



Using DHS Financial Quarterly Reports (FOD) to Track Your Budgets

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Financial Operations Division

Introduction

- Today's discussion is designed to introduce social service supervisors to essential financial reports issued by the Department of Human Services (DHS) Financial Operations Division (FOD). While these reports are typically routed to fiscal supervisors, they also offer valuable insights that can support supervisors in managing and tracking program budgets more effectively.
- This presentation is based on our working with the data and from questions and trainings that we have had with county agency fiscal staff.
- Please feel free to ask any questions and share any tips, tools and local practices!

Financial Operations Division (FOD)

- Effective July 1, 2024, the Department of Children, Youth, and Families (DCYF) became a new agency. From this time, DHS has been working with DCYF to establish their accounting structure and transfer of knowledge. Counties are not being required to submit two sets of fiscal reports! DHS will continue to receive quarterly reports from the counties and the data will be shared with DHS FOD and DCYF FOD staff as needed.
- The next slide (page) lists the DCYF Programs and Allocations that are now under DCYF.

DCYF Programs and Allocations

Programs	Allocations
Child Care Assistance	Basic Sliding Fee Child Care Grant (BSF)
Child Support	Child Protection Grant
Emergency Assistance	Child Protection Opioid Epidemic Response Account
Minnesota Family Investment Program/Temporary Assistance to Needy Families (MFIP/TANF)	Emergency Protective Care Hearing (EPC)
Supplemental Nutrition Assistance Program (SNAP)	Family Assessment Response Grant (FAR)
Minnesota Food Assistance Program (MFAP)	Family First Prevention Services Allocation (FFPSA)
Title IV-E: Foster Care, Adoption Assistance, Family First Prevention Services, Kinship Navigator	Minnesota Family Investment Program (MFIP)
	Parental Support Outreach Program Grant (PSOP)
	SNAP Food Support Employment and Training
	Successful Transition to Adulthood for Youth (STAY)
	Vulnerable Children and Adult Grant (VCA)

How Does FOD Get the Numbers?

- County Fiscal Supervisors submit quarterly expenditure reports to DHS. These are “cash basis”, which means that expenditures and revenue must have been paid out or received in during the quarter.
- This includes costs from both sides of Human Services:
 - Income Maintenance
 - Social Services
- FOD completes many review processes to ensure the reports all line up
 - Example: DHS-2556 > SEAGR > DHS-2895
- Then reimbursements are calculated and processed by FOD accounting.

What is the SEAGR Report?

- The SEAGR Report is an integrated quarterly fiscal report that provides detail to the long-standing quarterly Social Service Fund Report (DHS-2556).
- This report provides one comprehensive report by program area and is also split out by the BRASS (Budgeting, Reporting, and Accounting for Social Services) codes.
- The report is computer-generated and is electronically transmitted from agencies to the Minnesota Department of Human Services (DHS).

DHS Financial Quarterly “Output” Reports

- Now that the review process is complete and reimbursements are processing, the Quarter End SEAGR Bundle is sent out to the county Fiscal Supervisor.
- There are 11 reports included within this bundle.
- The SEAGR Report Bundle is generally sent by the end of the first week of the 2nd month of the following quarter.
 - 2nd quarter reports (April – June) were sent on August 8, 2025.
 - 3rd quarter reports (July – September) should be sent by November 7, 2025.

DHS Financial Quarterly “Output” Reports – cont’d

- Of the 11 reports that are sent to the County Fiscal Supervisor, we believe the following four are particularly valuable for Social Services Supervisors and Managers to be aware of:
 - Service Activity Summary
 - Service Activity Detail
 - BRASS Service Expenditure Comparison
 - Staff Provided Service Average Cost Comparison

Service Activity Summary



County Reporting System - Financial Operations Division

Service Activity Summary

Year 2025, Qtr 2; (April - June)

00 - Sample County

Program Area	Expenditures			Estimated Funding			
	Purchased	Staff	Total	State	Federal	Misc	County
1 Children Program	530,663	1,635,464	2,166,127	130,415	412,245	100,761	1,522,706
2 Child Care Program	197,891	61,974	259,865	41,760	110,109	2,335	105,661
3 Chemical Dependency Program	12,627	120	12,747	7,646	1,864	5,267	(2,030)
4 Mental Health Program	117,509	865,443	982,952	123,675	122,891	323,896	412,490
5 Developmental Disabilities Pro	20,837	503,626	524,463	179,920	184,539	19,914	140,090
6 Adult Services Program	48,288	1,187,916	1,236,204	327,021	383,601	152,859	372,723
Program Totals	927,815	4,254,543	5,182,358	810,437	1,215,249	605,032	2,551,640

* Note: The State Column includes VCA (Vulnerable Children and Adults grant), and the Federal Column includes Title XX. These Block Grants are not included in the final column as 'County' funding.

