



Southwest Health and Human Services  
Board Agenda  
Wednesday, February 19, 2020  
Commissioners Room  
Government Center, 2<sup>nd</sup> Floor  
Marshall  
9:00 a.m.

**HUMAN SERVICES**

- A. Call to Order
  
- B. Pledge of Allegiance
  
- C. Consent Agenda
  - 1. Amend/Approval of Agenda
  - 2. Identification of Conflict of Interest
  - 3. Approval of 1/15/20 Board Minutes
  
- D. Introduce New Staff:
  
- E. Employee Recognition:
  - Melanie Feikema, 1 year, Eligibility Worker, Luverne
  - Tiffany Viger, 1 year, Eligibility Worker, Luverne
  - Tasha Kuehn, 5 years, Eligibility Worker, Marshall
  - Elaine Ladwig, 5 years, Social Worker, Marshall
  - Jamie Hoffman, 10 years, Eligibility Worker, Marshall
  - Keri Petersen, 10 years, Lead Eligibility Worker, Luverne

**HUMAN SERVICES (cont.)**

F. Financial

G. Caseload

	<u>1/20</u>	<u>1/19</u>	<u>12/19</u>	<u>11/19</u>
Social Services	3,722	3,755	3,646	3,702
Licensing	441	454	411	444
Out-of-Home Placements	179	165	176	179
Income Maintenance	10,833	11,793	11,701	11,825
Child Support Cases	3,200	3,251	3,189	3,195
Child Support Collections	\$721,355	\$753,378	\$795,866	\$679,139
Non IV-D Collections	\$147,688	\$44,648	\$121,676	\$89,269

H. Discussion/Information

1. STAY Grant- Craig Wilson & Michelle Buysse
2. Adult Mental Health- Elaine Ladwig & Stacy Jorgensen

I. Decision Items

- 1.

**COMMUNITY HEALTH**

J. Call to Order

K. Consent Agenda

1. Amend/Approval of Agenda
2. Identification of Conflict of Interest
3. Approval of 1/15/20 Board Minutes

L. Financial

**COMMUNITY HEALTH (cont.)**

M. Caseload	<u>1/20</u>	<u>12/19</u>	<u>11/19</u>
WIC	N/A	1976	1996
Family Home Visiting	19	20	15
PCA Assessments	11	5	7
Managed Care	242	207	210
Dental Varnishing	12	19	13
Refugee Health	0	8	1
Latent TB Medication Distribution	14	13	6
Water Tests	98	97	108
FPL Inspections	45	42	32
Immunizations	53	68	96
Car Seats	6	16	14

- N. Discussion/Information  
1. Environmental Health Update- Jason Kloss

- O. Decision Items  
1.

**GOVERNING BOARD**

- P. Call to Order

- Q. Consent Agenda  
1. Amend/Approval of Agenda  
2. Identification of Conflict of Interest  
3. Approval of 1/15/20 Board Minutes

- R. Financial

**GOVERNING BOARD (cont.)**

S. Human Resources Statistics

	<u>1/20</u>	<u>1/19</u>	<u>12/19</u>	<u>11/19</u>
Number of Employees	239	233	238	235
Separations	3		2	1

T. Discussion/Information

1.

U. Decision Items

1. Alexandra Erie, County Agency Social Worker, Probationary Appointment (12 months), \$24.12 hourly, effective 3/2/2020
2. Nicole Sobolik, County Agency Social Worker, Probationary Appointment (12 months), \$24.12 hourly, effective 3/2/2020
3. Kay Dardis, Support Enforcement Aid, Probationary Appointment (6 months), no change in rate of pay, effective 2/3/2020.
4. IT Requests—Chris Cauwels
  - a. Computers
  - b. Microsoft Licenses (Server, Office, Exchange User CALS)
5. Request for Agency Fleet Vehicles
6. 2019 Audit Engagement Letter
7. 2020 Accounting Policies and Procedures Handbook
8. Request for Eligibility Workers (2)
9. Fraud Prevention Grant Amendment
10. Request for Fraud Prevention Specialist
11. Administrative Policy 25 – Funeral Expenses
12. Donations: Girl Scouts in Murray County are donating approximately 30 boxes of cookies to foster children within Murray County. \$25.00 donation from Katie Huus undesignated.
13. Contracts

V. Adjournment

**Next Meeting Dates:**

- **Wednesday, March 18, 2020 – Marshall**
- **Wednesday, April 15, 2020 – Marshall**
- **Wednesday, May 20, 2020 – Marshall (3<sup>rd</sup> Floor- #4 & #5)**

# SOUTHWEST HEALTH & HUMAN SERVICES

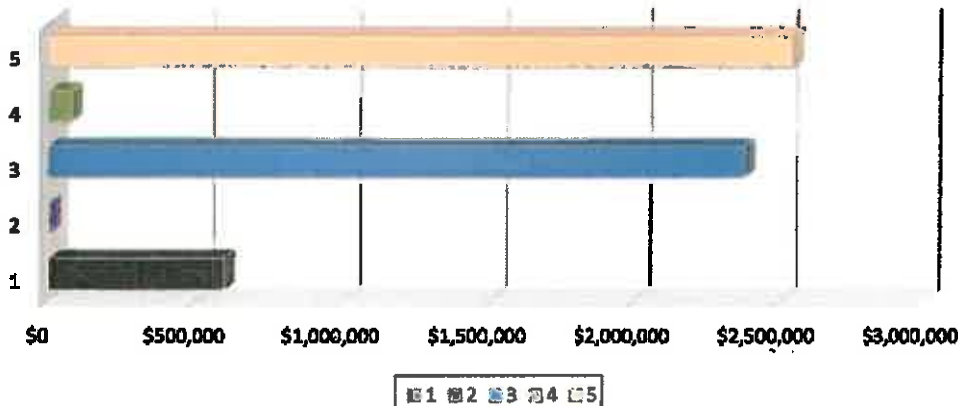
Ivanhoe, Marshall, Slayton, Pipestone, Redwood and Luverne Offices

## SUMMARY OF FINANCIAL ACCOUNTS REPORT For the Month Ending **January 31, 2020**

\* Income Maintenance \* Social Services \* Information Technology \* Health \*

Description	Month	Running Balance	
<b>BEGINNING BALANCE</b>		<b>\$2,087,219</b>	
<b>RECEIPTS</b>			
Monthly Receipts	1,398,310		
County Contribution	476,760		
Interest on Savings	14,036		
<b>TOTAL MONTHLY RECEIPTS</b>		<b>1,889,105</b>	
<b>DISBURSEMENTS</b>			
Monthly Disbursements	3,377,997		
<b>TOTAL MONTHLY DISBURSEMENTS</b>		<b>3,377,997</b>	
<b>ENDING BALANCE</b>		<b>\$598,327</b>	
<b>REVENUE</b>			
Checking/Money Market	\$598,327		
SS Benefits Checking	\$5,105		
Bremer Savings	\$2,384,354		
Great Western Bank Savings	\$75,453		
Other Accounts - 51920/1000	\$2,546,861		
<b>ENDING BALANCE</b>		<b>\$5,612,100</b>	January 2019 Ending Balance <b>\$5,468,300</b>
<b>DESIGNATED/RESTRICTED FUNDS</b>			
Agency Health Insurance		\$1,070,978	January 2019 Ending Balance <b>\$830,787</b>
LCTS Lyon Murray Collaborative		\$127,999	
LCTS Rock Pipestone Collaborative		\$51,424	
LCTS Redwood Collaborative		\$59,803	
Local Advisory Council		\$1,155	January 2019 Ending Balance <b>\$1,155</b>
<b>AVAILABLE CASH BALANCE</b>		<b>\$4,300,742</b>	<b>\$4,432,341</b>

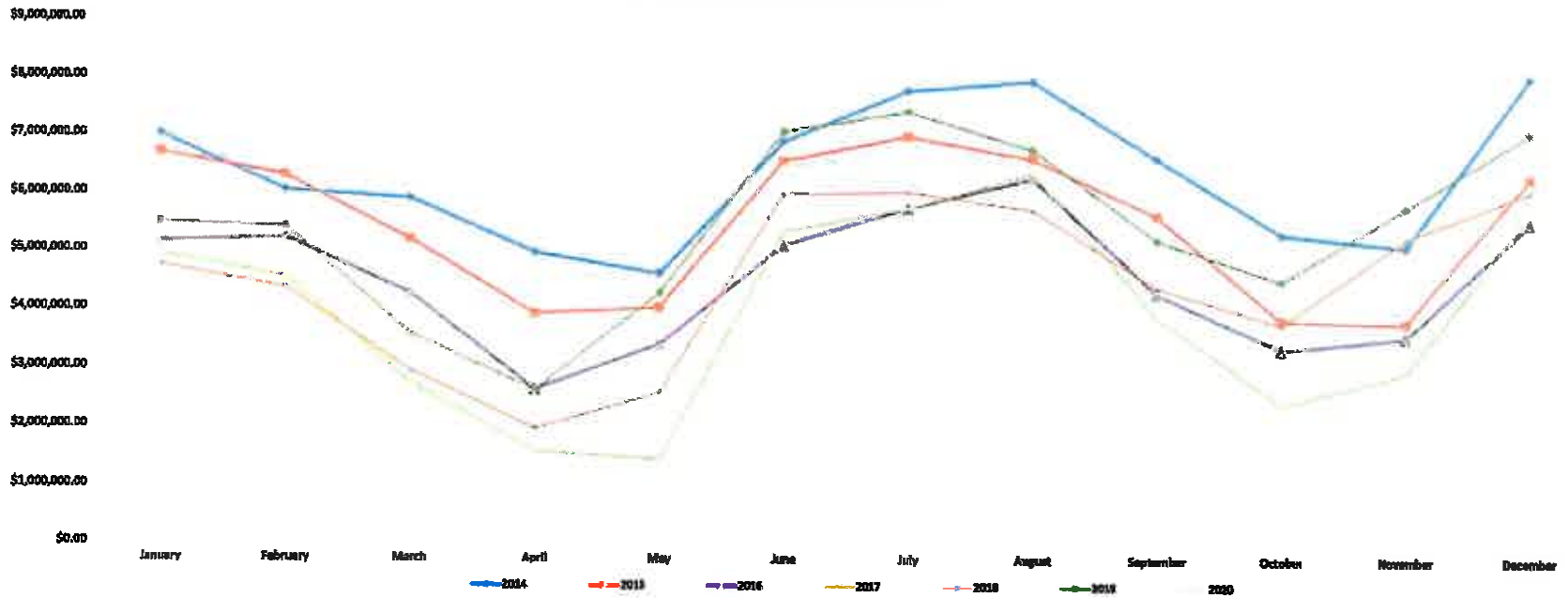
### REVENUE DESIGNATION



**SWHHS  
Total Cash and Investment Balance by Month - All Funds**

	January	February	March	April	May	June	July	August	September	October	November	December	Average for Year	Average for Jan-Mar
2014	\$6,981,225.27	\$6,024,758.16	\$5,889,424.32	\$4,951,093.48	\$4,586,518.25	\$6,893,382.91	\$7,789,372.24	\$7,943,226.89	\$6,829,326.28	\$5,325,639.85	\$5,113,299.32	\$5,030,538.23	\$6,347,914.41	\$6,299,469.25
2015	\$6,877,478.44	\$6,283,514.63	\$5,177,899.80	\$3,907,888.69	\$4,019,148.98	\$6,560,422.95	\$6,982,323.27	\$6,614,413.77	\$5,631,267.69	\$3,840,612.62	\$3,805,455.22	\$6,311,344.26	\$6,485,165.71	\$6,046,230.96
2016	\$5,132,902.00	\$5,204,953.26	\$4,248,093.55	\$2,828,629.20	\$3,394,917.21	\$5,088,797.96	\$5,750,865.99	\$6,275,434.87	\$4,290,910.19	\$3,348,308.78	\$3,580,418.99	\$5,833,701.83	\$4,537,719.39	\$4,861,516.27
2017	\$4,826,902.34	\$4,524,068.02	\$2,727,751.29	\$1,578,173.97	\$1,431,583.01	\$5,337,683.73	\$5,794,867.08	\$6,368,584.57	\$3,893,362.07	\$2,417,547.60	\$2,982,222.15	\$5,894,748.83	\$3,668,778.68	\$4,088,573.21
2018	\$4,721,044.88	\$4,333,933.63	\$2,935,770.10	\$1,986,449.62	\$2,570,090.71	\$6,877,407.40	\$8,033,328.24	\$5,731,833.62	\$4,391,517.44	\$3,776,199.99	\$5,232,398.36	\$6,006,906.40	\$4,481,140.24	\$3,968,917.84
2019	\$5,486,300.08	\$5,390,753.05	\$3,599,827.40	\$2,814,393.64	\$4,289,080.30	\$7,062,814.89	\$7,420,076.79	\$6,778,581.83	\$5,219,802.01	\$4,511,324.16	\$5,766,830.82	\$7,037,094.28	\$5,431,764.93	\$4,808,380.18
2020	\$5,612,100.09												\$5,612,100.09	\$5,612,100.09

**SWHHS Cash and Investment Balances**



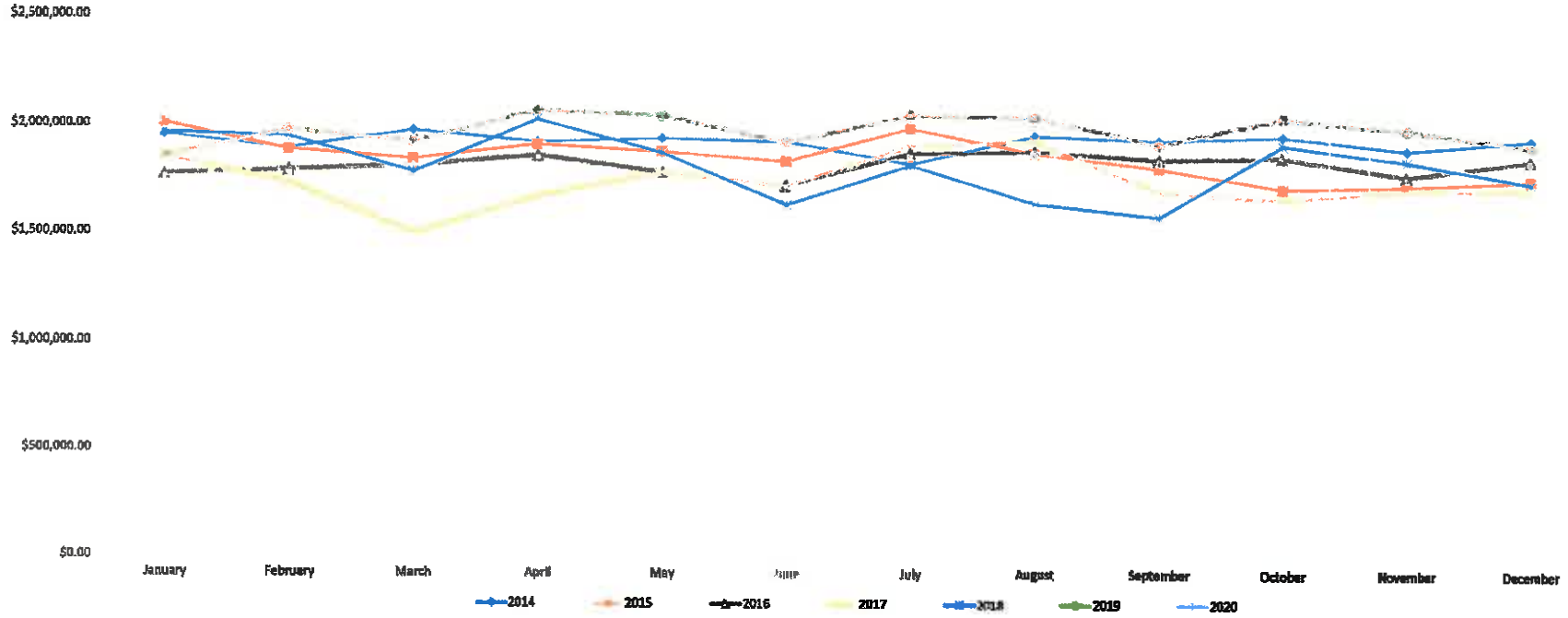


**SWHHS**  
**Total Cash and Investment Balance by Month - Public Health Services**

	January	February	March	April	May	June	July	August	September	October	November	December
2014	\$1,852,348.46	\$1,888,116.47	\$1,972,828.09	\$1,919,040.73	\$1,935,810.76	\$1,923,130.89	\$1,822,889.93	\$1,953,881.09	\$1,934,988.18	\$1,964,388.64	\$1,894,110.18	\$1,842,821.40
2015	\$2,005,574.71	\$1,882,881.89	\$1,841,148.82	\$1,808,754.88	\$1,878,427.45	\$1,832,808.45	\$1,887,157.93	\$1,674,490.47	\$1,808,827.22	\$1,714,888.10	\$1,730,390.63	\$1,765,462.75
2016	\$1,787,118.43	\$1,788,985.80	\$1,807,700.34	\$1,864,929.75	\$1,778,628.15	\$1,719,936.64	\$1,888,440.04	\$1,880,665.32	\$1,844,832.32	\$1,884,288.88	\$1,772,888.81	\$1,845,353.91
2017	\$1,847,890.47	\$1,728,483.73	\$1,484,823.81	\$1,887,703.90	\$1,778,898.78	\$1,720,044.88	\$1,809,364.71	\$1,880,710.27	\$1,895,805.50	\$1,888,881.45	\$1,709,388.13	\$1,708,428.16
2018	\$1,862,214.72	\$1,943,837.75	\$1,780,622.88	\$2,023,315.56	\$1,870,382.57	\$1,833,344.08	\$1,818,127.45	\$1,843,850.72	\$1,884,218.98	\$1,914,793.23	\$1,842,417.33	\$1,743,838.88
2019	\$1,851,277.80	\$1,972,784.31	\$1,918,434.61	\$2,063,608.18	\$2,039,616.86	\$1,918,780.30	\$2,044,401.82	\$2,099,261.99	\$1,915,329.19	\$2,036,424.83	\$1,985,685.37	\$1,910,997.42
2020	\$1,967,807.21											

Average for Year
\$1,824,587.82
\$1,851,214.87
\$1,816,214.11
\$1,737,349.16
\$1,813,230.15
\$1,974,716.22
\$1,967,807.21

**SWHHS Cash Balances - Public Health**

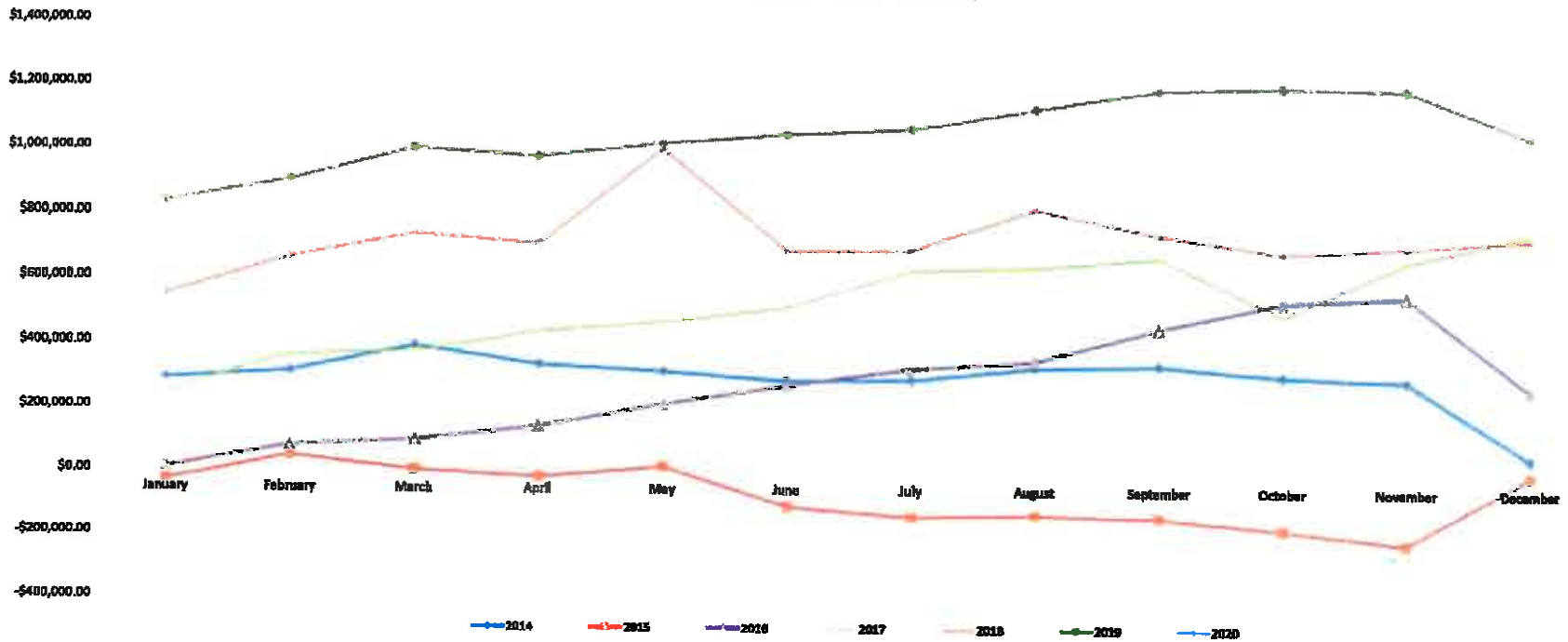




**SWHHS**  
**Total Cash Balance by Month - Health Insurance**

	January	February	March	April	May	June	July	August	September	October	November	December	Average for Year
2014	\$265,968.82	\$306,046.30	\$387,968.08	\$330,278.07	\$312,782.06	\$283,535.78	\$280,484.90	\$330,401.57	\$338,696.39	\$307,534.88	\$295,838.26	\$62,721.51	\$283,936.53
2015	-\$33,351.13	\$43,792.99	\$830.08	-\$19,696.02	\$13,668.59	-\$109,949.59	-\$141,430.74	-\$134,243.27	-\$141,678.86	-\$178,110.32	-\$221,033.86	\$0.00	-\$78,748.52
2016	\$4,998.43	\$75,842.60	\$86,163.81	\$138,472.05	\$210,788.38	\$270,893.34	\$325,649.77	\$359,734.02	\$455,033.16	\$538,192.07	\$558,493.11	\$288,082.39	\$274,517.06
2017	\$243,431.98	\$380,080.41	\$368,063.81	\$436,168.36	\$485,168.83	\$514,005.00	\$628,735.43	\$840,876.17	\$673,434.33	\$487,527.83	\$885,073.30	\$753,857.36	\$620,702.81
2018	\$547,481.08	\$681,779.28	\$734,590.83	\$705,226.64	\$688,994.04	\$688,216.46	\$693,431.75	\$820,833.21	\$742,659.73	\$680,086.54	\$709,870.88	\$736,904.37	\$727,802.48
2019	\$830,788.88	\$698,632.60	\$688,671.64	\$873,048.88	\$1,015,393.82	\$1,048,007.99	\$1,064,138.10	\$1,127,623.68	\$1,188,707.87	\$1,200,976.08	\$1,195,846.02	\$1,051,604.82	\$1,048,203.01
2020	1,070,978.00												\$1,070,978.00

