



SOUTHWEST
HEALTH & HUMAN
SERVICES

"Committed to strengthening individuals, families and communities by providing quality services in a respectful, caring and cost-effective manner."

**Board Agenda
Wednesday December 17, 2025
Marshall Government Center
Commissioners Room – 2nd Floor
9:00 a.m.**

HUMAN SERVICES

A. Consent Agenda

1. Amend/Approval of Agenda
2. Identification of Conflict of Interest
3. Approval of 11/19/2025 Board Minutes

B. Introduce New Staff

- Jenika Gannott, Eligibility Worker, Ashley VanOverbeke
- Laura Stahnke, Office Support Specialist, Sr., Jackie Williams
- Austin Serreyn, Social Worker- Children's Mental Health, Christine Versaevel
- Stephanie Edwards, Social Worker- Child Protection, Shaniya Rogge
- Ayan Mohamed, Public Health Educator, Jennifer Nelson

C. Employee Recognition

- Emily Janzen, Social Worker- Child Protection, Marshall, 1 year
- Reese Gillund, Social Worker- Child Welfare, Marshall, 1 year
- Tylor Veldhuizen, Public Health Educator, Piestone, 1 year
- Jessica Robinson, Social Worker- Children's Mental Health, Redwood Falls, 5 years

D. Financial- Starting on page 5

HUMAN SERVICES (Cont.)

E. Caseload-Starting on page 24

	<u>11/25</u>	<u>11/24</u>	<u>10/25</u>	<u>09/25</u>
Social Services	3,526	3,841	3,563	3,603
Licensing	357	381	356	361
Out-of-Home Placements	146	157	145	148
Income Maintenance	12,994	13,191	13,094	13,089
Child Support Cases	2,503	2,658	2,528	2,545
Child Support Collections	\$575,839	\$711,023	\$685,389	\$685,596
Non IV-D Collections	\$53,204	\$193,329	\$23,868	\$166,086

F. Discussion/Information:

1. Fraud Prevention Program – Kevin Murfield and Ashley VanOverbeke
2. Community Crime Intervention and Prevention Grant-update- Cindy/Megan

G. Decision Items

COMMUNITY HEALTH

H. Call to Order

I. Consent Agenda

1. Amend/Approval of Agenda
2. Identification of Conflict of Interest
3. Approval of 11/19/2025 Board Minutes

J. Financial

K. Caseloads

	<u>11/25</u>	<u>10/25</u>	<u>09/25</u>
WIC	N/A	2057	2062
Family Home Visiting	35	30	24
PCA Assessments	7	17	17
Managed Care	210	262	249
Dental Varnishing	0	0	0
Refugee Health	0	1	1
Latent TB Medication Distribution	1	1	1
Water Tests	105	112	148
FPL Inspections	29	65	23
Immunizations	74	74	93
Car Seats	18	28	15

COMMUNITY HEALTH (Cont.)

L. Discussion/ Information

1. Cedar Lane MHP update- Jason Kloss

LI. Decision Items- Starting on Page 32

1. Emergency Preparedness Software/ Hardware Purchase- Tyler Looft/ Jenna Stephenson

GOVERNING BOARD

N. Call to Order

O. Consent Agenda

1. Amend/Approval of Agenda
2. Identification of Conflict of Interest
3. Approval of the 11/19/2025 Board Minutes

P. Financial

Q. Human Resources Statistics

	<u>11/25</u>	<u>11/24</u>	<u>10/25</u>	<u>09/25</u>
Number of Employees	234	244	233	233
Separations	6	7	3	2
New Hires	7	1	2	4
Current Open Positions		10		
Public Health Nurse		3		
Accounting Technician		1		
Public Health Educator		1		
Eligibility Worker		1		
Social Worker CMH		2		
Social Worker LTC		1		
Social Worker DD		1		

R. Discussion/Information

1. Lease agreement- update- Stacey Timm

GOVERNING BOARD (Cont.)