Service Activity Summary – cont'd

- This one-page report provides a breakdown of expenditures and revenues at the program level. Vulnerable Children's and Adult Act (VCA) is included in the State column and the Title XX Block grant is included in the Federal column. The County column is the funding necessary to make revenues equal expenditures.
- **How should or do counties use this report?** Nice easy snapshot to use as an overview. If more detail is required, different/additional reports can be looked at. You can see if your county is purchasing services or using staff to provide services in any of the six social service programs. This is a good manager report because it is at a summary level and not at the detail level like some of the other reports.

Service Activity Detail

Service Activity Detail

For period Year 2025, Qtr 2; (April - June)

00 - Sample County

Children Program

Brass Code	Purchased Services	Units of Service	Avg Cost unit	Unit Type	Staff Costs	Units of Service	Avg Cost unit	Total Costs
101 Information and Referral	0	0		XXXXX	271,387	2,253	120.46	271,387
102 Community Education and	0	0		XXXXX	1,536	13	120.47	1,536
103 Prevention Services	552	1	552.00	Hour	27,524	229	120.46	28,076
104 Child Protection Investigation	0	0		Hour	120,406	1,000	120.46	120,406
105 Assessment for Long-term	0	0		Hour	137,741	1,144	120.46	137,741
106 Parent Support Outreach	0	0		Hour	8,492	71	120.45	8,492
107 Child Welfare Assessment	0	0		Hour	42,170	350	120.46	42,170

Service Activity Detail – cont'd

- This seven-page report details expenditures and units of service by individual BRASS service code for each program, one page for each program. (Note that units of services (where required) for purchased services and staff provided services are both listed as well as the average cost per unit.)
- **How should or do counties use this report?** This report mirrors what you have entered into SSIS in the SEAGR report, or for non-SSIS counties, what you have entered on the SEAGR report excel spreadsheet. This is a listing of your purchased services and staff provided services by BRASS code for the quarter.
 - For common BRASS codes to review, please refer to separate Service Activity Detail Report handout being provided.

Service Activity Detail – cont'd

- **Purchased Services** – These expenditure amounts are considered hard data in that counties receive invoices and issue checks to pay for services by outside providers.
- **Units of Service (purchased)** – The unit amount of delivered services (hours, days, etc.) is usually part of the service agreement with the provider. Not all BRASS codes require units of service – usually because the unit type could vary or units would be very difficult to quantify.
- **Staff Costs** – This is calculated by allocating the overhead (administrative) costs to each BRASS code based on the hours of staff provided service. In SEAGR, the county total overhead cost is divided by total staff hours to compute a rate (i.e., \$60/hour). This rate is multiplied by the hours in each BRASS code to come up with the estimated staff expenditures for the BRASS code.
- **Units of Service (staff)** – County social service workers are required to log their time to a BRASS code when they provide that service as defined in the BRASS Manual. In some cases, a social worker is setting up delivery of a purchased service such as childcare (i.e., BRASS 211 or 212), but not personally providing the actual service. In these cases, the social worker should log to case management (in this example BRASS 293 – Child Care Case Management) while the actual childcare cost is a purchased service.