**SWHHS Cash and Investment Balances - Health Insurance**



**SOUTHWEST HEALTH AND HUMAN SERVICES CHECK REGISTER**

**JANUARY 2020**

DATE	RECEIPT or CHECK #	DESCRIPTION	+ DEPOSITS	-DISBURSEMENTS	BALANCE
	<b>BALANCE FORWARD</b>				2,087,218.85
01/02/20	transfer from SS acct	transfer	2,995.69		2,090,214.54
01/03/20	9109-9127	Payroll		132,483.41	1,957,731.13
01/03/20	61250-61504 ACH	Payroll		493,301.17	1,464,429.96
01/03/20	37811-38108	Dep	336,316.85		1,800,746.81
01/06/20	103557-103679	Disb		1,591.46	1,799,155.35
01/06/20	7072-7072 ACH	Disb		21.12	1,799,134.23
01/06/20	103580-103625	Disb		59,516.10	1,739,618.13
01/06/20	7073-7099 ACH	Disb		53,206.88	1,686,412.25
01/06/20	VOID 103136	Disb		(136.50)	1,686,547.75
01/06/20	8815	Disb		68,984.77	1,617,562.98
01/07/20	38110-38152	Dep	177,125.84		1,794,708.82
01/07/20	8918	Disb		2,640.25	1,792,068.57
01/09/20	VOID 101428	Disb		(15.00)	1,792,083.57
01/10/20	103628-103674	Disb		10,723.75	1,781,359.82
01/10/20	7100-7101 ACH	Disb		655.55	1,780,704.27
01/10/20	103675-103744	Disb		265,202.09	1,515,502.18
01/10/20	7102-7167 ACH	Disb		68,695.19	1,446,806.99
01/10/20	38153-38257	Dep	202,637.47		1,649,444.46
01/13/20	9917	Disb		20,256.94	1,629,187.52
01/14/20	38258-38283	Dep	7,502.71		1,636,690.23
01/15/20	9918	Disb		11,028.59	1,625,661.64
01/15/20	9919	Disb		382.00	1,625,269.64
01/15/20	9920	Disb		14.00	1,625,255.64
01/16/20	9921	Disb		55,231.84	1,570,023.80
01/17/20	103745-103836	Disb		13,572.70	1,556,451.10
01/17/20	103837-104044	Disb		92,829.25	1,463,621.85
01/17/20	7168-7172 ACH	Disb		5,535.54	1,458,086.31
01/17/20	104045-104108	Disb		14,227.98	1,443,858.33
01/17/20	7173-7175 ACH	Disb		287.66	1,443,570.67
01/17/20	104107-104168	Disb		219,796.54	1,223,774.13
01/17/20	7176-7198 ACH	Disb		51,663.52	1,172,110.61
01/17/20	9128-9146	Payroll		132,194.30	1,039,916.31
01/17/20	81505-81748 ACH	Payroll		489,676.78	540,239.53
01/17/20	38294-38353	Dep	225,649.36		765,888.89
01/21/20	VOID 103353	Disb		(230.93)	766,118.82
01/21/20	VOID 103941	Disb		(234.00)	766,353.82
01/21/20	VOID 104114	Disb		(450.00)	766,803.82
01/21/20	9922	Disb		9,714.35	757,089.47
01/21/20	9923	Disb		26,730.57	730,358.90
01/21/20	38354-38380	Dep	38,458.94		768,817.84
01/21/20	transfer from SS acct	transfer	2,652.83		771,470.67
01/23/20	9924	Disb		11,028.13	760,442.54
01/24/20	104168-104175	Disb		15,829.31	744,613.23
01/24/20	104176-104230	Disb		195,157.11	549,456.12
01/24/20	7199-7219 ACH	Disb		34,835.74	514,620.38
01/24/20	38381-38438	Dep	437,363.55		951,983.93
01/27/20	9925	Disb		16,149.59	935,834.34
01/28/20	38439-38482	Dep	186,044.95		1,121,878.69
01/28/20	VOID 7215	Disb		(16.79)	1,121,861.90
01/29/20	VOID 103977	Disb		(536.70)	1,122,432.18
01/31/20	9147-9152	Payroll		5,019.66	1,117,412.52
01/31/20	81749-81992 ACH	Payroll		550,474.98	566,937.54
01/31/20	104231-104274	Disb		20,246.01	546,691.53
01/31/20	7220-7221 ACH	Disb		545.30	546,146.23
01/31/20	104275-104330	Disb		150,343.15	395,803.08
01/31/20	7222-7241 ACH	Disb		69,833.21	325,969.87
01/31/20	38483-38531, 38533-38537, 38555, 38558, 38560, 38562-38563, 38566, 38570-38571, 38574-38575	Dep	272,357.37		598,327.24
					598,327.24
					598,327.24
	balanced js 2/3/20	<b>TOTALS</b>	<b>1,889,104.86</b>	<b>3,377,996.57</b>	

Checking - SS Beneficiaries  
 Savings - Bremer  
 Savings - Great Western  
 Investments - Magic Fund

5,105.16
2,384,353.74
75,452.55
2,548,861.40

**TOTAL CASH BALANCE**

**5,612,100.09**

**SOUTHWEST HEALTH AND HUMAN SERVICES SAVINGS & INVESTMENTS REGISTERS  
2020**

<b>BREMER BANK</b>					
DATE	RECEIPT or CHECK #	DESCRIPTION	DEPOSITS	DISBURSEMENTS	BALANCE
01/01/20	BEGINNING BALANCE				2,381,345.72
01/03/20	44822	Interest	3,008.02		2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
					2,384,353.74
	ENDING BALANCE				2,384,353.74

<b>GREAT WESTERN BANK</b>					
DATE	RECEIPT or CHECK #	DESCRIPTION	DEPOSITS	DISBURSEMENTS	BALANCE
01/01/20	BEGINNING BALANCE				75,430.73
01/03/20	44823	Interest	21.82		75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
					75,452.55
	ENDING BALANCE				75,452.55

<b>MAGIC FUND INVESTMENT</b>					
DATE	RECEIPT or CHECK #	DESCRIPTION	DEPOSITS	DISBURSEMENTS	BALANCE
01/01/20	BEGINNING BALANCE				2,545,081.38
01/03/20	44824	Interest	3,780.02		2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
					2,548,861.40
	ENDING BALANCE				2,548,861.40

# Southwest Health and Human Services

SRK  
2/7/20 9:47AM

## Treasurer's Cash Trial Balance

As of 01/2020

<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
4 Health Services Fund	1,910,997.42			
Receipts		473,998.97	473,998.97	
Disbursements		110,695.33-	110,695.33-	
Payroll		306,493.85-	306,493.85-	
Fund Total . . . . .		56,809.79	56,809.79	1,967,807.21
5 Human Services Fund	410	General Administration		
	170,062.03-			
Receipts		52,885.97	52,885.97	
Disbursements		53,112.86-	53,112.86-	
Payroll		20,525.89-	20,525.89-	
Dept Total . . . . .		20,752.78-	20,752.78-	190,814.81-
5 Human Services Fund	420	Income Maintenance		
	374,656.57-			
Receipts		535,415.61	535,415.61	
Disbursements		374,861.57-	374,861.57-	
Payroll		488,559.47-	488,559.47-	
Dept Total . . . . .		328,005.43-	328,005.43-	702,662.00-
5 Human Services Fund	431	Social Services		
	7,662,641.12			
Receipts		619,569.32	619,569.32	
Disbursements		185,645.99-	185,645.99-	
SSIS		639,335.11-	639,335.11-	
Payroll		965,749.02-	965,749.02-	
Dept Total . . . . .		1,171,160.80-	1,171,160.80-	6,491,480.32
5 Human Services Fund	461	Information Systems		
	3,236,438.89-			
Receipts		3,192.00	3,192.00	
Payroll		31,822.07-	31,822.07-	
Dept Total . . . . .		28,630.07-	28,630.07-	3,265,068.96-
5 Human Services Fund	471	LCTS Collaborative Agency		

# Southwest Health and Human Services

SRK  
2/7/20 9:47AM

## Treasurer's Cash Trial Balance

As of 01/2020

<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
	0.00			
Dept Total .....		0.00	0.00	0.00
Fund Total .....	3,881,483.63	1,548,549.08-	1,548,549.08-	2,332,934.55
<b>61 Agency Health Insurance</b>				
	1,051,604.82			
Receipts		207,730.59	207,730.59	
Disbursements		188,357.41-	188,357.41-	
Fund Total .....		19,373.18	19,373.18	1,070,978.00
<b>71 LCTS Lyon Murray Collaborative Fund</b>				
	471	LCTS Collaborative Agency		
	137,697.99			
Disbursements		9,699.00-	9,699.00-	
Dept Total .....		9,699.00-	9,699.00-	127,998.99
Fund Total .....	137,697.99	9,699.00-	9,699.00-	127,998.99
<b>73 LCTS Rock Pipestone Collaborative Fund</b>				
	471	LCTS Collaborative Agency		
	54,412.53			
Receipts		150.00	150.00	
Disbursements		3,139.00-	3,139.00-	
Dept Total .....		2,989.00-	2,989.00-	51,423.53
Fund Total .....	54,412.53	2,989.00-	2,989.00-	51,423.53
<b>75 Redwood LCTS Collaborative</b>				
	471	LCTS Collaborative Agency		
	59,802.79			
Dept Total .....		0.00	0.00	59,802.79
Fund Total .....	59,802.79	0.00	0.00	59,802.79
<b>77 Local Advisory Council</b>				
	477	Local Advisory Council		
	1,155.02			

# Southwest Health and Human Services

SRK  
2/7/20 9:47AM

## Treasurer's Cash Trial Balance

As of 01/2020

<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
Dept Total .....		0.00	0.00	1,155.02
Fund Total .....	1,155.02	0.00	0.00	1,155.02
All Funds .....	7,097,154.20			
Receipts		1,892,942.46	1,892,942.46	
Disbursements		925,511.16-	925,511.16-	
SSIS		639,335.11-	639,335.11-	
Payroll		1,813,150.30-	1,813,150.30-	
Total .....		1,485,054.11-	1,485,054.11-	5,612,100.09

# Southwest Health and Human Services

## RM- Stmt of Revenues & Expenditures

As Of 01/2020

Report Basis: Cash

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2020 BUDGET	% OF BUDG	% OF YEAR
<b>FUND 1 HEALTH SERVICES FUND</b>					
REVENUES					
CONTRIBUTIONS FROM COUNTIES	177,385.25-	177,385.25-	1,042,525.00-	17	8
INTERGOVERNMENTAL REVENUES	140,215.50-	140,215.50-	170,500.00-	82	8
STATE REVENUES	30,420.88-	30,420.88-	810,102.00-	4	8
FEDERAL REVENUES	90,153.72-	90,153.72-	1,245,041.00-	7	8
FEES	34,716.79-	34,716.79-	488,230.00-	7	8
EARNINGS ON INVESTMENTS	1,089.60-	1,089.60-	14,860.00-	7	8
MISCELLANEOUS REVENUES	17.23-	17.23-	8,900.00-	0	8
<b>TOTAL REVENUES</b>	<b>473,998.97-</b>	<b>473,998.97-</b>	<b>3,788,178.00-</b>	<b>13</b>	<b>8</b>
EXPENDITURES					
PROGRAM EXPENDITURES	0.00	0.00	0.00	0	8
PAYROLL AND BENEFITS	306,493.85	306,493.85	3,018,052.00	10	8
OTHER EXPENDITURES	110,695.33	110,695.33	772,128.00	14	8
<b>TOTAL EXPENDITURES</b>	<b>417,189.18</b>	<b>417,189.18</b>	<b>3,788,178.00</b>	<b>11</b>	<b>8</b>

# Southwest Health and Human Services

## RM-Stmt of Revenues & Expenditures

As Of 01/2020

Report Basis: Cash

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2020 BUDGET	% OF BUDG	% OF YEAR
<b>FUND 5 HUMAN SERVICES FUND</b>					
REVENUES					
CONTRIBUTIONS FROM COUNTIES	299,374.25-	299,374.25-	11,378,803.00-	3	8
INTERGOVERNMENTAL REVENUES	1,644.50-	1,644.50-	104,354.00-	2	8
STATE REVENUES	184,721.86-	184,721.86-	5,268,341.00-	3	8
FEDERAL REVENUES	343,756.42-	343,756.42-	8,035,293.00-	4	8
FEES	190,257.40-	190,257.40-	2,200,150.00-	9	8
EARNINGS ON INVESTMENTS	5,720.26-	5,720.26-	78,096.00-	7	8
MISCELLANEOUS REVENUES	151,607.24-	151,607.24-	1,139,100.00-	13	8
<b>TOTAL REVENUES</b>	<b>1,157,081.93-</b>	<b>1,157,081.93-</b>	<b>28,204,937.00-</b>	<b>4</b>	<b>8</b>
EXPENDITURES					
PROGRAM EXPENDITURES	884,078.73	884,078.73	11,157,301.00	8	8
PAYROLL AND BENEFITS	1,506,883.34	1,506,883.34	14,290,849.00	11	8
OTHER EXPENDITURES	314,668.94	314,668.94	2,756,787.00	11	8
<b>TOTAL EXPENDITURES</b>	<b>2,705,631.01</b>	<b>2,705,631.01</b>	<b>28,204,937.00</b>	<b>10</b>	<b>8</b>



# Southwest Health and Human Services

## Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

Element	Description	Account Number		Current Month	Year-To-Date	Budget	% of Bdat	% of Year
1 FUND	Health Services Fund							
410 DEPT	General Administration							
0 PROGRAM	...		Revenue					8
			Expend.	4,592.40	4,592.40	0.00	0	8
			Net	4,592.40	4,592.40	0.00	0	8
930 PROGRAM	Administration		Revenue	178,628.50-	178,628.50-	1,108,655.00-	16	8
			Expend.	65,848.19	65,848.19	597,981.00	9	8
			Net	112,780.31-	112,780.31-	410,674.00-	27	8
410 DEPT	General Administration	Totals:	Revenue	178,628.50-	178,628.50-	1,108,655.00-	16	8
			Expend.	70,440.59	70,440.59	597,981.00	10	8
			Net	108,187.91-	108,187.91-	410,674.00-	28	8
481 DEPT	Nursing							
100 PROGRAM	Family Health		Revenue	730.00-	730.00-	18,680.00-	4	8
			Expend.	3,029.02	3,029.02	15,651.00	19	8
			Net	2,299.02	2,299.02	3,029.00-	76-	8
103 PROGRAM	Follow Along Program		Revenue	0.00	0.00	27,324.00-	0	8
			Expend.	2,986.81	2,986.81	31,241.00	10	8
			Net	2,986.81	2,986.81	3,917.00	76	8
110 PROGRAM	TANF		Revenue	0.00	0.00	127,876.00-	0	8
			Expend.	30,727.69	30,727.69	127,911.00	24	8
			Net	30,727.69	30,727.69	35.00	87,793	8
130 PROGRAM	WIC		Revenue	36,261.00-	36,261.00-	450,000.00-	8	8
			Expend.	56,774.72	56,774.72	557,867.00	10	8
			Net	20,513.72	20,513.72	107,867.00	19	8
140 PROGRAM	Peer Breastfeeding Support Program		Revenue	0.00	0.00	53,500.00-	0	8
			Expend.	3,848.55	3,848.55	33,438.00	12	8
			Net	3,848.55	3,848.55	20,062.00-	19-	8
210 PROGRAM	CTC Outreach		Revenue	20,275.05-	20,275.05-	271,600.00-	7	8
			Expend.	24,667.50	24,667.50	285,400.00	9	8
			Net	4,392.45	4,392.45	13,800.00	32	8
270 PROGRAM	Maternal Child Health - Title V		Revenue	11,835.71-	11,835.71-	253,200.00-	5	8
			Expend.	34,523.20	34,523.20	249,934.00	14	8
			Net	22,687.49	22,687.49	3,266.00-	685-	8

# Southwest Health and Human Services

## Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

Element	Description	Account Number		Current Month	Year-To-Date	Budget	% of Bdot	% of Year
280 PROGRAM	MCH Dental Health		Revenue	195.25-	195.25-	2,000.00-	10	8
			Expend.	2,577.79	2,577.79	17,907.00	14	8
			Net	2,382.54	2,382.54	15,907.00	15	8
285 PROGRAM	MCH Blood Lead		Revenue					8
			Expend.	138.03	138.03	0.00	0	8
			Net	138.03	138.03	0.00	0	8
295 PROGRAM	MCH Car Seat Program		Revenue	825.22-	825.22-	33,000.00-	3	8
			Expend.	3,606.67	3,606.67	42,199.00	9	8
			Net	2,781.45	2,781.45	9,199.00	30	8
300 PROGRAM	Case Management		Revenue	27,454.92-	27,454.92-	409,000.00-	7	8
			Expend.	50,991.09	50,991.09	412,332.00	12	8
			Net	23,536.17	23,536.17	3,332.00	706	8
330 PROGRAM	MNChoices		Revenue	0.00	0.00	114,000.00-	0	8
			Expend.	23,321.74	23,321.74	191,342.00	12	8
			Net	23,321.74	23,321.74	77,342.00	30	8
603 PROGRAM	Disease Prevention And Control		Revenue	1,153.89-	1,153.89-	141,042.00-	1	8
			Expend.	25,946.97	25,946.97	247,136.00	10	8
			Net	24,793.08	24,793.08	106,094.00	23	8
660 PROGRAM	MIIC		Revenue					8
			Expend.	0.18	0.18	0.00	0	8
			Net	0.18	0.18	0.00	0	8
481 DEPT	Nursing	Totals:	Revenue	98,731.04-	98,731.04-	1,901,222.00-	5	8
			Expend.	263,139.96	263,139.96	2,212,358.00	12	8
			Net	164,408.92	164,408.92	311,136.00	53	8
483 DEPT	Health Education		Revenue					8
			Expend.					8
			Net					8
500 PROGRAM	Direct Client Services		Revenue	91.16-	91.16-	500.00-	18	8
			Expend.	823.55	823.55	32,705.00	3	8
			Net	732.39	732.39	32,205.00	2	8
510 PROGRAM	SHIP		Revenue	20,276.77-	20,276.77-	226,060.00-	9	8
			Expend.	28,097.43	28,097.43	226,060.00	12	8
			Net	7,820.66	7,820.66	0.00	0	8
540 PROGRAM	Toward Zero Deaths (TZD) Safe Roads		Revenue	0.00	0.00	17,537.00-	0	8
			Expend.	427.32	427.32	17,537.00	2	8
			Net	427.32	427.32	0.00	0	8

# Southwest Health and Human Services

## Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

Element	Description	Account Number		Current Month	Year-To-Date	Budget	% of Bdgt	% of Year
541 PROGRAM	Toward Zero Deaths (TZD) Safe Roads		Revenue	0.00	0.00	17,641.00-	0	8
			Expend.	193.43	193.43	17,641.00	1	8
			Net	193.43	193.43	0.00	0	8
550 PROGRAM	P&I Grant		Revenue	34,185.00-	34,185.00-	189,326.00-	18	8
			Expend.	12,989.24	12,989.24	189,326.00	7	8
			Net	21,195.76-	21,195.76-	0.00	0	8
900 PROGRAM	Emergency Preparedness		Revenue	0.00	0.00	92,437.00-	0	8
			Expend.	9,264.65	9,264.65	92,437.00	10	8
			Net	9,264.65	9,264.65	0.00	0	8
483 DEPT	Health Education	Totals:	Revenue	54,552.93-	54,552.93-	344,401.00-	10	8
			Expend.	51,795.62	51,795.62	376,606.00	9	8
			Net	2,757.31-	2,757.31-	32,205.00	9-	8
485 DEPT	Environmental Health		Revenue	140,551.50-	140,551.50-	208,600.00-	68	8
800 PROGRAM	Environmental		Expend.	23,015.16	23,015.16	276,433.00	8	8
			Net	117,536.34-	117,536.34-	69,833.00	168-	8
809 PROGRAM	Environmental Water Lab		Revenue	1,535.00-	1,535.00-	27,300.00-	6	8
			Expend.	8,650.90	8,650.90	24,600.00	35	8
			Net	7,115.90	7,115.90	2,500.00-	285-	8
830 PROGRAM	FDA Standardization Grant		Revenue					8
			Expend.	146.95	146.95	0.00	0	8
			Net	146.95	146.95	0.00	0	8
485 DEPT	Environmental Health	Totals:	Revenue	142,086.50-	142,086.50-	233,900.00-	61	8
			Expend.	31,813.01	31,813.01	301,233.00	11	8
			Net	110,273.49-	110,273.49-	67,333.00	164-	8
J FUND	Health Services Fund	Totals:	Revenue	473,998.97-	473,998.97-	3,788,178.00-	13	8
			Expend.	417,189.18	417,189.18	3,788,178.00	11	8
			Net	56,809.79-	56,809.79-	0.00	0	8

# Southwest Health and Human Services

## Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>	<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdot</u>	<u>% of Year</u>
5 FUND	Human Services Fund						
410 DEPT	General Administration						
0 PROGRAM	...						
			Revenue				8
			Expend.	20,752.78	20,752.78	54,307.00	38
			Net	20,752.78	20,752.78	54,307.00	38
410 DEPT	General Administration	Totals:	Revenue				8
			Expend.	20,752.78	20,752.78	54,307.00	38
			Net	20,752.78	20,752.78	54,307.00	38
420 DEPT	Income Maintenance						
0 PROGRAM	...		Revenue				8
			Expend.	111.56	111.56	0.00	0
			Net	111.56	111.56	0.00	0
600 PROGRAM	Income Maint Administrative/Overhea		Revenue	93,125.64-	93,125.64-	3,338,696.00-	3
			Expend.	181,536.95	181,536.95	1,563,376.00	11
			Net	88,411.31	88,411.31	1,975,320.00-	4-
601 PROGRAM	Income Maint/Random Moment Payro		Revenue				8
			Expend.	280,444.57	280,444.57	2,541,701.00	11
			Net	280,444.57	280,444.57	2,541,701.00	11
602 PROGRAM	Income Maint FPI Investigator		Revenue	0.00	0.00	58,000.00-	0
			Expend.	6,756.94	6,756.94	64,995.00	10
			Net	6,756.94	6,756.94	6,995.00	97
605 PROGRAM	MN Supplemental Aid (MSA)/GRH		Revenue	8,630.26-	8,630.26-	50,000.00-	17
			Expend.	30,138.95	30,138.95	50,000.00	60
			Net	21,508.69	21,508.69	0.00	0
610 PROGRAM	TANF(AFDC/MFIP/DWP)		Revenue	505.00-	505.00-	17,000.00-	3
			Expend.	738.75	738.75	13,750.00	5
			Net	233.75	233.75	3,250.00-	7-
620 PROGRAM	General Asst (GA)/General Relief/Buri		Revenue	50.00-	50.00-	27,500.00-	0
			Expend.	37,943.27	37,943.27	226,000.00	17
			Net	37,893.27	37,893.27	198,500.00	19
630 PROGRAM	Food Support (FS)		Revenue	11,075.00-	11,075.00-	521,000.00-	2
			Expend.	53.15	53.15	6,500.00	1
			Net	11,021.85-	11,021.85-	514,500.00-	2

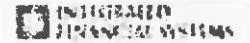
# Southwest Health and Human Services

## Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
640 PROGRAM	Child Support (IVD)		Revenue	124,236.97-	124,236.97-	1,721,356.00-	7	8
			Expend.	124,577.64	124,577.64	1,158,162.00	11	8
			Net	340.67	340.67	563,194.00-	0-	8
650 PROGRAM	Medical Assistance (MA)		Revenue	297,792.74-	297,792.74-	3,412,500.00-	9	8
			Expend.	201,119.26	201,119.26	2,277,000.00	9	8
			Net	96,673.48-	96,673.48-	1,135,500.00-	9	8
420 DEPT	Income Maintenance	Totals:	Revenue	535,415.61-	535,415.61-	9,446,052.00-	6	8
			Expend.	863,421.04	863,421.04	8,101,484.00	11	8
			Net	328,005.43	328,005.43	1,344,568.00-	24-	8
431 DEPT	Social Services		Revenue					
			Expend.					
			Net					
700 PROGRAM	Social Service Administrative/Overhea		Revenue	202,427.29-	202,427.29-	10,899,532.00-	-2	8
			Expend.	335,455.23	335,455.23	3,136,848.00	11	8
			Net	133,027.94	133,027.94	7,762,684.00-	2-	8
701 PROGRAM	Social Services/SSTS		Revenue					8
			Expend.	813,739.52	813,739.52	7,765,564.00	10	8
			Net	813,739.52	813,739.52	7,765,564.00	10	8
710 PROGRAM	Children's Social Services Programs		Revenue	64,740.80-	64,740.80-	1,848,854.00-	4	8
			Expend.	328,958.14	328,958.14	3,756,500.00	9	8
			Net	264,217.34	264,217.34	1,907,646.00	14	8
711 PROGRAM	YIP Grant (Circle)--Dept of Public Safet		Revenue					8
			Expend.	815.26	815.26	0.00	0	8
			Net	815.26	815.26	0.00	0	8
712 PROGRAM	CIRCLE Program		Revenue	0.00	0.00	5,000.00-	0	8
			Expend.	39.38	39.38	8,000.00	0	8
			Net	39.38	39.38	3,000.00	1	8
713 PROGRAM	STAY Program Grant (formerly SELF)		Revenue	0.00	0.00	54,100.00-	0	8
			Expend.	274.22	274.22	54,100.00	1	8
			Net	274.22	274.22	0.00	0	8
715 PROGRAM	Childrens Walvers		Revenue	7,461.36-	7,461.36-	104,000.00-	7	8
			Expend.					8
			Net	7,461.36-	7,461.36-	104,000.00-	7	8
716 PROGRAM	FGDM/Family Group Decision Making		Revenue	0.00	0.00	56,914.00-	0	8
			Expend.	0.00	0.00	56,914.00	0	8
			Net	0.00	0.00	0.00	0	8

