

**LEGAL****REQUIREMENTS**

45 CFR 302.12  
45 CFR 302.34  
45 CFR 304.21

**SUBMITTAL AND  
PAYMENT**

Obtain current expenditure information needed to complete this report from the county financial officer (e.g., county clerk, controller, etc.). The entries in IV-D Qualified Expenditures categories, Column II and V, **must reflect the actual expenditures** during the month (estimated costs or contract totals divided by 12 cannot be entered each month over the length of the contract).

**Required  
Signature**

The county financial officer must sign the Expenditure Report certifying that the expenses are IV-D qualified, true and accurate. If the report is not signed by this official, it will be returned to the county for proper certification.

**Forms Distribution**

Submit parts 1, 2 and 3 of the Title IV-D Cooperative reimbursement Expenditure Report (Form DSS-286) to the Office of Child Support (OCS) CONTRACT MANAGER by the fifteenth working day after the end of the billing month. Use the local address of your specific OCS CONTRACT MANAGER. See attachment. Retain Part 4 for your records.

**Note:** Payment will not be made until a signed contract with the resolution passed by the county board is on file with OCS, Michigan Department of Social Services.

**Payment**

A warrant payment in the amount of the state's share of charges will be forwarded to the county treasurer upon receipt and review of Form DSS-286. **Incomplete or inaccurate reports will cause the payment to be suspended until the corrected billing document is received.**

All payments are subject to both state and federal audit. The Department of Social Services (DSS) shall adjust future payments or final payment if audit findings indicate over payment to the contractor. If no payments are due and owing the contractor, the contractor shall refund all amounts which may be due DSS.

**Line Item Transfers**

The amounts listed in IV-D budget categories on the contract budget page are the maximum amounts that can be reimbursed for Cooperative Reimbursement during the contract year. If funds are depleted in a line item and there are unused Title IV-D budgeted funds available from another line item, request to have those funds transferred to the depleted line item. Submit a written application explaining the need for a line item transfer to the OCS Contract Manager for approval by the Director of OCS. Changes in expenditures within a line item no longer require written application.

**Adjustments**

Submit adjustments for a previous month's billing on a new DSS-286. Use a separate DSS-286 for each month adjusted. Example: if half way through the year the county discovers charges have been made to "Data Processing" which should have been made to "Other Direct," a new DSS-286 for each month should be prepared making the adjustments in the two line items.

Amended contracts to include expanded funding result in a higher county share percentage. However, that higher percentage will not begin until the original contract funding is depleted.

**Note:** Line 12 and 14 percentages may require a change if the CR contract has been amended.

**FORM DSS-286****COOPERATIVE REIMBURSEMENT EXPENDITURE REPORT**

Complete the DSS-286, Title IV-D Cooperative Reimbursement Expenditure Report each month in order for the county to receive IV-D reimbursement for qualified expenditures.

**Contract  
Description**

1. Enter the county name.
2. Circle the correct program provider.  
"FOC," if billing covers Friend of the Court (FOC) only,  
"PA," if billing covers Prosecutor Attorney (PA) only,  
"COMBINATION," if billing covers both FOC and PA
3. Enter the month and year of the billing period.
4. **IV-D Documentation Method:** **Circle** a, b, c, d, e, or f to indicate the type of documentation used to determine the IV-D percentage of total office expenditures. (Combination contracts may need to circle more than one category.

**Circle letter (a)** if Caseload is used to determine the IV-D share of total office expenditures.

**Circle letter (b)** if Time Study is used to determine the IV-D share of total office expenditures and Time Study is processed by OCS. No attachment is necessary.

**Circle letter (c)** if Time Study is used to determine the IV-D share of total office expenditures and Time Study is processed locally. Attach a copy of the time study results being used for this billing period.

**Circle letter (d)** if Daily Time Logs are used to determine the IV-D share of total expenditures. Attach a copy of the Daily Time Logs used for the billing period.