BRASS Service Expenditure Comparison

County Reporting System - Financial Operations Division

Brass Service Expenditure Comparison Adjusted for Population 2025, Quarter 2 through 2025, Quarter 2

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00 - Sample County
2020 Population 97,183

Brass Code	County Total Expenditures	State-Wide Average Expenditure (providing counties)	State-Wide Number of Counties Providing Service	Metro Average Expenditure (providing counties)	Metro Number of Counties Providing Service	Non-Metro Average Expenditure (providing counties)	Non-Metro Number of Counties Providing Service
101 Information and Referral	271,387	240,075	77	85,340	7	353,481	70
102 Community Education and Prevention	1,536	41,658	58	63,859	7	23,546	51
103 Prevention Services	28,076	59,896	75	35,888	7	77,620	68
104 Child Protection Investigation	120,406	271,190	75	478,990	7	116,802	68
105 Assessment for Long-term Services & Supports	137,741	105,099	68	155,226	7	65,120	61
106 Parent Support Outreach Assessment	8,492	11,403	60	14,246	6	9,406	54
107 Child Welfare Assessment	42,170	73,941	74	136,412	7	27,237	67

BRASS Service Expenditure Comparison – cont'd

- This eight-page report is a county specific comparison report of the 6 different social service program areas that compares your county expenditures to other counties in the following categories: statewide, metro, and non-metro. The report is adjusted for population so is a “quasi” per capita report (calculated for your specific county). Counties can try and gauge where money is being spent.
- **How should or do counties use this report?** This report shows your county’s spending compared to other “counties” based on the same level. Why would your county be higher or lower than the statewide, metro, or non-metro average? A few reasons could be 1. Your county is over-reporting services; 2. Your county has chosen to spend more money in one program area over another – concentrated efforts; 3. Time reporting – are you staff getting their time entered into SSIS?; 4. Your staff costs. Do you have a lot of Master Social Workers and less lower paid staff? This will affect your totals.

Staff Provided Service Average Cost Comparison



County Reporting System - Financial Operations Division

Staff Provided Service Average Cost Comparison

2025, Quarter 2 through 2025, Quarter 2

00 - Sample County

County Average Staff Cost/Hour	State-Wide Average Staff Cost/Hour	Metro Average Staff Cost/Hour	Non-Metro Average Staff Cost/Hour
\$120.46	\$149.70	\$192.70	\$117.33

Staff Provided Service Average Cost Comparison – cont'd

- This one-page report shows your specific county average staff cost per hour compared to other counties. County Average Staff Cost per Hour is the total of all program staff costs for your county divided by the total units of service for all programs.
- **How should or do counties use this report?** This report shows your staff hourly costs compared to other groups. If your rate is higher than another group and you want to figure out why, you should ask yourself the following questions:
 1. Are your staff getting all of their hours into SSIS? Are you reviewing program vs non program time?
 2. Do you have a lot of master social workers versus lower paid staff? This affects your hourly rate because higher wages affect the cost pool. This hourly rate does not have to be used for billing for waivers - you should use your established rate. This is just another tool provided for comparison purposes.
- SEAGR Average Cost per Hour Information – please refer to separate handout being provided.

Grants and Allocation Utilization Summary

- Adult Protection Services (APS)
- Child Protection Service (CPS)
- Developmental Disabilities Semi-Independent Living Skills (DD-SILS)
- Family Assessment Response (FAR)
- Family First Prevention Services Act (FFPSA)
- Family Support Grant (FSG)
- Parental Support Outreach Program (PSOP)
- Successful Transition to Adulthood for Youth (STAY)

PSOP Grant and Allocation Utilization Example

CY 2025 Parental Support Outreach Program (PSOP)

BRASS Code 167

*BRASS code 106 is not reimbursed or used in target calculation

Cty#	County	CY25 Q1	CY25 Q2	CY25 Q3	CY25 Q4	CY25 TOTAL	CY2025 Total	
							Allocation	% of Target
1	Aitkin	100	3,061			3,161	7,069	45%
2	Anoka	66,297	82,348			148,645	192,876	77%
3	Becker	6,604	10,008			16,612	29,163	57%
4	Beltrami	579	186			765	9,848	8%
5	Benton	2,992	6,460			9,452	16,270	58%
6	Big Stone	2,046	549			2,595	4,997	52%
7	Blue Earth	11,948	4,650			16,598	51,939	32%

- The Grant and Allocation Utilization Summary provides an overview of expenditures in relation to the grant allocations.
- The summary is emailed to the fiscal supervisors once the quarterly process is completed.