# Southwest Health and Human Services



## Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
717 PROGRAM	AR/Alternative Response Discretion F		Revenue	0.00	0.00	52,344.00 -	0	8
			Expend.	3,843.60	3,843.60	52,344.00	7	8
			Net	3,843.60	3,843.60	0.00	0	8
718 PROGRAM	PSOP/Parent Support Outreach Progra		Revenue	0.00	0.00	38,753.00 -	0	8
			Expend.	541.23	541.23	38,753.00	1	8
			Net	541.23	541.23	0.00	0	8
720 PROGRAM	Ch Care/Ch Prot		Revenue	1,050.00 -	1,050.00 -	27,450.00 -	4	8
			Expend.	0.00	0.00	2,500.00	0	8
			Net	1,050.00 -	1,050.00 -	24,950.00 -	4	8
721 PROGRAM	CC-Basic Slide Fee/Cty Match to DHS		Revenue	0.00	0.00	38,148.00 -	0	8
			Expend.	3,611.00	3,611.00	43,365.00	8	8
			Net	3,611.00	3,611.00	5,217.00	69	8
726 PROGRAM	MFIP/SW MN PIC		Revenue	0.00	0.00	357,000.00 -	0	8
			Expend.	0.00	0.00	225,000.00	0	8
			Net	0.00	0.00	132,000.00 -	0	8
730 PROGRAM	Chemical Dependency		Revenue	11,863.42 -	11,863.42 -	286,500.00 -	4	8
			Expend.	44,910.87	44,910.87	543,500.00	8	8
			Net	33,247.45	33,247.45	257,000.00	13	8
741 PROGRAM	Mental Health/Adults Only		Revenue	100,315.58 -	100,315.58 -	1,196,951.00 -	8	8
			Expend.	94,703.91	94,703.91	1,695,317.00	6	8
			Net	5,611.67 -	5,611.67 -	498,366.00	1 -	8
742 PROGRAM	Mental Health/Children Only		Revenue	60,710.27 -	60,710.27 -	820,246.00 -	7	8
			Expend.	116,436.91	116,436.91	1,850,137.00	6	8
			Net	55,726.64	55,726.64	1,029,891.00	5	8
750 PROGRAM	Developmental Disabilities		Revenue	62,262.47 -	62,262.47 -	837,171.00 -	7	8
			Expend.	32,537.08	32,537.08	369,671.00	9	8
			Net	29,725.39 -	29,725.39 -	467,500.00 -	6	8
760 PROGRAM	Adult Services		Revenue	45,878.95 -	45,878.95 -	1,364,922.00 -	3	8
			Expend.	6,067.87	6,067.87	39,850.00	15	8
			Net	39,811.08 -	39,811.08 -	1,325,072.00 -	3	8
765 PROGRAM	Adults Waivers		Revenue	61,964.18 -	61,964.18 -	736,000.00 -	8	8
			Expend.	7,700.90	7,700.90	112,500.00	7	8
			Net	54,263.28 -	54,263.28 -	623,500.00 -	9	8

# Southwest Health and Human Services

## Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
431 DEPT	Social Services	Totals:	Revenue	618,474.32-	618,474.32-	18,723,885.00-	3	8
			Expend.	1,789,635.12	1,789,635.12	19,750,963.00	9	8
			Net	1,171,160.80	1,171,160.80	1,027,078.00	114	8
461 DEPT	Information Systems		Revenue	3,192.00-	3,192.00-	35,000.00-	9	8
0 PROGRAM	...		Expend.	31,822.07	31,822.07	298,183.00	11	8
			Net	28,630.07	28,630.07	263,183.00	11	8
461 DEPT	Information Systems	Totals:	Revenue	3,192.00-	3,192.00-	35,000.00-	9	8
			Expend.	31,822.07	31,822.07	298,183.00	11	8
			Net	28,630.07	28,630.07	263,183.00	11	8
5 FUND	Human Services Fund	Totals:	Revenue	1,157,081.93-	1,157,081.93-	28,204,937.00-	4	8
			Expend.	2,705,631.01	2,705,631.01	28,204,937.00	10	8
			Net	1,548,549.08	1,548,549.08	0.00	0	8
FINAL TOTALS	914 Accounts		Revenue	1,631,080.90-	1,631,080.90-	31,993,115.00-	5	8
			Expend.	3,122,820.19	3,122,820.19	31,993,115.00	10	8
			Net	1,491,739.29	1,491,739.29	0.00	0	8

# Social Services Caseload:

<b>Yearly Averages</b>	<b>Adult Services</b>	<b>Children's Services</b>	<b>Total Programs</b>
2017	2705	604	3308
2018	2683	617	3299
2019	2651	589	3241
2020			

<b>2020</b>	<b>Adult Services</b>	<b>Children's Services</b>	<b>Total Programs</b>
January	2631	650	3281
February			0
March			0
April			0
May			0
June			0
July			0
August			0
September			0
October			0
November			0
December			0
<b>Average</b>	<b>2631</b>	<b>650</b>	<b>273</b>



# Children's - Social Services Caseload

Average	Adolescent Independent Living (ALS)	Adoption	Child Brain Injury (BI)	Child Community Alternative Care (CAC)	Child Community Alternatives for Disabled Individuals (CADI)	Child Protection (CP)	Child Welfare (CW)	Children's Mental Health (CMH)	Early Intervention: Infants & Toddlers with Disabilities	Minor Parents (MP)	Parent Support Outreach Program (PSOP)	Total Programs
2017	49	21	0	10	35	195	174	103	0	0	17	518
2018	46	23	0	11	40	180	182	110	0	0	25	604
2019	36	18	0	11	40	170	191	94	0	0	30	589
2020												

<b>2020</b>	Adolescent Independent Living (ALS)	Adoption	Child Brain Injury (BI)	Child Community Alternative Care (CAC)	Child Community Alternatives for Disabled Individuals (CADI)	Child Protection (CP)	Child Welfare (CW)	Children's Mental Health (CMH)	Early Intervention: Infants & Toddlers with Disabilities	Minor Parents (MP)	Parent Support Outreach Program (PSOP)	Total Programs
January	38	23	0	11	42	197	208	91	0	0	40	650
February												0
March												0
April												0
May												0
June												0
July												0
August												0
September												0
October												0
November												0
December												0
	<b>38</b>	<b>23</b>	<b>0</b>	<b>11</b>	<b>42</b>	<b>197</b>	<b>208</b>	<b>91</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>54</b>

# Adult - Social Services Caseload

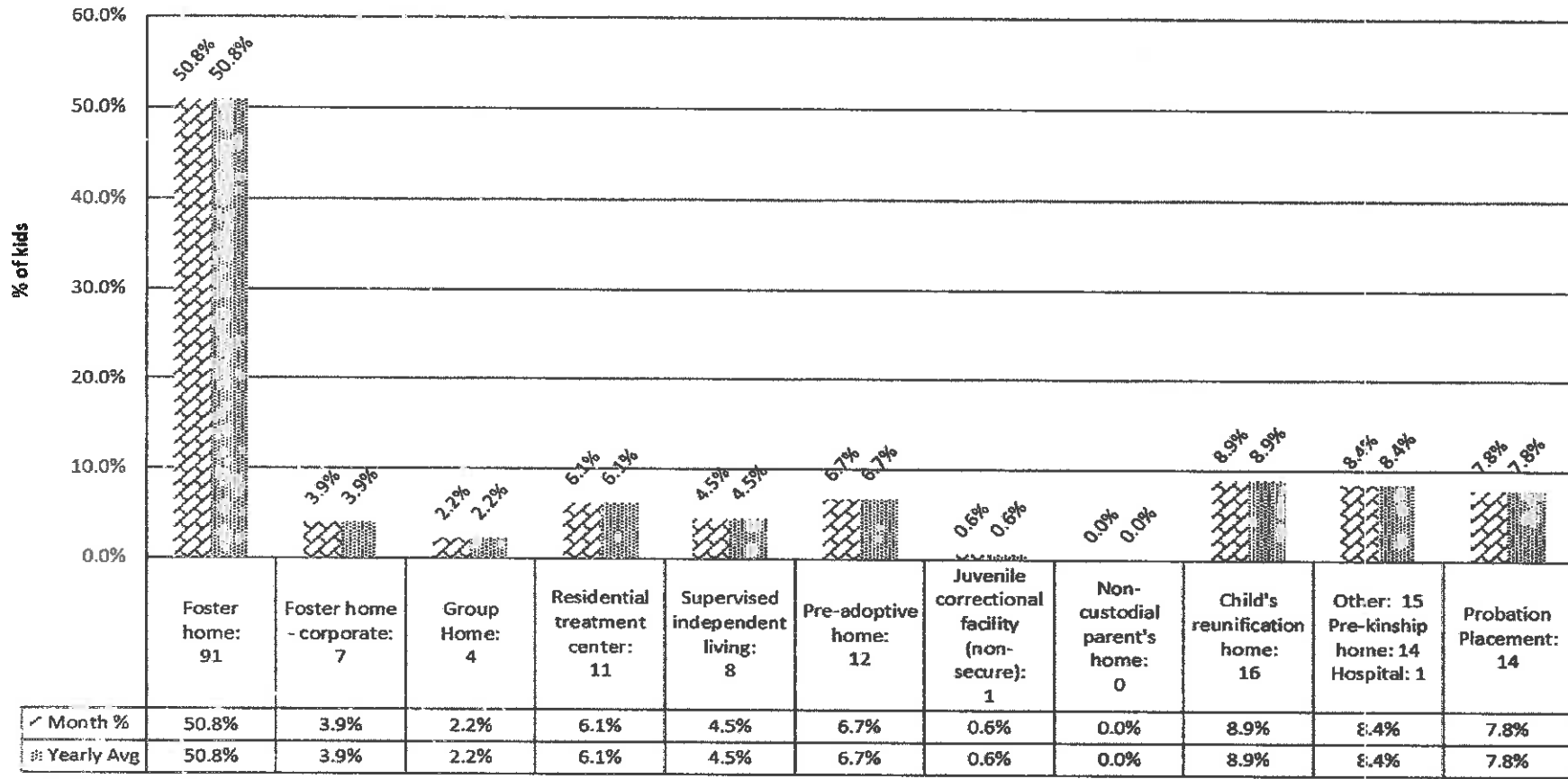
Average	Adult Brain Injury (BI)	Adult Community Alternative Care (CAC)	Adult Community Access for Disability Inclusion (CADI)	Adult Essential Community Supports	Adult Mental Health (AMH)	Adult Protective Services (APS)	Adult Services (AS)	Alternative Care (AC)	Chemical Dependency (CD)	Developmental Disabilities (DD)	Elderly Waiver (EW)	Total Programs
2017	12	266	12	0	315	45	828	16	422	444	343	2705
2018	11	299	14	0	282	43	880	18	353	451	331	2683
2019	9	319	13	0	261	58	887	17	295	542	339	2651
2020												

\*Note: CADI name change and there is a new category (Adult Essential Community Supports)

<b>2020</b>	Adult Brain Injury (BI)	Adult Community Access for Disability Inclusion (CADI)	Adult Community Alternative Care (CAC)	Adult Essential Community Supports	Adult Mental Health (AMH)	Adult Protective Services (APS)	Adult Services (AS)	Alternative Care (AC)	Chemical Dependency (CD)	Developmental Disabilities (DD)	Elderly Waiver (EW)	Total Programs
January	9	319	12	0	269	61	849	15	317	453	336	2640
February												0
March												0
April												0
May												0
June												0
July												0
August												0
September												0
October												0
November												0
December												0
	9	319	12	0	269	61	849	15	317	453	336	220



**January 2020 - Placement by Category**  
**179 Kids in Placement**



**January 2020:** Total kids in placement = 179

**Total of 9 Children entered placement**

1	Lincoln	Probation
1	Lyon	Foster Home
1	Lyon	Residential Treatment Center
1	Pipestone	Residential Treatment Facility
1	Pipestone	Foster Home
3	Redwood	Probation
1	Rock	Group Home

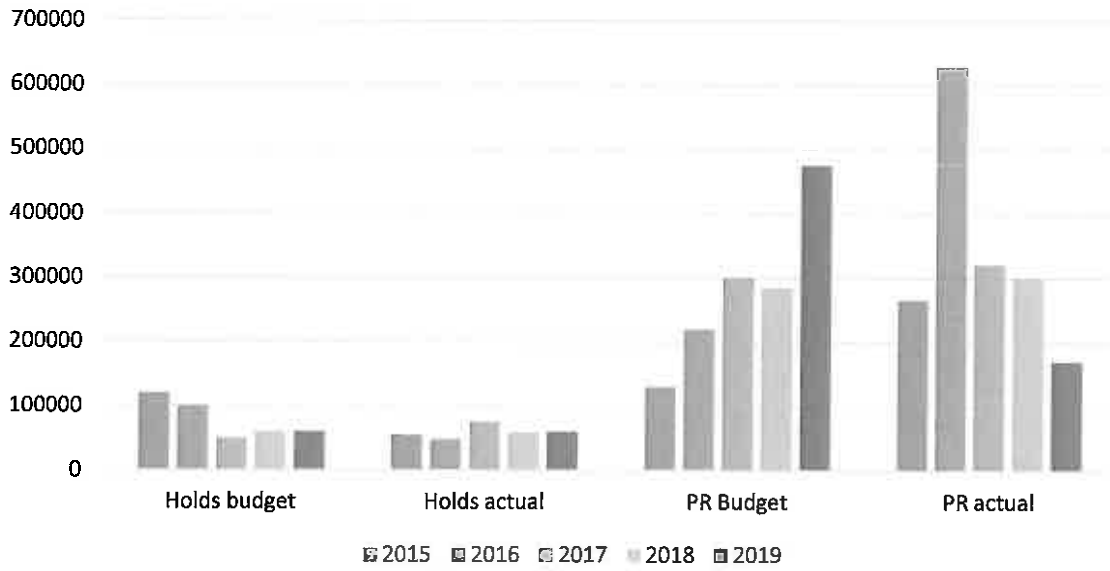
**Total of 6 Children were discharged from placement** (discharges from previous month)

1	Lincoln	Residential Treatment Facility
2	Pipestone	Child's Reunification Home
1	Pipestone	Residential Treatment Facility
1	Pipestone	Supervised Independent Living
1	Redwood	Child's Reunification Home

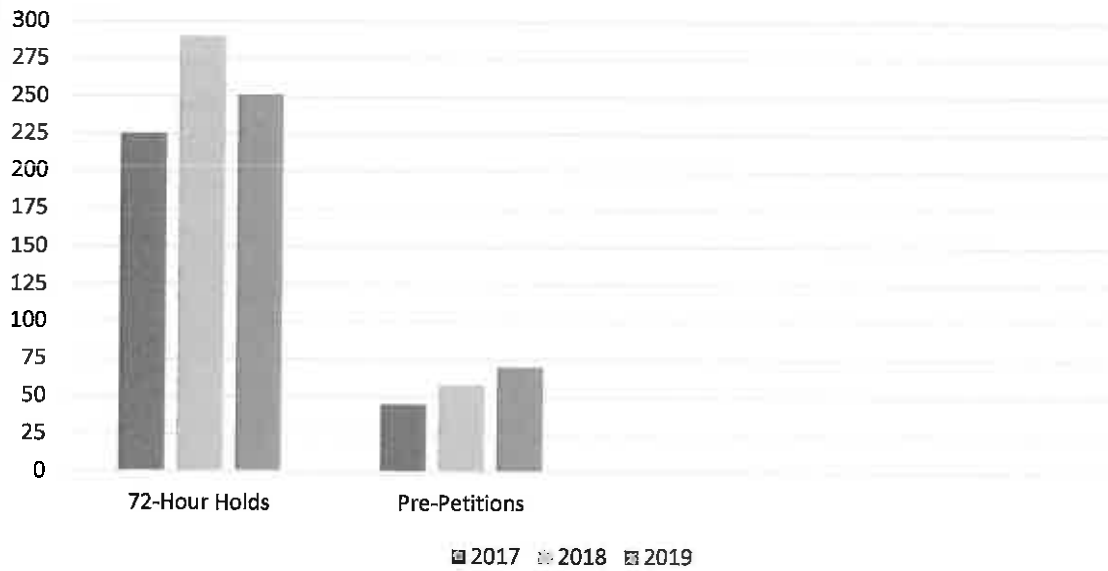
**NON IVD COLLECTIONS**  
**JANUARY 2020**

<b>PROGRAM</b>	<b>ACCOUNT</b>	<b>TOTAL</b>
<b>MSA/GRH</b>	05-420-605.5802	8,630
<b>TANF (MFIP/DWP/AFDC)</b>	05-420-610.5803	505
<b>GA</b>	05-420-620.5803	50
<b>FS</b>	05-420-630.5803	75
<b>CS (PI Fee, App Fee, etc)</b>	05-420-640.5501	443
<b>MA Recoveries &amp; Estate Collections (25% retained by agency)</b>	05-420-650.5803	108,728
<b>REFUGEE</b>	05-420-680.5803	0
<b>CHILDRENS</b>		
<b>Court Visitor Fee</b>	05-431-700.5514	0
<b>Parental Fees, Holds</b>	05-431-710.5501	3,125
<b>OOH/FC Recovery</b>	05-431-710.5803	11,839
<b>CHILDCARE</b>		
<b>Licensing</b>	05-431-720.5502	850
<b>Corp FC Licensing</b>	05-431-720.5505	200
<b>Over Payments</b>	05-431-721&722.5803	0
<b>CHEMICAL DEPENDENCY</b>		
<b>CD Assessments</b>	05-431-730.5519	6,147
<b>Detox Fees</b>	05-431-730.5520	2,640
<b>Over Payments</b>	05-431-730.5803	0
<b>MENTAL HEALTH</b>		
<b>Insurance Copay</b>	05-431-740.5803	0
<b>Over Payments</b>	05-431-741 or 742.5803	4,456
<b>DEVELOPMENTAL DISABILITIES</b>		
<b>Insurance Copay/Overpayments</b>	05-431-750.5803	0
<b>ADULT</b>		
<b>Court Visitor Fee</b>	05-431-760.5515	0
<b>Insurance Copay/Overpayments</b>	05-431-760.5803	0
<b>TOTAL NON-IVD COLLECTIONS</b>		<b>147,688</b>

Chart Title



## 72-Hour Holds and Pre-Petition Screenings









**Offices Located in:**

Redwood Falls, MN • 507-537-4041

Ivanhoe, MN • 507-694-1452    Slayton, MN • 507-836-6144

Pipestone, MN • 507-825-6720    Laverne, MN • 507-283-5070

Marshall, MN • Human Services 507-537-6747 • Health Services 507-537-6713

February 10, 2020

Certified Mail #7016 2070 0000 8545 6634

Mark Spanier  
Prairie, LLC  
PO Box 2833  
Peachtree City, GA 30269

Dear Mr. Spanier:

The Pipestone County Public Health Manufactured Home Park Ordinance provides legal authority to Southwest Health and Human Services (SWHHS) to license and inspect manufactured home parks in Pipestone County. SWHHS issued Prairie View MHP a license to operate in 2020. When this license is issued, the licensee must meet applicable requirements of MN Rules 4630 and MN Stat. 327.

According to MN Statute 327.20, a MHP with ten or more manufactured homes, licensed prior to March 1, 1988 must provide an approved shelter or an approved evacuation plan for the residents of the park in times of high winds or tornadoes. **The shelter or evacuation plan must be approved by the municipality. The municipality may require the park owner to construct a shelter if it determines that a safe place of shelter is not available within a reasonable distance from the park.** A copy of the municipal approval and the plan must be submitted by the park owner to the department of health. The park owner must provide each resident with a copy of the approved shelter or evacuation plan.

**In January, I received notification from the City of Pipestone that the Prairie View MHP Severe Weather Plan was not approved. According to the attached letter, the City of Pipestone is requiring that a storm shelter, meeting the standards of MN Administrative Rule 1370, be constructed on the manufactured home park property.**

**Please provide me with a timeline for the construction of this storm shelter by March 2, 2020. This timeline must include the date a shelter construction plan will be submitted to the Pipestone Building Official for review and approval.**

**Failure to provide the requested information by the specified date will result in administrative action being taken on your license. Contact me if you have questions by calling 507-532-1231 or by emailing me at [Jason.Kloss@swmhhs.com](mailto:Jason.Kloss@swmhhs.com).**

Sincerely,

Jason Kloss  
Environmental Health Manager

CC: SWHHS Community Health Board  
Doug Fortune, Pipestone Building Official

# The Computer Man, Inc.



1105 Canoga Park Drive  
 Marshall, MN 56258  
 Phone (507) 532-7562  
 Fax (507) 532-2680  
 www.tcmi.com

2/12/2020

Quote # 619154

## Quote

business partner



**Microsoft** Partner

Silver Midmarket Solution Provider



*Prepared For*

Southwest Health & Human Services  
 607 West Main Street Suite 100  
 Marshall, MN 56258

PO Number	Terms	Rep
	Net 10 Days	MWT

Description	Qty	Price	Extended Price
HP EliteDesk 800 G5 Desktop Computer - Core i5 i5-9500 - 16 GB RAM - 512 GB SSD - Small Form Factor Windows 10 Pro 64-bit - Intel UHD Graphics 630 - DVD-Writer - English Keyboard 7LL76UT	5	770.00	3,850.00
HP 5y NextBusDay Onsite DT Only HW Supp U7899E	5	44.96	224.80

Thank you for your business.  Quote valid for 2 weeks from date.	<b>Subtotal</b>	\$4,074.80
	<b>Sales Tax (6.875%)</b>	\$0.00
	<b>Total</b>	\$4,074.80

# The Computer Man, Inc.

1105 Canoga Park Drive  
 Marshall, MN 56258  
 Phone (507) 532-7562  
 Fax (507) 532-2680  
 www.fcmi.com

2/12/2020

Quote # 619155



## Quote

business partner



**Microsoft** Partner

Silver Midmarket Solution Provider



*Prepared For*

Southwest Health & Human Services  
 607 West Main Street Suite 100  
 Marshall, MN 56258

PO Number	Terms	Rep
	Net 10 Days	MWT

Description	Qty	Price	Extended Price
HP EliteBook 840 G6 14" Notebook - 1920 x 1080 SureView-Core i5 i5-8265U - 8 GB RAM - 256 GB SSD Windows 10 Pro 64-bit - Intel UHD Graphics 620 - In-plane Switching (IPS) Technology - English Keyboard - Intel Optane Memory Ready - Bluetooth - 17.25 Hour Battery Run Time 7WZ86UT	103	970.00	99,910.00

Thank you for your business.  Quote valid for 2 weeks from date.	<b>Subtotal</b>	\$99,910.00
	<b>Sales Tax (6.875%)</b>	\$0.00
	<b>Total</b>	\$99,910.00



# ZBook 14u G6 with SureView qty 103

<b>Created by</b>	Matt Terfehr	<b>Quote number</b>	1023159
<b>Partner agent</b>	10293975	<b>Created on</b>	February 13, 2020
<b>Quote total</b>	USD \$124,412.67	<b>Expires on</b>	March 14, 2020

---

## Order Information

<b>Email notification</b>	deb.seidel@swmhhs.com,Chris.Cauwels@swmhhs.com	<b>Email notification comments</b>	
---------------------------	--	------------------------------------	--

---

### Purchaser contact information

Deb Seidel, deb.seidel@swmhhs.com, 507-532-1223,

---

## Billing information

### Billing address

<b>Company</b>	LINCOLN LYON MURRAY HUMAN SVCS	<b>Attention to</b>	
<b>Address line 1</b>	607 W MAIN ST	<b>Email</b>	
<b>Address line 2</b>		<b>Phone</b>	
<b>Address line 3</b>		<b>Fax</b>	
<b>City</b>	MARSHALL		
<b>State/Province</b>	Minnesota		
<b>Zip/postal code</b>	56258-3169		
<b>Country</b>	US		



## Invoice instructions

---

# Shipping information

## Shipping address

Company	LINCOLN LYON MURRAY HUMAN SVCS	Attention to	Deb Seidel
		Email	
Address line 1	607 W MAIN ST	Phone	
Address line 2		Fax	
Address line 3			
City	MARSHALL		
State/Province	Minnesota		
Zip/Postal code	56258-3169		
Country	US		

## Shipping options

## Shipping instructions

Requested delivery  
date

Shipping method

---

# Quote Summary

Product	Product number	MFG#:	Qty	Unit Price	Total Price
Configurable HP ZBook 14u G6 Notebook Series IDS Reference Model:31529488 Configuration: 32331339	31529488		103	USD \$1,207.89	USD \$124,412.67

Components

Q  
t



# HP 800 G5 SFF Qty 5 5 Year

<b>Created by</b>	Matt Terfehr	<b>Quote number</b>	1017640
<b>Partner agent</b>	10293975	<b>Created on</b>	February 12, 2020
<b>Quote total</b>	USD \$3,719.70	<b>Expires on</b>	March 13, 2020

---

## Order Information

<b>Email notification</b>	deb.seidel@swmhhs.com,Chris.Cauwels@swmhhs.com	<b>Email notification comments</b>	
---------------------------	--	------------------------------------	--

---

### Purchaser contact information

Deb Seidel, deb.seidel@swmhhs.com, 507-532-1223,

---

## Billing information

### Billing address

<b>Company</b>	LINCOLN LYON MURRAY HUMAN SVCS	<b>Attention to</b>	Email
<b>Address line 1</b>	607 W MAIN ST	<b>Phone</b>	
<b>Address line 2</b>		<b>Fax</b>	
<b>Address line 3</b>			
<b>City</b>	MARSHALL		
<b>State/Province</b>	Minnesota		
<b>Zip/postal code</b>	56258-3169		
<b>Country</b>	US		

---

### Invoice instructions



## Shipping information

### Shipping address

Company	LINCOLN LYON MURRAY HUMAN SVCS	Attention to	Deb Seidel
Address line 1	607 W MAIN ST	Email	
Address line 2		Phone	
Address line 3		Fax	
City	MARSHALL		
State/Province	Minnesota		
Zip/Postal code	56258-3169		
Country	US		

### Shipping options

Requested delivery  
date

Shipping method

### Shipping instructions





## Quote Summary

Product	Product number	MFG#:	Qty	Unit Price	Total Price
HP EliteDesk 800 G5 Small Form Factor PC U.S. - English localization	8NB64US#ABA		5	USD \$698.98 <del>USD 1,658.80</del> Special price valid until 09/30 /2020	USD \$3,494.90
HP 5y NextBusDay Onsite DT Only HW Supp	U7899E		5	USD \$44.96 <del>USD 76.00</del> Special price valid until 09/30 /2020	USD \$224.80

Special pricing code  
42287375

Subtotal	USD \$3,719.70
Estimated Tax	USD \$0.00
<b>Total</b>	<b>USD \$3,719.70</b>

Unless our contract prohibits it, (a) prices are valid for 30 days from quote date and/or (b) HP may change prices or discounts and reissue quotes immediately if there are increases in costs, tariffs, or other changes outside HP's control.

