

DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814



December 4, 2003

COUNTY FISCAL LETTER (CFL) No. 03/04 – 35

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

SUBJECT: DEFINITION OF THE TYPE OF EXPENSE (TOE) CODES USED IN THE
COUNTY EXPENSE CLAIM (CEC)

As identified in the County Expense Claim: Guidelines and Procedures Manual, the Type of Expense (TOE) codes are “an activity or service provided, generally, directly to a recipient represented by a two-digit number used in conjunction with a program.” The purpose of this CFL is to respond to county requests to identify the activities associated with each TOE code. Please note that not every TOE code is associated with every program code. For a complete listing of program codes and corresponding TOE codes, please see the Program Code list available with the quarterly County Expense Claim.

If you have any questions regarding this CFL, please contact the Fiscal Systems Bureau at the following e-mail address: fiscal.systems@dss.ca.gov.

Sincerely,

***Original Document Signed on
December 4, 2003 by:***

MARGE DILLARD, Chief
Fiscal Systems and Accounting Branch

Enclosure

Type of Expense (TOE) Code Definition List

02	Emergency Shelter Care	<p>Contract costs associated with emergency shelter care services. This TOE can be used to track emergency shelter care regardless of the duration of the services, including but not limited to:</p> <ul style="list-style-type: none"> • Retainer fees paid to a home or homes for a specific number of beds for the purpose of providing emergency shelter during an emergency situation. • Payment for actual use of contracted emergency shelter care facilities.
03	Transportation – Unemployed	<p>Costs associated with providing client transportation.</p> <ul style="list-style-type: none"> • Transporting children to and from court proceedings, medical appointments or services, or parental/relative visitation. • Transportation costs for unemployed (assistance) eligible participants (i.e., lodging and mileage).
04	Health Related Non-Medical	<p>Costs associated with providing health-related activities/services/classes.</p> <ul style="list-style-type: none"> • Health insurance, medical emergencies, home health and safety management. • Also includes: nutrition, family planning, parenting skills, sexuality and sexual behavior, drug/alcohol/smoking use, prenatal drug/alcohol exposure, eating disorders, hygiene and personal care.
05	Housing Assistance	<p>Costs associated with providing housing assistance services for recipients, including but not limited to:</p> <ul style="list-style-type: none"> • Monthly rent, rental or utility deposits, monthly utility charges and emergency assistance. • Food for ILP youth recipients only.
06	Aftercare	<p>Costs associated with providing aftercare support services, including but not limited to:</p> <ul style="list-style-type: none"> • Education assistance and counseling job placement, and retention training, vocational training, crisis counseling, and legal assistance.
11	Emergency Hotline	<p>Contracted costs associated with retaining an answering service to receive emergency calls 24 hours a day, seven days a week.</p>
14	Medical Related	<p>Costs associated with medical/mental/health examinations related to a program.</p> <ul style="list-style-type: none"> • Medical examinations conducted for clients to determine if they should be exempt from participating in employment training programs, medical incapacity examinations. • Psychological evaluations for determination of eligibility for public assistance programs and any and/or all costs associated with providing client-focused psychological evaluations.