Social Service Time Study (SSTS)

- The Social Service Time Study (SSTS) is the federally approved claiming mechanism for reimbursing county agencies for eligible administrative social service costs. The SSTS is used to allocate administrative social service costs among the various federal funding sources which support social service programs in Minnesota.
- Fun Fact – in CY 2024, \$260,670,695 was reimbursed to agencies through the SSTS process.
- How your staff's participation affects reimbursement rates? It's easy money into the county. When you have missed random moments, you could be missing revenue!

Income Maintenance

- Income Maintenance area covers federal programs such as:
 - TANF, SNAP, Title IV-D, Medical Assistance, Title IV-E, CHIP, and Refugee
- These expenditures are reported on the Income Maintenance Expenditure Report, also known as the DHS-2550.
- The Income Maintenance Quarterly Expense Report (IMER) - DHS-2550, collects the quarterly administrative expenses for the IM programs administered by the county. This report is used along side the Income Maintenance Random Moment Time Study (IMRMS) data to allocate costs based on the time study results and determine allowable costs for reimbursement purposes by various federal programs.

Income Maintenance Random Moments Study

- The Income Maintenance Random Moment Study (IMRMS) is the federally approved claiming mechanism for reimbursing county agencies for eligible administrative income maintenance costs. The IMRMS is used to allocate operational expenses across the Income Maintenance and Economic Support programs.
- Fun Fact – in CY 2024, \$283,294,454 was reimbursed to agencies through the IMRMS process
- How your staff's participation affects reimbursement rates? It's easy money into the county. When you have missed random moments, you could be missing revenue!

Emergency General Assistance (EGA) Allocation

EGA Allocation Summary - SFY2025

Allocation Period of 07/31/24 through 06/30/25

Actual Allocation Activity through 05/31/25

<u>Cty #</u>	<u>County Name</u>	<u>MAXIS Net Payments*1</u>	<u>MAXIS Refunds*2</u>	<u>Allocation Net Expenses</u>	<u>Original Allocation*3</u>	<u>Reallocation Amount*4</u>	<u>Final Allocation</u>	<u>% of Allocation</u>	<u>Amount Over/Under *5</u>
1	Aitkin	\$2,485	\$0	\$2,485	\$2,835	\$0	\$2,835	87.67%	\$350
2	Anoka	\$317,414	\$0	\$317,414	\$233,903	\$0	\$233,903	135.70%	(\$83,511)
3	Becker	\$14,427	\$0	\$14,427	\$13,172	\$0	\$13,172	109.53%	(\$1,255)
4	Beltrami	\$2,698	\$0	\$2,698	\$8,705	\$0	\$8,705	31.00%	\$6,007
5	Benton	\$39,381	\$0	\$39,381	\$39,381	\$0	\$39,381	100.00%	(\$0)
6	Big Stone	\$0	\$0	\$0	\$1,000	\$0	\$1,000	0.00%	\$1,000
7	Blue Earth	\$23,439	\$0	\$23,439	\$23,440	\$0	\$23,440	100.00%	\$0
8	Brown	\$17,070	\$0	\$17,070	\$17,070	\$0	\$17,070	100.00%	(\$0)
9	Carlton	\$5,532	\$0	\$5,532	\$6,903	\$0	\$6,903	80.14%	\$1,371
10	Carver	\$3,851	\$0	\$3,851	\$3,851	\$0	\$3,851	100.00%	(\$0)

Emergency General Assistance (EGA) Allocation – cont'd

- The EGA allocation provides funding to support individuals facing unexpected emergency expenses, such as eviction or losses from a fire. Payments are made directly to clients or vendors on behalf of clients for services paid through MAXIS; payments are not made to counties or tribes.
- [Emergency General Assistance \(EGA\) CY 2026 Allocation](#)
- [EGA Allocation Summary SFY 2025](#) (This report is updated quarterly.)