If the bill to company and address you wish to use is not present at the time of check out please enter it in the "Shipping Instructions" box. The order management team will make sure it is billed to the correct location.

Components of Configurable systems may not be ordered separately. Reference Model ID's and Configuration ID's are not part numbers, they are reference descriptions to your specific configuration.

If you are submitting a hard copy purchase order, please include a printed copy of this quote with your purchase order.

If you place an order for a product that was incorrectly priced, we will cancel your order and credit you for any charges. In the event that we inadvertently shipped an order based on a pricing error, we will issue a revised invoice to you for the correct price and contact you to obtain your authorization for the additional charge, or assist you with the return of the product, if payment was not already made. If payment was already made, HP



# ZBook 14u G6 with SureView and Touchscreen

<b>Created by</b>	Matt Terfehr	<b>Quote number</b>	1008692
<b>Partner agent</b>	10293975	<b>Created on</b>	February 5, 2020
<b>Quote total</b>	USD \$6,284.35	<b>Expires on</b>	March 6, 2020

---

## Order Information

<b>Email notification</b>	deb.seidel@swmhhs.com,Chris.Cauwels@swmhhs.com	<b>Email notification comments</b>	
---------------------------	--	------------------------------------	--

---

### Purchaser contact information

Deb Seidel, deb.seidel@swmhhs.com, 507-532-1223,

---

## Billing information

### Billing address

<b>Company</b>	LINCOLN LYON MURRAY HUMAN SVCS	<b>Attention to</b>	Email
<b>Address line 1</b>	607 W MAIN ST	<b>Phone</b>	
<b>Address line 2</b>		<b>Fax</b>	
<b>Address line 3</b>			
<b>City</b>	MARSHALL		
<b>State/Province</b>	Minnesota		
<b>Zip/postal code</b>	56258-3169		
<b>Country</b>	US		



## Invoice instructions

---

# Shipping information

## Shipping address

Company	LINCOLN LYON MURRAY HUMAN SVCS	Attention to Email Phone Fax	Deb Seidel
Address line 1	607 W MAIN ST		
Address line 2			
Address line 3			
City	MARSHALL		
State/Province	Minnesota		
Zip/Postal code	56258-3169		
Country	US		

## Shipping options

## Shipping instructions

Requested delivery  
date

Shipping method

---

# Quote Summary

Product	Product number	MFG#:	Qty	Unit Price	Total Price
Configurable HP ZBook 14u G6 Notebook Series IDS Reference Model:31529488 Configuration: 32331339	31529488		5	USD \$1,256.87 <del>USD 2,301.60</del>	USD \$6,284.35
				Special price valid until 09/30/2020	

Components

Q  
t

# QUOTE CONFIRMATION



**DEAR CHRIS CAUWELS,**

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
LFSC945	2/5/2020	LFSC945	11383670	\$1,315.17

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<b>H2 SE EliteBook 840 G6 14" Core i5-8365U 8GB RAM 256GB SSD Win 10 Pro</b>	1	5572154	\$1,315.17	\$1,315.17
Mfg. Part#: 7KK19UT#ABA UNSPSC: 43211503 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)				

PURCHASER BILLING INFO		SUBTOTAL	\$1,315.17
<b>Billing Address:</b> SOUTHWEST HEALTH AND HUMAN SERVICES 607 W MAIN ST STE 200 MARSHALL, MN 56258-3171 Phone: (507) 537-7280 <b>Payment Terms:</b> Request Terms		SHIPPING	\$0.00
		SALES TAX	\$0.00
		<b>GRAND TOTAL</b>	<b>\$1,315.17</b>
		<b>DELIVER TO</b> <b>Shipping Address:</b> SOUTHWEST HEALTH AND HUMAN SERVICES 607 W MAIN ST STE 200 MARSHALL, MN 56258-3171 Phone: (507) 537-7280 <b>Shipping Method:</b> UPS Ground (2- 3 Day)	

Need Assistance? CDW•G SALES CONTACT INFORMATION



Kathryn Heeg

(866) 794-9985

kathhee@cdwg.com

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdw.com/resources/terms-conditions/quote-sales.aspx>. For more information, contact a CDW account manager.

© 2020 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239

# QUOTE CONFIRMATION



**DEAR CHRIS CAUWELS,**

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
LFSD244	2/5/2020	LFSD244	11383670	\$6,975.00

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<b>HP EliteBook 840 G6 - 14" - Core i5 8365U - 8 GB RAM - 256 GB SSD - US</b>	5	5717734	\$1,395.00	\$6,975.00
Mfg. Part#: 8MN21UT#ABA UNSPSC: 43211503 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)				

PURCHASER BILLING INFO		SUBTOTAL	\$6,975.00
<b>Billing Address:</b> SOUTHWEST HEALTH AND HUMAN SERVICES 607 W MAIN ST STE 200 MARSHALL, MN 56258-3171 Phone: (507) 537-7280 <b>Payment Terms:</b> Net 30 Days-Govt State/Local		SHIPPING	\$0.00
		SALES TAX	\$0.00
		GRAND TOTAL	\$6,975.00
		<b>DELIVER TO</b> <b>Shipping Address:</b> SOUTHWEST HEALTH AND HUMAN SERVICES 607 W MAIN ST STE 200 MARSHALL, MN 56258-3171 Phone: (507) 537-7280 <b>Shipping Method:</b> UPS Ground (2- 3 Day)	

Need Assistance? CDW•G SALES CONTRACT INFORMATION



Kathryn Hee

(866) 794-9985

kathhee@cdwg.com

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at [http://www.cdwg.com/contracts/conditions/conditions\\_sales.aspx](http://www.cdwg.com/contracts/conditions/conditions_sales.aspx)  
For more information, contact a CDW account manager

© 2020 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.862.4259

# The Computer Man, Inc.

1105 Canoga Park Drive  
 Marshall, MN 56258  
 Phone (507) 532-7562  
 Fax (507) 532-2680  
 www.tcmi.com

2/5/2020

Quote # 619121



## Quote

business partner



**Microsoft** Partner



Silver Midmarket Solution Provider

Prepared For

Southwest Health & Human Services  
 607 West Main Street Suite 100  
 Marshall, MN 56258

PO Number	Terms	Rep
	Net 10 Days	MWT

Description	Qty	Price	Extended Price
HP EliteBook 840 G6 14" Touchscreen Notebook - 1920 x 1080 - Core i5 i5-8365U - 8 GB RAM - 32 GB Optane Memory - 256 GB SSD Windows 10 Pro 64-bit - Intel UHD Graphics 620 - In-plane Switching (IPS) Technology, Sure View - English Keyboard - Infrared Camera - Bluetooth	5	1,418.00	7,090.00

Thank you for your business.	<b>Subtotal</b>	\$7,090.00
	<b>Sales Tax (6.875%)</b>	\$0.00
	<b>Total</b>	\$7,090.00

Quote valid for 2 weeks  
 from date.

ALERT: SAM.gov will be down for scheduled maintenance Saturday, 02/15/2020 from 8:00 AM to 3:00 PM

**Search Results**

- Your search results represent the broadest set of records that match your search criteria. You may get entity registration records that are still in progress or have been submitted, but not yet activated. Check the status of each record.
- Of note, some entities choose to opt out of public display. Even if they are registered in SAM, you will not see their entity registration records in a public search. You can only see them if you log in as Federal Government user.
- You can refine your search results. If you used the Quick Search, select the search filters on this page. If you used one of the Advanced Search options, select the Edit Search button.
- If you want to perform a new search, use the Clear button to remove your current search results. If you are logged in with your SAM User Account, you can save your search criteria to run again later using the Save Search button.
- NOTE: Please read this important message when searching for exclusion records.**

Current Search Terms: The Computer Man Inc\*

Clear Search

Total records: 0      Save PDF    Export Results    Print

Result Type:      Sort by: Relevance    Order by: Descending

**FILTER RESULTS**      Your search for The Computer Man Inc\* returned the following results...

**No records found.**

**By Record Status**

Active

Inactive

**By Record Type**

Entity Registration

Exclusion

Apply Filters

ALERT: SAM.gov will be down for scheduled maintenance Saturday, 02/15/2020 from 8:00 AM to 3:00 PM

**Search Results**

- Your search results represent the broadest set of records that match your search criteria. You may get entity registration records that are still in progress or have been submitted, but not yet activated. Check the status of each record.
- Of note, some entities choose to opt out of public display. Even if they are registered in SAM, you will not see their entity registration records in a public search. You can only see them if you log in as Federal Government user.
- You can refine your search results. If you used the Quick Search, select the search filters on this page. If you used one of the Advanced Search options, select the Edit Search button.
- If you want to perform a new search, use the Clear button to remove your current search results. If you are logged in with your SAM User Account, you can save your search criteria to run again later using the Save Search button.
- NOTE: Please read this important message when searching for exclusion records.**

Current Search Terms: CDW\_G\*

Clear Search

Total records: 0      Save PDF    Export Results    Print

Result Type:      Sort by: Relevance    Order by: Descending

**FILTER RESULTS**      Your search for CDW\_G\* returned the following results...

**No records found.**

**By Record Status**

Active

Inactive

**By Record Type**

Entity Registration

Exclusion

Apply Filters



A NEW WAY TO SIGN IN - If you already have a SAM account, use your SAM email for login.gov

Log In

Login.gov FAQ

HOME SEARCH FILTERS ADVANCED SEARCH FILTERS ABOUT HELP

ALERT: SAM.gov will be down for scheduled maintenance Saturday, 02/15/2020 from 8:00 AM to 3:00 PM

Search Results

- Your search results represent the broadest set of records that match your search criteria. You may get entity registration records that are still in progress or have been submitted, but not yet activated. Check the status of each record.
- Of note, some entities choose to opt out of public display. Even if they are registered in SAM, you will not see their entity registration records in a public search. You can only see them if you log in as Federal Government user.
- You can refine your search results. If you used the Quick Search, select the search filters on this page. If you used one of the Advanced Search options, select the Edit Search button.
- If you want to perform a new search, use the Clear button to remove your current search results. If you are logged in with your SAM User Account, you can save your search criteria to run again later using the Save Search button.
- NOTE: Please read this important message when searching for exclusion records.**

Current Search Terms: SHI INTERNATIONAL CORP \*

Clear Search

Save PDF Export Results Print

Sort By Relevance Order Descending

FILTER RESULTS

Your search for SHI INTERNATIONAL CORP.\* returned the following results...

By Record Status

Active

Inactive

By Record Type

Entity Registration

Exclusion

Apply Filters

Entity:	SHI INTERNATIONAL CORP	Status:	Active
DUNS:	661224184	CAGE Code:	4H1F0
Has Affiliations?	No	DoD SAC:	
Expiration Date:	11/13/2020	Debt Subject to Offset?	No
Purpose of Registration:	All Awards		

[View Details](#)





Pricing Proposal  
Quotation #: 18452088  
Created On: 2/12/2020  
Valid Until: 2/29/2020

---

## MN Southwest Health and Human Services

---

### Chris Cauwels

607 West Main St  
Suite 100  
Marshall, MN 56258  
United States  
Phone: 507-532-1223  
Fax:  
Email: chris.cauwels@swmhhs.com

---

## Inside Account Executive

---

### Anthony Zapata

290 Davidson Ave.  
Somerset, NJ 08873  
Phone: 732-564-8513  
Fax: 732-507-1538  
Email: Anthony\_Zapata@SHI.com

All Prices are in US Dollar (USD)

Product	Qty	Your Price	Total
1 Microsoft Office Standard 2019 - License - 1 PC - Select Plus - Win - Single Language Microsoft - Part#: 021-10626	122	\$356.00	\$43,432.00
2 Microsoft Windows Server 2019 Standard - License - 2 cores - Select Plus - Single Language Microsoft - Part#: 9EM-00681	36	\$108.00	\$3,888.00
3 Microsoft Exchange Server 2019 Standard CAL - License - 1 user CAL - volume - Win - Single Language Microsoft - Part#: 381-04518	31	\$85.00	\$2,635.00
		Total	\$49,955.00

---

*The Products offered under this proposal are resold in accordance with the SHI Online Customer Resale Terms and Conditions, unless a separate resale agreement exists between SHI and the Customer.*

# QUOTE CONFIRMATION



**DEAR CHRIS CAUWELS,**

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
LFWV206	2/10/2020	LFWV206	11383670	\$43,528.66

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<b>Microsoft Office Standard 2019 - license - 1 PC</b> Mfg. Part#: 021-10625 UNSPSC: 43231513 Electronic distribution - NO MEDIA Contract: Sourcwell RFP 081419 Tech Catalog - Software (081419-CDW)	122	5303501	\$308.00	\$37,576.00
<b>Microsoft Windows Server 2019 Standard - license - 2 cores</b> Mfg. Part#: 9EM-00679 UNSPSC: 43233004 Electronic distribution - NO MEDIA Contract: Sourcwell RFP 081419 Tech Catalog - Software (081419-CDW)	36	5303519	\$102.06	\$3,674.16
<b>Microsoft Exchange Server 2019 Standard CAL - license - 1 user CAL</b> Mfg. Part#: 381-04516 Electronic distribution - NO MEDIA Contract: Sourcwell RFP 081419 Tech Catalog - Software (081419-CDW)	31	5348691	\$73.50	\$2,278.50

PURCHASER BILLING INFO	SUBTOTAL	SHIPPING	SALES TAX	GRAND TOTAL
<b>Billing Address:</b> SOUTHWEST HEALTH AND HUMAN SERVICES 607 W MAIN ST STE 200 MARSHALL, MN 56258-3171 <b>Phone:</b> (507) 537-7280 <b>Payment Terms:</b> Request Terms	\$43,528.66	\$0.00	\$0.00	\$43,528.66

DELIVER TO	Please remit payments to:
<b>Shipping Address:</b> SOUTHWEST HEALTH AND HUMAN SERVICES 607 W MAIN ST STE 200 MARSHALL, MN 56258-3171 <b>Phone:</b> (507) 537-7280 <b>Shipping Method:</b> ELECTRONIC DISTRIBUTION	CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515

Need Assistance? CDW•G SALES CONTACT INFORMATION

	Kathryn Hee	(866) 794-9985	kathhee@cdwg.com
---	-------------	----------------	------------------

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at [http://www.cdwg.com/contracting/contract-terms-conditions-service-projects](#).  
For more information, contact a CDW account manager

# The Computer Man, Inc.



1105 Canoga Park Drive  
 Marshall, MN 56258  
 Phone (507) 532-7562  
 Fax (507) 532-2680  
 www.fcmi.com

2/7/2020

Quote # 619137

## Quote

business partner



**Microsoft** Partner



Silver Midmarket Solution Provider

*Prepared For*

Southwest Health & Human Services  
 607 West Main Street Suite 100  
 Marshall, MN 56258

PO Number	Terms	Rep
	Net 10 Days	MWT

Description	Qty	Price	Extended Price
Microsoft Office 2019 Standard - License - 1 PC - Open Govt	122	318.00	38,796.00

Thank you for your business.  Quote valid for 2 weeks from date.	<b>Subtotal</b>	\$38,796.00
	<b>Sales Tax (6.875%)</b>	\$0.00
	<b>Total</b>	\$38,796.00

# The Computer Man, Inc.



1105 Canoga Park Drive  
 Marshall, MN 56258  
 Phone (507) 532-7562  
 Fax (507) 532-2680  
 www.tcmi.com

2/7/2020

Quote # 619136

## Quote

business partner



**Microsoft** Partner

Silver Midmarket Solution Provider



Prepared For

Southwest Health & Human Services  
 607 West Main Street Suite 100  
 Marshall, MN 56258

PO Number	Terms	Rep
	Net 10 Days	MWT

Description	Qty	Price	Extended Price
Microsoft Exchange Server 2019 Standard CAL - License - 1 User CAL Open Govt* *CAL covers 2019 and previous version users	31	68.50	2,123.50

Thank you for your business.

Quote valid for 2 weeks  
 from date.

<b>Subtotal</b>	\$2,123.50
<b>Sales Tax (6.875%)</b>	\$0.00
<b>Total</b>	\$2,123.50

# The Computer Man, Inc.



1105 Canoga Park Drive  
 Marshall, MN 56258  
 Phone (507) 532-7562  
 Fax (507) 532-2680  
 www.tcmi.com

2/7/2020

Quote # 619135

## Quote

business partner



**Microsoft** Partner

Silver Midmarket Solution Provider



Prepared For

Southwest Health & Human Services  
 607 West Main Street Suite 100  
 Marshall, MN 56258

PO Number	Terms	Rep
	Net 10 Days	MWT

Description	Qty	Price	Extended Price
Microsoft Windows Server 2019 Standard 2 Core - Open Govt	36	95.50	3,438.00

Thank you for your business.

**Subtotal** \$3,438.00

**Sales Tax (6.875%)** \$0.00

**Total** \$3,438.00

Quote valid for 2 weeks  
 from date.

## Vehicle Comparison



YMS	2020 Chrysler 300 Touring 4dr All-wheel Drive Sedan LXPH48	2020 Chevrolet Equinox LS w/1L All-wheel Drive 10X28	2020 Dodge Journey SE Value 4dr Front-wheel Drive JCDH49	2020 Ford Edge SE 4dr All-wheel Drive K4G	2020 Ford Fusion SE 4dr All-wheel Drive Sedan P0T	2020 Ford Escape SE 4dr All-wheel Drive UBG
Vehicle Type	Full-Size Sedan	SUV	Wagon	SUV	Mid-Size Sedan	SUV
Engine	3.6L V6 24V VVT	1.5L Turbo DOHC 4-Cyl SIDI VVT	2.4L I4 DOHC 18V Dual VVT	Twin-Scroll 2.0L EcoBoost	2.0L EcoBoost	1.5L EcoBoost
EPA MPG City	18	26	19	21	20	29
EPA MPG Highway	27	30	26	28	29	31
Acquisition Cost	\$27,221	\$22,808	\$18,021	\$28,488	\$22,312	\$24,212
Down Payment	\$4,083	\$3,290	\$2,703	\$4,274	\$3,349	\$3,831
Taxes	\$1,740	\$1,590	\$1,293	\$1,888	\$1,667	\$1,898
Total Actual Depreciation	\$21,221	\$14,708	\$12,421	\$18,685	\$15,912	\$15,512
Total Fuel Cost	\$8,420	\$5,876	\$6,613	\$7,720	\$7,728	\$8,838
Total Maintenance Cost	\$4,262	\$3,228	\$3,021	\$3,407	\$3,407	\$3,407
Monthly Rent	\$359.87	\$330.02	\$287.27	\$414.12	\$326.24	\$352.75
Lease Term	60 Months	60 Months	60 Months	60 Months	60 Months	60 Months
Holding Period	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years
Annual Mileage	15,000	15,000	15,000	15,000	15,000	15,000
Cost Per Mile	\$0.235	\$0.220	\$0.191	\$0.275	\$0.224	\$0.235
RV at Term	\$5,784	\$4,804	\$3,820	\$8,065	\$4,741	\$5,145
Expected Resale Price	\$6,000	\$5,000	\$5,900	\$8,800	\$5,900	\$6,700
Estimated Equity at Term	\$219	\$3,098	\$1,771	\$2,746	\$3,759	\$3,555
	41.8" front legroom 40.1" rear legroom 38.6" front headroom 37.0" rear headroom 56.2" front hiproom 58.1" rear hiproom 59.5" front shoulder room 57.7" rear shoulder room 106 cu ft. passenger volume 16.3 cu ft. interior cargo volume 18.3 cu ft. maximum interior cargo volume	46.9" front legroom 39.9" rear legroom 40" front headroom 38.5" rear headroom 54.2" front hiproom 51.3" rear hiproom 51.2" front shoulder room 50.5" rear shoulder room 120 cu ft. passenger volume 28.9 cu ft. interior cargo volume 63.9 cu ft. interior cargo volume seats folded 63.0 cu ft. maximum interior cargo volume	40.8" front legroom 36.4" rear legroom 23.4" third row legroom 40.8" front headroom 39.5" rear headroom 37.7" third row headroom 53.0" front hiproom 54.0" rear hiproom 40" third row hiproom 51.5" front shoulder room 50.5" rear shoulder room 43.5" third row shoulder room 128 cu ft. passenger volume 10.7" cu ft. interior cargo volume 37 cu ft. interior cargo volume seats folded 67.6 cu ft. maximum interior cargo volume 33" interior cargo height 41" interior cargo width (min.)	43.6" front legroom 40.5" rear legroom 40.2" front headroom 40.3" rear headroom 65.9" front hiproom 57.9" rear hiproom 60.1" front shoulder room 60.6" rear shoulder room 114 cu ft. passenger volume 32.2 cu ft. interior cargo volume 73.4 cu ft. interior cargo volume seats folded 3" interior cargo height 74.8" interior cargo length 41.7" interior cargo length to rear seat 45.3" interior cargo width (min.) 61.3" interior cargo width (max.)	44.3" front legroom 38.3" rear legroom 38.2" front headroom 37.8" rear headroom 55" front hiproom 54.4" rear hiproom 57.8" front shoulder room 56.9" rear shoulder room 103 cu ft. passenger volume 16 cu ft. interior cargo volume 19 cu ft. maximum interior cargo volume	42.4" front legroom 38.0" rear legroom 40" front headroom 39.3" rear headroom 55.2" front hiproom 53.3" rear hiproom 57.6" front shoulder room 56" rear shoulder room 104 cu ft. passenger volume 37.5 cu ft. interior cargo volume 65.1 cu ft. interior cargo volume seats folded 34.8" interior cargo height 68.6" interior cargo length 37.8" interior cargo length to rear seat 41.8" interior cargo width (min.) 57.3" interior cargo width (max.)

