



Southwest Health and Human Services
 Board Agenda
 Wednesday, December 16, 2015
 Government Center, 2nd 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 11/18/15 board minutes
- D. Financial
- E. Caseload

	11/15	10/15	09/15
Social Service	3,594	3,571	3,593
Licensing	483	482	482
Out-of-Home Placements	166	163	162
Income Maintenance	12,531	12,199	12,364
Child Support Cases	3,348	3,371	3,379
Child Support Collections	\$822,720	\$808,837	\$823,463
Non IV-D Collections	\$50,034	\$118,146	\$54,975
- F. Decision Items
 - 1. Income Maintenance Policy Number 2 – Emergency Assistance (EA), Emergency General Assistance (EGA), and MSA Special Needs Guidelines
 - 2. 2016 budget
- G. Discussion/Information
 - 1. CIRCLE report
 - 2.

COMMUNITY HEALTH

- H. Call to order
- I. Consent Agenda
 - 1. Amend/Approval of Agenda
 - 2. Identification of Conflict of Interest
 - 3. Approval of 11/18/15 board minutes
- J. Financial
- K. Caseload

	11/15	10/15	09/15
WIC		2353	2333
Family Home Visiting	65	83	69
PCA Assessments	15	20	23
Managed Care	228	209	210
Dental Varnishing	85	86	120
Refugee Health	20	22	18
Latent TB Medication Distribution	28	32	51
- L. Decision Items
 - 1. 2016 fees
 - 2. 2016 budget
- M. Discussion/Information
 - 1.

GOVERNING BOARD

- N. Call to order
- O. Consent Agenda
 - 1. Amend/Approval of Agenda
 - 2. Identification of Conflict of Interest
 - 3. Approval of 11/18/15 board minutes
- P. Financial
- Q. Employee Recognition
 - Kristi Bergeron, 1 year, Eligibility Worker, Marshall
 - Kristofer Lee, 1 year, Child Support Officer, Marshall
 - Betsy Plotz, 1 year, Registered Dietitian, Marshall
 - Corey Remiger, 10 years, Eligibility Worker, Redwood Falls
 - Lisa Przymus, 30 years, Eligibility Worker, Ivanhoe

GOVERNING BOARD (cont.)

R. Decision Items

1. Kristi Bergeron, Eligibility Worker, completion of 12 month probationary period, 1% salary increase (per labor agreement), effective 12/15/15
2. Kristofer Lee, Child Support Officer, completion of 12 month probationary period, 1% salary increase (per labor agreement), effective 12/21/15
3. Betsy Plotz, Registered Dietitian, completion of 12 month probationary period, 1% salary increase (per labor agreement), effective 12/24/15
4. Elaine Ladwig, Social Worker, completion of 12 month probationary period, 1% salary increase (per labor agreement), effective 01/13/16
5. Stacy Fier, promotional appointment – Social Worker to Social Worker Team Leader, 6 month probationary period, \$46,709.36 annual, effective 11/30/15
6. Amber Kinner-Alahakoon, Community Based Program Facilitator (Circle Specialist), probationary appointment (12 months), \$20.00 per hour, effective 12/14/15
7. Amber Kinner-Alahakoon, leave without pay request
8. Carol Biren, reclassification – Community Health Services Manager to Division Director, no salary change, effective 01/01/16
9. Tammy Markus, Social Worker, resignation, effective 01/08/16
10. Cindi Pavlis, Case Aide, retirement, effective 12/31/15
11. Request for Social Worker
12. Accounting Policies and Procedures Handbook
13. Contracts
14. Donations
15. Agency vehicles – Wong Nystrom, Enterprise Fleet Management 9:45 a.m.
16. Board meeting dates for 2016
17. Designated Depositories for 2016
18. Resolution of Signature Authority
19. Minnesota Government Access Resolution
20. 2016 board per diems
21. 2016 budget

S. Discussion/Information

- 1.

T. Adjournment

Next Meeting Dates:

- **Wednesday, January 20, 2016 – Marshall**
- **Wednesday, February 17, 2016 – Marshall**
- **Wednesday March 16, 2016 - Marshall**

SOUTHWEST HEALTH & HUMAN SERVICES

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

SUMMARY OF FINANCIAL ACCOUNTS REPORT

For the Month Ending: **November 30, 2015**

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

Description	Month	Running Balance
BEGINNING BALANCE		\$2,040,913
RECEIPTS		
Monthly Receipts	2,206,319	
County Contribution	403,626	
Interest on Investments	1,182	
TOTAL MONTHLY RECEIPTS		2,611,127
DISBURSEMENTS		
Monthly Disbursements	2,646,584	
TOTAL MONTHLY DISBURSEMENTS		2,646,584
ENDING BALANCE		\$2,005,456

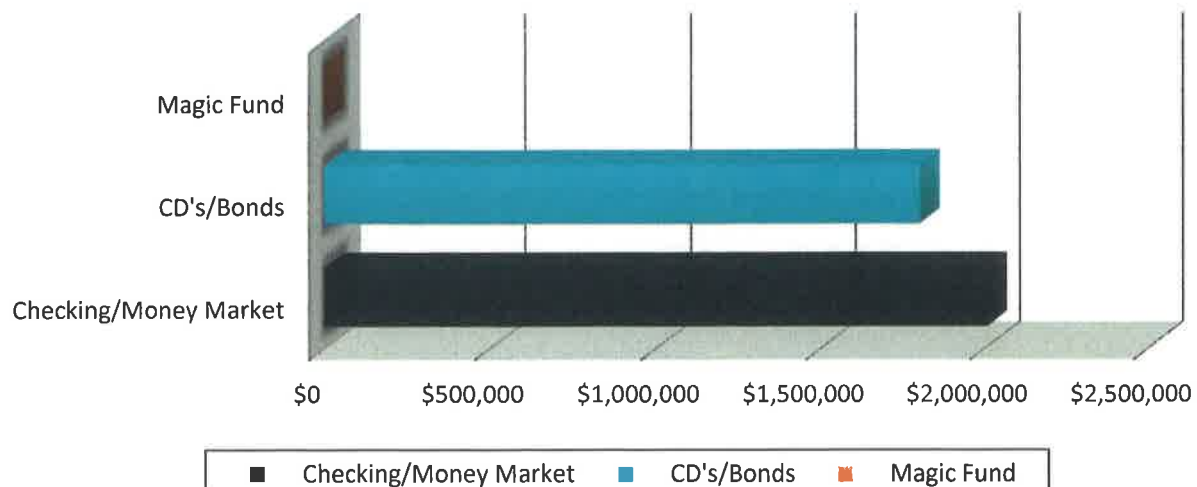
REVENUE

<i>Checking/Money Market</i>	\$2,005,456
<i>CD's/Bonds</i>	\$1,800,000
<i>Magic Fund</i>	\$0

**Average Balance
last two years
\$4,565,547**

ENDING BALANCE **\$3,805,456**

REVENUE DESIGNATION



Southwest Health and Human Services



KJD
12/3/15 3:59PM

Treasurer's Cash Trial Balance As of 11/2015

<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
1 Health Services Fund	1,613,823.07			
Receipts		312,055.03	3,056,485.17	
Disbursements		95,971.08-	984,229.17-	
Payroll		200,580.50-	2,290,661.04-	
Journal Entries		0.00	14,962.50	
Fund Total		15,503.45	203,442.54-	1,410,380.53
5 Human Services Fund				
General Administration	791,336.93			
Receipts		45,746.50	500,787.22	
Disbursements		35,646.16-	494,576.88-	
Payroll		14,446.34-	142,281.76-	
Journal Entries		0.00	40,941.81-	
Dept Total		4,346.00-	177,013.23-	614,323.70
5 Human Services Fund				
Income Maintenance	2,562,473.99-			
Receipts		739,773.97	5,842,097.14	
Disbursements		281,982.47-	3,489,381.38-	
Payroll		337,397.80-	3,947,898.94-	
Journal Entries		0.00	33,915.00	
Dept Total		120,393.70	1,561,268.18-	4,123,742.17-
5 Human Services Fund				
Social Services	7,755,565.16			
Receipts		1,092,651.65	12,747,370.31	
Disbursements		88,651.46-	1,393,682.46-	
SSIS		563,801.39-	6,668,648.83-	
Payroll		547,487.01-	6,254,851.88-	
Journal Entries		0.00	50,872.50	
Dept Total		107,288.21-	1,518,940.36-	6,236,624.80
5 Human Services Fund				
Information Systems	1,794,967.25-			
Receipts		3,537.50	58,594.21	

Southwest Health and Human Services



KJD 12/3/15 3:59PM

Treasurer's Cash Trial Balance As of 11/2015

<u>Fund</u>		<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
5	Human Services Fund				
		0.00			
			LCTS Collaborative Agency		
	Disbursements		622.16-	14,596.40-	
	Payroll		25,624.54-	264,117.73-	
	Dept Total		22,709.20-	220,119.92-	2,015,087.17-
	Receipts		25,338.00	54,006.00	
	Journal Entries		25,338.00-	54,006.00-	
	Dept Total		0.00	0.00	0.00
	Fund Total	4,189,460.85	13,949.71-	3,477,341.69-	712,119.16
61	Agency Health Insurance				
	Receipts	52,721.51	388,984.54	2,485,453.83	
	Disbursements		431,898.08-	2,800,141.01-	
	Journal Entries		0.00	40,941.81	
	Fund Total		42,913.54-	273,745.37-	221,023.86-
71	LCTS Lyon Murray Collaborative Fund				
		137,922.21			
			LCTS Collaborative Agency		
	Receipts		0.00	600.00	
	Disbursements		22,475.50-	124,986.60-	
	Journal Entries		11,513.00	24,202.00	
	Dept Total		10,962.50-	100,184.60-	37,737.61
	Fund Total	137,922.21	10,962.50-	100,184.60-	37,737.61
73	LCTS Rock Pipestone Collaborative Fund				
		70,596.26			
			LCTS Collaborative Agency		
	Receipts		1,030.00	1,730.00	
	Disbursements		0.00	41,036.05-	
	Journal Entries		5,028.00	10,409.00	
	Dept Total		6,058.00	28,897.05-	41,699.21

Southwest Health and Human Services



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Treasurer's Cash Trial Balance As of 11/2015

<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
Fund Total	70,596.26	6,058.00	28,897.05-	41,699.21
75 Redwood LCTS Collaborative	84,241.34			
Receipts		2,010.00	41,395.00	
Disbursements		0.00	121,914.35-	
Journal Entries		8,797.00	19,395.00	
Dept Total		10,807.00	61,124.35-	23,116.99
Fund Total	84,241.34	10,807.00	61,124.35-	23,116.99
77 Local Advisory Council				
Local Advisory Council	1,772.99	0.00	347.41-	1,425.58
Disbursements		0.00	347.41-	
Dept Total				1,425.58
Fund Total	1,772.99	0.00	347.41-	1,425.58
All Funds	6,150,538.23			
Receipts		2,611,127.19	24,788,518.88	
Disbursements		957,246.91-	9,464,891.71-	
SSIS		563,801.39-	6,668,648.83-	
Payroll		1,125,536.19-	12,899,811.35-	
Journal Entries		0.00	99,750.00	
Total		35,457.30-	4,145,083.01-	2,005,455.22

Southwest Health and Human Services



KJD
12/3/15 4:00PM
1 Health Services Fund

Trial Balance
As of 11/2015
Report Basis: Cash

Account	Beginning Balance	Actual This-Month	Actual Year-To-Date	Current Balance
1001 Cash in Bank - Checking	1,613,823.07	15,503.45	203,442.54-	1,410,380.53
1090 Investments	334,962.50	0.00	14,962.50-	320,000.00
Total Assets	1,948,785.57	15,503.45	218,405.04-	1,730,380.53
--- Liabilities and Balance----- Liabilities	0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00
Fund Balance				
2881 Unassigned Fund Balance	1,948,785.57-	0.00	0.00	1,948,785.57-
2885 Revenue Control	0.00	307,770.40-	3,037,238.12-	3,037,238.12-
2887 Expenditure Control	0.00	292,266.95	3,255,643.16	3,255,643.16
Total Fund Balance	1,948,785.57-	15,503.45-	218,405.04	1,730,380.53-
Total Liabilities and Balance	1,948,785.57-	15,503.45-	218,405.04	1,730,380.53-
410 General Administration				
----- Assets-----	0.00	0.00	0.00	0.00
Total Assets	0.00	0.00	0.00	0.00
--- Liabilities and Balance----- Liabilities	0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00
Total Liabilities and Balance	0.00	0.00	0.00	0.00
1 Health Services Fund	0.00	0.00	0.00	0.00

Southwest Health and Human Services



KJD 12/3/15 4:00PM

5 Human Services Fund

Trial Balance
As of 11/2015

Report Basis: Cash

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<u>Account</u>	<u>Beginning Balance</u>	<u>Actual This-Month</u>	<u>Actual Year-To-Date</u>	<u>Current Balance</u>
410 General Administration				
1001 Cash In Bank - Checking	791,336.93	4,346.00-	177,013.23-	614,323.70
Total Assets	791,336.93	4,346.00-	177,013.23-	614,323.70