S. Decision Items

1. Stephanie Edwards, County Agency Social Worker- Child Protection, probationary appointment (12 months), \$26.50 hourly, effective 11/17/2025 – Marshall Office
2. Ayan Mohamed, Public Health Educator, probationary appointment (12 months), \$26.59 hourly, effective 11/17/2025 – Marshall Office
3. Devin Bloemendaal, Network Administrator, probationary appointment (12 months), \$54,699 annual, effective 12/1/2025 – Marshall Office
4. Cynthia Nelson, County Agency Social Worker- FGDM, no probationary period, \$39.50 hourly, effective 1/12/2026
5. Labor Agreement with American Federation of State, County and Municipal Employees 2026-2027
6. Personnel Policy 03 – Leaves and Holidays- Page 40
7. Personnel Policy 23 - Voluntary Donation of Vacation - Medical- Page 52
8. Resolution for Human Resources to Refill Replacement Positions in 2026
9. SWHHS Resolution of Signature Authority 2026- Page 57
10. SWHHS Resolution to Designate Depositories 2026- Page 58
11. SWHHS Accounting Policies and Procedures Handbook 2026- Page 59
12. Donations
 - Danebode Quilters of Tyler and Sillerud church- Donation of quilts to be used for foster care and adoptions.
 - Threadbender Quilt Guild- Quilted duffle bags
 - ADM-24 backpacks, hats, mittens, pajamas, personal needs, toys, blankets
 - Dean Wyffels- \$100 check to be used on kids in foster care.
 - Anonymous donation 1 box of diapers, 1 box of wipes to be used for those in need.
 - Trinity Lutheran Church 5 boxes of diapers for WIC and Family Home Visits

13. Contracts

T. Adjournment

Next Meeting Dates:

Wednesday, January 21, 2026 – Marshall

Wednesday, February 18, 2026 – Marshall

Wednesday, March 18, 2026 – Marshall

NOV 2025

Financial Notes
(12-17-25 Board)

The month of November started out with a beginning balance in checking of \$974,340 and ended at \$4,232,750.

We ended the month with an overall cash & investment balance of \$14,848,530. When excluding the designated and restricted funds, the ending balance for the month was \$11,971,364.

The self-insurance fund was at \$1,488,568 as of the end of the month. Compared to prior year, the fund is up approximately \$3,000. To date, that fund balance is at \$_____.

Fund Balances:

Fund 01 (PH) \$4,118,158

Fund 05 (HS) \$7,523,205

Now looking at the numbers from a budget perspective for month end:

Public Health:

At 0% AT budget for revenues and 7% UNDER budget for expenditures.
Overall to date, revenues exceeded expenditures by \$208,748.

Human Services:

At 4% UNDER budget for revenues and 2% UNDER budget for expenditures.
Overall to date, expenditures exceeded revenues by \$611,663.

ADDITIONAL COMMENTS:

As of 12/10, all PH county allocations of \$1,123,025 for the year have been received and second half HS tax settlement monies of \$5,088,675 have been received with one county payment remaining.

SOUTHWEST HEALTH & HUMAN SERVICES

Ivanhoe, Marshall, Slayton, Pipestone, Redwood and Luverne

SUMMARY OF FINANCIAL ACCOUNTS REPORT

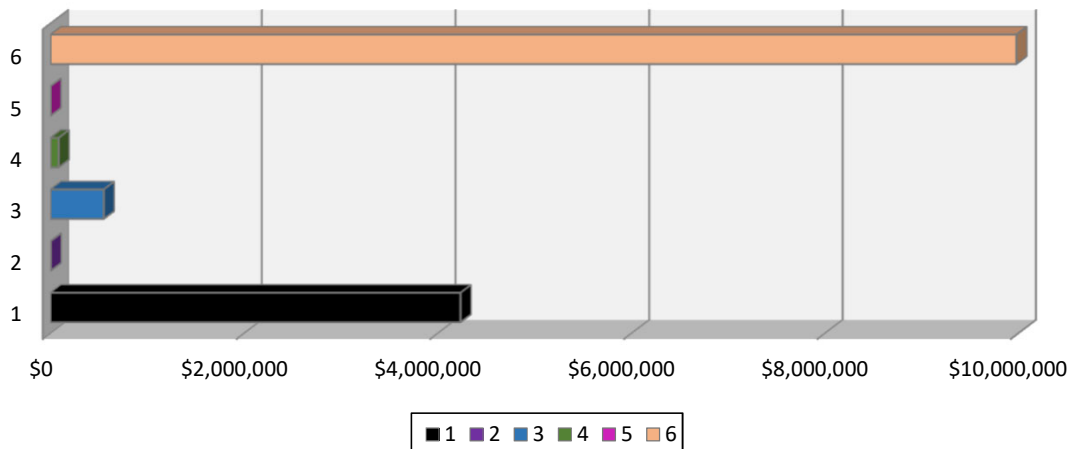
For the Month Ending:

November 30, 2025

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

Description	Month	Running Balance	
BEGINNING CHECKING BALANCE		\$974,340	
RECEIPTS			
Monthly Receipts	3,970,285		
County Contribution	2,410,603		
Interest on Savings	46,818		
TOTAL MONTHLY RECEIPTS		6,427,706	
DISBURSEMENTS			
Monthly Disbursements	3,169,296		
TOTAL MONTHLY DISBURSEMENTS		3,169,296	
ENDING CHECKING BALANCE		\$4,232,750	
REVENUE			
<i>Checking/Money Market</i>	<i>\$4,232,750</i>		
<i>SS Benefits Checking</i>	<i>\$3,000</i>		
<i>Bremer Savings</i>	<i>\$549,084</i>		
<i>First Interstate Bank Savings</i>	<i>\$84,215</i>		
<i>CD/Term Investment - Magic Fund</i>	<i>\$0</i>		
<i>Investments - MAGIC Fund</i>	<i>\$9,979,481</i>		
ENDING BALANCE		\$14,848,530	November 2024 Ending Balance
			\$14,085,623
DESIGNATED/RESTRICTED FUNDS			
Opioid Settlement		\$1,103,108	
Agency Health Insurance		\$1,488,568	\$1,485,540
Private Purpose Trust Fund		\$15,738	
LCTS Lyon Murray Collaborative		\$153,896	
LCTS Rock Pipestone Collaborative		\$47,876	
LCTS Redwood Collaborative		\$67,423	
Local Advisory Council		\$556	
AVAILABLE CASH BALANCE		\$11,971,364	\$11,164,709

REVENUE DESIGNATION



SOUTHWEST HEALTH AND HUMAN SERVICES CHECK REGISTER

November 2025

DATE	RECEIPT or CHECK #	DESCRIPTION	+ DEPOSITS	-DISBURSEMENTS	BALANCE
	BALANCE FORWARD				974,339.62
11/04/25	62256-62271	Deposit	25,703.50		1,000,043.12
11/04/25	10791	Disb		2,136.00	997,907.12
11/05/25	10792	Disb		3,665.54	994,241.58
11/06/25	10793	Disb		135,794.46	858,447.12
11/07/25	140180-140198	Disb		6,551.18	851,895.94
11/07/25	29513-29518 ACH	Disb		1,178.00	850,717.94
11/07/25	140199-140245	Disb		284,014.35	566,703.59
11/07/25	29519-29579 ACH	Disb		84,667.54	482,036.05
11/07/25	62272-62306	Deposit	412,434.42		894,470.47
11/10/25	VOID 133778	Disb		(947.70)	895,418.17
11/12/25	10794	Disb		20.00	895,398.17
11/12/25	10795	Disb		26.12	895,372.05
11/13/25	10796	Disb		46,912.20	848,459.85
11/14/25	Transfer from Magic	Deposit	1,500,000.00		2,348,459.85
11/14/25	11853- 11870	Payroll		172,104.82	2,176,355.03
11/14/25	98719- 98957	Payroll		597,517.95	1,578,837.08
11/14/25	140246- 140254	Disb		2,205.70	1,576,631.38
11/14/25	29580- 29581 ACH	Disb		68.86	1,576,562.52
11/14/25	140255- 140304	Disb		210,581.57	1,365,980.95
11/14/25	29582-29609 ACH	Disb		92,890.19	1,273,090.76
11/14/25	62307-62424	Deposit	952,828.71		2,225,919.47
11/14/25	10797	Disb		1,258.25	2,224,661.22
11/17/25	10798	Disb		5,156.54	2,219,504.68
11/17/25	10799	Disb		16,510.29	2,202,994.39
11/18/25	62425-62444	Deposit	333,600.78		2,536,595.17
11/19/25	VOID 140272	Disb		(92,190.06)	2,628,785.23
11/20/25	10800	Disb		2,147.47	2,626,637.76
11/20/25	10801	Disb		73,760.45	2,552,877.31
11/21/25	140305-140328	Disb		3,710.70	2,549,166.61
11/21/25	29610-29619 ACH	Disb		875.30	2,548,291.31
11/21/25	140329-140376	Disb		186,825.41	2,361,465.90
11/21/25	29620-29649 ACH	Disb		153,900.94	2,207,564.96
11/21/25	140377-140413	Disb		7,028.80	2,200,536.16
11/21/25	29650-29698 ACH	Disb		9,039.80	2,191,496.36
11/21/25	140414-140475	Disb		35,780.67	2,155,715.69
11/21/25	29699-29811 ACH	Disb		77,921.41	2,077,794.28
11/21/25	62445-62481	Deposit	571,748.10		2,649,542.38
11/24/25	Transfer from SS Account	Deposit	5,920.00		2,655,462.38
11/25/25	10802	Disb		688.75	2,654,773.63
11/26/25	10803	Disb		1,221.25	2,653,552.38
11/26/25	11871- 11890	Payroll		166,361.26	2,487,191.12
11/26/25	98958- 99205	Payroll		593,894.07	1,893,297.05
11/26/25	140476-140521	Disb		4,432.01	1,888,865.04
11/26/25	29812-29829 ACH	Disb		2,946.15	1,885,918.89
11/26/25	140522-140566	Disb		151,634.36	1,734,284.53
11/26/25	29830-29851 ACH	Disb		110,615.37	1,623,669.16
11/26/25	62482-62538	Deposit	2,625,470.21		4,249,139.37
11/28/25	10804	Disb		16,389.80	4,232,749.57
		TOTALS	6,427,705.72	3,169,295.77	