**Enterprise Fleet Management Vehicle Comparison**

Make/Model	Unit #	Lease Term	Months in service	Down Payments, License, & Taxes	Monthly Lease Payment	Monthly Maintenance	Yearly Total
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
2020 Chrysler 300	N/A	60	N/A	\$6,455	\$ 415.23	\$ 53.57	\$ 5,625.60
<b>\$51,640</b>							<b>\$ 45,004.80</b>
<b>Total Budget:</b>							<b>\$289,108</b>

Make/Model	Unit #	Lease Term	Months in service	Down Payments, License, & Taxes	Monthly Lease Payment	Monthly Maintenance	Yearly Total
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
2020 Chevy Equinox	N/A	60	N/A	\$5,330	\$ 330.02	\$ 55.34	\$ 4,624.32
<b>\$42,640</b>							<b>\$ 36,994.56</b>
<b>Total Budget:</b>							<b>\$272,097</b>

Make/Model	Unit #	Lease Term	Months in service	Down Payments, License, & Taxes	Monthly Lease Payment	Monthly Maintenance	Yearly Total
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
2020 Dodge Journey	N/A	60	N/A	\$4,348	\$ 267.27	\$ 51.92	\$ 3,830.28
<b>\$34,784</b>							<b>\$ 30,642.24</b>
<b>Total Budget:</b>							<b>\$257,889</b>

Make/Model	Unit #	Lease Term	Months in service	Down Payments, License, & Taxes	Monthly Lease Payment	Monthly Maintenance	Yearly Total
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
2020 Ford Edge	N/A	60	N/A	\$6,614	\$ 414.12	\$ 58.76	\$ 5,674.56
<b>\$52,912</b>							<b>\$ 45,386.48</b>
<b>Total Budget:</b>							<b>\$290,771</b>

Make/Model	Unit #	Lease Term	Months in service	Down Payments, License, & Taxes	Monthly Lease Payment	Monthly Maintenance	Yearly Total
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
2020 Ford Fusion	N/A	60	N/A	\$5,265	\$ 325.24	\$ 58.76	\$ 4,608.00
<b>\$42,120</b>							<b>\$ 36,864.00</b>
<b>Total Budget:</b>							<b>\$271,447</b>

Make/Model	Unit #	Lease Term	Months in service	Down Payments, License, & Taxes	Monthly Lease Payment	Monthly Maintenance	Yearly Total
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
2020 Ford Escape	N/A	60	N/A	\$5,681	\$ 352.75	\$ 58.76	\$ 4,938.12
<b>\$45,448</b>							<b>\$ 39,504.96</b>
<b>Total Budget:</b>							<b>\$277,416</b>

**MN Department of Administration Fleet Services**

<b>Vehicle</b>	<b>Capital cost</b>	<b>Estimated monthly lease rate 3 year/90,000 miles *</b>
2020 Chevrolet Malibu	\$ 18,133.24	\$501.80
Chrysler 300 AWD	\$ 25,621.78	\$645.09
Dodge Grand Caravan	\$ 23,940.00	\$612.91
<b>Alternative to Chrysler 300:</b>		
Ford Fusion AWD	\$ 22,565.77	\$586.62

Added 2-6-2020

<b>Vehicle</b>	<b>Capital cost</b>	<b>Estimated monthly lease rate 3 year/90,000 miles *</b>
Ford Edge	\$32,291.70	\$774.32
Ford Escape	\$24,897.70	\$632.47
Chevy Equinox	\$23,357.50	\$602.92
Dodge Journey Not on Contract, not in production. Substitute is Dodge Durango	\$26,423.00	\$661.73

**Notes:**

Lease includes maintenance --- Oil Changes, tires, brakes, normal repairs, but not abuse

Capital cost is for model with noted options. Added options may raise the capital and lease costs

\*Add 6.875% MN Lease Tax per month



2020 Ford Fusion POT SE AWD

CONTRACT: A-175

STATE ID: FHSS

CONTRACT VENDOR:  
 FORD OF HIBBING  
 2627 13th Ave.  
 Hibbing, MN 55746

VENDOR NO. : 0000207301

CONTRACT NO.: 169035

CODE	DESCRIPTION	PRICE
POT	2020 Ford Fusion POT SE AWD	\$22,108.77
150A	Equipment Group 150A	\$0.00
153	Front License Plate Bracket	\$0.00
41H	Engine Block Heater	\$94.00
44W	Transmission: 6-Speed Automatic w/Paddle Shifters	\$0.00
52N	Mini Spare Tire	\$183.00
55M	Front & Rear Floor Liners	\$160.00
999	Engine: 2.0L EcoBoost	\$0.00
DT	Ebony, Cloth Front Bucket Seats	\$0.00
YZ	Oxford White	\$0.00
SUB TOTAL		\$22,545.77
Transit fee		\$20.00
Total		\$22,565.77

PRIMARY PAINT

- E7 Velocity Blue Metallic
- J7 Magnetic Metallic
- JS Iconic Silver Metallic
- UM Agate Black Metallic
- YZ Oxford White

2020 Ford Fusion AWD



2.0 L, 4 cyl, Automatic (S6), Turbo  
 MSRP: \$27,885 - \$36,450

Regular Gasoline

	23	MPG
	combined	20 29
	city/highway	
4.3 gal/100mi		



2020 Ford Fusion AWD



2.0 L, 4 cyl, Automatic (S6), Turbo  
 MSRP: \$27,885 - \$36,450

Net Score !

REGULAR GASOLINE

14.3 barrels

Gas Emissions !

REGULAR GASOLINE

384 grams per mile



2020 Ford Edge (K4J) SEL AWD

CONTRACT: A-175

STATE ID: FHSU3

CONTRACT VENDOR:

FORD OF HIBBING

2627 13th Ave.

Hibbing, MN 55746

VENDOR NO. : 0000207301

CONTRACT NO.: 169035

CODE	DESCRIPTION	PRICE
K4J	2020 Ford Edge (K4J) SEL AWD	\$30,569.70
153	Front License Plate Bracket	\$0.00
16W	Front & Rear Floor Liners	INC
201A	Equipment Group 201A	\$0.00
41H	Engine Block Heater	\$85.00
448	Transmission: 8-Speed Automatic w/SelectShift	\$0.00
51G	Convenience Package	\$879.00
55C	Cold Weather Package	\$465.00
60A	Cargo Accessory Package	\$273.00
999	Engine: Twin-Scroll 2.0L EcoBoost	\$0.00
VE	Ebony, ActiveX Seating Material Heated Bucket Seats	\$0.00
YZ	Oxford White	\$0.00
TIRES	Tires: 245/60R18 AS BSW	\$0.00
	SUB TOTAL	\$32,271.70
	TRANSIT TAX	\$20.00
	TOTAL	\$32,291.70

**2020 Ford Escape (U9G) SE AWD**

**CONTRACT: A-175**

**STATE ID: FHSU12**

**CONTRACT VENDOR:**

**FORD OF HIBBING  
2627 13th Ave.  
Hibbing, MN 55746**

**VENDOR NO. : 0000207301**

**CONTRACT NO.: 169035**

<b>CODE</b>	<b>DESCRIPTION</b>	<b>PRICE</b>
<b>U9G</b>	<b>2020 Ford Escape (U9G) SE AWD</b>	<b>\$23,721.70</b>
<b>153</b>	<b>Front License Plate Bracket</b>	<b>\$0.00</b>
<b>200A</b>	<b>Equipment Group 200A</b>	<b>\$0.00</b>
<b>41H</b>	<b>Engine Block Heater</b>	<b>\$89.00</b>
<b>448</b>	<b>Transmission: 8-Speed Automatic</b>	<b>\$0.00</b>
<b>47B</b>	<b>Easy Access Cargo Shade</b>	<b>\$127.00</b>
<b>4H</b>	<b>Dark Earth Gray, Heated Unique Cloth Front Bucket Seats</b>	<b>\$0.00</b>
<b>50C</b>	<b>Front &amp; Rear Floor Liners</b>	<b>\$118.00</b>
<b>50Q</b>	<b>Cargo Mat</b>	<b>\$85.00</b>
<b>60A</b>	<b>Reverse Sensing System</b>	<b>\$230.00</b>
<b>63E</b>	<b>Remote Start System</b>	<b>\$465.00</b>
<b>942</b>	<b>Daytime Running Lamps (DRL)</b>	<b>\$42.00</b>
<b>996</b>	<b>Engine: 1.5L EcoBoost</b>	<b>\$0.00</b>
<b>YZ</b>	<b>Oxford White</b>	<b>\$0.00</b>
	<b>SUB TOTAL</b>	<b>\$24,877.70</b>
	<b>TRANSIT TAX</b>	<b>\$20.00</b>
	<b>TOTAL</b>	<b>\$24,897.70</b>

2020 Chevrolet Equinox (1XX26) AWD 4dr LS w/1FL

CONTRACT: A-175

STATE ID: CRSU3

CONTRACT VENDOR:  
RANGER CHEVROLET  
1502 E. Howard Street  
Hibbing, MN 55746

VENDOR NO.: 0000195211

CONTRACT NO. : 169038

CODE	DESCRIPTION	PRICE
1XX26	2020 Chevrolet Equinox (1XX26) AWD 4dr LS w/1FL	\$22,086.80
1FL	LS Preferred Equipment Group	\$0.00
AG1	Seat adjuster, driver 8-way power with 2-way power lumbar	\$352.00
AK0	Glass, deep-tinted, rear	\$250.80
AL9	Seat adjuster, 2-way power driver lumbar control	INC
AR9	Seats, front bucket	\$0.00
BTV	Remote Start	\$264.00
CAV	LPO, Integrated cargo liner	INC
CGY	Cargo shade, retractable	\$66.00
FE9	Emissions, Federal requirements	\$0.00
FX6	Axle, 3.87 final drive ratio	\$0.00
GAZ	Summit White	\$0.00
H72	Medium Ash Gray, Premium cloth seat trim	\$0.00
I0R	Audio system, Chevrolet Infotainment 3 system	\$0.00
K05	Engine block heater \$	\$88.00
LYX	Engine, 1.5L Turbo DOHC 4-cylinder, SIDI, VVT	\$0.00
MNH	Trans, 6-spd auto, elect-ctrl'd w/ith O/D	\$0.00
PEF	LPO, Floor Liner Package	\$259.60
R9Y	Fleet Free Maintenance Credit.	(\$29.70)
RIA	LPO, All-weather floor liners	INC
VK3	License plate front mounting package	REQ
	SUB TOTAL	\$23,337.50
	TRANSIT TAX	\$20.00
	TOTAL	\$23,357.50

**2020 Dodge Durango (WDEL75) SXT AWD**

**CONTRACT: A-175**

**STATE ID: DMSU2**

**CONTRACT VENDOR:  
MIKE MOTORS  
908 Sheridan Street East  
Ely, MN 55731**

**Contract No. : 169032**

**Vendor No. : 0000338340**

<b>CODE</b>	<b>DESCRIPTION</b>	<b>PRICE</b>
<b>WDEL75</b>	<b>2020 Dodge Durango (WDEL75) SXT AWD</b>	<b>\$25,325.00</b>
<b>2BA</b>	<b>Quick Order Package 2BA SXT</b>	<b>\$0.00</b>
<b>AMM</b>	<b>3rd Row Seating Group</b>	<b>\$975.00</b>
<b>CSC</b>	<b>Cargo Compartment Cover</b>	<b>\$67.00</b>
<b>DFT</b>	<b>Transmission: 8-Speed Automatic (850RE)</b>	<b>\$0.00</b>
<b>ERC</b>	<b>Engine: 3.6L V6 24V VVT UPG 1 w/ESS</b>	<b>\$0.00</b>
<b>H7X9</b>	<b>Black, Cloth Low-Back Bucket Seats</b>	<b>\$0.00</b>
<b>LM1</b>	<b>Low Beam Daytime Running Headlamps</b>	<b>\$36.00</b>
<b>MDA</b>	<b>Front License Plate Bracket</b>	<b>\$0.00</b>
<b>PW7</b>	<b>White Knuckle Clearcoat</b>	<b>\$0.00</b>
<b>YEP</b>	<b>Manufacturer's Statement of Origin</b>	<b>\$0.00</b>
	<b>SUB TOTAL</b>	<b>\$26,403.00</b>
	<b>TRANIST TAX</b>	<b>\$20.00</b>
	<b>TOTAL</b>	<b>\$26,423.00</b>



JULIE BLAHA  
STATE AUDITOR

STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR

SUITE 500  
525 PARK STREET  
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)  
(651) 296-4755 (Fax)  
state.auditor@state.mn.us (E-Mail)  
1-800-627-3529 (Relay Service)

January 29, 2020

Ms. Sarah Kirchner, Fiscal Manager  
Southwest Health and Human Services  
Lyon County Government Center  
607 West Main Street  
Marshall, Minnesota 56258

Members of the Joint Health and Human Services Board  
Director  
Deputy Director  
Southwest Health and Human Services

We are pleased to confirm our understanding of the services we are to provide pursuant to Minnesota Laws for Southwest Health and Human Services for the year ended December 31, 2019. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Southwest Health and Human Services as of and for the year ended December 31, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Southwest Health and Human Services' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Southwest Health and Human Services' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- Management's discussion and analysis
- Budgetary presentations for the general and major special revenue funds and related notes
- GASB-required supplementary other postemployment benefits and pension information and related notes

We have also been engaged to report on supplementary information other than RSI that accompanies Southwest Health and Human Services' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the basic financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- Combining and individual fund statements
- Schedule of intergovernmental revenue
- Schedule of expenditures of federal awards and related notes

#### Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (a) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance and (b) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the legal provisions of the *Minnesota Legal Compliance Audit Guides*, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to report in conformity with the provisions of the *Minnesota Legal Compliance Audit Guides*. We will issue written reports upon completion of our single audit. Our reports will be addressed to the governing body of Southwest Health and Human Services. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

### **Management Responsibilities**

Management is responsible for the financial statements, notes, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. In order to meet your responsibilities for the financial statements, notes, and schedule of expenditures of federal awards, you agree to have information completed and available for audit by the dates identified in a schedule of completion document provided to auditors. If you are unable to prepare the information needed for the financial statements, notes, or schedule of expenditures of federal awards, or if the completion schedule varies significantly, we will, based on our staffing availability, provide the additional nonaudit services necessary to assist in the preparation of your draft financial statements, notes, and schedule of expenditures of federal awards in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on management's chart of accounts and other information determined and approved by management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. Any such services will be performed in accordance with applicable professional standards. Southwest Health and Human Services understands this will result in additional costs and agrees to pay for these services.

You will be required to acknowledge in the written management representation letter our assistance, if any, with preparation of the financial statements, notes, and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for (a) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (a) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (b) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (c) additional information that we may request for the purpose of the audit, and (d) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.



Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if applicable, should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written management representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (c) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written management representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing us with report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those financial audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior consent to reproduce or use our report in bond offering official statements or other documents.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (a) errors, (b) fraudulent financial reporting, (c) misappropriation of assets, or (d) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Southwest Health and Human Services' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Southwest Health and Human Services' major programs. The purpose of these procedures will be to express an opinion on Southwest Health and Human Services' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Audit Administration and Other**

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. Additional copies of the reporting package may be required. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide your governing body, management, related organization representatives, and, if applicable, nonfederal grantor entities with copies of our reports. Management is responsible for all other distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of the Minnesota Office of the State Auditor. We may be requested to make certain audit documentation and appropriate individuals available to a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. If requested, access to such audit documentation will be provided under our supervision. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained, pursuant to our record retention plan, for a period of ten years after the date the auditor's report is issued. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact those contesting the audit finding for guidance prior to destroying the audit documentation. We will be available throughout the year to answer questions, provide assistance, or assist you in implementing any of our recommendations.

Our fees are based on standard hourly rates plus travel and any out-of-pocket expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Periodic progress billings will be sent to you. The condition of your records and the assistance you are able to provide us affects both the timeliness and cost of the audit.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract when requested by you. Our 2018 peer review report can be found on our website at [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

We appreciate the opportunity to be of service to Southwest Health and Human Services and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please contact me at (651) 282-2387 or at [rick.pietrick@osa.state.mn.us](mailto:rick.pietrick@osa.state.mn.us). If you agree with the terms of our engagement as described in this letter, please sign where provided below and return it to us at the following address:

Office of the State Auditor  
607 West Main Street  
Marshall, Minnesota 56258

Sincerely,



Richard G. Pietrick, CPA, Audit Director

Southwest Health and Human Services  
January 29, 2020  
Page 8

Approved: This letter correctly sets forth the understanding of Southwest Health and Human Services.

\_\_\_\_\_  
Chair, Joint Health and Human Services Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Deputy Director

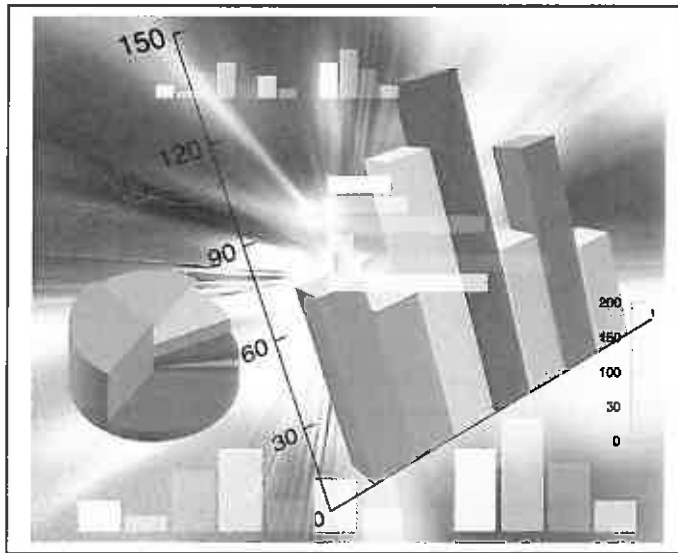
\_\_\_\_\_  
Date

\_\_\_\_\_  
Fiscal Manager

\_\_\_\_\_  
Date

# Southwest Health and Human Services

## *Accounting Policies and Procedures Handbook*



## TABLE OF CONTENTS

Summary of Significant Accounting Policies.....	4
Financial Reporting Entity.....	4
Basic Financial Statements .....	4
Assets, Liabilities, and Net Position.....	5
Financial Reporting.....	6
Public Purpose Doctrine .....	7
Payment of Claims and Other Obligations.....	8
GASB 34 Compliance Related and Procurement Policies.....	9
Budget.....	10
Use of Restricted Assets .....	10
Identifying Special or Extraordinary Items .....	10
Revenue Recognition in Governmental Fund Statements.....	11
Procurement.....	11
GASB 68.....	11
Investment Policy .....	12
Electronic Funds Transfer Policy.....	12
Revenues .....	13
Uniform Grant Reporting.....	14
Travel and Meal Policy .....	15
Fraud Policy.....	16
Month End Accounting and Reporting.....	16
Conflict of Interest.....	17
<b>APPENDIX – See Appendix Table of Contents.....</b>	<b>18</b>
Quick Reference Guide.....	36
Adopted November 16, 2011 .....	
Revised December 19, 2012.....	
Revised December 18, 2013.....	
Revised December 17, 2014.....	
Revised December 16, 2015.....	
Revised December 21, 2016.....	
Revised December 20, 2017.....	
Revised December 19, 2018.....	

Revised December 18, 2019.....

Revised February 19, 2020.....



## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB), (when applicable) that do not conflict with or contradict GASB pronouncements.

### **Financial Reporting Entity**

Southwest Health and Human Services was formed pursuant to Minn. Stat. § 393.01, subd. 7, (joint powers agreement), by Lincoln, Lyon, Murray, and Pipestone Counties. Southwest Health and Human Services began official operation on January 1, 2011, and performs Board, Welfare, and Public Health functions. Rock County joined Southwest Health and Human Services 1/1/12. Pipestone County Human Services and Redwood County Human Services and Public Health joined Southwest Health and Human Services on 1/1/13. Local financing is provided by the six member counties for Public Health and Human Services. The county contribution for financing is based on a per capita cost for public health. The county contribution for financing is based on a formula considering population, tax capacity, and three year average of SEAGR expenditures. The joint powers are governed by a Human Services Board, a Community Health Board, and a Governing Board. (See JPA for specifics).

Southwest Health and Human Services is governed by a twelve-member Board. In addition, there are two program boards, Human Services and Community Health. Each Board is organized with a chair, vice chair, and secretary elected at the January meeting of each year.

### **Basic Financial Statements**

Basic financial statements include information on the Human Services' non-fiduciary activities, Nursing Services, Agency Insurance, and information on the Special Fund of Public Health and General Fund of Human Services. These statements report general activities of the General Fund and reconcile it to "Governmental Activities". Governmental activities are reported on the full accrual, economic resources basis, which recognizes all long-term assets and receivables, as well as long term-debt and obligations. Southwest Health and Human Services net position is reported in two: (1) invested in capital assets and (2) unrestricted.

The Statement of Activities demonstrates the degree to which the direct expenses of each function of the County's governmental activities are offset by program revenues.

The Balance Sheet and Statement of Revenue, Expenditures, and Changes in Fund Balance for the General Fund are presented on the modified accrual basis and report current financial resources.

## Assets, Liabilities, and Net Position

### Deposits and Investments

Under the direction of the Investment Committee and the Board, most cash transactions are administered by the Lyon County Auditor/Treasurer.

### Receivables and Payables

The financial statements for Southwest Health and Human Services contain no allowances for uncollectible accounts. The allowances are estimated based on historical collection information. Uncollectible amounts due for receivables are recognized as bad debts at the time information becomes available that indicates the collectability of a particular receivable. ~~These amounts are not considered to be material in relation to the financial position or operations of the fund.~~

### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Depreciation is required to be recorded as an expense at the government-wide level in the Statement of Activities. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

See Capital Assets section of Administrative Policy 2.

### Compensated Absences

The liability for compensated absences reported in financial statements consists of unpaid, accumulated annual vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Compensated absences are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

See Compensated Absences section of Administrative Policy 2.

## **Deferred Revenue**

All County funds and the government-wide financial statements defer revenue for resources that have been received, but not yet earned. Governmental funds also report deferred revenue in connection with receivables for revenues not considered to be available to liquidate liabilities of the current period.

## **Long-Term Obligations**

Long term liabilities are not reported in the fund. The General Fund reports only the liabilities expected to be financed with available, spendable financial resources. The statement of Net Position reports long term liabilities of the governmental activities.

## **Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

## **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# **FINANCIAL REPORTING**

## **Monthly Working Trial Balance**

Each month the "Treasurer's Cash Trial Balance" is printed from the IFSpi system. This report is presented to the governing Boards each month to show the financial status of the agency on a cash basis. The report properly breaks out each fund and department within the fund.

See Monthly Working Trial Balance Narrative for detailed procedures.

## **Chart of Accounts**

The County follows COFARS (County Financial Accounting and Reporting Standards) with their chart of accounts. The chart of accounts are utilized to track revenue and expense in the appropriate fund, department and program. The accounts are also mapped to the proper line item in the working trial balance.

See Chart of Accounts Narrative for detailed procedures.