**Circle letter (e)** if total office Full Time Equated (FTE) positions are certified as IV-D. Attach a copy of the Position Expense Report certification for the billing period.

**Circle letter (f)** if prosecutor's office has obtained a Fixed Rate Contract.

### Allocation Factors Applicable to Expenditures

#### Columns II and V

**1, 2 & 3 FTE Positions and Percentages - Enter** in Column V the number of FTE positions for entire office which incurred costs during the billing month.

**Enter** in Column II the number of IV-D FTEs for the billing period. The IV-D FTEs are obtained in several ways depending upon which documentation method was indicated in Contract Description above. Refer to Section C, Part 1 - Personnel for additional information on any of the following methods see IV-D Budget Categories - Personnel.

#### For Caseload

- **Obtain** caseload percentage for the billing period.
- **Enter** caseload percentage in both line 2 and line 3.
- **Multiply** that percentage by the total FTE count in Column V, line 1 and
- **Enter** the calculated number rounded to two (2) decimal places in Column II, line 1.

#### For Time Study

- **Enter** in Column II, line 2 the staff time percentage for the billing period.
- **Multiple** that percentage by the total FTE count in Column V, line 1 and
- **Enter** the calculated number rounded to two (2) decimal places in Column II, line 1.

#### For Daily Time Logs

- **Enter** in Column II, line 1 the IV-D FTEs for the billing period. (For additional detail, see PA LETTER 93-002.)
- **Enter** the percentage of total FTEs in line 2. (Column II, line 1 divided by Column V, line 1.)

#### For 100% IV-D Certified Activity

- **Enter** in Column II, line 1 and line 2 the same number of FTEs and percentage as entered in Column V.

#### For Fixed Rate Contract

- Enter contract FTE amount and FTE percentage in both Column II and Column V.

**Columns II and IV**

1 & 2 **Record** the division of work effort of filled FTEs between Visitation & Custody (V&C) and Enforcement if known. Knowing the FTE division between Column III and IV depends upon how clearly the work activities of Enforcement and V&C are divided.

- Make the actual changes to FTEs and calculate the resultant percentages if some positions are not filled and division of filled positions is known.
- Use the contract percent of V&C applied to total filled positions (Column V, line 1) to obtain the number of V&C positions to enter in Column IV, line 1 if some positions are not filled and the mix of activity between V&C by position is not known.

**Subtract** the V&C number of FTEs from the total IV-D FTEs to obtain the Enforcement FTEs and enter calculated amount in Column III, Line 1. (Column III equals Columns II less IV.)

**IV-D Budget Categories**

There are five major expenditure categories listed on the form: Personnel, Data Processing, Other Direct, Central Services, and Paternity Testing. There are also eleven lines (lines 6-16) for reimbursement calculation. These are the same categories listed on the IV-D contract budget page.

**Personnel**

Enter in Column V total actual salary and fringe benefit expenditures for the billing period. Enter in Column II the IV-D amount of either actual or allocated personnel expenditures for this billing period. There are two methods of calculating the IV-D portion of personnel expenditures depending on FOC choice of charging methods - Caseload Percentage or Staff Time Percentage.

- A. Caseload Percentage: Multiply the caseload percentage, B. 3. above, by the Personnel expenditures in Column V and enter the calculated amount in Column II if the FOC is using Caseload as the percentage to be applied to total eligible costs. Obtain the caseload percentage from the computer report generated on a monthly basis.
- B. Staff Time Percentage: Multiply the percentage in Section B. 2. above by the personnel costs in Column V if the FOC is using Staff Time as the percentage to be applied to total eligible costs. Enter the result in Column II, Personnel.

Use Time Study results from the quarter immediately preceding the billing period if the choice is Staff Time percentage. For example, in a February billing being completed in March the results from Oct-Dec quarter should be used. Jan-Mar quarter time study may be completed and the results available but are not to be used until billing for April.

Large counties (12 or more employees) - Multiply the IV-D staff time percentage by the total actual personnel expenditures (Column V). The result is the IV-D portion of personnel expenditures that is to be entered in column II.