Liabilities and Balance-----				
2088 Due to Fiduciary Funds	40,941.81-	0.00	40,941.81	0.00
2090 Due To Flexible Plan Employees	2,028.02	0.00	449.70-	1,578.32
Total Liabilities	38,913.79-	0.00	40,492.11	1,578.32
Fund Balance				
2881 Unassigned Fund Balance	752,423.14-	0.00	0.00	752,423.14-
2887 Expenditure Control	0.00	4,346.00	136,521.12	136,521.12
Total Fund Balance	752,423.14-	4,346.00	136,521.12	615,902.02-
Total Liabilities and Balance	791,336.93-	4,346.00	177,013.23	614,323.70-
420 Income Maintenance				
1001 Cash In Bank - Checking	2,562,473.99-	120,393.70	1,561,268.18-	4,123,742.17-
1090 Investments	625,915.00	0.00	33,915.00-	592,000.00
Total Assets	1,936,558.99-	120,393.70	1,595,183.18-	3,531,742.17-

Liabilities and Balance-----				
Liabilities				
Total Liabilities	0.00	0.00	0.00	0.00
Fund Balance				
2881 Unassigned Fund Balance	1,936,558.99	0.00	0.00	1,936,558.99
2885 Revenue Control	0.00	729,802.89-	5,720,857.73-	5,720,857.73-
2887 Expenditure Control	0.00	609,409.19	7,316,040.91	7,316,040.91
Total Fund Balance	1,936,558.99	120,393.70-	1,595,183.18	3,531,742.17
Total Liabilities and Balance	1,936,558.99	120,393.70-	1,595,183.18	3,531,742.17
431 Social Services				

Assets-----				

Southwest Health and Human Services

KJD
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Trial Balance
As of 11/2015

Report Basis: Cash

5 Human Services Fund

Account	Beginning Balance	Actual This-Month	Actual Year-To-Date	Current Balance
1001 Cash In Bank - Checking	7,755,565.16	107,288.21-	1,518,940.36-	6,236,624.80
1090 Investments	938,872.50	0.00	50,872.50-	888,000.00
1205 County Advances - MFP (Chippewa Cty)	80,749.47	0.00	0.00	80,749.47
Total Assets	8,775,187.13	107,288.21-	1,569,812.86-	7,205,374.27

--- Liabilities and Balance-----
Liabilities

Total Liabilities	0.00	0.00	0.00	0.00
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Fund Balance

2881 Unassigned Fund Balance	8,775,187.13-	0.00	0.00	8,775,187.13-
2885 Revenue Control	0.00	1,048,761.49-	12,391,529.91-	12,391,529.91-
2887 Expenditure Control	0.00	1,156,049.70	13,961,342.77	13,961,342.77
Total Fund Balance	8,775,187.13-	107,288.21	1,569,812.86	7,205,374.27-

Total Liabilities and Balance

	8,775,187.13-	107,288.21	1,569,812.86	7,205,374.27-
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461 Information Systems

-----Assets-----

1001 Cash In Bank - Checking	1,794,967.25-	22,709.20-	220,119.92-	2,015,087.17-
Total Assets	1,794,967.25-	22,709.20-	220,119.92-	2,015,087.17-

--- Liabilities and Balance-----
Liabilities

Total Liabilities	0.00	0.00	0.00	0.00
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Fund Balance

2881 Unassigned Fund Balance	1,794,967.25	0.00	0.00	1,794,967.25
2885 Revenue Control	0.00	3,537.50-	58,564.21-	58,564.21-
2887 Expenditure Control	0.00	26,246.70	278,684.13	278,684.13
Total Fund Balance	1,794,967.25	22,709.20	220,119.92	2,015,087.17

Total Liabilities and Balance

	1,794,967.25	22,709.20	220,119.92	2,015,087.17
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471 ICTS Collaborative Agency

-----Assets-----

Total Assets	0.00	0.00	0.00	0.00
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--- Liabilities and Balance-----
Liabilities

Southwest Health and Human Services



KJD 12/3/15 4:00PM

RM- Stmt of Revenues & Expenditures

As Of 11/2015 Report Basis: Cash

DESCRIPTION	CURRENT MONTH	YEAR TO- DATE	2015 BUDGET	% OF BUDG	% OF YEAR
FUND 1 HEALTH SERVICES FUND					
REVENUES					
CONTRIBUTIONS FROM COUNTIES	17,392.75-	763,420.00-	763,420.00-	100	92
INTERGOVERNMENTAL REVENUES	39,815.78-	185,400.75-	336,450.00-	55	92
STATE REVENUES	97,659.48-	794,435.30-	813,453.00-	98	92
FEDERAL REVENUES	111,406.26-	872,961.78-	965,792.00-	90	92
FEES	41,066.21-	401,115.95-	487,199.00-	82	92
EARNINGS ON INVESTMENTS	177.28-	13,899.14-	1,200.00-	1,158	92
MISCELLANEOUS REVENUES	252.64-	6,005.20-	0.00	0	92
TOTAL REVENUES	307,770.40-	3,037,238.12-	3,367,514.00-	90	92
EXPENDITURES					
PROGRAM EXPENDITURES	8,154.56	8,154.56	0.00	0	92
PAYROLL AND BENEFITS	200,580.50	2,290,661.04	2,567,555.00	89	92
OTHER EXPENDITURES	83,531.89	956,827.56	799,959.00	120	92
TOTAL EXPENDITURES	292,266.95	3,255,643.16	3,367,514.00	97	92

Southwest Health and Human Services



KJD 12/3/15 4:00PM

RM- Stmt of Revenues & Expenditures

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As Of 11/2015 Report Basis: Cash

DESCRIPTION	CURRENT MONTH	YEAR TO- DATE	2015 BUDGET	% OF BUDG	% OF YEAR
FUND 5 HUMAN SERVICES FUND					
REVENUES					
CONTRIBUTIONS FROM COUNTIES	386,233.32-	5,390,409.34-	9,179,271.00-	59	92
INTERGOVERNMENTAL REVENUES	729.47-	36,344.66-	36,804.00-	99	92
STATE REVENUES	273,465.24-	3,965,045.33-	3,914,232.00-	101	92
FEDERAL REVENUES	893,243.13-	5,965,652.10-	6,821,224.00-	87	92
FEES	179,473.33-	1,699,622.07-	1,750,500.00-	97	92
EARNINGS ON INVESTMENTS	1,004.54-	25,698.81-	15,000.00-	171	92
MISCELLANEOUS REVENUES	47,952.85-	1,088,179.54-	1,210,923.00-	90	92
TOTAL REVENUES	1,782,101.88-	18,170,951.85-	22,927,954.00-	79	92
EXPENDITURES					
PROGRAM EXPENDITURES	724,415.39	8,602,408.53	8,659,766.00	99	92
PAYROLL AND BENEFITS	914,719.24	10,610,288.20	11,929,861.00	89	92
OTHER EXPENDITURES	156,916.96	2,479,892.20	2,338,327.00	106	92
TOTAL EXPENDITURES	1,796,051.59	21,692,588.93	22,927,954.00	95	92

Southwest Health and Human Services

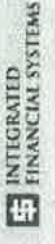
KJD
12/3/15 4:00PM

Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

Element	Description	Account Number	Revenue	Expend.	Net	Current Month	Year-To-Date	Budget	% of Bdgt	% of Year
510 PROGRAM	SHIP		55,363.76-	16,535.52	38,828.24-	250,347.68-	270,000.00-	93	92	
530 PROGRAM	Cleanway Grant		36,901.68-	7,391.23	29,510.45-	315,331.19	270,265.00	117	92	
900 PROGRAM	Emergency Preparedness		33,219.87-	10,580.23	22,639.64-	64,983.51	265.00	24,522	92	
901 PROGRAM	Med Reserve Corps		0.00	0.29	0.29	149,374.56-	150,000.00-	100	92	
483 DEPT	Health Education	Totals:	128,234.91-	40,124.79	88,110.12-	90,623.25	143,031.00	63	92	
485 DEPT	Environmental Health		0.00	0.29	0.29	58,751.31-	6,969.00-	843	92	
800 PROGRAM	Environmental		6,641.10-	19,861.57	13,220.47	118,640.25-	110,000.00-	108	92	
820 PROGRAM	Healthy Homes Grant		19,861.57	13,220.47	6,641.10-	109,992.59	120,597.00	91	92	
485 DEPT	Environmental Health	Totals:	7,161.06-	1,082.47	6,078.59-	624,202.70	688,859.00	91	92	
1 FUND	Health Services Fund	Totals:	307,770.40-	292,266.95	15,503.45-	3,954.02	82,559.00	5	92	
			3,037,238.12-	3,255,643.16	218,405.04	98,189.63-	138,000.00-	71	92	
			3,367,514.00-	3,367,514.00	0.00	136,664.10	161,721.00	85	92	
			15,503.45-	13,220.47	2,282.98-	38,474.47	23,721.00	162	92	
			18,579.84-	25,439.97	6,860.13	18,079.00-	18,229.00	140	92	
			116,769.47-	162,104.07	45,334.60	150.00	4,573	4,573	92	
			156,079.00-	179,950.00	23,871.00	156,079.00-	156,079.00-	75	92	
			179,950.00	23,871.00	190	179,950.00	179,950.00	90	92	
			23,871.00	190	23,871.00	23,871.00	23,871.00	190	92	
			3,367,514.00-	3,367,514.00	0.00	3,037,238.12-	3,367,514.00-	90	92	
			218,405.04	218,405.04	0.00	3,255,643.16	3,367,514.00	97	92	
			0.00	0.00	0.00	218,405.04	0.00	0	92	

Southwest Health and Human Services



INTEGRATED
FINANCIAL SYSTEMS

Revenues & Expend by Prog,Dept,Fund

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Report Basis: Cash

Element	Description	Account Number	Current Month	Year-To-Date	Budget	% of Bdg	% of Year
760 PROGRAM	Adult Services		101,028.72	1,024,455.17	1,027,000.00	100	92
			5,513.37	118,575.69	144,000.00	82	92
			95,515.35	905,879.48	883,000.00	103	92
765 PROGRAM	Adults Waivers		22,032.99	380,969.03	410,000.00	93	92
			635.76	48,033.31	27,000.00	178	92
			21,397.23	332,935.72	383,000.00	87	92
431 DEPT	Social Services	Totals:	1,048,761.49	12,391,529.91	13,849,900.00	89	92
			1,156,049.70	13,961,342.77	15,073,771.00	93	92
			107,288.21	1,569,812.86	1,223,871.00	128	92
461 DEPT	Information Systems						
0 PROGRAM	...						
461 DEPT	Information Systems	Totals:	3,537.50	58,564.21	78,500.00	75	92
			26,246.70	278,684.13	350,215.00	80	92
			22,709.20	220,119.92	271,715.00	81	92
461 DEPT	Information Systems	Totals:	3,537.50	58,564.21	78,500.00	75	92
			26,246.70	278,684.13	350,215.00	80	92
			22,709.20	220,119.92	271,715.00	81	92
5 FUND	Human Services Fund	Totals:	1,782,101.88	18,170,951.85	22,927,954.00	79	92
			1,796,051.59	21,692,588.93	22,927,954.00	95	92
			13,949.71	3,521,637.08	0.00	0	92
FINAL TOTALS	976 Accounts		2,089,872.28	21,208,189.97	26,295,468.00	81	92
			2,088,318.54	24,948,232.09	26,295,468.00	95	92
			1,553.74	3,740,042.12	0.00	0	92

SOUTHWEST HEALTH AND HUMAN SERVICES CHECK REGISTER
NOVEMBER 2015

DATE	RECEIPT or CHECK #	DESCRIPTION	+ DEPOSITS	-DISBURSEMENTS	BALANCE
	BALANCE FORWARD				2,040,912.52
11/2/15	61632-61670	Disb		43,800.77	1,997,111.75
11/2/15	1171-1173 ACH	Disb		204.83	1,996,906.92
11/2/15	9362	Disb		42,176.75	1,954,730.17
11/3/15	15558-15588	Dep	32,964.97		1,987,695.14
11/6/15	15589-15660	dep	442,782.34		2,430,477.48
11/9/15	61671-61747	Disb		6,746.17	2,423,731.31
11/9/15	61748-61875	Disb		305,819.41	2,117,911.90
11/9/15	1174-1190 ACH	Disb		3,357.25	2,114,554.65
11/9/15	9363	Disb		19,356.59	2,095,198.06
11/10/15	15661-15708	Dep	279,545.96		2,374,744.02
11/12/15	9364	Disb		59,471.29	2,315,272.73
11/13/15	7028-7043	PAYROLL		124,068.01	2,191,204.72
11/13/15	34180-34417 ACH	PAYROLL		433,345.55	1,757,859.17
11/13/15	15709-15743	Dep	272,139.57		2,029,998.74
11/16/15	61876-61912	Disb		3,326.18	2,026,672.56
11/16/15	1191 ACH	Disb		260.40	2,026,412.16
11/16/15	61913-62029	Disb		221,635.71	1,804,776.45
11/16/15	1192-1208 ACH	Disb		1,701.22	1,803,075.23
11/16/15	9365	Disb		213,885.67	1,589,189.56
11/17/15	62030	Disb		800.00	1,588,389.56
11/17/15	15744-15781	Dep	396,961.10		1,985,350.66
11/18/15	9366	Disb		7,971.85	1,977,378.81
11/20/15	62031-62127	Disb		10,909.60	1,966,469.21
11/20/15	62128-62344	Disb		104,335.19	1,862,134.02
11/20/15	1209-1211 ACH	Disb		802.24	1,861,331.78
11/20/15	15782-15828,15843-15850,15852-15859,15861	Dep	226,843.89		2,088,175.67
11/23/15	62345-62349	Disb		25,565.08	2,062,610.59
11/23/15	62350-62471	Disb		254,841.87	1,807,768.72
11/23/15	1212-1218 ACH	Disb		622.27	1,807,146.45
11/23/15	9367	Disb		900.90	1,806,245.55
11/23/15	9368	Disb		55,577.69	1,750,667.86
11/25/15	15829-15842,15851,15860,15862-15901,15907-15914	Dep	541,898.77		2,292,566.63
11/25/15	7044-7068	PAYROLL		124,854.41	2,167,712.22
11/25/15	34418-34665 ACH	PAYROLL		443,268.22	1,724,444.00
11/30/15	62472-62550	Disb		9,435.71	1,715,008.29
11/30/15	62551-62618	Disb		85,923.63	1,629,084.66
11/30/15	1219-1220 ACH	Disb		189.94	1,628,894.72
11/30/15	9369	Disb		41,430.09	1,587,464.63
11/30/15	15902-15942	Dep	416,808.77		2,004,273.40
11/12/15	21278	Interest	95.22		2,004,368.62
11/2/15	21135	Interest	1,086.60		2,005,455.22
	balanced jvp 12/2/15	TOTALS	2,611,127.19	2,646,584.49	