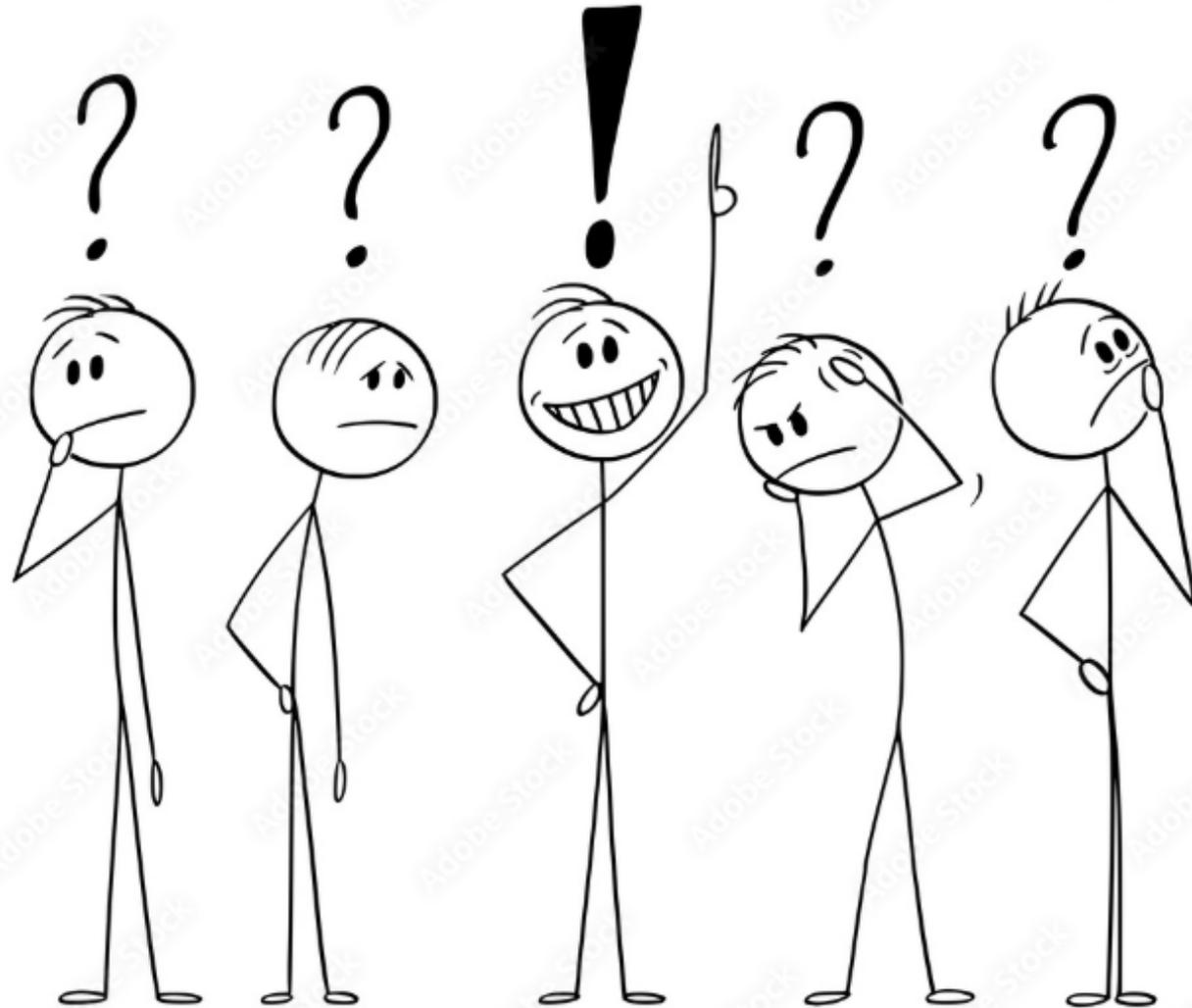
Working with your Fiscal Supervisor

- Don't be afraid to approach your County Fiscal Supervisor!
- Ask them to review with you or to give you a copy of the reports we have discussed/described.
- Social Services reports to ask for:
 - Service Activity Summary
 - Service Activity Detail
 - BRASS Service Expenditure Comparison
 - Staff Provided Service Average Cost Comparison
 - Grants and Allocation Utilization Summary

Working with your Fiscal Supervisor – cont'd

- Income Maintenance reports to ask for:
 - EGA Allocation Summary
 - IMRMS Time Study Results
 - MFIP Consolidated Grant Summary – Can use as part of MFIP Biennial Plan process
 - Employment Services costs
 - EA paid out by DHS/DCYF
 - IM Admin paid to County

Questions, Tips, or Comments to Share?



THANK YOU

for the work that you do!

If you have any questions about the information provided or if you have comments on how we could improve the information, please don't hesitate to call or e-mail us.

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