**Note:** If new positions have been added since last time study results and costs of the new position are being billed, the IV-D eligible staff time percentage should be multiplied by the new total number of FTEs (Column V, B.1) and the result entered in Column II, Section B, line 1.

Small counties (11 or fewer employees) - List the actual personnel expenditures of each position separately on an additional document. Multiply the personnel expenditures for each position by the IV-D percent for that position. The result is the IV-D portion of the expenditures for each position. Calculate the total IV-D personnel expenditures by summing the IV-D amounts for each position and entering the total amount in column II.

**Note:** For small counties, if there are no time study results for a position that is new or has been vacant, a projection of the IV-D percentage of that position may be used in calculating the IV-D portion of the expenditures to be billed for that position until the position is included in the next time study.

Find instructions for documenting IV-D eligible personnel costs by Time Study in FOC LETTER 86-012. **RETAIN RECORDS TO DOCUMENT ACTUAL EXPENDITURES.** (See Cooperative Reimbursement contract Section I, Part D.)

### Data Processing

Enter in Column V total actual automated data processing equipment (depreciation) and services expenditures for the FOC office. Enter in Column II the actual IV-D amounts expended for data processing or enter prorated amounts if actual IV-D expenditures are not available. Retain documentation of either method used, actual or proration. If prorated method is used, the allocation factor should be the percentage recorded in Section B.2. (Anticipated CSES costs are not to be included.)

### Other Direct

Enter in Column V total actual expenditures for "Other Direct" expenses such as travel, equipment use or rental, building use or rental, supplies, postage, telephone, depreciation schedule changes, etc. for the FOC office. **RETAIN RECORDS TO DOCUMENT ACTUAL EXPENDITURES AND DEPRECIATION.** (See Cooperative Reimbursement contract Section I, part D and Section II, Part E.)

Use the IV-D eligible percentage to allocate "Other Direct" expenditures qualified for IV-D reimbursement, if actual amounts cannot be determined. Multiply the total eligible expenditures for this line item by the IV-

D eligible percentage from Section B, line 2, for the billing period. Enter the calculated amount in Column II.

**Note:** In accordance with Section I, part J of the Cooperative Reimbursement contract, all subcontracts must have prior approval by OCS to have expenditures included in Column II or Column V. Interest expense and the purchase price of equipment over \$500 are not qualified to be IV-D charges.

**Central Services Allocation**

This line identifies county costs allocated to the FOC on the basis of a centralized support services cost allocation plan in accordance with Office of Management and Budget (OMB) Circular No. A-87. Enter in Column V the total central service allocation for the FOC office for this billing period. Multiply the Column V amount by the IV-D eligible percentage from Section B, line 2. Enter in Column II the calculated IV-D amount.

**Paternity Testing**

(To be used only by prosecutors and combination contractors.) This line identifies expenditures associated with paternity establishment such as blood drawing fees, expert witness testimony fees, and blood testing for interstate paternity actions. Do not include laboratory testing costs which are reimbursed through the state contract with genetic testing laboratories. Enter in Column V the actual amount of expenditures incurred for the billing period but not reimbursed. Charges for work on non IV-D cases should not be included

**Note:** Deduct any blood drawing costs recovered from expenditures reported in this line item. See instructions for blood testing costs recovered in PA LETTER 91-015, page 4.

**Total Expenditures**

Enter the sum of items 1 through 5 for each column.

**Service Fees**

Enter in Column V the total actual amount of service fees collected in the billing period. Enter in Column II the amount of service fees related to IV-D cases. If the actual amount of IV-D service fees is unknown, the IV-D caseload percentage recorded in Section B. 3. above should be used to allocate the IV-D amount.

**Mediation Fees**

Enter in Column V the total amount of mediation fees (\$30, \$50 and \$70 pre-final judgment entry fees) transferred to the FOC for the billing period. Enter in Column II and IV the amount of mediation fees related to IV-D cases. Use the IV-D caseload percentage recorded in Section B.3. above to allocate the IV-D amount if the actual IV-D amount is unknown.