Adult - Social Services Caseload

Average	Adult Brain Injury (BI)	Adult Community Alternative Care (CAC)	Adult Community Alternatives for Disabled Individuals (CADI)	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
2014	14	14	242	331	37	842	28	484	464	334	2789
2015	12	13	227	306	34	817	23	403	460	352	2652
2016											
2017											

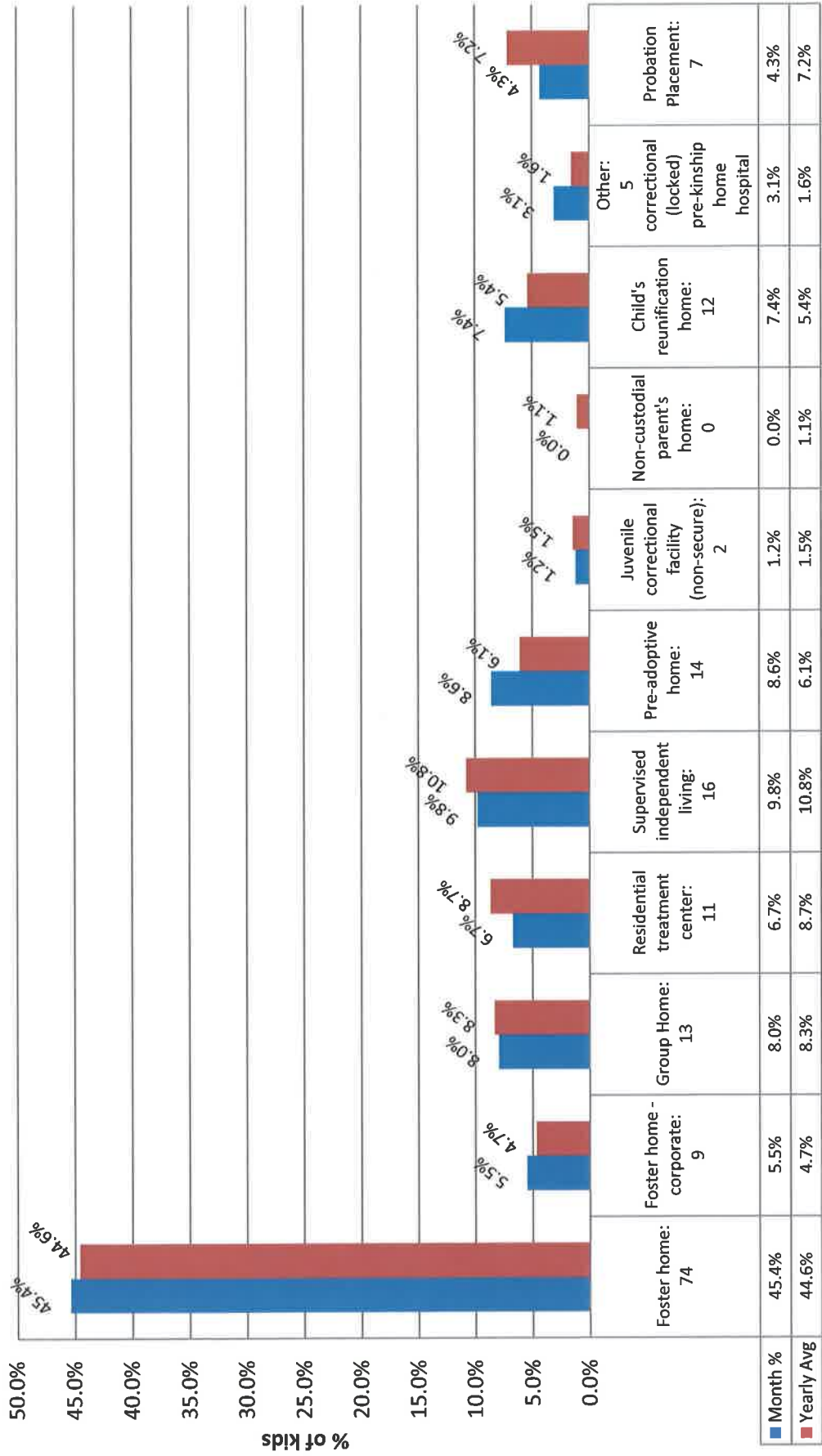
2015	Adult Brain Injury (BI)	Adult Community Alternative Care (CAC)	Adult Community Alternatives for Disabled Individuals (CADI)	Adult Mental Health (AMH)	Adult Protective Services (APS)	Adult Services (AS)	Alternative Care (AC)	Chemical Dependency (CD)	Developmental Disabilities (DD)	Elderly Waiver (EW)	Total Programs
January	12	13	224	323	36	821	24	416	461	332	2662
February	12	14	221	318	34	834	24	403	458	331	2649
March	12	13	222	317	28	839	23	401	460	351	2666
April	12	13	225	308	32	823	24	440	461	350	2688
May	12	13	225	312	37	828	23	432	459	354	2695
June	12	13	222	307	38	826	24	417	462	354	2675
July	12	13	224	298	40	803	24	451	464	360	2689
August	12	13	235	297	32	782	23	354	462	361	2571
September	12	13	236	293	31	814	23	388	462	359	2631
October	12	12	236	294	37	799	21	359	461	361	2592
November	12	12	230	295	32	823	20	369	455	358	2606
December	12	13	227	306	34	817	23	403	460	352	2648

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
2014	42	18	0	4	31	127	104	106	0	1	16	449
2015	37	15	0	3	30	151	127	97	0	1	19	481
2016												
2017												

2015	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	36	15	0	3	28	142	120	100	0	1	28	473
February	35	15	0	3	27	160	132	103	0	1	23	499
March	36	16	0	3	27	151	138	99	0	1	22	493
April	38	17	0	3	29	155	131	103	0	1	17	494
May	38	16	0	3	28	144	123	105	0	1	15	473
June	38	14	0	3	29	149	128	103	0	1	18	483
July	34	16	0	3	29	120	120	97	0	1	21	441
August	35	16	0	3	32	131	119	94	0	2	17	449
September	35	13	0	3	34	162	125	91	0	1	16	480
October	42	13	1	4	34	174	125	87	0	1	16	497
November	42	14	1	4	34	173	134	88	0	0	15	505
December												
	37	15	0	3	30	151	127	97	0	1	19	481

**November 2015 - Placement by Category
163 Kids in Placement**



2015 KIDS IN OUT OF HOME PLACEMENT - BY COUNTY

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD Average	2014 Average
Lincoln	5	9	9	9	9	5	10	11	12	11	2		8	5
Lyon	39	41	46	49	51	52	48	49	48	52	62		49	36
Murray	4	4	5	9	5	4	4	5	4	4	5		5	8
Pipestone	22	21	20	21	24	21	22	21	25	24	23		22	20
Redwood	47	52	58	58	64	66	60	60	60	58	56		58	46
Rock	14	10	11	11	12	12	12	13	13	14	15		12	16
Monthly Totals	131	137	149	157	165	160	156	159	162	163	163	0		

November 2015: Total kids in placement = 163

Total of 11 Children entered placement

4	Lyon	Foster Home
2	Lyon	Hospital
1	Lyon	Probation
1	Murray	Group Home
2	Redwood	Foster Home
1	Rock	Corporate Foster Home

Total of 11 Children were discharged from placement (discharges from previous month)

1	Lincoln	Supervised Independent Living
2	Lyon	Foster Home
1	Lyon	Group Home
3	Pipestone	Foster Home
2	Redwood	Probation
1	Redwood	Group Home
1	Redwood	Pre-kinship Home

NON IVD COLLECTIONS
NOVEMBER 2015

PROGRAM	ACCOUNT	TOTAL
MSA/GRH	05-420-605.5802	25.00
TANF (MFIP/DWP/AFDC)	05-420-610.5803	245.00
GA	05-420-620.5803	165.00
FS	05-420-630.5803	51.00
CS (PI Fee, App Fee, etc)	05-420-640.5501	584.18
MA Recoveries & Estate Collections (25% retained by agency)	05-420-650.5803	24,004.60
REFUGEE	05-420-680.5803	0.00
CHILDRENS		
Parental Fees, Holds	05-431-710.5501	9,626.57
OOH/FC Recovery	05-431-710.5803	8,101.15
CHILDCARE		
Licensing	05-431-720.5502	1,500.00
Corp FC Licensing	05-431-710.5505	1,000.00
Over Payments	05-431-721&722.5803	0.00
CHEMICAL DEPENDENCY		
CD Assessments	05-431-730.5519	2,548.05
Detox Fees	05-431-730.5520	2,183.76
MENTAL HEALTH		
Insurance Copay	05-431-740.5803	0.00
Over Payments	05-431-741 or 742.5803	0.00
DEVELOPMENTAL DISABILITIES		
Insurance Copay/Overpayments	05-431-750.5803	0.00
ADULT		
Insurance Copay/Overpayments	05-431-760.5803	0.00
TOTAL NON-IVD COLLECTIONS		50,034

**SOUTHWEST HEALTH AND HUMAN SERVICES
INCOME MAINTENANCE POLICY NUMBER 2**

Effective: 02/16/11

Revision Date: 11/19/14; 12/16/15

Authority: Southwest Health and Human Services – Human Services Board
Special Session CM0004
MN Admin Rules 9500.1261

**--EMERGENCY ASSISTANCE (EA), EMERGENCY GENERAL ASSISTANCE (EGA), AND MSA SPECIAL
NEEDS GUIDELINES--**

Section 1 – Policy Statement

- a. Resolution of the emergency must be assessed and approved in a cost effective manner. If the emergency cannot be resolved cost effectively, the agency can deny the request.
- b. Based on available funding the Agency Director and Eligibility Supervisor may adjust eligibility and payment factors.
- c. SWHHS will work cooperatively with WESCAP, SMOC, Heat Share, and other resources as to availability and eligibility for funding necessary to resolve the emergency.

Section 2 – Definitions

- a. **EA** – Emergency Assistance Consolidated Fund (EA) meets the emergency needs of eligible households that include a child who meets the MFIP definition of minor child and/or a pregnant woman.
- b. **EGA** - Emergency General Assistance (EGA) meets the emergency needs of eligible individuals, married couples, or families who are in an emergency. Families must not be eligible for MFIP/DWP or emergency aid from other programs such as EA Consolidated Fund.
- c. **Work Expenses** – Car payments, car registration, car insurance, upkeep and repairs; phone if required by employer; gas to get to work.
- d. **Basic Needs** – Shelter, utilities, water heater if applicants own or are buying the home, food, work expense costs required for current employment, or other items which pose a direct threat to the physical health or safety of the assistance unit as determined by the county agency. Basic needs do not include TV, water softeners or phone.