## **PUBLIC PURPOSE DOCTRINE**

### **Public Funds**

According to the interpretation and understanding of state law described as the “public purpose doctrine”, public funds may be spent only if the purpose is a public one for which tax money (and all funds) may be used, there is authority to make sure the expenditure, and the use is genuine.

There is not a precise definition of what constitutes a “public purpose”. However, the courts have interpreted it to mean “such an activity as will serve as a benefit to the community as a body and, at the same time, is directly related to the functions of government.”

A declaration must be signed by vendors or other claimants, and employees and elected officials for reimbursable expenses, as included on the claim forms or on the check endorsement, which states:

On claim form:

I declare under the penalties of law that this account, claim or demand is just and correct and that no part of it has been paid.

---

(Signature of Claimant)

Check Endorsement:

The undersigned payee, in endorsing this warrant check declares that the same is received in payment of a just and correct claim against Southwest Health and Human Services.

### **County Expenditures**

Commentary by State Auditor Patricia Anderson

County officers and employees often ask the State Auditor’s Office whether certain expenditures are allowed by law. In order to assist you in addressing such questions, this article will present some of the basic standards to consider when you are faced with an expenditure request.

First, consider the nature of a county’s authority to expend funds. As a public entity, a county must have statutory or charter authority to make an expenditure. Such authority may be either expressly enumerated in a statute or in the county’s charter, or “implied as necessary in aid of those powers which have been expressly conferred.” *Mangold Midwest Co. v. Village of Richfield*, 143 N.W.2d 813, 820 (Minn. 1966). This is a county’s main limitation in spending money. Counties can always ask for more authority from the legislature.

Second, make sure each expenditure is for a public purpose. The public purpose requirement originates in the Minnesota Constitution, which states that “taxes.....shall be levied and collected for public purposes.” The Minnesota Supreme Court has explained that “public purpose” generally means “such an activity as will serve as a benefit to the community as a body and which, at the

same time, is directly related to the functions of government" *Visina v. Freeman*, 89 N.W.2d 635 (1958). It has also stated that public funds may be used by a public entity if the purpose is a public one for which tax money may be used, there is authority to make the expenditure, and the use is genuine. *Tousley v. Leach*, 180 Minn. 293, 230 N.W. 788 (1930). Generally, the main point is that a county's expenditure must ultimately benefit the county's citizens as a whole, although various citizens may benefit more or less directly.

Many of the specific questions we receive involve requests for donations by individuals, non-profit entities, charities, etc. Such donations are not permitted unless they are based on express statutory authority. The assumption is that a gift of public funds to an individual or private entity necessarily serves a private, rather than a public purpose. Attorney General opinions have stated that public entities have no authority to donate funds, even to groups like 4-H clubs, the Red Cross and the Boy Scouts. If a group is going to perform a function that the county has authority to perform, the county should set out the arrangement in a properly executed contract.

Counties, unlike private employers, must remember that public funds cannot be given away to public employees or officials as gifts. Public funds should not be used to purchase plants, flowers, birthday cakes, etc. for officers, employees or others. Likewise, unless express authority provides otherwise, employee social functions may not be paid for with public funds. Of course employees can informally pool their own money to purchase such things for each other. The Attorney General has stated that municipal corporations may not imply authority to appropriate public revenue for celebrations, entertainments, etc., or fund a Christmas party for employees. However, counties are expressly authorized to establish and expend funds for preventive health and employee recognition services. M.S. § 15.46 (2002).

The State Auditor's Office hopes that the information in this article helps you as you make decisions regarding county expenditures. If you have questions, feel free to contact the State Auditor's Legal Division at (651) 296-2551.

## **PAYMENT OF CLAIMS AND OTHER OBLIGATIONS**

### **County Disbursement**

Claims for payment are entered into the IFSpi System with the assigned budget line item code. The warrant register is reviewed and signed off by the Director, Deputy Director, Social Services Division Director, or Public Health Division Director. Warrants are processed weekly and are approved at the board meetings. The Board reviews monthly, all transactions issued from the previous Board meeting through the current Board meeting. There will not be any warrants paid that are under \$1.00, as it is not cost effective for the agency to do so.

See Check Processing Narratives for detailed procedures.

### **Accounts Payable**

Payables are only recorded at year end. Invoices paid in January and February are reviewed and coded with an accrual code of AP (Accounts Payable) or DTG (Due to other Governments) in SSIS and IFSpi indicating the transaction as a payable.

See Accrual Codes Narratives for detailed procedures.

### **Retention Policy**

Original claims with invoices, receipts, and other attachments are kept according to the General Record Retention Schedule (See current DHS Bulletin for Record Retention Schedule). SWHHS keeps current year plus 6 audited years in storage and/or imaging system.

### **W-9 Forms Required**

A W-9 form is required to be completed by each new vendor whose payment qualifies for a 1099, where the Tax ID number or Social Security Number is required. See example of W-9 form located on the IRS website.

See Vendors Narratives for detailed procedures.

### **Replacement of Lost, Stolen or Destroyed Checks**

If a request is received for replacement of a lost, stolen or destroyed check, the payee or vendor must complete and sign the "Lost/Stolen Warrant Affidavit" form. The signature must be notarized. There is a 10 calendar day required waiting period. The on-line banking system is checked for verification that the original check has not been cashed. A replacement check is then issued. If the check is a minimal amount in relation to the stop payment charge, a stop payment may not be requested. Fiscal Manager makes this decision.

### **Unclaimed Warrants / Funds**

Routinely, the Lyon County Auditor/Treasurer's office will advise SWHHS of the outstanding checks that have not been cashed within a minimum of 6 months from the date of issuance. The "Lost/Stolen Warrant Affidavit" form is sent out to all vendors. Minnesota Statute 345.31 is followed for the unclaimed funds procedures. The Lyon County Auditor/Treasurer cancels the warrant(s) through Board action. Funds are then transferred to the MN Dept. of Commerce, Unclaimed Property Program each October.

## **GASB 34 Compliance Related and Procurement Policies**

The following policies are presented and adopted in response to the accounting and reporting requirements of the Governmental Accounting Standards Board (GASB) Pronouncement 34 and later pronouncements. These policies provide the foundation for the collection and reporting of County financial information in accordance with these pronouncements.

“Fund Statements” refers to the individual fund year-end financial statements. These are essentially the same as previously published statements.

“Government Wide Statements” refers to the new Statement of Net Position, Statement of Activities, and the reconciliation required under GASB 34 reporting standards.

## Budget

The SWHHS Budget is adopted annually by the SWHHS Joint Governing Board. The contribution by counties is determined at the August Board meeting and the final budget is approved at the November or December Board meeting.

### Budget Level for Legal Control

Budget control is designated at the department level and administrative level. The use of budget dollars across line items within a department are at the discretion of the department management/administration, as long as federal, state, or other funding source use and reporting requirements are met.

See Budget Policy section of Administrative Policy 2.

See Budget Process Narrative for detailed procedures.

## Use of Restricted Assets

Unassigned resources will only be used to pay restricted liabilities after appropriate restricted resources have been depleted, or the SWHHS Joint Governing Board takes specific action to appropriate those unassigned resources.

## Identifying Special or Extraordinary Items

Items reported as Extraordinary Items are transactions that are both unusual in nature and infrequent in occurrence and are the result of events that may be beyond the control of SWHHS management.

Special Items are either unusual in nature or infrequent in occurrence and are under the control of SWHHS management.

## Revenue Recognition in Governmental Fund Statements

Governmental Fund Statements, including the General Fund, are presented using modified accrual accounting. In order for a receivable to be recognized as a revenue within these statements, it must be considered available. The county considers a revenue available if it is collectable within 60 days of the date of the financial statement.

## Procurement

Southwest Health and Human Services will procure the goods and services requested to meet its needs and fulfill its mission. The agency will procure goods and services as economically as feasible, in a manner that is efficient, straightforward, and equitable and which complies with all federal, state, and local laws and regulations and all other agency policies.

See Procurement Policy section 9 of Administrative Policy 2.

## **GASB 68**

In June 2012, the Governmental Accounting Standards Board (GASB) issued new pension accounting and financial reporting requirements. GASB Statement No. 68 is effective for financial statements for fiscal periods beginning after June 15, 2014. The GASB is the authoritative standard-setting body for governmental accounting principles. The new requirements fundamentally change the way state and local governments and school districts account for public pension liabilities and expenses.

Governments will now report their proportionate share of PERA's unfunded pension liability, referred to as the net pension liability or NPL, on their government-wide financial statements. The NPL is the difference between the present value of future pensions benefit payments to employees and the amount of plan assets currently available to pay the future pension benefits. PERA will allocate the NPL to participating employers. PERA will calculate each employer's proportionate share of the NPL based on the employer's contributions to the pension plan as a percentage of the total of all employer's contributions to the plan.

Pension expenses will be equal to the change in the NPL from the prior year to the current year (with some adjustments for deferred amounts). Pension expense will be calculate by PERA's actuary, and similar to the allocation of the NPL, PERA will allocate pension expense and deferred amounts to participating employers each year.

Employers will include fairly extensive pension footnote disclosures and pension-related schedules as Required Supplementary Information. The GASB believes the additional pension information will better inform financial statement users how the pension liability changes over time and what economic events and assumptions impacted the changes in the liability.

It is important to note the NPL will not impact the fund balance of governmental operating funds. The new accounting standards require that the NPL only be reported on the government-wide financial statements, which are prepared on the accrual basis.

Governments will continue to pay off the unfunded pension liabilities in the same way that they always have. The timing of when pension plans will be funded does not change as a result of the new accounting and financial reporting requirements. They will not be solely responsible for paying off those liabilities. Employers, employees, and retirees all share the responsibility to pay off unfunded pension liabilities. Investment earnings on contributions fund the majority of pension benefits in Minnesota.



## Investment Policy

It is the intent of this policy to define and standardize procedures to be used in the investment of Southwest Health and Human Services funds. This policy shall apply to all financial assets of the agency. Any new funds created by the Southwest Health and Human Services Joint Governing Board shall be bound by this policy unless specifically exempted by the Southwest Health and Human Services Joint Governing Board through resolution. These funds are accounted for in the agency's annual financial report and include General Revenue Funds.

All investments by SWHHS will take into consideration investment objectives, ethics and conflict of interest, standards of prudence, delegation of authority and internal controls, reporting, authorized investment institutions and dealers, competitive selection of investment instruments and authorized investments and portfolio composition.

See Administrative Policy 7.

## ELECTRONIC FUNDS TRANSFER POLICY

Minnesota Statute 385.071 states "...the county board shall establish policies and procedures for investment and expenditure transactions via electronic funds transfer."

**To ensure the safety of county funds through controlling the electronic flow of these funds.** The SWHHS Board of Commissioners delegates the authority to make electronic fund transfers to the Lyon County Auditor/Treasurer as SWHHS's fiscal agent.

Minnesota Statute 471.38 states "A local government may make an electronic funds transfer..."

In order for employee reimbursements to be paid via EFT the employees are to complete the AG #026 form and submit it to accounting along with a copy of a voided check.

Other vendors are also encouraged, but not required to complete and submit to accounting a direct deposit authorization form along with a voided check.

All EFT's are signed off on by the authorized signors which are designated annually. EFT's are authorized along with the warrants weekly and can be identified on the reports provided to the board at the monthly meetings. See check processing narrative.

## REVENUES

According to M.S. §385.05 Receipt and Payment of Money, "The county treasurer shall receive all money directed by law to be paid to the treasurer and pay them out only on the order of the proper authority."

The Lyon County Auditor/Treasurer is the custodian of all receipts and revenue. SWHHS prepares all receipts. Actual income should be credited to budgeted revenue line items. Accounts and budget line items are setup according to COFARS (State Auditor "County Financial Accounting and Reporting Standards") requirements and GASB34 Reporting. See the COFARS manual for a more detailed explanation.

Reimbursements for current year expenses should be credited to an expenditure line item in a budget. If the reimbursement is received in a new fiscal year, it will be credited to an income line item. There may be exceptions according to State rules and regulations.

See General Receipting and Recording Narrative for detailed procedures.

## **Classification of Program Revenues**

Program revenues are revenues that apply directly to a program from revenue sources, not including tax collections. Program revenues include charges for services applicable to the program, specific grants, allocations and contributions to the program, and earnings of endowments or investments specifically restricted to that program. Those revenues not designated by rule, statute, or policy to a program, are considered General Revenues to SWHHS.

## **Other Acquisitions**

Donations of property and goods to SWHHS must first be approved by the SWHHS Joint Governing Board as per the MN Statue 465.03. "Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full."

## **Accounts Receivable**

Billing customers for services provided is performed by the accounting or collections department depending on the service. Second notices or reminders are sent if payments are not received within a reasonable period.

During January and February, any payments received for those outstanding invoices must be marked as Accounts Receivable.

Receivables are set up for year-end accrual entries. Receivables are set up just like regular cash receipts, but with an added step.

Receipts received in January and February for any prior year are coded in IFSpi with an accrual code of AR (Accounts Receivable) or DFG (Due from other Governments) in IFSpi indicating the transaction as a receivable. It is the Accounting Technicians' responsibility to flag receivables. The Fiscal Manager and Fiscal Officer reviews all receivables.

See Accrual Codes Narrative for detailed procedures.

## **Grants Accounting**

All grant applications must be approved by the SWHHS Governing Board. Accounts are setup using COFARS for the correct Local, State or Federal grant category for income and expenses. The necessary information needed for financial reporting is included.

## **NSF Checks**

The banks automatically return NSF checks to SWHHS after 2 attempts. The Lyon County Auditor/Treasurer is advised by SWHHS when documentation is received from the bank and has been verified via the online banking system. Once notified, SWHHS will contact the payer directly when possible, to make the check good.

## **Uniform Grant Reporting**

According to M.S. §200.331 Requirements for pass-through entities, all pass-through entities of federal funds must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

1. Federal Award Identification.
2. All requirements imposed by the pass-through entity on the subrecipient so that federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.
3. Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports.
4. An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f).
5. A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part.
6. Appropriate terms and conditions concerning closeout of the subaward.

Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in §200.207 Specific conditions.

Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Verify that every subrecipient is audited as required when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements.

Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

Consider taking enforcement action against noncompliant subrecipients as described in §200.338 Remedies for noncompliance of this part and in program regulations.

Although these are the new rules and regulations, Southwest Health and Human Services will be utilizing the extension on the grace period for the implementation of the new procurement standards of up to 2 years (2015 and 2016) as granted by the new federal guidance.

## **TRAVEL AND MEAL POLICY**

### **MILEAGE AND PER DIEM EXPENSE**

This policy shall be for employees incurring work related expenses.

Travel: When there are no agency vehicles available for use, the agency will pay the current IRS rate which is determined annually. The rate of reimbursement, when an agency vehicle is available, when using your personal vehicle, will be the agency rate of \$0.23 per mile.

See Personnel Policy 5.

Meals: Meal expenditures are eligible for reimbursement when the situation meets public purpose criteria. Employees are encouraged to consider whether the same result can be obtained without the expenditure. Employees are not eligible to claim meals for agency business or training within counties covered by SWHHS.

See Personnel Policy 6.

If reimbursement is made after 60 days of original receipts, all reimbursable expenses become taxable, per IRS Regulations.

## **FRAUD POLICY**

In broad terms, fraud refers generally to any intentional act committed to secure an unfair or unlawful gain. For the purposes of Southwest Health and Human Services' Fraud Policy, it is defined as an intentional act to deprive Southwest Health and Human Services, or any individual or entity related to Southwest Health and Human Services' business, of something of value, or to gain an unfair advantage through the use of deception, false suggestions, suppression of the truth, or some other unfair means, which are believed and relied upon.

All employees of Southwest Health and Human Services who have a reasonable basis for believing fraud or other wrongful acts have occurred have a responsibility to report such incidents to their immediate supervisor. If notifying the supervisor is not possible because of absence or because you believe your supervisor may be involved, you should notify the Director. All supervisory personnel informed of suspected fraud or other wrongful acts must immediately notify the Director. All information will be treated confidentially.

Minnesota Statute 609.456 Subd. 1, requires any employee or official, upon discovery of evidence of theft, embezzlement or unlawful use of public funds, to report it to law enforcement and in writing to the State Auditor a detailed description of the alleged incident or incidents.

See Administrative Policy 3.

## **MONTH END ACCOUNTING AND REPORTING**

After all receipts and checks have been processed in the IFSpi System, the Treasurer's Cash Trial Balance is prepared and Funds are balanced. Monthly department budget reports are then emailed to Department Supervisor. This work is completed no later than the tenth day of each month, however, there may be extenuating circumstances which may cause a delay.

Southwest Health and Human Services has adopted Integrated Financial System pi (IFS) as our general ledger package.

## **CONFLICT OF INTEREST**

Board members and administration/supervision have an obligation to act in the best interests of SWHHS. Outside financial interests and/or legal commitments should not be permitted to create conflicts of interest that interfere with the performance of such duties. A conflict of interest exists when a Board member or administration/supervision has an external financial interest or other legal obligation that reasonably could be seen as creating an incentive for the individual to modify the conduct of his or her duties or to influence the conduct of others.

Conflicts of interest can arise from stock ownership, board memberships, consulting relationships, and any activity from which an individual derives legal obligations or expects to receive

remuneration from an entity outside of SWHHS. Conflicts can arise from many ordinary and appropriate activities; the existence of a conflict does not imply wrong doing on anyone's part.

When a conflict arises the individual must recognize and disclose it. Some relations may create an appearance of conflict; which shall also be disclosed so public confidence is maintained.

A Conflict of Interest Disclosure Questionnaire will be filed annually, by each Board member, Administrator, and Supervisor of SWHHS.

See Administrative Policy 12.

## APPENDIX TABLE OF CONTENTS

### Narratives

General Agency Information.....	19
Monthly Working Trial Balance Process.....	19
General Fund Balance (Cash Basis).....	19
Chart of Accounts.....	20
Office Supplies/Administrative Expenses.....	20
Social Services Expenses.....	21
MA Transportation/Insurance payments.....	22
Credit Card.....	22
Check Processing.....	22
Positive Pay.....	23
Vendors.....	23
Vendor Rebate or Reward Tracking.....	24
Capital Assets.....	25
Budget Process.....	25
General Receipting and Recording.....	25
Reimbursement for Services Monitoring.....	26
Identifying State and Federal Dollars.....	26
MA Recoveries.....	27
Claiming Process.....	27
Manual Journal Entries.....	28
Receipt/Disbursement Adjustments.....	28
Accrual Codes.....	28
Contracts with Providers.....	29
Payroll.....	29
Agency Self-Insurance.....	32
Child Care Payments.....	32
County Collections Billing.....	33
Nightingale Notes Billing.....	33
Radon & Water Testing Kits Procedures.....	34

## **APPENDIX**

### **General Agency Information**

The agency is separated into the following units/programs: Social Services; Income Maintenance; Child Support/Fraud; Accounting/Collections; Office Support; Information Technology; Nursing; Health Education; and Environmental Health. The agency keeps staff well informed and has a system in place to communicate all information. The Director, Deputy Director, Public Health Division Director, Social Services Division Director, and Fiscal Manager meet bi-weekly to discuss overall agency business and future topics for the supervisors meeting. The Director, the Deputy Director, Public Health Division Director, and Social Services Division Director meet monthly with the supervisors. Each unit supervisor holds meetings with their staff, but the frequency of those meetings are set by the unit supervisor and are determined by need. Staff meetings are held in each location following each monthly Board meeting and are recorded.

The Minnesota Department of Human Services (DHS) sends bulletins and other publications to the SWHHS. Most of these are sent electronically and are available through the Department of Human Service's website. Supervisors forward bulletins to staff and they are also discussed at individual unit meetings. Also, there are state-wide conferences that staff members have the opportunity to attend.

### **Monthly Working Trial Balance Process**

On a rotating basis each month, the Fiscal Officers prints a "Treasurer's Cash Trial Balance" from the IFSpi system. This report is compared to the check registers to ensure receipts and disbursements balance for the month. If there are any differences, they are investigated and corrections are made.

The Governing Board is given a copy of the "Treasurer's Cash Trial Balance" and check register monthly. Fiscal Manager balances this amount with the Lyon County Auditor/Treasurer's office. If there is a discrepancy, both offices work together to balance. In addition, the Governing Board is given the IFSpi report "statement of Revenues and Expenditures". This way the Governing Board is seeing figures directly from IFSpi and is directly approving the financial report.

### **General Fund Balance (Cash Basis)**

The general fund balance fluctuates throughout the year based on the timing of the receipt of revenues. SWHHS receives more revenues in the third and fourth quarter, compared to the first and second quarter. This is directly reflected on the timing of payments from the six counties for tax levy monies. The general fund balance (cash basis) is monitored monthly and reported at each Board meeting. If the balance is below two million dollars the amount of expenses is closely monitored by the Fiscal Manager. If at any time the Fiscal Manager feels that the balance will become \$500,000 or less, bills are held until the next check run. Before this happens, a couple of other things happen prior.



All Accounting Technicians report an approximate amount of bills owing in their possession. The payroll date and amount is taken into consideration. The check register balance is reviewed. Then the Fiscal Manager discusses the issue with the Director and Deputy Director and they make a joint decision.

If bills are held, only bills that will not become past due or create fees or interest are held. All bills that are due within that check run time will be paid. This procedure will continue as long as the general fund in cash basis is low.

## Chart of Accounts

Occasionally during the year, a new chart of account will need to be added to the IFSpi system. When an account is added, the Fiscal Manager or a Fiscal Officer will check the COFARS manual to determine what the code should be and then will check the chart of accounts to make sure that number is available. The Fiscal Manager or Fiscal Officer will add accounts to IFSpi and SSIS where appropriate. The Accounting Technicians use form AC#004 to request the element and chart of accounts title when they feel the need for an additional account or change to an existing account. Any Agency Supervisor may request a change or addition to the chart of accounts. The Fiscal Manager will either approve or disapprove all requests. The account will then be added by the Fiscal Manager or Fiscal Officer.

After the accounts are entered, they have to be mapped to the proper line item in the working trial balance. The Fiscal Manager and Fiscal Officer work together to ensure correct mapping for all accounts are completed. All accounts are reviewed through printing of the GASB 34 audit list from IFSpi on an annual basis or more frequently as needed.

## Office Supplies/Administrative Expenses

When regular office supplies are needed the employees will notify the Office Services Supervisor. All purchases are made by the Office Services Supervisor. Major purchases (\$200.00 or over) go through the Office Services Supervisor and the Director. Supplies are ordered when needed.

The items are received from the vendor, along with an invoice. The invoice and the items received are compared to each other to verify that the department received all items. The supplies are then either placed in the supply cabinet, or they are distributed to the requesting party. The Office Services Supervisor approves all of these invoices and sends them to accounting for payment with the purchase order attached.

The supervisors, Director, Public Health Division Director, Social Services Division Director and the Deputy Director can also sign off approving the invoices for payment.

Administrative claims are received and examined for correctness by the Executive Committee, Fiscal Manager, Office Services Supervisor, or Fiscal Officers, dated and signed off on and sent to accounting for payment. If there is a carry forward balance on a bill, the issue is investigated by Accounting Technician, Fiscal Manager or Fiscal Officer who verifies possible previous payments. Travel requests are signed when approved. They are not attached to the bills but are consulted

when the bills come through. Agency cars are available for use and Microsoft Outlook is used to track the applicable information. For only the use of the Wright Express cards located in the agency vehicles, an itemized receipt is not needed. This information is available and retrievable via the website for the vendor, WEX. The appropriate Supervisor and Accounting Technician verifies information on the employee's requests for reimbursements with the information in Outlook. Fiscal Officers may sign off on routine bills at their respective office locations, such as monthly copier maintenance (bills that are consistent in amounts and do not vary). All other claims must be approved by a supervisor (indicated by initials, employee number and date.)

The Accounting Technician ensures mathematical accuracy of all claims. Any material changes to the employee reimbursement forms are sent back to the appropriate supervisor to be discussed with the employee. Approved claims are coded by an Accounting Technician or Fiscal Officer and then entered by another Accounting Technician into IFSpi. Batch tape totals of the bills are compared to IFSpi totals for data entry accuracy.

It is the practice at year end to not prepay payables. If a bill comes in at year end for the next year it is held, and paid in the first check run for the next year.