**Other Income**

Enter the actual amount of any other income which offsets the cost of the IV-D contract for this billing period. Explain what type of revenues these amounts represent. **Example:** reimbursement from another federally funded program. Consider recovered court costs as IV-D income

to the extent the recovered costs were IV-D funded. If the recovered court costs were costs of the county clerk or the judiciary, they would **not** be considered income to the IV-D program. A separate listing can be included if necessary.

**Note:** The state or federal incentive payments should **not** appear in line 9 as other income.

- Net Expenditures** Enter the amount obtained by subtracting Service Fees, mediation Fees and Other Income from Total Expenditures. (Line 6 minus line 7, 8 and 9.) This amount reflects total IV-D expenditures minus any income which should offset IV-D charges.
- County Share (\$)** (Dollar amount of Net Expenditures) - Enter the amount of the billing for which the county is responsible. This amount is calculated by multiplying the net expenditures amount in line 10 by the percentage from line 12 of the budget page in the Cooperative Reimbursement Agreement.
- County Share (%)** (Percentage of Net Expenditures) - Enter the percentage established in the IV-D Cooperative Reimbursement contract as the county's share. This percentage appears on line 12 of the budget page in the IV-D Cooperative Reimbursement Agreement.
- Note:** The county and state percentages may require a change if the CR contract has been amended.
- State Share (\$)** (Dollar Amount of Net Expenditures) - Enter the amount of the billing for which the state is responsible. This amount is calculated by subtracting line 11 from line 10. (Or may be calculated by multiplying the net expenditures amount in line 10 by the percentage from line 14 of the budget page in the Cooperative Reimbursement Agreement.) Line 11 plus line 13 should equal the amount in line 10.
- State Share (%)** (Percentage of Net Expenditures) - Enter the percentage established in the IV-D Cooperative Reimbursement Agreement as the state's share. This percentage appears on line 14 of the budget page in the IV-D Cooperative Reimbursement Agreement. The percentages in lines 12 and 14 should total 100%.
- Note:** The county and state percentages may require a change if the CR contract has been amended.
- County Share of Line 5** (Prosecutors only) Enter the amount obtained when the percentage in line 12 is multiplied by the amount in line 5 above. This process will repay the county for 100% of the paternity testing expenditures for the billing period.
- Total State Funding** Enter the amount obtained by adding line 15 to line 13. This amount is the state share of net expenditures plus the county share of paternity testing costs.

**FIA-286 (FRONT)**

**TITLE IV-D COOPERATIVE REIMBURSEMENT EXPENDITURE REPORT**

Michigan Department of Social Services

**A. CONTRACT DESCRIPTION**

See Reverse Side for Instructions

|                |   |                        |
|----------------|---|------------------------|
| 1. County Name | 2. Provider (Please circle one)<br>FOC      PA      COMBINATION | 3. Billing (Mo. & Yr.) |
|----------------|---|------------------------|

4. Title IV-D Documentation Method (Circle one of the letters below)

|                             |                                       |  |
|-----------------------------|---------------------------------------|--|
| a. Caseload Percentage      | c. County Processed Time Study        | e. Total Office 100% Certified as IV-D |
| b. OCS Processed Time Study | d. Daily Time Logs for Billing Period | f. Fixed Rate                          |