Southwest Health and Human Services 2015 Budget	SWHHS	SWHHS (combined)	SWHHS (combined)	SWHHS	SWHHS	SWHHS
(Human Services)	2011	2012	2013	2014	2015	2016
Category	Final	Final	Final	Final	Final	Final
EXPENDITURES						
600 Income Maintenance						
6100 - Personnel	\$2,052,112	\$2,345,803	\$4,111,265	\$4,351,283	\$4,564,427	\$4,762,548
6200- Services & Charges	\$234,400	\$301,105	\$404,775	\$382,200	\$397,680	\$382,628
6300- Administrative Overhead Costs	\$175,050	\$281,425	\$474,727	\$461,470	\$726,861	\$1,037,253
6000- Payment for/belief clients	\$1,088,000	\$1,374,670	\$2,130,605	\$1,837,000	\$1,815,000	\$2,213,800
Subtotal Income Maintenance	\$3,549,562	\$4,303,003	\$7,121,372	\$7,031,953	\$7,503,968	\$8,396,229
700 Social Services						
710 - Children's Services	\$1,509,038	\$1,773,689	\$2,497,988	\$2,555,041	\$2,875,490	\$3,039,801
720 - Child Care/MFIP Admin./PIC.	\$240,678	\$277,933	\$489,988	\$68,665	\$64,965	\$81,400
730 - Chemical Dependency	\$230,000	\$260,270	\$426,600	\$496,500	\$540,000	\$434,600
740 - Mental Health	\$1,170,652	\$2,016,599	\$3,153,603	\$3,681,539	\$2,834,860	\$2,966,187
750 - Developmental Dis.	\$341,082	\$352,159	\$577,924	\$455,633	\$408,451	\$417,435
760 - Adult Services	\$265,500	\$222,688	\$239,200	\$243,300	\$176,000	\$127,500
Subtotal	\$3,756,950	\$4,903,338	\$7,385,303	\$7,500,678	\$6,899,766	\$7,066,923
6100- Personnel	\$3,186,746	\$3,955,317	\$5,810,344	\$6,461,067	\$7,021,719	\$7,908,882
6200- Services and Charges				\$264,089	\$420,270	\$417,049
6300- Administrative Overhead	\$538,600	\$681,655	\$1,053,083	\$733,555	\$732,016	\$713,758
Subtotal Social Services	\$3,725,346	\$4,636,972	\$6,863,427	\$7,458,711	\$8,174,005	\$9,039,689
461 Information Systems						
6100- Personnel	\$248,787	\$322,555	\$280,577	\$274,547	\$343,715	\$341,547
6200- Services and Charges				\$250	\$700	\$2,810
6300-Administrative Overhead Costs	\$6,200	\$7,250	\$9,600	\$7,000	\$5,800	\$4,550
Subtotal Information Services	\$254,987	\$329,805	\$290,177	\$281,797	\$350,215	\$348,907
Combined						
Personnel	\$5,487,645	\$6,623,675	\$10,202,186	\$11,086,897	\$11,929,861	\$13,012,977
Services & Charges	\$234,400	\$301,105	\$404,775	\$646,539	\$818,650	\$802,487
Administrative Overhead	\$719,850	\$970,330	\$1,537,410	\$1,202,025	\$1,464,677	\$1,755,561
Payments for/belief of clients	\$4,844,950	\$6,278,008	\$9,515,908	\$9,337,678	\$8,714,766	\$9,280,723
Total Expenditures	\$11,286,845	\$14,173,118	\$21,660,279	\$22,273,139	\$22,927,954	\$24,851,748
REVENUE						
420 Income Maintenance						
5400 - Federal	\$1,570,000	\$2,016,400	\$3,017,900	\$3,470,000	\$3,747,000	\$4,010,500
5300 - State	\$400,421	\$393,800	\$865,575	\$777,500	\$884,550	\$1,052,100
5500/5800 - Other	\$421,300	\$680,520	\$1,161,550	\$785,700	\$696,295	\$914,000
Reserve spending	\$0	\$0	\$0	\$0	\$0	\$0
5000 - County Taxes	\$829,129	\$1,052,971	\$1,738,824	\$1,635,908	\$3,671,709	\$3,341,255
Subtotal	\$3,220,850	\$4,143,691	\$6,783,849	\$6,669,108	\$8,999,554	\$9,317,855
431 Social Services						
5400 - Federal	\$2,145,644	\$2,469,458	\$2,849,187	\$3,100,948	\$3,122,028	\$3,305,162
5300 - State	\$1,134,622	\$1,772,613	\$2,595,881	\$3,001,862	\$3,018,682	\$3,660,244
5500/5800 - Other	\$969,085	\$1,055,397	\$2,025,299	\$1,990,741	\$2,201,628	\$2,334,800
Reserve spending	\$0	\$0	\$0	\$0	\$0	\$0
5000 - County Taxes	\$3,777,144	\$4,672,259	\$7,349,563	\$7,452,480	\$5,507,562	\$6,205,187
Subtotal	\$8,026,495	\$9,969,727	\$14,819,930	\$15,546,031	\$13,849,900	\$15,505,393
461 Information Systems						
5900- Participating Entities	\$39,500	\$59,700	\$56,500	\$58,000	\$78,500	\$28,500
Subtotal	\$39,500	\$59,700	\$56,500	\$58,000	\$78,500	\$28,500
Combined						
5400 - Federal	\$3,715,644	\$4,485,858	\$5,867,087	\$6,570,948	\$6,869,028	\$7,315,662
5300 - State	\$1,535,043	\$2,166,413	\$3,461,456	\$3,779,362	\$3,903,232	\$4,712,344
5500/5800 - Other	\$1,429,885	\$1,795,617	\$3,243,349	\$2,834,441	\$2,976,423	\$3,277,300

Reserves	\$0	\$0	\$0	\$0	\$0	\$0
5000- County Taxes	\$4,606,273	\$5,725,230	\$9,088,387	\$9,088,388	\$9,179,271	\$9,546,442
Total Revenues	\$11,286,845	\$14,173,118	\$21,660,279	\$22,273,139	\$22,927,954	\$24,851,748
Summary						
Revenue	\$11,286,845	\$14,173,118	\$21,660,279	\$22,273,139	\$22,927,954	\$24,851,748
Expenditures	\$11,286,845	\$14,173,118	\$21,660,279	\$22,273,139	\$22,927,954	\$24,851,748
Difference	\$0	\$0	\$0	\$0	\$0	\$0



Dental Varnish	\$25/Visit
Flu Vaccine	Cost of vaccine + \$20 administration fee (\$30-\$40) \$40-\$50
Non MNVFC Hepatitis B	Cost of vaccine +\$20 administration fee (\$52-\$54) \$58-\$60
Refugee Health/Green Card	\$20
Immunizations	\$20/immunization administration
Mantoux Testing (Non-jail)	\$25/test
Sharps Containers	\$10, \$8, \$6-depending on the size includes disposal fee
Public Health Nursing Clinic:	
Home	\$140/visit
Office Visit	\$120/visit
New Day Care Inspections	\$75/hour/staff with minimum of one hour charge
Education/Wellness/Car Seat Presentations	\$75/hour/staff with minimum of one hour charge
Radon Kits-Short Term	\$6.00/kit (fee includes tax)
Radon Kits-Long Term	\$15.00/kit (fee includes tax)
Blood Lead Education (per 15 min)	\$25 \$30
Blood Lead Education (per 30 min)	\$40.00
Blood Lead Screening	\$15
Depression Screening	\$25
ASQ or ASQ-SE (staff administered)	\$25
Car Seat Install and Educations	\$80
Urine Analysis (Drug Screening)	-\$35 \$40

***Service will not be denied to anyone who is unable to pay.
Client unable to pay the set rate will be asked for a donation***

Southwest Health and Human Services 2014 Budget	SWHHS	SWHHS	SWHHS	SWHHS	SWHHS
(Health Services)	2012	2013	2014	2015	2016
Category	Final	Final	Final	Final	Final
EXPENDITURES					
481 Nursing					
6100- Personnel	\$934,620	\$1,323,428	\$1,467,032	\$1,410,733	\$1,714,858
6200- Services & Charges	\$192,454	\$247,112	\$308,419	\$314,474	\$249,347
6300- Administrative Overhead Costs	\$94,697	\$120,982	\$131,685	\$144,554	\$190,372
Subtotal Nursing	\$1,221,771	\$1,691,522	\$1,907,136	\$1,869,761	\$2,154,577
483 Health Education					
6100- Personnel	\$237,289	\$352,306	\$370,461	\$468,944	\$445,606
6200- Services & Charges	\$111,473	\$194,761	\$83,748	\$155,864	\$67,000
6300- Administrative Overhead Costs	\$120,179	\$65,983	\$63,721	\$64,051	\$54,214
Subtotal Health Education	\$468,941	\$613,050	\$517,930	\$688,859	\$566,820
485 Environmental Health					
6100- Personnel	\$125,267	\$111,848	\$131,497	\$148,509	\$202,073
6200- Services & Charges	\$19,121	\$5,600	\$6,400	\$5,900	\$22,650
6300- Administrative Overhead Costs	\$46,043	\$30,296	\$24,525	\$25,541	\$32,714
Subtotal Environmental Health	\$190,431	\$147,744	\$162,422	\$179,950	\$257,437
410 Administration					
6100- Personnel	\$261,544	\$458,112	\$472,533	\$539,369	\$499,865
6200- Services & Charges	\$58,156	\$39,463	\$37,300	\$35,958	\$43,405
6300- Administrative Overhead Costs	\$58,961	\$99,705	\$50,493	\$53,617	\$85,669
Subtotal Administration	\$378,661	\$597,280	\$560,326	\$628,944	\$628,939
Combined Expenditures					
Personnel	\$1,558,720	\$2,245,694	\$2,441,523	\$2,567,555	\$2,862,402
Services & Charges	\$381,204	\$486,936	\$435,867	\$512,196	\$382,402
Administrative Overhead	\$319,880	\$316,966	\$270,424	\$287,763	\$362,969
Total Expenditures	\$2,259,804	\$3,049,596	\$3,147,814	\$3,367,514	\$3,607,773
REVENUE					
481 Nursing					
5400 - Federal	\$538,306	\$771,380	\$858,898	\$955,942	\$1,002,912
5300 - State	\$4,800	\$96,261	\$257,794	\$243,932	\$610,468
5500/5800 - Other	\$399,544	\$769,480	\$383,660	\$414,799	\$410,895
Reserve spending	\$0	\$0	\$0	\$0	\$0
5000 - County Taxes	\$0	\$0	\$0	\$0	\$0
Subtotal Nursing	\$942,650	\$1,637,121	\$1,500,352	\$1,614,673	\$2,024,275
483 Health Education					
5400 - Federal	\$3,000	\$120,000	\$120,900	\$264,200	\$270,800
5300 - State	\$0	\$0	\$223,200	\$291,000	\$236,200
5500/5800 - Other	\$426,820	\$365,961	\$188,050	\$51,100	\$15,900
Reserve spending	\$0	\$0	\$0	\$0	\$0
5000 - County Taxes	\$0	\$0	\$0	\$0	\$0
Subtotal Health Education	\$429,820	\$485,961	\$532,150	\$606,300	\$522,900
485 Environmental Health					
5400 - Federal	\$50,000	\$0	\$0	\$0	\$0
5300 - State	\$0	\$0	\$35,500	\$53,579	\$75,500

5500/5800 - Other	\$98,000	\$143,292	\$103,000	\$102,500	\$198,900
Reserve spending	\$0	\$0	\$0	\$0	\$0
5000 - County Taxes	\$0	\$0	\$0	\$0	\$0
Subtotal Environmental Health	\$148,000	\$143,292	\$138,500	\$156,079	\$274,400
410 Administration					
5400 - Federal	\$0	\$0	\$0	\$0	\$0
5300 - State	\$0	\$0	\$225,708	\$225,542	\$0
5500/5800 - Other	\$310,768	\$6,500	\$6,500	\$1,500	\$3,800
Reserve spending	\$0	\$0	\$0	\$0	\$0
5000 - County Taxes	\$428,566	\$776,722	\$744,604	\$763,420	\$782,398
Subtotal Administration	\$739,334	\$783,222	\$976,812	\$990,462	\$786,198
Combined Revenues					
5400 - Federal	\$591,306	\$891,380	\$979,798	\$1,220,142	\$1,273,712
5300 - State	\$4,800	\$96,261	\$742,202	\$814,053	\$922,168
5500/5800 - Other	\$1,235,132	\$1,285,233	\$681,210	\$569,899	\$629,495
Reserves	\$0	\$0	\$0	\$0	\$0
5000- County Taxes	\$428,566	\$776,722	\$744,604	\$763,420	\$782,398
Total Revenues	\$2,259,804	\$3,049,596	\$3,147,814	\$3,367,514	\$3,607,773
Summary					
Revenue	\$2,259,804	\$3,049,596	\$3,147,814	\$3,367,514	\$3,607,773
Expenditures	\$2,259,804	\$3,049,596	\$3,147,814	\$3,367,514	\$3,607,773
Difference	\$0	\$0	\$0	\$0	\$0

Southwest Health and Human Services

Accounting Policies and Procedures Handbook

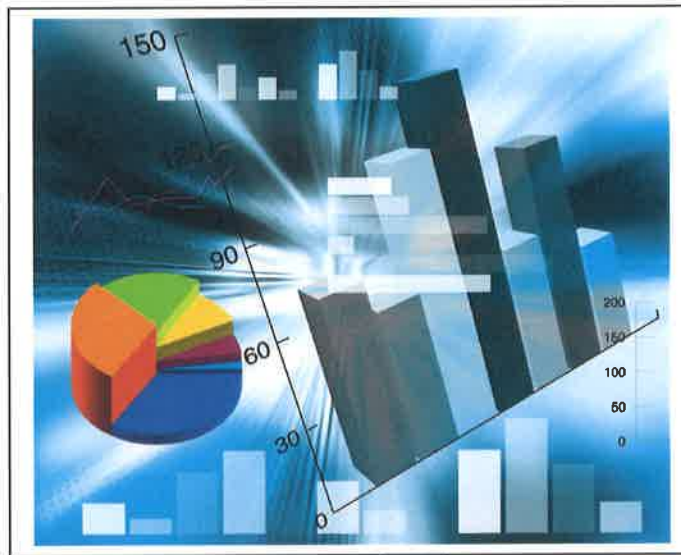


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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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) ~~issued through November 30, 1989~~, (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 ~~assets position isare~~ reported in two: (1) invested in capital assets and (2) unrestricted ~~net assets~~.

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 ~~Assets or Equity~~ 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 allowance for uncollectible accounts. 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. 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.

~~The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.~~

~~Office furniture/equipment and automotive equipment are depreciated using the straight line method over the following estimated useful lives:~~

~~— Office furniture/equipment — 3 to 10 years~~

~~— Automotive equipment — 3 to 10 years~~

See ~~the Capital Assets Narrative for detailed procedures and the~~ 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 ~~the~~ Compensated Absences section of ~~the GASB 34 Policies~~ 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 **Assets 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 ~~Process~~

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. ~~which is compared with the "Treasurer's Cash Trial Balance" printed from the Lyon County Auditor/Treasurer's office. This is done to ensure that the balances match between entities. If there are any differences, they are investigated and corrections are made.~~

See Monthly Working Trial Balance Narrative for detailed procedures.