15	Incentive Payments	Costs associated with incentive payments made to Independent Living Program (ILP) participants. These incentives are given based on the participant's successful completion of various elements of the ILP.
16	Ancillary-Education – Employed	Costs associated with the education for a program participant providing a professional aid (work boots, uniform). Also, educational activities that are directly related to employment, vocational education training, post-secondary education, adult education, GED and ESL classes (e.g., books, fees, etc.) for employed eligible participants.
18	Child Care Services – Unemployed	Costs associated with placing a child in the care of a contracted service provider for unemployed participants. <ul style="list-style-type: none"> • Services for children who are alcohol or drug exposed, or who test positive for human immunodeficiency virus (HIV), and who are placed in a specialized foster family home. • Registration fees related to placement in child care services.
21	Adoption Fees Collected	The collection of fees (an abatement) related to the Independent Adoption Program. This program collects revenues that are returned to the county for continued funding of the county adoption program.
24	Investigations	Contracted costs associated with County District Attorney staff performing fraud investigations, including but not limited to: <ul style="list-style-type: none"> • Welfare fraud investigation, preparing investigative and statistical reports (i.e., activities directly related to clarifying an allegation of fraud or contracted activities performed by the District Attorney's Office).
25	Issuance	<ul style="list-style-type: none"> • Salary and benefits of staff issuing food stamps. • Postage and the time it takes to mail food stamps. • Cost of the rental or purchase of burglar alarm/separate bank vault for the food stamp storage.
26	Overtime/Standby	Salary and benefits of staff who respond to the emergency services related to hotline calls.
27	Other County Only	Costs for other county only programs.
28	Work-Related Activities and Expenses - Employed	Costs for work uniforms, training, tools, and parental travel cost for under-aged, unemployed participants attending training, including but not limited to: <ul style="list-style-type: none"> • Work activities not reported as education or work subsidies. • Related services such as employment counseling, coaching, job development, information and referral, and outreach to business and nonprofit community groups.

29	Other Supportive Services - Unemployed	Costs for participants that are not employed but need supportive services to participate in other work activities such as job search, community services, education, or training, or for respite purposes. Do not include transportation, child care or other supports provided as a nonrecurring, short-term benefit (e.g., applicant job search).
31	Contracted Activities – Unemployed	Contracted activities (svcs/admin) performed in support of a program, including but not limited to: <ul style="list-style-type: none"> • Contracted recruitment activities, maintaining provider listings, referrals, providing payments to child care providers and participants, tracking, and reporting. • Conducting focus groups, public hearings, orientation meetings, etc. • Completion of on-going plan review, updates, annual reports, fiscal reports, and evaluations.
32	Contracted Activities – Employed	Contracted activities (svcs/admin) performed in support of a program for employed participants, including but not limited to: <ul style="list-style-type: none"> • Contracted recruitment activities, maintaining provider listings, referrals, providing payments to child care providers and participants, tracking, and reporting. • Conducting focus groups, public hearings, orientation meetings, etc. • Completion of on-going plan review, updates, annual reports, fiscal reports, and evaluations.
38	Grants and Loans – Unemployed	Cost of grants and loans to CalWORKs eligible recipients receiving aid. Must be used for supportive services that are within the parameters established by TANF and CalWORKs and that comply with cost principles in OMB A-87, OMB A-122, and OMB A-21.
39	Grants and Loans – Employed	Cost of grants and loans to CalWORKs eligible recipients not receiving aid. Must be used for supportive services that are within the parameters established by TANF and CalWORKs and that comply with cost principles in OMB A-87, OMB A-122, and OMB A-21.
41	Prosecution	Costs associated with prosecutions related to a program. <ul style="list-style-type: none"> • Fraud prosecution. • Contracted activities performed by the District Attorney's Office.
42	Recipient Share of Cost Collection	The revenues collected (an abatement) from income eligible recipients for their share of the costs of any services rendered.
47	Dependent Care	Costs associated with the reimbursement of dependent care (child care) for the Food Stamp Employment and Training (FSET) program participants.
48	Timed-Out Child Care Pmts/Cntr	Costs associated with the CalWORKs timed-out population.