| COLUMN I                       | COLUMN II         | COLUMN III                    | COLUMN IV                                  | COLUMN V                              |
|--------------------------------|-------------------|-------------------------------|--|---------------------------------------|
| <b>B. ALLOCATION FACTORS</b>   | <b>TITLE IV-D</b> | <b>ENFORCEMENT (FOC ONLY)</b> | <b>VISITATION &amp; CUSTODY (FOC ONLY)</b> | <b>TOTAL ELIGIBILITY EXPENDITURES</b> |
| 1. FTE POSITIONS               |                   |                               |  |                                       |
| 2. % OF TOTAL FTE'S            |                   |                               |  | 100%                                  |
| 3. CASELOAD (FOC only)         |                   |                               |  | 100%                                  |
| <b>C. BUDGET CATEGORIES</b>    |                   |                               |  |                                       |
| 1. Personnel                   | \$                | \$                            | \$   | \$                                    |
| 2. Data Processing             | \$                | \$                            | \$   | \$                                    |
| 3. Other Direct                | \$                | \$                            | \$   | \$                                    |
| 4. Central Services            | \$                | \$                            | \$   | \$                                    |
| 5. Paternity Testing           | \$                | \$                            | \$   | \$                                    |
| <b>6. TOTAL EXPENDITURES</b>   | \$                | \$                            | \$   | \$                                    |
| 7. Services Fees               | \$                | \$                            | \$   | \$                                    |
| 8. Mediation Fees              | \$                | \$                            | \$   | \$                                    |
| 9. Other Income                | \$                | \$                            | \$   | \$                                    |
| <b>10. NET EXPENDITURES</b>    | \$                | \$                            | \$   | \$                                    |
| 11. County Share (\$)          | \$                |                               |  |                                       |
| 12. County Share (%)           | %                 |                               |  |                                       |
| 13. State Share (\$)           | \$                |                               |  |                                       |
| 14. State Share (%)            | %                 |                               |  |                                       |
| 15. County Share of #5         | \$                |                               |  |                                       |
| <b>16. TOTAL STATE FUNDING</b> | \$                |                               |  |                                       |

**CERTIFICATION: I hereby certify the above expenditures were incurred under the terms of the Title IV-D Cooperative Reimbursement agreement, and are billed in accordance with applicable instructions issued by the Department of Social Services.**

|                                  |       |       |          |
|----------------------------------|-------|-------|----------|
| Certifying Official's Name       | Title |       |          |
| Address (Street Number and Name) | City  | State | Zip Code |
| Certifying Official's Signature  | Date  |       |          |

DSS-286 (Rev. 5-95) Previous edition obsolete.

DISTRIBUTION: White, Yellow and Pink - Forward to Office of Child Support District Manager  
Goldenrod - Retain for your records. County Department of Social Services

FIA-286 (BACK)

DSS-286 INSTRUCTIONS

TYPE or PRINT in black ink. Prepare four part form for each calendar month and submit by 15th working day of the month following report month.

SECTION A, B, and C must be completed for all submittals. Additional detailed instructions for completion can be found in your Manual For FOC Section 4000, Item 830 or PA Handbook Item 320. The certification box at the bottom of this form must be completed.

SECTION A

1. County Name - Enter the name of the county for which expenses are being submitted.
2. Provider - Circle the correct identifier for your office.
3. Billing Period - Enter the billing month and billing year.
4. Title IV-D Staff Time Documentation Method - Circle the letter which precedes the documentation method used to determine IV-D charges. Attach copies of documentation for the billing period for subparts c, d, or e.

SECTION B

FOR COLUMNS II AND V:

- 1, 2 & 3. FTE Positions, Percent of Total and Caseload - Enter in Column V the number of Full Time Equated (FTE) positions for your office which incurred costs during the billing month. Enter in Column II the number of the total FTEs which are IV-D. The position count of IV-D FTEs is obtained differently depending upon which documentation method was indicated in Section A:  
 FOR CASELOAD, Obtain caseload % for the billing (either beginning or end of the month). Enter the percentage in Column II both lines 2 & 3. Multiply that % times total FTE count in Column V, line 1 and enter result in Column II, line 1.  
 FOR TIME STUDY, Enter in Column II, line 2 the staff time % for this billing period. Multiply that % times total FTE count in Column V, line 1 and enter result in Column II, line 1.  
 FOR DAILY TIME LOGS, Enter in Column II the staff time % and IV-D FTEs for the billing period.  
 FOR 100% IV-D CERTIFIED, Enter in Column II the same amount entered in Column V.  
 FOR FIXED RATE, Enter contract FTE amounts in Column II and Column V