Year-End Working Trial Balance Process Chart of Accounts

~~During the year, occasionally a new account will need to be added to the IFSpi system. The County tries to follow 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. The Fiscal Supervisor II or a Fiscal Officer will check the COFARS manual to determine what the code should be. The Fiscal Supervisor II or Fiscal Officer will add accounts to IFSpi and SSIS where appropriate. The Accounting Techs use form AG#004 to request the element and chart of accounts title when they feel the need for an additional account. The Fiscal Supervisor II will either approve or disapprove the request. After the account is added, the Fiscal Supervisor II will review the entry and sign off a second time.~~

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

See Chart of Accounts Narrative for detailed procedures.

~~A report can be run that will tell if all accounts are mapped. This report is called a GASB 34 Audit List.~~

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

Purchasing

~~The purchasing process for SWHHS starts in each individual department. The department will decide they have a need for an item. An order will be placed with the respective vendor normally by the departmental supervisor, Office Services Supervisor, Public Health Division Director, Social Services Division Director, or the Deputy Director. The Director is also advised and will verbally approve the proposed expense. The agency will receive the items ordered along with an invoice. If all of the items were received in satisfactory condition, the department head/supervisor will sign off on the original invoice to approve the transaction for payment. The original invoice will then be sent over to the accounting department for payment. Invoices including the vendor's name and address are required. Each department will receive a budget to actual report monthly. If requested, an account activity report will be provided that will show each transaction that went through the system for that year for each department.~~

~~According to Agency policy, t~~The Director has the authority to approve purchases up to \$5,000 without Board approval. Departmental supervisors are allowed to approve program (service related) expenditures relative to the program they supervise. Service related expenditures require a service arrangement and are normally non-discretionary. Departmental supervisors can approve purchases for their department up to \$1,000. In regard to expenditures under \$5,000 the public purpose doctrine and the budget are both considerations when authorizing expenses. ~~If the amount of the equipment is estimated to exceed \$25,000 but not to exceed \$100,000, the agency may contract by obtaining two or more quotations for the purchase of equipment when possible, without advertising for bids. For equipment valued over \$50,000, sealed bids are solicited by advertising for two weeks in the qualified newspaper of each county.~~

See Administrative Policy 4.

See Office Supplies/Administrative Expenses, Social Services Expense and MA Transportation/Insurance Payments Narratives for detailed procedures.

County Disbursement **Process**

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 ~~monthly~~. **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. ~~It is the Accounting Technician's responsibility to flag payables. The Fiscal Supervisor II reviews all payables.~~

See Accrual Codes Narratives for detailed procedures.

Archival Policy

Original claims with invoices, receipts, and other attachments are kept according to the General Record Retention Schedule (**DHS Bulletin #14-85-01**). SWHHS keeps current year plus 6 audited years in storage.

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. ~~If the check may have been stolen, a stop payment is put on as soon as possible and the payee is advised to file a police report. Otherwise,~~ 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. The Deputy Director or **Fiscal Manager** makes this decision.

Unclaimed Warrants / Funds

Routinely, the Lyon County Auditor/Treasurer's office will advise SWHHS of the ~~payees for vendors for~~ 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 ~~that the warrant is over 60 days old, this form is required to be completed, signed and notarized before a replacement check will be issued.~~ Minnesota Statute 345.31 is followed for the unclaimed funds ~~Numerous notices are sent and after 6 months with no reply, the 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 ~~and funds are held there until they are claimed.~~

GASB 34 Related 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 ~~Assets~~Position, Statement of Activities, and the reconciliation required under GASB 34 reporting standards.

Capital Assets ~~Policy~~

Capital assets are part of the governmental activities column on the Statement of Net ~~Assets~~Position in the Government Wide Statements. Depreciation is required to be recorded as an expense at the government-wide level in the Statement of Activities.

See Capital Assets Policy section of Administrative Policy 2.

1. ~~Threshold~~ — The lower value threshold for the collection and reporting of Capital Assets for Government Wide reporting purposes will be \$5,000 dollars. Assets acquired of lesser value \$200 to \$4,999 dollars will be recorded and inventoried for control purposes, but will not be included in financial statement reporting.
2. ~~Category of Asset~~ — The two categories of Capital Assets the Agency reports under are **office furniture/equipment, data processing equipment and automobiles.**
3. ~~Depreciation~~ — Will begin the first day of the month of purchase and will be calculated using the Straight Line Method, which allocates the cost evenly over the life of the asset. Any depreciation expense not recognized prior to disposal of the asset will be recognized at disposal. The appropriate amount gain is also recognized on disposal
- 4.1. ~~Estimated Useful Life~~ — An accounting estimate of the time period (number of months or years) that an asset will be able to be used for the purpose for which it was purchased. — The useful life time periods the Agency will be using for **office furniture/equipment, data processing equipment and automobiles will be from 3 to 10 years.**

Budget ~~Adoption Process~~

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 December Board meeting.

~~The Agency Budget is adopted annually by the Southwest Health and Human Services Agency Board and provides the authorization for program expenditures. Once the Budget has been adopted by the Agency Board; any changes and adjustments are made to the annual Revised Budget, leaving the Adopted Budget in its original approved form. Budget control and monitoring is designated at the Departmental and Administrative Level.~~

~~See SWHHS Budget Narrative.~~

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.~~

~~Policy to Determine the Current Portion of Compensated Absences~~

~~**1. Medical Leave** — Under the Agency's personnel policy #0003, agency employees shall earn paid medical leave at the end of each bi-weekly payroll period, at the rate of 3.7 hours. Vested medical leave is paid to or for employees upon termination or death, only if the employee is a member of the public health bargaining unit. The Vesting Method will be used for calculating and reporting the full accrual liability for vested medical leave. Medical leave is booked and reported as due within one year using a 5 year trend analysis. The 5 year trend analysis was implemented for the year ending 12/31/2011. This 5 year trend will be updated every year on an ongoing basis. Until the 5 year trend analysis is established, SWHHS will use the current number of years booked. It is anticipated that at year end 2015, SWHHS will have a true 5 year trend analysis. The percentage calculated in the trend analysis is used to book and report the current portion of unused sick leave. The balance remaining is booked and reported as due within more than one year. Vested medical leave and all other compensated absences with the similar characteristics are accrued as a liability based on the above calculations at the date of the financial statement.~~

~~**2. All Other Accumulative Leaves** — Vacation leave, and other compensated absences with similar characteristics, are calculated and reported as due within one year using the same 5 year trend analysis as vested sick leave. The balance remaining is booked and reported as due within more than one year.~~

Use of Restricted Assets ~~Policy~~

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

~~Policy for~~ 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.

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.

~~INVESTMENT OBJECTIVES~~

~~The primary objectives of the Southwest Health and Human Services, in priority order, of investment activities shall be safety, liquidity and yield.~~

~~A. Safety of Principal~~

~~The foremost objective of this investment policy is to ensure the safety of the principal of public funds. Investment transactions shall be undertaken in a manner to ensure the preservation of capital in the overall portfolio. This objective also includes minimizing credit and interest rate risk.~~

~~1. Custodial Credit Risk~~

~~Southwest Health and Human Services will minimize deposit Custodial Credit risk, which is the risk of loss of failure of the depository bank, by obtaining collateral or bond for all uninsured amounts on deposit, and obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law.~~

~~The Southwest Health and Human Services will minimize investment Custodial Credit Risk by permitting brokers that obtained investments for the Southwest Health and Human Services to hold them only to the extent there is SIPC and excess SIPC coverage available. Securities purchased that exceed available SIPC coverage's shall be transferred to the Southwest Health and Human Services' custodian.~~

~~2. Concentration Credit Risk~~

~~The Southwest Health and Human Services will minimize Concentration of Credit Risk, which is the risk of loss attributed to the magnitude of the Southwest Health and Human Services' investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. This will be based on the applicable opinion units.~~

~~3. Interest Rate Risk~~

~~The Southwest Health and Human Services will minimize Interest Rate Risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by: 1) structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and 2) investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Southwest Health and Human Services' cash requirements.~~

~~4. Foreign Currency Risk~~

~~The Southwest Health and Human Services is not authorized to invest in investments which have this type of risk.~~

~~B. Maintenance of Liquidity~~

~~Southwest Health and Human Services funds shall be managed such that they are available to meet reasonably anticipated cash flow requirements.~~

~~C. Yield/Return on Investment~~

The Southwest Health and Human Services investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the applicable investment risk constraints and liquidity needs. It is understood that return on investments is of secondary importance when compared to the safety of liquidity objectives described above.

Ethics and Conflicts of Interest

All officials and employees that are part of the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair one's ability to make impartial investment decisions. Also, the County Auditor/Treasurer shall disclose to the Board any material financial interests in financial institutions that conduct business with Southwest Health and Human Services or the County, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the Southwest Health and Human Services' investment program.

Standards of Prudence

The standard of prudence to be used by the County Auditor/Treasurer shall be the "Prudent Person" standard and shall be applied in the context of managing the overall investment program. The Prudent Person standard states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investments."

Delegation of Authority and Internal Controls

Responsibility for the operation of the investment program shall be the responsibility of the Deputy Director, by the establishment of this policy shall determine standards and procedures for the operation of the investment program. For the purposes of investments the Deputy Director will confer with the Agency Director, Board Chair, Board Vice-Chair, and Board Secretary; these five shall constitute an informal investment committee that will meet to discuss investment strategy and decisions as needed. However, for practical application Southwest Health and Human Services the Lyon County Auditor/Treasurer shall only make investment transactions at the direction of the Deputy Director or Agency Director.

When investment transactions occur, the Deputy Director shall provide the Lyon County Auditor/Treasurer (and vice versa) with all of the data necessary to update the county's financial system.

Certificates of deposit will be stored in the Lyon County vault until maturity and will be available for inspection during regular business hours. Such certificates will also be subject to verification by the issuing bank at any time.

Reporting

The Deputy Director shall provide a written investment report to the Southwest Health and Human Services Governing Board at least quarterly. This report shall contain the following information:

- _____ 1. Size of investment portfolio, showing fund breakdown.
- _____ 2. Comparisons from previous reporting periods.
- _____ 3. Indications of current rates of return and maturities.
- _____ 4. Concerns for future investment transactions or cash management transactions.

In addition, the Lyon County Auditor/Treasurer may be asked to present information and/or reports to Southwest Health and Human Services Governing Board upon request.

Authorized Investment Institutions and Dealers

Each depository used by the Southwest Health and Human Services must be one of the following

- _____ A. a savings association;
- _____ B. a commercial bank;
- _____ C. a trust company;
- _____ D. a credit union;
- _____ E. an industrial loan and thrift company

Southwest Health and Human Services funds will be invested in instruments which meet at least one of the following criteria:

- A. In governmental bonds, notes, bills, mortgages, and other securities, which were direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress.
- B. In a general obligations of a state or local government with taxing powers which is rated "A" or better by a national bond rating service.
- C. In a revenue obligation of a state or local government with taxing powers which is rated "AA" or better by a national bond rating service.
- D. In a general obligations of the Minnesota Housing Finance Agency which was a moral obligation of the State of Minnesota and is rated "A" or better by a national bond rating service.
- E. In commercial paper issued by a United States corporation or its Canadian subsidiary and that:
 1. Is rated in the highest quality category by at least two nationally recognized rating agencies, and
 2. Matures in 270 days or less.

- ~~F. In time deposits fully insured by the Federal Deposit Insurance Corporation.~~
- ~~G. In bankers' acceptances issued by United States banks.~~
- ~~H. In its own temporary obligations issued under Minnesota Statute 429.091, subd. 7 (special assessments), 469.178, subd. 5 (tax increment bonds) or 475.61, subd. 6.~~
- ~~I. Other investment instruments as allowed by Minnesota statutes (e.g. repurchase agreements, reverse repurchase agreements, mutual funds, and units of a short-term investment fund).~~

~~All brokers, dealers and other financial institutions approved by the Southwest Health and Human Services shall be provided with current copies of this investment policy and shall provide in return to the Southwest Health and Human Services, certifications of having read, understood and agreement to comply with this investment policy.~~

~~Competitive Selection of Investment Instruments~~

~~The County Auditor/Treasurer shall obtain bids from at least two (2) brokers or financial institutions on all purchases of investment instruments. When selecting the financial institutions the Auditor/Treasurer shall consider the credit worthiness, experience, and past performance of the institution. Overnight sweep investments instruments shall not be subject to this section.~~

~~Authorized Investments and Portfolio Composition~~

~~Investments and Depositories are restricted to those complying with the applicable sections of Minnesota Statutes 118A. Listed below are some specific examples:~~

- ~~A. United States Government Securities~~
- ~~B. United States Government Agencies~~
- ~~C. Federal Instrumentalities (United States Government-Sponsored Enterprises)~~
- ~~D. Certificates of Deposit~~
- ~~E. Repurchase Agreements~~
- ~~F. Commercial Paper~~
- ~~G. Bankers' Acceptances~~
- ~~H. Registered Investment Companies (Money Market Mutual Funds)~~
- ~~I. MAGIC Fund~~
- ~~J. Certain Mutual Funds~~

ELECTRONIC FUNDS TRANSFER POLICY

STATUTORY AUTHORITY

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

PURPOSE

To ensure the safety of county funds through controlling the electronic flow of these funds.

POLICIES AND PROCEDURES

The SWHHS Board of Commissioners delegates the authority to make electronic fund transfers to the Lyon County Auditor/Treasurer as SWHHS's fiscal agent.

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 ~~some~~ 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 ~~may have to~~ will be credited to an income line item ~~instead~~. There may be exceptions according to State rules and regulations.

~~For general receipting and recording procedures, s~~See ~~the~~ General Receipting and Recording Procedures 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.

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. SWHHS considers a revenue available if it is collectable within 60 days of the date of the financial statement.

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 of the New Year~~, 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 the 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 ~~Supervisor~~ ~~Manager~~ and Fiscal Officer reviews all receivables.

