are each county's individual ICR.

CWDs have the option of either using the predetermined ICR developed by CDSS or developing an ICR specific to allocable support staff. An ICR developed by a CWD must be developed in accordance with "A Guide for State, Local and Indian Tribal Government-Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government" (ASMB C-10).

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

Counties having any questions regarding this CFL should use the fiscal.systems@dss.ca.gov e-mail address to make any related inquiries.

Sincerely,

*Original Signed by Douglas D. Park
on September 26, 2006*

Douglas D. Park, Chief
Fiscal Systems and Accounting Branch

Enclosure

c: CWDA

**FY 06/07 INDIRECT COST
RATE (ICR)**

Data from FY 04/05 County Expense Claims

COUNTIES	FY 06/07 ICR		
ALAMEDA	0.28	SAN BENITO	0.31
ALPINE	0.52	SAN BERNARDINO	0.22
AMADOR	0.24	SAN DIEGO	0.20
BUTTE	0.17	SAN FRANCISCO	0.30
CALAVERAS	0.31	SAN JOAQUIN	0.21
COLUSA	0.29	SAN LUIS OBISPO	0.23
CONTRA COSTA	0.33	SAN MATEO	0.26
DEL NORTE	0.30	SANTA BARBARA	0.24
EL DORADO	0.25	SANTA CLARA	0.28
FRESNO	0.20	SANTA CRUZ	0.23
GLENN	0.24	SHASTA	0.20
HUMBOLDT	0.31	SIERRA	0.36
IMPERIAL	0.31	SISKIYOU	0.25
INYO	0.24	SOLANO	0.39
KERN	0.23	SONOMA	0.18
KINGS	0.19	STANISLAUS	0.20
LAKE	0.22	SUTTER	0.21
LASSEN	0.37	TEHAMA	0.17
LOS ANGELES DPS	0.22	TRINITY	0.28
MADERA	0.30	TULARE	0.46
MARIN	0.26	TUOLUMNE	0.21
MARIPOSA	0.39	VENTURA	0.25
MENDOCINO	0.19	YOLO	0.24
MERCED	0.22	YUBA	0.20
MODOC	0.39	LOS ANGELES DCS	0.26
MONO	1.10	SAC-DHHS-CHILD	0.41
MONTEREY	0.24	SAC-DHHS-ADULT	0.42
NAPA	0.37	SMATEO DP AGING	0.19
NEVADA	0.44	PLACER-ASOC	0.29
ORANGE	0.22		
PLACER	0.47		
PLUMAS	0.23	STATEWIDE	0.25
RIVERSIDE	0.15		
SACRAMENTO-DHA	0.32		