FOR COLUMNS III AND IV

- 1 & 2. FTE Positions, Percent of Total - Indicate the division of work effort between Visitation and Custody (V & C) and Enforcement of filled FTEs, if known. If some positions are not filled and the division of the filled positions is known, make the actual changes to FTEs and calculate the resultant percentages to enter in Columns III & IV, line 2. If some positions are not filled and the mix of activity between IV-D and non IV-D by position is not known, use the contract percent of V & C multiplied by the total number of filled positions (Column V, 1) to obtain the number of V & C positions to enter in Column IV, line 1. Subtract that amount from IV-D FTEs in Column II to obtain the number of FTEs to enter in column III, line 1.

SECTION C

Enter in Column V total office costs eligible for consideration for Title IV-D reimbursement. Complete this column first.

Enter in Column II the dollar amount by category of IV-D expenditures. (See detailed instructions)

1. Personnel - Enter the amount of IV-D personnel expenditures either actual or allocated for this billing period.
2. Data Processing - Enter the actual amount of IV-D contract data processing expenditures for this billing period. If the actual IV-D amount of data processing expenditures is unknown, retain records of allocation process used.
3. Other Direct - Enter the actual amount of IV-D other direct expenditures for this billing period.
4. Central Services - Enter the amount of central service costs to be allocated to the IV-D contract for this billing period.
5. Paternity Testing - (To be used by prosecutors and combination contractors only.) Enter the actual amount of IV-D expenditures for this billing period for blood drawing fees, expert witness fees, and miscellaneous blood testing costs incurred but not covered under the state contract with the testing lab.
6. Total Expenditures - Enter the sum of lines 1 through 5.
7. Service Fees - (FOC only) Enter the actual amount of service fees collected by the Friend of the Court on IV-D cases during this billing period. If the actual IV-D amount of service fees is unknown, see detailed instructions for allocation methodology.
8. Mediation Fees - Enter the actual amount for fees which offset Visitation and Custody activities.
9. Other Income - Enter the amount of any other income which offsets the cost of the IV-D contract for this billing period and explain what type of revenues these amounts represent.
10. Net Expenditures - Enter the amount obtained by subtracting Service Fees, Mediation Fees and Other Income from Total Expenditures (line 6 less lines 7, 8 and 9).
11. County Share (\$) - Enter the amount of the billing for which the county is responsible. This will be the amount in line 10 multiplied by the county share (%) of the IV-D Cooperative Reimbursement contract.
12. County Share (%) - Enter the percentage established in the IV-D Cooperative Reimbursement contract.
13. State Share (\$) - Enter the amount of the billing for which the state is responsible. This will be the amount in line 10 less the amount in line 11.
14. State Share (%) - Enter the percentage established in the IV-D Cooperative Reimbursement contract.
15. County Share of line #5 - Enter the amount obtained by multiplying line 5 by line 12. This will repay the county for their total Paternity Testing costs.
16. TOTAL STATE FUNDING - Enter the amount obtained by adding County Share of #5 to State Share (\$). (Line 15 plus line 13.)

Enter in Column IV dollar amounts which represent the cost of Visitation and Custody work effort. (FOC only) (Column V amounts multiplied by percentage in Column IV, B).

Enter in Column III dollar amounts which represent the cost of Enforcement work effort. (FOC only) (Column II less Column IV.)

The Department of Social Services will not discriminate against any individual or group because of race, sex, religion, age, national origin, color, marital status, political beliefs or disability. If you need help with reading, writing, hearing, etc., under the Americans with Disabilities Act, you are invited to make your needs known to a DSS Office in your county.

AUTHORITY: 45 CFR 302.14 and 302.34  
 COMPLETION: Is required.  
 PENALTY: Payment will not be made to contractor for services provided.