See ~~the Receivables Accrual Codes~~ Narrative for ~~more~~ 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 ~~the County~~ SWHHS after they have been put through twice. The Lyon County Auditor/Treasurer ~~is normally~~ advised by SWHHS when documentation is received from the bank and has been verified via the online banking system. ~~as they manage the checkbook~~. 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. ~~Meals within the six county area covered by SWHHS do not qualify as a reimbursable expense.~~

Travel: When there are no agency cars available for use, the agency will pay the current IRS rate for mileage. The rate of reimbursement, when an agency car is available, when using your personal car, will be the operational cost of SWHHS vehicles (calculated annually).

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.

~~The maximum reimbursement for meals will be \$30.00 per day, if eligible for a full day's meals. You must have itemized receipts which identify the establishment for all meals. If you are eligible for more than one meal during a day, you can claim reimbursement up to the maximum of the combination of eligible meals. Example: You are eligible for breakfast and lunch. You paid \$5.00 for breakfast and \$10.00 for lunch. You will be reimbursed the \$15.00 with proper receipts. Alcoholic beverages are not reimbursable.~~

~~If eligible for less than 3 meals, the maximum per meal (or a combination of meals) is as follows:~~

~~— Breakfast = \$ 7.00
— Lunch = 9.00
— Dinner = 14.00~~

~~If you are eligible for an evening meal the first night of an overnight and eligible for breakfast and lunch the following day, the maximum reimbursement would be \$14.00 the first day and \$16.00 the second day. If the hotel provides complimentary breakfast, you will not be reimbursed for breakfast expense. You cannot combine the two days for reimbursement of meals.~~

~~Regulations require that meal reimbursement, without overnight lodging, be included as income and is subject to income tax withholding and FICA deduction. If meals are included as part of a conference or registration fee and are not separately identified, they are not treated as taxable income.~~

~~When claiming reimbursement for meals, claim form AG#100 must be completed for meals that are not connected with an overnight or conference. Claim form AG#101 must be completed for meals that are connected with an overnight. Include lodging costs, travel, etc., on this claim form. It is the employee's and supervisor's responsibility to identify and separate the two types of meals for reimbursement.~~

~~Tips: Tips are not reimbursable unless the gratuity is required by the restaurant.~~

~~Lodging: Requests for overnight lodging will be reviewed and approved in advance on a case by case basis based on public purpose criteria. Reimbursement will be the normal single rate with an itemized receipt. If the room is direct billed, attach a copy of the bill to your claim form.~~

~~Other Expenses: All expenses written on claim forms must have itemized receipts attached to the claim form except for mileage. No items other than the room charge, tax, and parking will be allowed on a direct billing to the agency from the hotel. Any phone calls or meals that you may have charged to your room must be paid by you when you check out.~~

~~Note: Credit card receipts document only the method of payment. Itemized receipts are required in order to detail each expenditure.~~

~~If an itemized receipt is lost or is unattainable, the Declaration Form may be completed. The Declaration Form can be obtained from the Deputy Director.~~

~~Reimbursement for State reimbursable expenses will be at rates specified in this policy. We will follow agency, not state, policy.~~

~~All claim forms must be signed and indicate expense date, purpose, location, number of miles, and dollar amount claimed.~~

~~CLAIM FORM MUST BE SUBMITTED AND SIGNED BY YOUR SUPERVISOR FOR APPROVAL. PLEASE DO NOT USE WHITE-OUT.~~

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 printed and forwarded to Department Heads. 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.

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APPENDIX

General Agency Information

The agency is separated into the following units/programs: Social Services; Income Maintenance; Child Support/Fraud; Accounting/Collections; Clerical; 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, and Social Services Division Director 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 bi-weekly with the supervisors. Each unit supervisor holds meetings with their staff, but the frequency of those meetings are set by the unit supervisor and determined by need. ~~Staff meetings are held in each location following each monthly Board meeting.~~

The Minnesota Department of Human Services (DHS) sends bulletins and other publications to the ~~Deputy DirectorSWHHS~~. Most of these are sent electronically and are available through the Department of Human Service's website. Bulletins are discussed at the bi-weekly supervisor meetings. 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.

Budget Process

~~The budget process for the year begins with submission from department heads to the Director usually by the end of May. IFS 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 December Board. Once approved by the Board, the Fiscal Supervisor II 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.~~

Entering the Budget into IFSpi

The Fiscal Supervisor II 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 Supervisor II or Fiscal Officer has security to update the budgetary information.

Budget Monitoring

The Director, Deputy Director, Public Health Division Director, Social Services Division Director and Fiscal Supervisor II regularly compare budget to expense and revenue throughout the year. In addition, all Department Supervisors review their related program expenditures on a monthly basis. The Board is given monthly updates.

Capital Assets

Additions to capital assets are normally initiated by the department heads involved and authorized by the Director. Equipment valued at \$5,000 or more requires Board approval. For equipment valued over \$50,000, sealed bids are solicited by advertising for two weeks in the qualified newspaper for the agency. It is the primary responsibility of the Fiscal Supervisor II to document depreciation of capital assets.

Additions are supported with the vendor invoice, purchase order, and payment in IFSpi. The Fiscal Supervisor II 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. The Office Services Supervisor enters into the AS400 all items \$200 or greater and these are tagged. Information added to this system includes the tag#, department, county #, worker #, description, serial #, and brand/model. Month/year acquired, estimated life, original cost (including tax), and purchase order #. Retirements are documented on both the spreadsheet and the AS400.

Once a Capital Asset is purchased, the Accounting Technician who pays the bill, gives a copy of the bill and print voucher to the Fiscal Supervisor II, who adds it to the Capital Asset report. The Fiscal Supervisor II contacts the Office Support Supervisor for item number and the Deputy Director for years of depreciation for automobile purchase; or IT Supervisor for item number and years of depreciation for equipment purchase.

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 1/2011, we are using the model contracts for CAG, CADI, MRRC, and TBI. Model contracts for these programs are 4 year contracts. 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.

~~Contracts for Administrative Overhead~~

~~Equipment valued at \$5,000 or more requires Governing Board approval. When purchasing vehicles, a request for quotes are sent to the dealerships within the six county area. The Deputy Director views each vehicle for its quality, appearance, and condition. The board reviews all the quotes. If they do not take the lowest quote, they will state in the Governing Board minutes their reason. For equipment valued over \$50,000, sealed bids are solicited by advertising for two weeks in the qualified newspaper for the agency. If a contract is required the Director signs off on that contract. The Director has authorized the Deputy Director to sign off on the contract with the cellular phone carrier.~~

Monthly Working Trial Balance Process

On a rotating basis each month, the ~~Fiscal Supervisor II~~ or 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", "Trial Balance Sheet", and check register monthly. ~~SWHHS 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 second and fourth 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 that will need to be added to the IFSpi system. When an account is added, the Fiscal ~~Supervisor~~ 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 ~~Supervisor~~ 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 ~~Supervisor~~ 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.

Payroll

~~The SWHHS 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, the Accounting Technician enters the employee information including rate of pay in each employee's master file. For each new employee, the Accounting Technician enters 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 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. 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 Office Services Supervisor prepares a report containing any payroll changes and it is reviewed and entered into the payroll system by the Accounting Technician. 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 and the Accounting Technician 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 from official orders. The Deputy Director is the agency representative served these 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 new web-based timesheet program created by Computer Professionals Unlimited. 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 Computer Professionals Unlimited. 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 Office Services Supervisor 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 Office Services Supervisor performs these tasks.~~

~~After the transaction edit has been deemed correct, the Accounting Technician 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 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 The Bremer Bank via internet file transfer.~~

~~An Accounting Technician prints the checks, direct deposit stubs, and two copies of the final payroll~~

journal and all necessary reports. A copy is kept in the Marshall office accounting department. This 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.

SWHHS uses a service from Computer Professionals Unlimited, the office that provides support for the Payroll Paylib system, for accessing their Payroll Pay stubs (web based timesheets) instead of the Accounting Technician printing individual pay stubs and sending them directly to the employee. The Accounting Technician 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 then mailed via USPS with proper itemized check remittances.

With each payroll, the Accounting Technician 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 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 maintains files with all insurance changes and Flexible Benefits. Payroll advances are prohibited. The Accounting Technician reports all Quarterly Federal, State and Unemployment insurance withholding and wage reports. The Accounting Technician 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, 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 Supervisor II or Fiscal Officer transmits the check batch file to the Bremer Bank positive pay file on the day the payroll checks are mailed. This process is to transfer the check #, date, and amount to Bremer Bank to compare to when the check is cashed. If there are any discrepancies with the check, it is flagged and an email is sent to the Deputy Director, Fiscal Supervisor II, Fiscal Officers, and the Lyon County Auditor/Treasurer. A Fiscal Officer will sign into the Bremer on-line banking system to verify and approve the check for payment or request to have the check returned to SWHHS due to possible fraudulent activity. This process was put into place as a way to detect possible fraud.~~

Office Supplies/Administrative Expenses

When regular office supplies are needed in Marshall, the employees will notify the Office Services Supervisor or Executive Assistant. The front desk office support staff in Ivanhoe, Slayton, Luverne, Pipestone, and Redwood handles this for the respective office. Major purchases (\$200.00 or over) go through the Office Services Supervisor, Executive Assistant 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, the 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 ~~Supervisor II~~ 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 ~~Supervisor II~~ 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. ~~If the claim is incorrect,~~

~~the differences are located and changed (in red ink).~~ 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.

~~There are weekly check batches. See Check Processing.~~

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. A service arrangement is created in SSIS by the social worker, approved by a Social Services **s**Supervisor, and forwarded to the Accounting Department to be printed and mailed to the vendor for signature. For the time frame of services on the service arrangement, pre-coded vouchers/invoices are printed and are enclosed with the arrangement. Once the service arrangement is signed and returned by the vendor, accounting approves the "payment" part of the arrangement in SSIS. (Social Service Supervisors approve the "service" part prior to being mailed to the vendor.) The vendor-signed service arrangement is then routed to the social worker for filing in the client case file.

When payment is to be requested by a vendor, the vendor completes the pre-printed, pre-coded claim vouchers which were provided along with the service arrangement. Vouchers must be signed and dated by the vendor before payment can be made, and no payments are made until the vendor-signed service arrangement has been returned to the accounting department (*except for vendors of State "mandated services" --see that section below.) Upon receipt of vouchers/bills, they are audited for accuracies and corrections are made as needed. 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. Contact with the social worker is made when any voucher is contradictory to the service arrangement and/or when a voucher comes in and there is no service arrangement in SSIS.

There are some payments that do not have service arrangements and/or SSIS pre-printed/pre-coded payment vouchers. These requests for payments are for State "mandatory services" and required payments by counties for chemically Dependent detoxification services,

and state-operated facilities or medical hospitals for mental health Hold Orders or Poor Relief services for inpatient clients. These vouchers/bills are signed and dated by a Social Services Supervisor for payment approval.

~~There are weekly batch runs of the SSIS payments. In SSIS, a~~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. In SSIS, there is an interface process of payments to IFSpi where warrants/checks and warrant registers are processed. When an Account Technician keys in a payment batch in SSIS, that batch must be interfaced to IFSpi. ~~See Check Processing.~~

~~Child Care Payments~~

~~Child Care payments are entered in the MEC2 State Centralized Payment System by an Accounting Technician. These paper payments are entered in the system every Monday and the electronic payments are approved daily, the State approves payments nightly. Child Care Eligibility Worker approves eligibility, and then enters service authorizations into the State System for all clients, which authorizes payment. 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 the Income Maintenance Supervisor prior to the Accounting Technician processing the payment.~~

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 ~~MA-Cost Effective~~ Insurance reimbursements. Transportation is paid every Monday with the regular weekly check run and insurance is 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 the Fiscal Manager. 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 ~~in one of the Accounting Technician's office~~, separate from the printer (the office is always locked.) One copy of the warrant register, ~~and~~ one copy of the abbreviated register ~~and two copies for the Audit List for Board~~ are printed. ~~The one copy of the warrant register is filed centrally after appropriate signatures.~~

After each check run, the checks and ~~check-warrant~~ register are reviewed by another Accounting Technician or Fiscal ~~Supervisor II~~ Manager to ensure that correct bank account has been selected. The reviewing individual puts the date and ~~their~~ initials on the right hand corner of the warrant register. Warrant registers are provided then to and approved/signed by the Agency Director, Deputy Director, Social Services Division Director, or Public Health Division Director. ~~The warrant register is filed in the Marshall accounting office after appropriate signatures.~~

The abbreviated register is given 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.

~~Two copies of the Audit List for Board is also printed after each check batch and given to the Office Services Supervisor or Executive Assistant 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.~~

The checks are mailed to the vendors via US Postal mail 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 attached to the back of the signed warrant register. An email is then sent to the accounting department stating that the ACH has been transferred. The Accounting Technician marks "paid" on the claim with a stamp and attaches the claim to the appropriate print voucher. The claims/print vouchers are filed in the Marshall office accounting department by batch date. The files are kept in the accounting office for 1 year, then are moved to ~~the office file storage room~~. If a warrant/check is to be picked up, ~~a proper identification is~~ form is required (AC#003). This is done only in extenuating circumstances and warrant/check is only given to the requesting staff. ~~when approved by Deputy Director or Fiscal Supervisor II.~~

The Fiscal ~~Supervisor II~~ Manager or Fiscal Officer transmits the check batch file to the Bremer Bank positive pay file ~~on the day the checks are mailed. This process is to transfer the check #, date, and amount to Bremer Bank to compare to when the check is cashed. If there are any discrepancies with the check, it is flagged and an email is sent to the Deputy Director, Fiscal Supervisor II, Fiscal Officers, and the Lyon County Auditor/Treasurer. A Fiscal Officer will sign into the Bremer on-line banking system to verify and approve the check for payment or request to have the check returned to SWHHS due to possible fraudulent activity. This process was put into place to detect possible fraud.~~

The Audit List for Board is given to the Office Services Supervisor or Executive Assistant 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 ~~Supervisor~~ 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 sent to the Fiscal Manager to be kept in a file.