50	Foster Parent Respite Care	Costs associated with the purchase of respite care services and for development and maintenance of a Specialized Care Incentives and Assistance Program (SCIAP) respite care program.
52	County Counsel Cost - Adoptions	Costs associated with the termination of parental rights for children in foster care in order to free them for adoption.
54	Nonrecurring Adoption Expenses	Costs associated with nonrecurring adoption expenses for children with special needs, including but not limited to: <ul style="list-style-type: none"> • Court costs. • Attorney fees and other expenses which are directly related to the legal adoption.
57	Separate Service Center	Costs associated with county established Separate Service Centers. <ul style="list-style-type: none"> • Space that is located separate and apart from the County Welfare Department (CWD) complex, supplies and required equipment.
59	Probation Expense	Costs associated with probation department administration and expenditures. <ul style="list-style-type: none"> • Administrative costs related to probation foster care training. • Probation costs associated with monthly visitation. • All statewide Title IV-A Consortium related costs.
60	Direct Service Delivery	Salaries and benefits of support staff transporting children to and from the following, including but not limited to: <ul style="list-style-type: none"> • Proceedings, adjudication, detention hearings. • Visitations, medical appointments or other service related appointments.
66	Personal Service: ESC-County Operated	Costs associated with the salaries and benefits of social work staff working in the shelter.
67	Operating Cost: ESC-County Operated	Costs associated with the salaries and benefits of non-social work staff and costs of running the shelter (space, utilities, supplies, furniture, etc.).
68	Direct Costs - Unemployed	A wide variety of program-related items and services, including but not limited to: <ul style="list-style-type: none"> • Teaching and demonstrating homemakers. • Parenting training. • Non-mandated services costs. • “Campership” program costs. • Costs associated with the return of a runaway child. (This TOE may be used to capture other direct costs associated with a specific program, only if there is no other TOE under that program to capture that cost.)
69	Federal Pass Through	Costs associated with funds which are passed through the County Welfare Departments (CWDs) to programs that maintain memorandum of understandings (MOUs) with the CWDs.

74	TANF Probation Services	Costs associated with probation camps, services, and foster care provided at probation camps and ranches under the Temporary Assistance to Needy Families (TANF) program.
75	TANF Probation Administration	Administrative, Electronic Data Processing (EDP) equipment or Maintenance and Operation (M&O) costs associated with the TANF program.
82	Child Care Services – Employed	Costs associated with placing a child in the care of a contracted service provider for employed participants. <ul style="list-style-type: none"> • Services for children who are alcohol or drug exposed, or who test positive for human immunodeficiency virus (HIV), and who are placed in a specialized foster family home. • Registration fees related to placement in child care services.
85	Foster Care Home Recruitment	Program costs associated with Foster Family Home.
86	Interest-Recipient	Costs of interest paid to recipients as the result of the settlement of a lawsuit.
87	EA-Crisis Resolution	Services costs associated with the actions taken to immediately resolve family crisis situations identified by a social worker.
88	Operating Cost – Travel	Direct costs for the CWD. <ul style="list-style-type: none"> • Mileage allowance. • Parking fees. • Transportation fares. • Employee per diem expenses. • Purchase, rental or lease of cars. • Fuel. • Car maintenance and repair. • Garaging. • Car insurance. <p>*The County must have a Letter of Intent on File with the State Department of Social Services to use code.</p>
89	Operating Cost – Space (Non-CCAP)	Direct costs of space (Non-CCAP). <p>*The County must have a Letter of Intent on File with the State Department of Social Services to use code.</p>
90	Operating Cost–Other Operating	Direct costs of other operating costs. See Countywide Cost Allocation Plan for description. <p>*The County must have a Letter of Intent on File with the State Department of Social Services to use code.</p>
91	Operating Cost – POS (Non-CCAP)	Direct costs that were purchased rather than provided by the county. See Countywide Cost Allocation Plan for description. <p>*The County must have a Letter of Intent on File with the State Department of Social Services to use code.</p>

92	Casework OT/CTO Costs	Salaries and benefits paid to clerical and administrative support staff performing activities in direct support of a program.
93	Support Staff-OT/CTO Costs	Salaries and benefits paid to clerical and administrative support staff performing activities in direct support of a program.
94	Start Up/Nonrecurring Costs	Direct costs that are expected to be one-time costs at the onset of a program, including but not limited to: <ul style="list-style-type: none"> • Telephone installation. • Facility alterations. • Approved EDP equipment.
95	Maintenance Payments	Costs associated with assistance payments that are being reported through the county expense claim.
97	Transportation – Employed	Costs associated with providing client transportation. <ul style="list-style-type: none"> • Transporting children to and from court proceedings, medical appointments or services, or sibling visitation. • Transportation costs for employed (non-assistance) eligible participants (i.e., lodging and mileage).
98	Work Subsidy	Costs for payments to employers or third parties to help cover the costs of employee wages, benefits, supervision or training.
99	In-Home Services	Costs associated with providing professional assistance that can help a client remain safely in their home.