The signature needed on any bill may be executed through the process of e-signature. This is equivalent to an original document.

See Administrative Policy 21.

## Social Services Expenses

For the Social Services program payments, a need is first determined by a social worker; a service arrangement is prepared for most Social Service costs and entered into Social Service Information System (SSIS) by the social worker or case aide. A service arrangement is created in SSIS by the social worker or case aide, approved by a Social Services Supervisor, and forwarded to the Accounting Department to be approved for payment. For the time frame of services on the service arrangement, pre-coded vouchers/invoices are printed and mailed to the vendor

When the vendor is requesting payment, they complete the SSIS voucher/invoice, sign & date it and return it to the accounting department. Some vendors also include a detailed bill from their own billing system. The accounting technician reviews it for accuracy and contacts the social worker or social service supervisor if the bill does not match the service arrangement or if the service arrangement does not have enough units to pay the entire bill. The service arrangement would either be corrected or amended. The supervisor can sign the voucher if it is decided to not use the service arrangement as the source of authorization or if the vendor filled in the blue form incorrectly. When a voucher/bill has service dates of more than the most recent month of services, SSIS payment history is checked for potential duplication. There also is an edit report in SSIS that is done before submitting a batch to IFSpi. That report also shows potential duplicate payments for the same dates of service, same vendor, and/or same client. If there actually is a duplicated payment, then the current voucher/bill is pulled from the batch and not paid, and totals are adjusted accordingly.

In the case of social service bills from businesses that do not have a service arrangement authorizing payment, a supervisor can review, sign & date it, and list the proper chart of accounts number. If it is more than \$3000, a SSIS service arrangement must be created & the voucher/invoice must be signed by the vendor in addition to providing their detailed bill. In the case of receiving receipts from individuals requesting reimbursement, a SS 009 form is available to use for documentation. Both the individual & supervisor need to sign it, unless the individual signed each receipt. Some payments do not have SSIS service arrangements because they are for state "mandated services". Examples of these are for chemical dependent detoxification services, state-operated facilities or medical hospitals for mental health hold orders or Poor Relief services for inpatient clients, and various bills paid on behalf of clients. These bills are signed & dated by a Social Services Supervisor for payment approval, along with listing a chart of accounts number.

After entry of vouchers/bills, an Accounting Technician reviews the keyed-in vouchers and balances the computer control total to the total of the vouchers/bills. The payments are approved by the Accounting Technician, the batch is submitted and will wait for the SSIS process of interfacing with IFSpi. In IFSpi, the SSIS batches are merged with other administrative batches and will be a part of the check registers and the checks will be printed.

## MA Transportation/Insurance Payments

The Accounting Technician receives the MA reimbursement requests from the Transportation Coordinator. They review the reimbursement form for proper approvals, and proof the math calculations, recording corrections as is needed. The Accounting Technicians prepare payments for Medicare and Cost Effective Insurance reimbursements. Transportation is paid every Friday with the regular weekly check run and the monthly insurance premium reimbursements are paid the Friday following SWHHS's Board meeting. Claiming is billed per line and submitted through MN-IT's for claim reimbursement. This is done for each client for MA transportation and related expenses that are claimable. All claims are tracked to ensure SWHHS receives all funds due.

## Credit Card

The agency has credit cards held by certain employees of SWHHS, per policy. These credit cards are utilized to make approved purchases. An itemized receipt is collected and given to accounting. Each month when the bill is received, the receipts are matched up to the bill and paid from the appropriate chart of account.

See Administrative Policy 5.

## Check Processing

Accounting Technician prints the checks after processing is complete. The check stock is kept in the Marshall office, separate from the printer (the office is always locked when no one is present.) After each check run, the checks and warrant register are reviewed by another Accounting Technician or Fiscal Manager to ensure that the correct bank account has been selected. The reviewing individual puts the date and their name on the bottom of the first page of the warrant

register using their electronic signature. The warrant register is emailed to the Agency Director, Deputy Director, Social Services Division Director, or Public Health Division Director for electronic signature and they email the register back to the accounting technician. The warrant register is scanned into imaging after appropriate signatures.

The abbreviated register is emailed to the Lyon County Auditor/Treasurer's office, along with the checks to obtain the signature on each check of the Lyon County Auditor/Treasurer.

The checks are mailed to the vendors via USPS by the Accounting Technician. The person scheduled for PP (positive pay) that week is required to submit the ACH through the Bremer Bank Online Banking. The transfer is completed, the confirmation page is printed and scanned to the back of the signed warrant register. An email is then sent to the accounting department stating that the check run is complete. The Accounting Technician marks "reviewed by" on the appropriate print voucher after verifying all necessary documents have been scanned in through the imaging program. The print vouchers are scanned in through the imaging program by check date. If a warrant/check is to be picked up, a proper form is required (AC#003). The warrant/check is only given to the requesting staff. The Fiscal Manager or Fiscal Officer transmits the check batch file to the Bremer Bank positive pay file.

The Audit List for Board is given to the Office Services Supervisor to provide to the Governing Board. The Governing Board reviews the report and if there is a concern, the claims are available for review in the accounting department. The listings are not signed by anyone.

## Positive Pay

Positive pay is operated through the agency banking system (Bremer). The Positive Pay system allows users to create a file to upload to their bank for use with the bank's Positive Pay programs. Every check run is uploaded into the SWHHS Bremer account.

This is a Fraud Management service. With Positive Pay Management, SWHHS provides Bremer a list of checks issued. As checks are presented for payment, the dollar amount and check number fields are compared to our list of issued checks and an exception report is produced for any unmatched items. The following business day, we are able to view any exceptions or Paid Not Issued items and make "Pay" or "Return" decisions through the Positive Pay Management System.

This process is monitored via e-mails received from Bremer bank by the Deputy Director, Fiscal Manager, Fiscal Officers and the Lyon County Auditor/Treasurer.

## Vendors

An Accounting Technician requests a new/change vendor be added/changed to IFSpi vendor file as needed, using form AC#002. All requests will be entered immediately by the assigned Fiscal Officer. If the assigned Fiscal Officer is unavailable the Accounting Technician will then direct their request to another Fiscal Officer or the Fiscal Manager. The vendor request form is sent via

e-mail. All vendor forms are printed, signed and dated when vendors are entered/changed. The forms are scanned into imaging to be indexed appropriately.

When appropriate the Accounting Technician will send the new vendor a W-9 form to be completed and returned to SWHHS. A reminder is placed out 60 days on their Outlook calendar for tracking purposes. If the W-9 is not received from the vendor an additional notice is sent to that vendor. When the W-9 is received, the form AC#002 is completed by the Accounting Technician to have that vendor information updated in IFSpi by the Fiscal Officer or Fiscal Manager.

The Fiscal Manager will complete periodic monthly reviews of the vendor added/changed listing. The Deputy Director runs the "Vendor Added/Change Report" from IFSpi quarterly. It is reviewed and any questions or concerns are addressed with the Accounting Technician and Fiscal Officer or Fiscal Manager who added the vendor. When completely reviewed it is initialed and dated in the upper right hand corner.

## Vendor Rebate or Reward Tracking

In the rare occurrence that a vendor offers a rebate or reward in response to a particular purchase or purchases, an employee must not gain personally from it. If the application to receive the award does not prohibit businesses from participating, forward the application and information to the Fiscal Manager or Fiscal Officers for completion, along with any required proofs of purchase. The paperwork will be forwarded to the accounting department.

If the rebate is in the form of a check, it will be made payable to SWHHS. It will be receipted into the account that the expense was paid. If the rebate is in the form of a debit card, the bearer of the card will be determined by the Division Director of that program. The card must be used only for allowed business expenses and the receipts saved, which will be filed in the accounting department along with the application paperwork. In the case of a hotel which may offer a free night's stay or a restaurant which may offer a free meal, that reward must be used for an approved trip or meal during the course of business, not for personal gain.

## Capital Assets

Additions to capital assets are normally initiated by the department heads involved and authorized by the Director to present for Board approval. For equipment valued over \$50,000, sealed bids are solicited per Minnesota Statute. It is the primary responsibility of the Fiscal Manager to document depreciation of capital assets.

Additions are supported with the vendor invoice, purchase order, and payment in IFSpi. The Fiscal Manager keeps a spreadsheet updated with additions and removals of capital assets \$5,000 or greater. Funds are listed separately for Human Services and Health Services. This is updated normally when the change happens and at the end of the year.

A Capital Asset expense report is run from the IFSpi system, all appropriate warrant vouchers and supporting documentation is copied and then added to the Capital Asset report by the Fiscal Manager. The Fiscal Manager Works with the IT Department to determine depreciation for

equipment purchases. A physical inventory will be completed annually by comparing the capital assets to the asset listing.

## Budget Process

The budget process for the year begins with submission from department heads to the Director usually by the end of May. IFSpi budget sheets with figures for the last 2 years, plus current based on revenue and expenditure accounts and the Allocation Bulletin are used to determine amounts for the proposed budget. Beginning in January and until the August Board meeting, the Director, Deputy Director, Public Health Division Director, Social Services Division Director, and the Supervisors analyze and prepare the proposed budget. During the August board meeting, the Board is presented with a proposed budget. The Board will normally approve the preliminary levy amounts in the budget at the August board meeting. In turn, this information is passed on to the respective County Boards for approval by mid-September. The process is completed within this timeframe to ensure the tax levy will be on the tax rolls for the proper year. The final budget is approved at the November or December Board. Once approved by the Board, the Fiscal Manager approves the budget in IFSpi on the first working day in January, activating it to the working budget for the year.

Expenditure budgets are based on actual projected costs of operations. Inflating projected expenditures to provide a cushion for expenditures that may occur is strongly discouraged. Southwest Health and Human Services continually works to reduce expenditures and increase revenues during the year.

There have not been budget amendments in the past. Any overages in budget have been absorbed through the use of reserves.

The Fiscal Manager enters the proposed and approved budget into SWHHS's system, Integrated Financial System (IFSpi). The department supervisors, Deputy Director, Public Health Division Director, Social Services Division Director and the Director review the information entered. Only the Fiscal Manager or Fiscal Officer has security to update the budgetary information. The Director and Deputy Director have inquiry access to the budgetary information.

The Director, Deputy Director, Public Health Division Director, Social Services Division Director and Fiscal Manager regularly compare budget to expense and revenue throughout the year. In addition, all Department Supervisors review their related program expenditures on a monthly basis. Any discrepancies are reported to the accounting department and any necessary adjustments/corrections are completed. The Governing Board is given monthly updates at the regularly scheduled Board meetings.

## General Receipting and Recording

SWHHS receives money at all six locations (Lincoln, Lyon, Murray, Pipestone, Redwood, and Rock) through various sources such as over the counter, US postal mail, and EFT.

All money received has a written receipt by an Office Support Specialist. A receipt copy is given to the client if received over the counter or attached to the money if received via USPS. An EFT report is pulled from the on-line banking system on a daily basis and given to the Accounting Technicians. The collections are recorded directly into our cash register receipting program by an Accounting Technician or Fiscal Officer.

Money received in Lincoln and Redwood County is transported to Lyon County for receipting into cash register. Money receipted into the cash register in Murray, Pipestone, or Rock County is transported weekly to Lyon County. The cash register batch for that location is closed and the money prepared for transportation to Lyon County using form Ac#022.

When transporting money to Lyon County all money must be accounted for. Form Ac#022 is completed by the Office Support Specialist, Accounting Technician, or Fiscal Officer in that location. The staff that transports the money, verifies the amount on the form AC#022, then signs for it. The money is transported to Lyon County in an interoffice envelope. The money is then counted by the Office Support Specialist or Office Support Supervisor in Lyon County and again signed for. The money goes directly into a zipper envelope where it is locked up and the Accounting Technician will pick it up on a daily basis. The original Form Ac#022 is directed to the Accounting Department and scanned into the imaging system.

On Tuesday, Friday, and the last working day of the month, all batches with money in Lyon County are closed out and deposited into the SWHHS's bank account. The Accounting Technician prints a Bank Deposit/Cash reconciliation report from the cash register and verifies that amount with the actual money being deposited. The money/EFT and the report are taken to the Lyon County Auditor/Treasurer's office for them to receipt and transport to the bank for deposit. The Bank Deposit/Cash reconciliation report is given back to the Accounting Technician by the Lyon County Auditor/Treasurer's office with a receipt showing the dollars deposited. The amount is verified with the amount SWHHS's records show as being deposited. The amount is recorded in SWHHS's manual, electronic check register. All receipts, the receipt registers, and the report are uploaded or scanned into the imaging system.

## Reimbursement for Services Monitoring

After monthly and quarterly reports have been submitted to DHS for reimbursement purposes, the EFT's are monitored to make sure reimbursements are received for all submissions processed.

## Identifying State and Federal Dollars

All dollars received from DHS via EFT are receipted in based on the invoice code provided. All dollars that come into SWHHS from DHS are coded per the DHS Bulletin, "DHS Publishes Standard Invoice Field Codes for Calendar Year 20\_\_". This bulletin is updated annually. It indicates all intergovernmental, state, and federal dollars associated with Human Services.

All dollars that come into SWHHS from MDH are receipted into the appropriate grant. There is no document from MDH or coding on check to indicate monies as intergovernmental, state, or federal dollars. At this time SWHHS accounting department is working on their own to determine what

each of the dollars received are. Some have been determined and a proper chart of account(s) has been set up, while some monies still remain unidentified at this time. MDH does not have one department to contact for these questions as each is coming out of a different unit. SWHHS will continue to work toward all monies being identified and properly coded.

## MA Recoveries

When a payment is determined to be a MA recovery, it is receipted into the cash register with a copy of the CL#033 form attached to the receipt and is deposited into the bank account. The Accounting Technician makes a copy of the form CL#033 and gives the copy and a copy of the check to the Fiscal Officer to process the MA recovery.

The Fiscal Officer logs onto the "Medicaid Management Information System" (MMIS) using the assigned sign on and secure password. The appropriate county's sign on needs to be used according to the county of financial responsibility of the recovery. The Fiscal Officer reports receipt of funds 30 days from receiving the funds to allow for payment of all approved final expenses. The Fiscal Officer will also enter the payment portion of the form CL#033 into the MMIS System against MA Recovery monies as a negative amount.

The types of MA Recoveries are:

EA - Estate Affidavit  
EP - Estate Probate

The Fiscal Manager or the Fiscal Officer monitors monthly the Health Care Invoice to ensure we are being billed regularly for the state's share of the recoveries. This is also monitored monthly through the budget spreadsheets.

## Claiming Process:

Accounting Technicians process and maintain the following state programs; Waivers/AC and TCM/case management (TCM programs include MH-Adult, MH-Child, child welfare, relocation, VA/DD), Rule 5 and care coordination mainly for reimbursement of purchased items and direct time of case managers. Claims are processed through SSIS (clients on MA); Availity; Nightingale Notes and MN-IT's. The following programs are submitted by the following: MA Access Transportation (MN-IT's) TCM – CW, MH, VA/DD, DD-Screenings (SSIS); Care Coordination (Nightingale Notes) & TCM (Nightingale Notes & SSIS); and CD Assessments (Nightingale Notes).

Nightingale Notes claims are submitted to Accounting by case workers and pulled from SSIS, Social Services Supervisors, and Health Services for billing purposes.

Those claims submitted through SSIS and MN-IT's, have remittance advices from DHS. Claims submitted through Nightingale Notes, have remittance advices from the Managed Care Organizations, available through Availity. These advices are saved showing reimbursements and denials. RA's (rejects/denials) are reviewed in SSIS. Supervisors and/or Social Workers are contacted to make appropriate adjustments in MMIS, so claim can be re-submitted to DHS for



reimbursement. Resubmission is done in SSIS. For claims that are denied through IGI and Availity, they are reviewed and corrected appropriately for resubmission for payment.

The Accounting Technician processes Public Health claims produced through Nightingale Notes. Claims are then submitted through DHS MN-IT's and Availity and some statements are mailed to payers. Once payments are received, they are posted in Nightingale Notes to the appropriate client's account for the corresponding date(s) of service. For claims that are denied, they are reviewed and corrected for resubmission to the appropriate payer or written off when uncollectable.

Revenue regenerated through this reporting, is receipted into each program where appropriate.

### Manual Journal Entries:

A manual journal entry is only used when an alternative method through IFSpi is not possible, such as "negative receipt" or "manual warrant/void/correction". Manual journal entries are tracked through an electronic tracking form and are entered and posted by the Fiscal Manager or Fiscal Officer.

All manual journal entries completed by the Fiscal Manager are reviewed and signed off on by a Fiscal Officer. All manual journal entries completed by the Fiscal Officer are reviewed and signed off on by the Fiscal Manager. The originals are scanned into the imaging system to be indexed appropriately.

### Receipt/Disbursement Adjustments

After balancing for the month is completed, the Fiscal Officer(s) and Public Health Program Specialist review the Accounting Activity Report for that month and notes any corrections that need to be made. The Fiscal Officer(s) or Public Health Program Specialist signs off on the changes and sends the corrections to be made to the Accounting Technician or Fiscal Officer on an Account Activity Report with the changes highlighted and the account information showing account numbers. The Accounting Technician or Fiscal Officer enters the corrections into IFSpi using the "Receipt Batches" or M/V/C Batches". The J/E Data Entry Listing report is printed. The completed corrections and documentation are scanned into imaging to be indexed appropriately.

On occasion there are changes needed per the request of a supervisor. The supervisor requesting the change or moving of receipts or expenses puts the request in writing, indicating what and the amount that is to be moved. This will also indicate where those funds are to be moved to. The supervisor signs off on the documentation and the Accounting Technician or Fiscal Officer makes the needed change to funds. Once completed, the documents are scanned into imaging to be indexed appropriately.

### Accrual Codes

SSIS interfaces with IFSpi, accrual codes are added to social services payments in the IFSpi system. Accounting Technicians are responsible for the accrual codes. Accrual codes will be used January and February of each year.

When a payment is made that has a service date from the previous year the payment is marked with one of the following accrual codes:

AP = Accounts payable  
DTG = Due to other governments

When receipt money into the IFSpi system that is from the previous year the receipt is marked with one of the following accrual codes:

AR = Accounts receivable  
DFG = Due from other governments

The Fiscal Manager or Fiscal Officers will review all transactions (receipts/disbursements) to ensure they are properly coded. The IFSpi report "Account Activity with service dates" will be used. This report is signed and dated by the Fiscal Manager or Fiscal Officer once completely reviewed and appropriate changes made as needed. All changes will be completed by the Fiscal Manager or a Fiscal Officer.

## Contracts with Providers

Our in-house contracts with providers are open ended with standard opt out language. Changes to the contracts are made through addendums or amendments. As of January 2014, model contracts for Home Community Based Services or waived services (CAC, CADI, MRRRC, BI) will be administered and maintained at the State level. EW and AC programs utilize our in-house contract that is renewed yearly. Rates for all the above programs are set by the State.

All contracts include HIPPA, EEOC, Fair hearing/grievance, and safeguard of data language. Liability limits for general and professional liability insurance policy are set as per Minn. Stat. 466.04.

## Payroll

The SWHHS Joint Governing Board approves all starting rates of pay for all new employees. Southwest Health and Human Services payroll processing is performed at different levels. Upon board approval, for each new employee, the HR Specialist enters all employee information into the HR System and then interfaces that into the Payroll System. The Accounting Technician or Fiscal Officer proofs the information provided by the employee and employee's supervisor which determines the taxes to be withheld, his/her position, work comp code, PERA eligibility, and appropriate department based on the information on the Payroll Enrollment Form and Cafeteria Enrollment Form. The Accounting Technician or Fiscal Officer provides the IFSpi formula distribution when applicable for new staff (health services employees formula distribution is determined through an interface process), under the direction of the Deputy Director or Human Resource Specialist. This formula is used to interface the payroll PayLib system to the IFSpi System

when the payroll is processed at the end of each pay period. The HR Specialist prepares a report containing any payroll changes and it is reviewed and entered into the payroll system by the Accounting Technician or Fiscal Officer. Any payroll changes must be into payroll by Monday noon the week of payroll.

Payroll deductions for insurances are entered directly from a copy of the employee's Cafeteria Enrollment Form completed before the beginning of each year or as new employees become eligible. These forms are generated from a web-based human resource program with employee personnel insurance information listed on it.

Before a payroll is run, the Deputy Director or Human Resource Specialist and the Accounting Technician or Fiscal Officer review and make necessary adjustments to the billings from the providers of insurance for health care, dental, life and disability. Note adjustments for medical/dental insurance cannot be made on the bill. They normally occur after the fact as an adjustment on a later bill. Real time adjustments can be made on the life insurance bill. Other deductions (such as garnishments and child support) are processed by the Accounting Technician or Fiscal Officer from official orders. The Deputy Director and Fiscal Manager are the agency representatives served those orders normally via US postal mail.

All employees are paid bi-weekly. The Southwest Health and Human Services Governing Board members are paid bi-weekly following the receipt of their voucher. The Governing Board Per Diem pay is paid through payroll. All Governing Board mileage and other costs are paid through the administrative bill process.

At the end of each pay period, web based timesheets are created by each human services employee, by signing into the web based timesheet program created by Counties Providing Technology (CPT). The web based timesheets for all health services employees are created by an interface program pulling the data from Nightingale Notes Dailies into the web based timesheets. The interfacing program was created by CPT. The web based timesheet is accessed by the employee signing in by using their unique ID and password. This web based timesheet is approved by the employee and also by the employee's supervisor. Payroll Disclaimers appear on the screen when being approved. Any errors that are found are relayed back to the employee by the supervisor. The Human Resource Specialist audits all Vacation, Sick, and Comp Time Balances. The Balances are shown on the Employee's pay stub.

Any overtime pay is prior authorized and requires supervisory and Director approval. Any concerns regarding payroll are referred to the Deputy Director and/or Director.

At the end of the year, a report is generated that lists year-end balances in vacation, sick, and comp time banks and year-end rates of pay, which are used in calculating Compensated Absences Liability. The Accounting Technician maintains a spreadsheet that calculates the compensated time absence liability based on the total accrued time to date and what has been paid out over the past few years.

A transaction edit is run on the computer in batches, which is then compared to the time sheets prepared by each employee. If incorrect, the errors are located and reconciled. The HR Specialist

performs these tasks.

After the transaction edit has been deemed correct, the Accounting Technician or Fiscal Officer runs the payroll journal and then another Accounting Technician checks it for errors. (This register does not have any warrant numbers yet.) It also includes taxes, cafeteria contributions and recurring deductions, which are reconciled.

If no errors are located on the payroll journal, the Accounting Technician or Fiscal Officer runs the check process which produces the files that print employee direct deposit stubs and vendor checks using direct deposit or electronic funds transfer (EFT). An EFT edit is printed and checked against the payroll journal and also against any new participant's authorization forms. If correct, the file is transferred to Bremer Bank via internet file transfer.

An Accounting Technician or Fiscal Officer prints the checks, direct deposit stubs, and the final payroll journal and all necessary reports. The final journal prints the check number and direct deposit number by each employee's net pay. The check stock is always locked in the Marshall accounting department. All Payroll reports are then uploaded to the Payroll imaging system for storage.

SWHHS uses a service from CPT, the office that provides support for the Payroll Paylib system, for accessing Payroll Pay stubs (web based timesheets) instead of printing individual pay stubs and sending them directly to the employee. The Accounting Technician or Fiscal Officer still prints out vendor checks and commissioner's checks when necessary. For any employees who are on extended leaves, their direct deposit stub is printed and mailed to each employee via US Postal mail at their home address. The Lyon County Auditor/Treasurer receives a check register listing all check and direct deposits. The Lyon County Auditor/Treasurer stamps the checks with the Auditor/Treasurer's signature. The Lyon County Auditor/Treasurer is the only authorized signatory and maintains custody of the signature plates. The Auditor/Treasurer's Office then emails the Marshall Office Accounting Technicians to come to pick up the signed checks. These checks are either mailed via USPS with proper itemized check remittances or receipted into the IFSpi system and reissued when vendor invoice is received.