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 Deputy Director for completion, along with any required proofs of purchase. ~~If the application is to be made on line, forward the information to the Deputy Director.~~ 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 Deputy Director. 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. The Office Services Supervisor enters into the AS400 all items \$200 or greater and these are tagged. Information added to this system includes the tag#, department, county #, worker #, description, serial #, and brand/model. Month/year acquired, estimated life, original cost (including tax), and purchase order #. Retirements are documented on both the spreadsheet and the AS400.

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 contacts the Office Support Supervisor for item number and the Deputy Director for years of depreciation for automobile purchase; or IT Supervisor for item number and years of depreciation for equipment purchase.

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 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.

~~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 the first two full months of the year (January/February).~~

~~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 Supervisor II 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 Supervisor II or Fiscal Officer once completely reviewed and appropriate changes made as needed. All changes will be completed by the Fiscal Supervisor II or a Fiscal Officer.~~

~~Vendors~~

~~An Accounting Technician requests a new vendor be added to IFSpi vendor file as needed. All requests will be entered immediately by a Fiscal Officer. If the assigned Fiscal Officer is unavailable the Accounting Technician will then direct their request to another Fiscal Officer or the Fiscal Supervisor II. The vendor request form is sent to the Fiscal Officer or Fiscal Supervisor II via e-mail. All vendor forms are printed, signed and dated when vendors are entered. The forms are sent to the Fiscal Supervisor II monthly to be kept in a file. The Fiscal Supervisor II 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 Supervisor II who added the vendor. When completely reviewed it is initialed and dated on the right upper hand corner.~~

General Receipting and Recording Procedures

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. The top copy is given to the client if received over the counter or attached to the money if received via US postal service. A report is pulled from the on-line banking system on a daily basis and given to the Accounting Technician. The collections are recorded directly into our cash register receipting program by an Accounting Technician or Fiscal Officer.

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

Transporting money to Lyon County is done by all money being accounted for. Form AGc#022 is completed by the Office Support Specialist, Accounting Technician, or Fiscal Officer in that location. The staff that transports the money, ~~counts it and~~ verifies the amount on the form AC#22, 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 AGAc#022 is directed to the Fiscal ~~Supervisor II~~Manager and filed.

On Tuesday, Friday, and the last working day of the month, all batches with money in ~~the Marshall Office~~Lyon County are closed out and deposited into ~~our~~the SWHHS's bank account. The

Accounting Technician prints a total from the cash register and verifies that amount with the actual money being deposited. The money/EFT is taken to the Lyon County Auditor/Treasurer's office for them to be receipted into their system and brought and transport to the bank for deposit. A record of the receipt is given to the Accounting Technician by the Lyon County Auditor/Treasurer's office. 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.

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. There still remain some monies that are 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.

Collection of Money after Hours

Clinics are held at SWHHS's office in Redwood Falls three to five times per year, based on number of people signed up. There are a minimum of 10 and maximum of 20 people in each two session clinic. All attendees must pay a fee of \$80.00 the first night of attendance in order to stay. \$120.00 is charged if they miss the first session and are attending the second. In some cases, the additional \$40.00 is waived based on the Probation officer's reasoning for attendee missing the session.

Collection of fee happens from 5:30 – 6:00 PM by the Chemical Dependency Counselor, for SWHHS. The money is collected and a receipt is written from the SWHHS's receipt book. The white copy goes to the attendee; yellow copy goes with the money. The type of payment (cash/check) is noted on the master list of possible attendees. The total money then is placed into an envelope, sealed, signed and dated by the CD Counselor and placed through a slot into the safe located in the building. A copy of the master list is made, signed and dated by the CD Counselor sent to an Accounting Technician, indicating that there is money in the safe.

The Accounting Technician opens the safe and receipts the money into the cash register and amounts are verified against the master list for the clinic. A separate sign in sheet is kept with the CD Counselor as well for further verification if needed.

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 of the MA Recovery sheet and a copy of the check to the Accounting Technician to process the MA recovery.

The Accounting Technician 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 Accounting Technician reports receipt of funds 30 days from receiving the funds to allow for payment of all approved final expenses. Accounting Technician will also enter Payment Authorization Form Elig#032 into the MMIS System against MA Recovery monies as a negative amount.

The types of MA Recoveries are:

- EA - Estate Affidavit
- EP - Estate Probate
- EV - Estate Voluntary
- RE - Recipient Excess Assets
- RW - Recipient Windfall

~~The Accounting Technician is to hold the funds for an additional 30 days to allow for payment of all approved final expenses before reporting on the MMIS System. Accounting Technicians will also enter Payment Authorization Form Elig#032 into the MMIS system against MA Recovery monies as a negative amount.~~

The ~~Deputy Director~~, Fiscal ~~Supervisor~~ ~~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 ~~noncollectable~~ ~~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 ~~Supervisor~~ ~~Manager~~ or Fiscal Officer.

All manual journal entries completed by the Fiscal ~~Supervisor~~ ~~Manager~~ are reviewed and signed off on by the Deputy Director. All manual journal entries completed by the Fiscal Officer are reviewed and signed off on by the Fiscal ~~Supervisor~~ ~~Manager~~. The originals are filed in the Fiscal ~~Supervisor's~~ ~~Manager's~~ office.

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 on an Account Activity Report with the changes highlighted and the account information showing account numbers. The Accounting Technician enters the corrections into IFSpi using the "Receipt Batches" or M/V/C Batches". The J/E Data Entry Listing report is printed and the Accounting Technician signs off on the changes completed. The completed corrections and documentation are compiled in a binder and kept in the Fiscal ~~Supervisor's~~ ~~Manager's~~ office.

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 makes the needed change to funds. Once completed, the documents are filed in the binder in the Fiscal Supervisor's office.

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, MRRC, 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.

Contracts for Administrative Overhead

Equipment valued at \$5,000 or more requires Governing Board approval. When purchasing vehicles, a request for quotes are sent to the dealerships within the six county area. The board reviews all the quotes. If they do not take the lowest quote, they will state in the Governing Board minutes their reason. For equipment valued over \$50,000, sealed bids are solicited by advertising for two weeks in the qualified newspaper for the agency. If a contract is required the Director

signs off on that contract. The Director has authorized the Deputy Director to sign off on the contract with the cellular phone carrier.

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, the Accounting Technician or Fiscal Officer enters the employee information including rate of pay in each employee's master file. For each new employee, the Accounting Technician or Fiscal Officer enters 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 Office Services Supervisor or Human Resource 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 is the agency representative 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 Computer Professionals Unlimited. 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 Computer Professionals Unlimited. 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 Office Services Supervisor or 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 Office Services Supervisor 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 two copies of the final payroll journal and all necessary reports. A copy is kept in the Marshall office accounting department. This 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.

SWHHS uses a service from Computer Professionals Unlimited, 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, 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 Officer transmits the check batch file to the Bremer Bank positive pay file on the day the payroll checks are mailed.

~~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 are received from DHS via EFT and 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.

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. There still remain some monies that are 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.

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 quarterly 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. These paper payments are entered in the system every Monday and the electronic payments are approved daily, the State approves payments nightly. Child Care Eligibility Worker approves eligibility, and then enters service authorizations into the State System for all clients, which authorizes payment. 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 the Income Maintenance Supervisor prior to the Accounting Technician processing the payment.

County Collections Billing

The Collections Officer ~~and Case Aide~~ enters corrections and new accounts on a monthly spreadsheet. The Accounting Technician will enter these spreadsheets along with the spreadsheets that are maintained by the Accounting Technician for daycare centers and cobra or retiree insurance premiums into the County Collections System (CCS).

Statements are prepared, printed and mailed once a month by ~~mid-month~~ **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, ~~or~~ zero balance **or have an administrative charger** are reviewed by the Fiscal ~~Supervisor~~ **Manager** and 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, 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. jail nursing contract billing. Any questions are emailed to the staff person with the questionable service. Once reviewed and corrected, the Accounting Technician generates the claim file 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.

The first report is the acknowledgement report. This is the first level of edits the batch file is processed through that will accept or reject the file. If rejected, the Fiscal Officer contacts Nightingale Notes Support to troubleshoot the issue. Once corrected the batch file is generated again and submitted through Availity.

The second set of Availity edit reports is Immediate Batch Text Response (IBT). This report will list all the claims in the batch and list at claim level if the claim has been accepted or rejected.

The third set of Availity edit reports is Electronic Batch Report (EBT). This report will list all the claims in the batch and list at claim level if the claim has been accepted or rejected.

The fourth set of Availity edit reports is Delayed Payer Report (DPT). Not all payers return delayed responses.

Rejected claims for all these edits are reviewed by the Fiscal Officer who determines the corrective action. Once corrected, the Accounting Technician is notified that the claim is ready to resubmit.

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-IT, MN E Connect, or Availity). These reports show the details of the payments made, partial payments or denial of the claim. The ERA's are 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.

Collection of Money After Hours

~~Clinics are held at SWHHS's office in Redwood Falls three to five times per year, based on number of people signed up. There are a minimum of 10 and maximum of 20 people in each two session clinic. All attendees must pay a fee of \$80.00 the first night of attendance in order to stay. \$120.00 is charged if they miss the first session and are attending the second. In some cases, the additional \$40.00 is waived based on the Probation officer's reasoning for attendee missing the session.~~

~~Collection of fee happens from 5:30—6:00 PM by the Chemical Dependency Counselor, for SWHHS. The money is collected and a receipt is written from the SWHHS's receipt book. The white copy goes to the attendee; yellow copy goes with the money. The type of payment (cash/check) is noted on the master list of possible attendees. The total money then is placed into an envelope, sealed, signed and dated by the CD Counselor and placed through a slot into the safe located in the building. A copy of the master list is made, signed and dated by the CD Counselor and placed on the Accounting Technician's desk indicating that there is money in the safe.~~

~~The Accounting Technician opens the safe and receipts the money into the cash register and amounts are verified against the master list for the clinic. A separate sign in sheet is kept with the CD Counselor as well for further verification if needed.~~

Radon & Water Testing Kits Procedures

~~Radon: Radon testing kits and informational booklets are available at no cost from the Minnesota Department of Health during a certain time period once a year. During this time period, the sanitarian orders enough kits and booklets for all locations for the next year.~~

~~Water testing: The sanitarian purchases test kit supplies from various lab suppliers by completing a purchase order (Form AC#043), which is then signed by the supervisor. When the invoice arrives, it is compared to the purchase order and the bill is signed by the supervisor & sent to the accounting department for payment. When the bottles arrive, two are boxed up with an "Environmental Health Laboratory Water Test Request Form" as found in the Environmental Health folder on the shared drive.~~

~~When a location needs additional kits of any type, an office support staff (OSS) notifies an Environmental Health staff member or support staff to receive about five to ten kits. The sanitarian then routes the kits to that county.~~

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 **OSS 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. **OSS 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 ~~put into a bank bag in a locked cabinet~~ given to the accounting unit. ~~The pink copy stays in the receipt book.~~

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 **Supervisor 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
- Elig#032

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

COFARS Manual

DECEMBER 2015

GRANTS ~ AGREEMENTS ~ CONTRACTS

Board review/approval

- DHS CHB Business Associate Agreement & Information and Privacy Security Agreement - 12/01/15 – open; Agreements covering HIPPA and privacy rules (NEW).**
- Advance Opportunities (Marshall, MN) – 01/01/16 to 12/31/16; provide DT&H services for non-waivered clients, daily rate \$70.35, partial day \$48.79, and transportation \$5.30 (no increase) (renewal).**
- ARCH Language Network Inc. (St Paul, MN) – 01/01/16 to 12/31/16; provide interpreting services for all referring office locations, \$40/hour face-to-face during office hours, \$50/hour face-to-face during non-office hours, \$1/minute phone, \$65/hour/2 hour minimum sign language (no increase)(renewal).**
- Avera Marshall d/b/a Avera Marshall Regional Medical Center (Marshall, MN) – 01/01/16 to 12/31/16; Mental Health Hold Orders and Civil Commitment Beds and Services, not to exceed \$975/day for hospital services (no increase)(renewal).**
- Bud's Bus Service (Reading, MN) – 01/01/16 – 12/31/16; Transportation for clients, \$112/day (no rate change)(renewal).**
- Jean Callens (Tauton, MN) – 01/01/16 to 12/31/16; Client guardianship services, \$20/hour plus expenses (no increase) (renewal).**
- Client Community Services Inc (Worthington, MN) – 01/01/16 to 12/31/16; provide non-waivered client semi-independent living skills (SILS) (renewal).**
- Computer Professionals Unlimited Inc – 01/01/16 – 12/31/16; Provide software support for various accounting programs (payroll, cash drawer, collections, etc) totaling \$1,241.44/mo (\$29.40/mo increase) (renewal).**
- DHS Family Group Decision Making (FGDM) Grant – 01/01/16 to 12/31/16; State grant to provide family support, family preservation, and family reunification services, awarded \$54,414 (no increase) (renewal).**
- Divine House (Willmar, MN) – 01/01/16 to 12/31/16; provide non-waivered client semi-independent living skills (SILS) (renewal).**
- Drealan, Kvilhaug, Hoefker & Co., P.A., (Luverne, MN) – 01/01/16 – 12/31/16; Conservatorship and guardianship services; \$79/hour (no increase) (renewal).**
- Fanny S. Gilfillan Memorial Inc – 01/01/16 – 12/31/16; Provide medical application assistance to Redwood County residents, when applicable, at \$50 per application with a cap of \$1,250 (no change).**

- Greater MN Family Services (Willmar, MN)** – 01/01/16 to 12/31/16; MH Family Based Services and Counseling, provide 4,494 service hours at \$63/hour and diagnostic assessments at \$88.93/unit, \$283,122 max for 3.5 FTE (2% increase) (renewal).
- Heartland Industries Inc (Redwood Falls, MN)** – 07/01/16 to 12/31/16; provide imaging/scanning services of agency files and documentation, \$153.60 per day (no increase) (renewal).
- Hills Beaver Creek School ISD 671 (Rock County, MN)** – 07/01/15 to 06/30/16; Agreement for a school MH social worker in the HBC school district, \$10,832.00 annually (no increase) (renewal).
- Jaclyn Finneman d/b/a Hello World LLC (St Augusta, MN)** – 01/01/16 to 12/31/16; Clinical supervision and/or case consultation; rate various based on type of service (renewal).
- Meg Jakubiec (New Ulm, MN)** – 01/01/16 to 12/31/16; Client guardianship services, \$85/mo (no increase) (renewal).
- Paula Koch (Walnut Grove, MN)** – 01/01/16 to 12/31/16; Client guardianship services, \$85/mo (no increase) (renewal).
- Lincoln County (IT Services)** - 01/01/16 to 12/31/16; Information technology services, \$65/hour plus travel and \$97.50/hour emergency purposes (no increase) (renewal).
- Lincoln County (Transportation)** – 01/01/16 to 12/31/16; Transportation for clients, IRS rate rounded down + .10 admin cost per mile (no rate change) (renewal).
- Lutheran Social Services of MN (St Paul, MN)** – 01/01/16 to 12/31/16; Client guardianship services, \$55.50/hour (no increase) (renewal).
- Luverne School ISD 2184 (Rock County, MN)** – 07/01/15 to 06/30/16; Agreement for a school MH social worker in the Luverne school district, \$16,248.00 annually (no increase)(renewal).
- MN Dept of Public Safety (Circle Grant)** – 01/01/14 to 06/31/16; Amendment to extend the Youth Intervention Program (YIP) grant for another 6 months until 06/31/16 (extension).
- Murray County Transportation (Slayton, MN)** – 01/01/16 to 12/31/16; Transportation for clients, IRS rate rounded down + .10 admin cost per mile (no rate change) (renewal).
- New Horizons Crisis Center (Marshall, Slayton, Redwood locations)** – 01/01/16 to 12/31/16; Block grant payment for parenting services, \$95,000 (\$70,000 increase – use new child protection grant allocation) (renewal).
- New Life Treatment Center (Woodstock, MN)** - 01/01/16 – 12/31/16; CCDTF services, \$211.65/day plus \$.61 Detox mileage (no rate change) (renewal).
- Payee Central Diversified Inc. (Alexandria, MN)** – 01/01/16 to 12/31/16; Client guardianship services, \$65/mo (no increase) (renewal).

- PH Medica – Car Seat Education – 11/20/16 to open; Public Health contract to provide car seats and an educational program to Medica clients (NEW).**
- PH Rock County – Tobacco Compliance Checks (Rock Cty) – 01/01/16 to 12/31/17; Public Health contract to provide services for tobacco compliance checks, \$75/check (no increase) (renewal).**
- PH Steven T Meister & Community Health Board (Marshall, MN) - 01/01/16 – 12/31/16; medical consultant contract, \$2,000 annually at \$500/qtr (no increase) and \$100/hr during a public health emergency when deemed necessary by agency director (no increase) (renewal).**
- PH Southwest Regional Development Commission (Slayton, MN) – 11/01/15 to 10/31/16; An agreement for SRDC to provide technical assistance for SHIP Active Living Plans, total cost of the project not to exceed \$10,000 including expenses (renewal).**
- Jana Piotter (Jeffers, MN) – 01/01/16 to 12/31/16; Client guardianship services, \$20/hour plus expenses (no increase) (renewal).**
- Pipestone County Sheriff - 01/01/16 – 12/31/16; Welfare fraud investigation services, \$36,000 annually at \$3,000/month (no increase) (renewal).**
- Prairie Community Services (Morris, MN) – 01/01/16 to 12/31/16; provide non-waivered client semi-independent living skills (SILS) (renewal).**
- Progress Inc (Pipestone, MN) – 01/01/16 to 12/31/16; provide DT&H services for non-waiver clients (no increase) (renewal).**
- Progress Inc (Pipestone, MN) - 01/01/16 – 12/31/16; Paper shredding services, \$.58/pound and \$8.25/hr recycling pickup (renewal).**
- Mary Rademacher (Marshall, MN) – 01/01/16 to 12/31/16; Family Group Decision Making, purchased services not to exceed \$53/hour (no rate change) (renewal).**
- REM Southwest Services (Marshall, MN) – 01/01/16 to 12/31/16; provide non-waivered client semi-independent living skills (SILS) (renewal).**
- REM South Central Services (Redwood Falls, MN) – 01/01/16 to 12/31/16; provide non-waivered client semi-independent living skills (SILS) (renewal).**
- Rock County Heartland Express (Luverne, MN) - 01/01/16 – 12/31/16; Transportation for clients, .76/mile + \$10 admin fee for additional rider (no rate change) (renewal).**
- Sanford Health Network d/b/a Sanford Luverne Medical Center (Luverne, MN) – 01/01/16 to 12/31/16; Rule 25 CD assessments, \$266 per client (\$20 increase) (renewal).**
- Service Enterprises Inc (Redwood Falls, MN) - 01/01/16 – 12/31/16; Paper shredding services, \$.43/pound and pickup (no increase) (renewal).**

- Service Enterprises Inc (Redwood & Marshall locations) – 01/01/16 to 12/31/16;** provide extended employment services for clients, Tier I clients \$122.27/mo and Tier II clients \$21.76/day for actual days worked (no increase) (renewal).
- Service Enterprises Inc (Redwood, MN) – 01/01/15 to 12/31/15;** provide DT&H services for non-waivered clients, daily rate \$51.02, partial day \$38.26, and transportation \$3.00 (no increase) (renewal).
- Southwestern Center for Independent Living or SWCIL (Marshall, MN) – 01/01/16 to 12/31/16;** provide Semi-independent living skills for clients, rate of \$40/hour (no increase) (renewal).
- Southwestern Youth Services (Magnolia, MN) - 01/01/16 – 12/31/16 – Non-secure Residential and Detention Services,** \$159/day residential (\$10/day increase) and \$170/day detention (\$10/day increase) (renewal).
- Southwest Crisis Center (Luverne, MN) – 01/01/16 to 12/31/16;** Community Education and Prevention Services, \$5,000 block grant (no increase) (renewal).
- SWMN Private Industry Council (Montevideo, MN) – 01/01/16 to 12/31/16;** MFIP/DWP Regional Plan, regionalization of employment and training services, host county is Chippewa, allocation of \$725,228 (increase \$38,688) (renewal).
- Marlene Verdoes CPA, Representative of Hoffman & Brobst (Marshall, MN) – 01/01/16 to 12/31/16;** Accounting services for child support cases, \$120/hour plus expenses with a cap of \$2,500 for the year (no increase) (renewal).
- Western Mental Health (Marshall, MN) – 01/01/16 to 12/31/16;** Contract for parenting classes (\$3,000/qtr for Parenting 101 Group) and individual parent education (\$62.20/hr up to \$60,000) (renewal).
- Woodland Centers (various locations) – 01/01/16 to 12/31/16;** Crisis stabilization services, adult per diem at \$375 (increase \$15/day) and youth per diem at \$425 (increase of \$90/day) (renewal).
- Christine Zych d/b/a Southwest Psychological Services (Marshall, MN) – 01/01/16 to 12/31/16;** Clinical supervision and case consultation; \$75/hour plus mileage with a maximum of 10 hours/month (renewal).

BOARD MEETING – 12/16/15

DONATIONS

- **Douglas Swan from Balaton donated 3 adult coats**
- **St. Leo's Catholic Church in Pipestone donated blankets, sleepers, onsies, diapers, rattles, and board books**
- **Avera, Marshall is sponsoring 27 families with gifts and/or food for Christmas**
- **Two independent families are sponsoring two families with gifts for Christmas**

**2016 BOARD MEETINGS
SWHHS**

**All board meetings will be held in the
Public Health Conference Rooms
2nd Floor**

Wednesday, January 20, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, February 17, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, March 16, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, April 20, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, May 18, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, June 15, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, July 20, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, August 17, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, September 21, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, October 19, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, November 16, 2016
Marshall
607 West Main Street (Government Center)

Wednesday, December 21, 2016
Marshall
607 West Main Street (Government Center)

**RESOLUTION TO DESIGNATE DEPOSITORIES AND AUTHORIZE LYON COUNTY
AUDITOR/TREASURER TO MAKE INVESTMENTS**

WHEREAS, Minnesota Statute § 118A.02, subdivision 1 (a) states “The governing body of each government entity shall designate, as a depository of its funds, one or more financial institutions.”;

WHEREAS, Minn. Stat. § 118A.02, subdivision. 1. (b) (2) allows the governing body to authorize the treasurer or chief financial officer to make investments of funds under Minn. Stat. § 118A.01 to 118A.06 or other applicable law;

THEREFORE, BE IT RESOLVED, that the Southwest Health and Human Services Governing Board designates as depositories the following financial institutions and designates the following as brokers and authorized investment holders:

- Bank of the West
- BNP Paribas
- Bremer Bank
- Bremer Investment Management and Trust
- Home Federal Bank
- MAGIC Fund, management by PFM Asset Management
- Multi-Bank Securities
- State Farm Bank
- Wells Fargo
- Wells Fargo Advisors

BE IT FURTHER RESOLVED, that the Governing Board authorizes the Lyon County Auditor/Treasurer to make investments of funds under Minn. Stat. § 118A.01 to 118A.06 or other applicable law at any one or more of the above based on direction provided by the Executive Committee;

BE IT FURTHER RESOLVED, the Lyon County Auditor/Treasurer is hereby authorized to act and serve as agent on any Southwest Health and Human Services accounts set up or active at any of the above financial institutions, brokers, or investment holders; and

BE IT FURTHER RESOLVED, the above designations and authority conferred shall be and remain in full force and effect until written notice of any amendment or revocation thereof shall have been delivered to and received by the financial institution, broker, or investment holder at each location where an account is maintained and the financial institution, broker, or investment holder shall be indemnified and held harmless from any loss suffered or any liability incurred by it in continuing to act in accordance with this resolution.

Passed and adopted by the Southwest Health and Human Services Governing Board this 16th day of December, 2015.

Bob Moline, Chair
Southwest Health and Human Services

Chris Sorensen
Director

**SOUTHWEST HEALTH AND HUMAN SERVICES
Resolution of Signature Authority**

The Governing Board, the Human Services Board and by virtue of its authority under Minnesota Statutes, Chapter 145A the Community Health Board of Southwest Health and Human Services authorizes the following people to sign all necessary contracts and forms needed to carry on the business of the agency.

Name	Chris Sorensen	Name	Nancy Walker	Name	Carol Biren	Name	Cindy Nelson
Title	Director	Title	Deputy Director	Title	Public Health Dir.	Title	Social Services Dir.
Address	607 W. Main St. Suite 100 Marshall, 56258	Address	2 Roundwind Rd. Luverne, 56156	Address	607 W. Main St. Suite 200 Marshall, 56258	Address	607 W. Main St. Suite 100 Marshall, 56258
Phone	507/532-1015 (W) 507/828-4934 (C) 507/537-0020 (H)	Phone	507/532-1256 (W) 507/530-5805 (C)	Phone	507/532/4136 (W) 507/829-3662 (C)	Phone	507/532-1260 (W) 507/530-3472 (C)

Resolution Adopted on December 16, 2015

Southwest Health and Human Services - Governing Board

Signature: _____

Title: Chairperson

Date: _____

Southwest Health and Human Services - Human Services Board

Signature: _____

Title: Chairperson

Date: _____

Southwest Health and Human Services - Community Health Board

Signature: _____

Title: Chairperson

Date: _____

**SOUTHWEST HEALTH AND HUMAN SERVICES GOVERNING BOARD
LINCOLN, LYON, MURRAY, PIPESTONE, REDWOOD, AND ROCK COUNTY**

DATE: December 16, 2015

DEPARTMENT: Human Services

MOTION BY COMMISSIONER: _____

SECONDED BY COMMISSIONER: _____

RESOLUTION

WHEREAS, Southwest Health and Human Services (SWHHS) desires to improve efficiencies through participating in a more efficient Court process with the Minnesota Judicial Branch; and,

WHEREAS, as the Minnesota Judicial Branch moves towards a more efficient Court process, the New Minnesota Government Access (New MGA) initiative is committed to ensuring that non-court government agencies have appropriate access to Court records and documents; and

WHEREAS, Southwest Health and Human Services (SWHHS) desires to be a subscriber agency for remote access to court records and documents,

NOW, THEREFORE, BE IT RESOLVED THAT THE Southwest Health and Human Services (SWHHS) Board of Commissioners approves and authorizes Cindy Nelson, Social Services Division Director to sign the Master Subscriber Agreement and New MGA Request Form.

Director

Date

Board Chairperson

Date