With each payroll, the Accounting Technician or Fiscal Officer runs certain reports. These include a Check Register, Payroll Journal, a summary total by employee, a PERA summary, deductions report by vendor, EFT listing showing trace numbers for the Employee Direct Deposit and various reports that are sent in with vendor checks. Some vendors also require other forms to be completed. A comprehensive checklist is used to assure that all vendors have been paid and all reports run in a timely manner. One of the reports, the PERA salary deduction report, requires routine maintenance and the production of a file transmitted electronically via the intranet into their computer system.

Federal and State withholding figures as shown on the grand total page of the payroll journal are transferred to the IRS and MN Dept. of Revenue, respectively. The State and Federal tax payment is transferred using an ACH debit, which becomes part of the file that includes the employees' pay, Nationwide Retirement Deferred Comp, Valic Deferred Comp, Investors Choice Deferred Comp and PERA. The file also includes the required addendums for the vendors.

A payroll distribution summary report is generated during the next step called "updating the master files". This process distributes wages and benefits for many employees to different funds and/or departments. All the figures are automatically posted to IFSpi as printed on the Payroll Distribution Account Summary. Using this report, the Accounting Technician or Fiscal Officer posts total payroll costs to the manual warrant register.

Authorizations for deductions are filed by the vendor for which the deduction is paid. The Deputy Director or Human Resource Specialist maintains files with all insurance changes and Flexible Benefits. Payroll advances are prohibited. The Accounting Technician or Fiscal Officer reports all Quarterly Federal, State and Unemployment insurance withholding and wage reports. The Accounting Technician or Fiscal Officer is also responsible for all year end payroll reporting and to process the end of the year W-2 forms. The 1099's are processed by a different Accounting Technician.

Due to unforeseen problems that may arise, it is always the goal to reach the step in the payroll process that prints the checks and direct deposits stubs and transmits the direct deposit information to Bremer Bank, one or two days before the payroll date. However, the payroll process must be completed by 5:00 pm Thursday of the payroll week to ensure that the EFT processes correctly and the employees receive their pay in a timely manner.

The Fiscal Manager or Fiscal Officers transmits the check batch file to the Bremer Bank positive pay file on the day the payroll checks are mailed.

## Agency Self-Insurance

January 1, 2014, Southwest Health and Human Services began offering employee health insurance through a self-funded account. All premiums are collected by SWHHS and claims are paid to the insurance company upon billing. This fund is monitored by the Deputy Director and reported on to the Governing Board on a monthly basis. A brief overview is provided to the Governing Board each month at the regularly scheduled meetings. A Health Insurance Benefits committee has been formed to review and make recommendations to the Governing Board annually in regards to the plans, benefits, and premiums. Any reserves in the fund are addressed on an annual basis.

See Administrative Policy 22.

## Child Care Payments

Child Care payments are entered in the MEC2 State Centralized Payment System by an Accounting Technician. Paper vouchers are scanned and emailed, by the Office Support staff, to specific Eligibility Workers to approve. The paper payments are entered after the Eligibility Worker emails the Accounting Technician with approval to pay. The electronic payments are approved daily. The State approves payments nightly. If the provider added notes as to why they added more hours than authorized the Accounting Technician will forward that information to the Eligibility Worker and wait for an answer before approving the voucher. A Child Care Eligibility Worker approves eligibility, and then enters service authorizations into the State System for all

clients, which authorizes payment. A Child Care Eligibility Worker must also note specific case notes regarding authorized days as well as the number of hours authorized each day (example: 8 hrs M, T, Th and 6 hrs W, F). This information will go out with the letter to the provider when eligibility is approved by the Elig Worker. Billing forms are generated by the State System and mailed out to the provider. The provider completes the billing form and mails the form to SWHHS for entry in the State System or the provider will enter their information into MECpro and submit electronically for payment. All applications and verifications are filed in the case file in the case worker's office. Once the billing forms are entered in the State System, the System compares the billing form to the service authorization and then at this point it can accept or reject the payment request. Rejected billing forms are put on hold for review by caseworker. The State then makes the payment directly to the provider and the Income Maintenance Supervisor can access this information. All manual payment requests are approved by an Income Maintenance worker prior to the Accounting Technician processing the payment. Once the paper voucher payments or any manual payments have been made the Accounting Technician will scan the forms into the imaging system.

## County Collections Billing

The Collections Officer enters corrections and new accounts on monthly credit and debit spreadsheets. The Accounting Technician will enter these spreadsheets along with the recurring spreadsheets for daycare centers, cobra or retiree insurance premiums, out of home placement fees, and courtesy care into the County Collections System (CCS).

Statements are prepared, printed and mailed once a month by the tenth of each month. Two Accounting Technicians work on preparing these statements. When statements are printed all statements for an entity, that have a credit balance, zero balance or have an administrative charger are reviewed by the Fiscal Manager and/or Collections Officer. After the statements are mailed the Accounting Technicians prepare trial balances or activity reports that are given to the appropriate Department Supervisors to monitor their programs.

## Nightingale Notes Billing

Public Health Claiming– The accounts receivable/claiming system for Public Health is one part of a larger time tracking system known as Nightingale Notes. Everyone in the Public Health Department is required to fill out an electronic service form. This form tracks all of their hours (worked, sick, vacation, etc.) along with what they worked on and/or what patients they saw that day. Nightingale Notes is used for billing nursing services to the appropriate insurance companies.

Once all the services are entered for the previous month and communicated to various employees, the Accounting Technician generates the billing cycle in Nightingale Notes. The Accounting Technician then reviews the claims for inconsistencies or errors. Some pay sources are reviewed for data entry error by generating a report built in Nightingale Note report system i.e. "BluePlus Services that should be Bridgeview". Any questions are emailed to the staff person who entered the activity. Once reviewed and corrected, the Accounting Technician generates the claim file, handles those error messages and submits the batch through Availity for most pay sources and through MN-

ITS for the Medical Assistance pay source. Availity will then send back three to four edit reports per batch submitted. MN-ITS posts a report which shows acceptance or rejection.

The first edit report is the acknowledgement report which shows if the entire file was accepted or rejected. Accounting staff assigned to that task depending on insurance company and/or type of claim researches the reason for rejection to see if something can be corrected at our end. If it is more complicated, Nightingale Notes Support is contacted to troubleshoot the issue. Once corrected the batch file is generated again and submitted through Availity.

The Accounting Technician must also view other edit reports found in Availity that are posted within 24 hours of the upload. These reports are the Immediate Batch Text Response (IBT), Electronic Batch Report (EBT), and the Delayed Payer Report (DPR). These reports will list some detail for each claim in the batch and state if it was accepted or if it was rejected, along with the reason for the rejection.

Rejected claims shown in these edits are reviewed by the Accounting Technician who uploaded the claim file. The Accounting Technician determines the corrective action, makes the correction and resubmits the claim promptly. If Availity rejects a claim or batch, the insurance company has not received it from Availity. At this point, the Accounting Technician must not mark the claims as paid, remove the pay source or write it off.

Staff need to be aware of deadlines for submitting claims, which vary between insurance companies. A timely filing chart is available for reference and is updated as needed.

Once a claim has been processed by the insurance company, an Electronic Remittance Advice (ERA) or Explanation of Payment (EOP) is sent to the clearinghouse (MN-ITS, MN E Connect, or Availity). Some insurance companies mail these reports. These reports show the details of the payments made, partial payments or denial of the claim. The ERAs and EOPs are uploaded onto the share drive as they are only available on Availity for 30 days. These reports are saved for reference and proof. Once the payment has been coded for the person doing the receipts the ERA is uploaded to Nightingale Notes, so the detail of the payment or non-payment is linked to the corresponding claim. Each payment is posted in Nightingale Notes to show the claim was paid or the next subscriber should be billed if necessary. Claims that were not paid are researched to determine if they can be corrected and rebilled. The NN system allows payments to be applied over claim line so that if only one line was paid and another was rejected, the rejected line can be resubmitted rather than adjusting it off. The Accounting Technician may call the insurance company for assistance and explanations.

## Radon & Water Testing Kits Procedures

When the general public purchases either a short-term or long-term radon testing kit or a water testing kit at the front counter, they pay a nominal fee for any type of kit to the Office Support staff. The fee is charged to discourage misuse by customers, to recover part of the cost of offering the kits, and to encourage customers to actually use the kits. Office Support staff receipts the payment into the receipt book & gives the customer the white copy. The yellow copy goes with the cash or check and is given to the accounting unit.

Water testing bottles are supplied to regular customers, such as city and rural water systems and construction companies, at no charge.

The charge for the water test itself is based on which test or tests are performed with the prices listed on the test request form. The general public makes their payment when dropping off their request form and sample. When the water testing is performed for a regular customer as described previously, a bill will be sent to them by the sanitarian on a monthly basis. The sanitarian monitors the receipt of payments by referencing a list provided by the Fiscal Manager on a monthly basis.



## QUICK REFERENCES GUIDE

### Policies

- Administrative Policy 2
- Administrative Policy 3
- Administrative Policy 4
- Administrative Policy 5
- Administrative Policy 7
- Administrative Policy 12
- Administrative Policy 21
- Administrative Policy 22
- Personnel Policy 5
- Personnel Policy 6

### Forms

- Ac#002
- Ac#003
- Ac#022
- Ac#043
- Ag#100
- Ag#101
- Cl#033

DHS Bulletins (available on DHS website)  
<http://mn.gov/dhs/>

COFARS Manual



# Position Request Form

**SECTION 1: Process**

1. Supervisors will complete the internal position justification form and submit to their Division Director.
2. Division Director completes position request form outlining their justification for requesting a new or open position and submits to Director.
3. Executive Team will review requests. Director will make final recommendations to the SWHHS Governing Board.

**SECTION 2: New Position Information**

**New Position Title: Eligibility Worker    Division/Unit: Income Maintenance**

New Position     Replacement     Permanent     Temporary     Promotion

Is Funding Budgeted for This Position?    Yes, Budgeted     No, Not Budgeted

Desired hire date: asap                      FTE Requested: yes

\*Attached additional sheets if necessary.

**1. What will the essential functions performed by this position include?**

The purpose of this position is to provide for the needs of various individuals and families by providing information, determine initial and on-going eligibility for all Income Maintenance Programs administered by Southwest Health and Human Services as outlined in federal regulations and rules, state statutes, and local rules and policies pertaining to those IM programs .

**2. Why are you recommending this position be authorized?**

This position is needed to ensure timely and accurate processing of applications for all IM programs. Each program has requirements for process timelines and following policies, these are reviewed by DHS and money can be earned by counties if we continue to meet those requirements. It would also help ensure customer service remains at the highest standards and keep the number of necessary intake days per worker at bay to ensure they have time for case management as well. Having a worker transition to a new position meant having to transfer additional cases to other workers, increasing their already busy position to even busier with more cases.

**3. What alternatives to hiring a new position have been considered?**

**Contracting or hiring temp workers is not an option due to the specific training requirements of the position.**

**4. Please indicate how this position will be funded? Check all that apply.**

- 100% Levy
- Part Levy/Part Grant or Reimbursement
- 100% Grant or Reimbursement
- Other: [Click or tap here to enter text.](#)

**This position is eligible for an average of 50% Federal Fiscal Participation on the first day of employment. Reimbursement is received quartley with the filing of the Income Maintenance Financial Report.**

**Salary range \$48,566 - \$76,881 (salary, fica, pera and insurance contribution)**

**5. What new or additional funding would support this position? Please identify any NEW dollars available to support this request. Grant resources already committed to existing expenditures should not be listed. Please be detailed.**

**What is the ROI?**

**6. What would the impact be to your customers and the community if this position is not authorized?**

**This position will help all workers continue to meet the needs of those they work with everyday, including being available for intake M-F 8-4:30 and meeting DHS requirements for processing. A client who meets expedited criteria should have their SNAP benefits issued within 24 hours of them applying; this requires each worker to help with intake and phones to ensure applications are processed timely while allowing them to have time for case management as well.**

7. How does this position support the core mission of your department?

#4 of the Strategic Plan: Maximize Agency Revenue. Financial workers are 50% FTE from the day they are employed and if we have a small error rate, we do receive enhancement dollars from some of our program areas. In addition, IM programs are provided to help ensure we are meeting the needs of those who are in need and helping them work towards self-sufficiency.

**SECTION 3: Signatures**

Completed by: Corey Remiger Date: 01/23/2020

Division Director Signature: **APPROVED**  
By nancy walker at 11:22 am, Feb 06, 2020 Date: \_\_\_\_\_

Director Signature: **APPROVED**  
By Beth Wilms at 12:10 pm, Feb 06, 2020 Date: \_\_\_\_\_



# Position Request Form

## SECTION 1: Process

1. Supervisors will complete the internal position justification form and submit to their Division Director.
2. Division Director completes position request form outlining their justification for requesting a new or open position and submits to Director.
3. Executive Team will review requests. Director will make final recommendations to the SWHHS Governing Board.

## SECTION 2: New Position Information

**New Position Title: Eligibility Worker    Division/Unit: Income Maintenance**

New Position     Replacement     Permanent     Temporary     Promotion

Is Funding Budgeted for This Position?    Yes, Budgeted     No, Not Budgeted

Desired hire date: asap                      FTE Requested: yes

\*Attached additional sheets if necessary.

### 1. What will the essential functions performed by this position include?

**The purpose of this position is to provide for the needs of various individuals and families by providing information, determine initial and on-going eligibility for all Income Maintenance Programs administered by Southwest Health and Human Services as outlined in federal regulations and rules, state statutes, and local rules and policies pertaining to those IM programs .**

### 2. Why are you recommending this position be authorized?

**This position is needed to ensure timely and accurate processing of applications for all IM programs. Each program has requirements for process timelines and following policies, these are reviewed by DHS and money can be earned by counties if we continue to meet those requirements. It would also help ensure customer service remains at the highest standards and keep the number of necessary intake days per worker at bay to ensure they have time for case management as well. Having a worker transition to a new position meant having to transfer additional cases to other workers, increasing their already busy position to even busier with more cases.**

**3. What alternatives to hiring a new position have been considered?**

**Contracting or hiring temp workers is not an option due to the specific training requirements of the position.**

**4. Please indicate how this position will be funded? Check all that apply.**

- 100% Levy
- Part Levy/Part Grant or Reimbursement
- 100% Grant or Reimbursement
- Other: [Click or tap here to enter text.](#)

**This position is eligible for an average of 50% Federal Fiscal Participation on the first day of employment. Reimbursement is received quartley with the filing of the Income Maintenance Financial Report.**

**Salary range \$48,567-\$76,905 (salary, fica, pera and insurance contribution)**

**5. What new or additional funding would support this position? Please identify any NEW dollars available to support this request. Grant resources already committed to existing expenditures should not be listed. Please be detailed.**

**What is the ROI?**

**6. What would the impact be to your customers and the community if this position is not authorized?**

**This position will help all workers continue to meet the needs of those they work with everyday, including being available for intake M-F 8-4:30 and meeting DHS requirements for processing. A client who meets expedited criteria should have their SNAP benefits issued within 24 hours of them applying; this requires each worker to help with intake and phones to ensure applications are processed timely while allowing them to have time for case management as well. Each day in Lyon county we have 3 workers available on intake; those are needed to maintain customer service for all programs we offer.**

7. How does this position support the core mission of your department?

#4 of the Strategic Plan: Maximize Agency Revenue. Financial workers are 50% FTE from the day they are employed and if we have a small error rate, we do receive enhancement dollars from some of our program areas. In addition, IM programs are provided to help ensure we are meeting the needs of those who are in need and helping them work towards self-sufficiency.

**SECTION 3: Signatures**

Completed by: Jennifer Beek

**APPROVED**  
By Jennifer Beek at 10:46 am, Feb 06, 2020

Date: 02/06/2020

Division Director Signature:

**APPROVED**  
By nancy walker at 10:48 am, Feb 06, 2020

Date: \_\_\_\_\_

Director Signature:

**APPROVED**  
By Beth Wilms at 12:14 pm, Feb 06, 2020

Date: \_\_\_\_\_



# Position Request Form

**SECTION 1: Process**

1. Supervisors will complete the internal position justification form and submit to their Division Director.
2. Division Director completes position request form outlining their justification for requesting a new or open position and submits to Director.
3. Executive Team will review requests. Director will make final recommendations to the SWHHS Governing Board.

**SECTION 2: New Position Information**

**New Position Title: Fraud Prevention Specialist    Division/Unit: Child Support/Fraud**

New Position     Replacement     Permanent     Temporary     Promotion

Is Funding Budgeted for This Position?    Yes, Budgeted     No, Not Budgeted

Desired hire date: asap                      FTE Requested: yes

\*Attached additional sheets if necessary.

**1. What will the essential functions performed by this position include?**

The purpose of this position is to conduct fraud prevention investigations involving applicants/recipients of MFIP/Food Support, MA, and day care in the multi-county FPI Program, pursuant to FPI guidelines; and to assist with collection services for Southwest Health and Human Services.

**2. Why are you recommending this position be authorized?**

Currently 1 fraud prevention investigator is covering a 10 county area. Recently DHS opened up the ability to apply for additional dollars and SWHHS was awarded an additional \$50,000 per year. It is the intent to use the additional dollars towards a second investigator. In addition, this position will draw down FFP paid on a quarterly basis. The fraud prevention program (FPI) has been a long standing program with SWWHS and LLM Human Services. It provides an invaluable service to the 6 (six) counties of SWWHS plus the counties of Yellow Medicine, Cottonwood, Jackson and Nobles. The geographical area is too large for one person and with only one person there is no backup. Having another FPI investigator will provide for the following: more presences in all the counties we serve, additional time for activities such as surveillance, more education between the FPI program and the Income Maintenance unit and county attorneys, additional resources on high dollar programs such as child care and health care, and backup in the program.



**3. What alternatives to hiring a new position have been considered?**

**We may consider a sub contract if a viable candidate is from one of our partner counties of this grant.**

**4. Please indicate how this position will be funded? Check all that apply.**

- 100% Levy
- Part Levy/Part Grant or Reimbursement
- 100% Grant or Reimbursement
- Other: [Click or tap here to enter text.](#)

**The FPI grant will increase by \$50,000 per state fiscal year. This position is also eligible for Federal Fiscal Participation on the first day of employment. Reimbursement is received quartley with the filing of the Income Maintenance Financial Report.**

**Salary range \$49,801-\$79,396 (salary, fica, pera and insurance contribution)**

**5. What new or additional funding would support this position? Please identify any NEW dollars available to support this request. Grant resources already committed to existing expenditures should not be listed. Please be detailed.**

**What is the ROI?**

**6. What would the impact be to your customers and the community if this position is not authorized?**

**This position brings program integrity to the administration of public assistance. It assures that applicants are indeed eligible for the benefits they are applying for. This program holds applicants that are not truthful on their application for public assistance accountable.**

7. How does this position support the core mission of your department?

See #6

SECTION 3: Signatures

Completed by: **APPROVED** Date: \_\_\_\_\_

Division Director Signature: *By nancy.walker at 9:24 am, Feb 10, 2020* Date: \_\_\_\_\_

Director Signature: *Beckmire* Date: *2/11/2020*

**SOUTHWEST HEALTH AND HUMAN SERVICES  
ADMINISTRATIVE POLICY NUMBER 25**

EFFECTIVE DATE: 06/21/2017

REVISION DATE: 11/15/2017; 02/19/2020

AUTHORITY: Bulletin #17-21-02

Southwest Health and Human Services Joint Governing Board

**--FUNERAL EXPENSES FUNERAL ALLOWANCE FOR MEDICAL ASSISTANCE (MA) ESTATE CLAIM  
POLICY--**

**Section 1 – Requirements**

If a deceased person's (decedent's) estate does not have enough assets to pay all the claims made against it, Minnesota law prioritizes payment of the decedent's "reasonable funeral expenses" before MA claims. Reasonable funeral expenses are paid from the estate before the county or the state can recover MA payments from the estate.

**Section 2 – Reasonable Funeral Expenses**

- a. Reasonable funeral expenses include the following:
  - Expenses directly related to goods sold or offered for sale or rental in connection with the final disposition of the human body
  - Services sold in connection with the final disposition of the human body
  - Goods that may be used for funeral service
  - Services that may be used to prepare the human body for burial or a funeral service
- b. Reasonable costs for the following items are paid before MA claims:
  - Certificates of death (up to five)
  - Mortuary expenses
    - i. Cremation
    - ii. Embalming
    - iii. Casket (maximum \$4000)
    - iv. Clothing for the body, only if clothing is unavailable
- c. Ground transportation of the body
- d. Interment:
  - Cemetery lot (maximum \$750)
  - Vault
  - Burial of cremated remains
  - Grave marker
    - i. Lowest cost stone marker (maximum \$1500)
    - ii. Engraving (maximum \$225)
  - Winter burial

**SOUTHWEST HEALTH AND HUMAN SERVICES  
ADMINISTRATIVE POLICY NUMBER 25**

- e. Memorial service, viewing, and visitation
  - One of the following:
    - i. Public visitation
    - ii. Funeral service
    - iii. Grave site service
  - Fee or required donation for one officiant
  - Music (one instrument or vocalist)
- f. One 24-line obituary without picture for a one-day run

**Section 3 – Unreasonable Funeral Expenses**

- a. Expenses for these items are **not** paid before MA claims:
  - Family travel and lodging
  - Flowers
  - Food and beverage
  - Entertainment not listed above as reasonable expense
  - Clothing, unless clothing for the deceased is unavailable
  - Police Escort
  - Memorial cards and thank you cards
  - Memorial donations
  - Planning costs

**Section 4 – Prepaid Burial Trusts**

- a. If a decedent has a prepaid burial trust, the funds must “be distributed for the payment of the at-need funeral goods, funeral services, burial site goods, or burial site services selected, with any excess funds distributed to the beneficiary’s estate.” Minnesota Statutes, section 149A.97, subdivision 3, clauses (9) and (10).
- b. Funeral costs in excess of prepaid funds must be in accordance with this funeral expense policy. Prepaid funds that are not expended for the burial or cremation are subject to recovery.

**Section 5 – Special Needs Trusts (SNT’s) and Pooled Trusts**

- a. Minnesota law does not prioritize reasonable funeral expenses before MA claims in a decedent’s special needs trust or pooled trust. Upon an MA enrollee’s death, the Special Recovery Unit (SRU) at DHS works directly with any SNT or pooled trust to determine what, if any, types of funeral expenses may be allowed before payment to SRU for MA benefits. SRU requires that funeral expenses be submitted to SRU before any payments from an SNT or pooled trust are made. See Minnesota

**SOUTHWEST HEALTH AND HUMAN SERVICES  
ADMINISTRATIVE POLICY NUMBER 25**

Statutes, section 501C.1205, subdivision 3, for special needs trusts and Minnesota  
Statutes, section 256B.056, subdivision 3b, for pooled trusts.

**FEBRUARY 2020**  
**GRANTS ~ AGREEMENTS ~ CONTRACTS**  
**for Board review and approval**

- Tech Tronix Inc (Fergus Falls, MN) – 01/01/20 to 12/31/20; Agreement for an End User License for EH Manager, a software program to record and manage environmental health data for inspections, licensing, and plan review (ie: Food, Beverage & Lodging, Food Stands, Swimming Pools, etc); \$900 software fee(renewal).**  
*Fiscal Note: 2019, \$6,899; 2018 \$2,000*
  
- Fraud Investigation Regional Plan and Grant (DHS) – 07/01/19 to 06/30/21; Amendment to add an additional FPI position for the purpose to maintain, establish, and fund cost effective fraud prevention investigation programs in the regional counties (Cottonwood, Jackson, Yellow Medicine, Nobles and SWHHS), new State grant amount of \$105,000 SFY 2020 and \$130,000 SFY 2021 (AMENDMENT).**  
*Fiscal Note: State funded*
  
- DHS IV-D Cooperative Agreement (DHS) – 01/01/20 to 12/31/21; Agreement with all 6 counties and DHS; County Attorney contract fee amount will be \$79,760 for 2020 and \$80,749 for 2021 and County Sheriff Process Service fee amount will be \$7,400 for 2020 and \$7,400 for 2021 across the Counties (renewal).**  
*Fiscal Note:*
  
- Lincoln County (Ivanhoe, MN) – 01/01/20 to 12/31/20; Office lease agreement of \$24,544 annually or \$6,136/qtr, utilities included (renewal).**  
*Fiscal Note: 2019, \$24,544; 2018 \$24,544; 2017 \$29,101.25 (includes Q416)*