Checking - SS Beneficiaries
Savings - Old National
Savings - First Interstate
Investments - Magic Fund

3,000.00
549,084.04
84,214.73
9,979,481.47

TOTAL CASH BALANCE

14,848,529.81

SWHHS TREND ANALYSIS

Total Cash and Investment Balance by Month

ALL FUNDS

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	Average for Year
2018	\$4,721,044.88	\$4,333,938.53	\$2,935,770.10	\$1,965,449.62	\$2,570,090.71	\$5,977,407.40	\$6,033,326.24	\$5,731,633.62	\$4,391,517.44	\$3,775,199.56	\$5,252,398.36	\$6,085,906.40	\$4,481,140.24
2019	\$5,468,300.08	\$5,390,753.05	\$3,560,027.40	\$2,614,293.54	\$4,269,080.30	\$7,062,814.89	\$7,420,076.79	\$6,778,561.83	\$5,219,902.01	\$4,511,324.16	\$5,788,830.92	\$7,097,094.23	\$5,431,754.93
2020	\$5,612,100.09	\$5,244,836.41	\$3,999,085.28	\$3,557,399.16	\$3,544,281.51	\$8,279,950.83	\$8,206,914.72	\$8,087,152.70	\$7,320,202.93	\$6,302,908.56	\$6,288,111.05	\$8,688,761.65	\$6,260,975.41
2021	\$8,213,250.83	\$7,755,540.60	\$6,331,255.58	\$4,926,907.49	\$5,077,191.48	\$10,354,544.54	\$9,823,063.10	\$9,696,380.41	\$8,596,377.19	\$7,380,331.30	\$7,918,904.38	\$10,090,463.28	\$8,013,684.18
2022	\$9,063,232.17	\$9,669,188.89	\$8,757,032.95	\$7,551,267.96	\$7,600,154.97	\$11,926,913.67	\$11,759,179.93	\$11,073,388.31	\$9,901,872.00	\$9,446,009.83	\$10,477,101.38	\$11,454,718.79	\$9,890,005.07
2023	\$11,060,333.16	\$11,548,890.82	\$10,317,240.69	\$9,301,999.20	\$10,138,948.20	\$13,789,129.14	\$14,781,337.63	\$14,708,502.17	\$13,461,381.69	\$12,826,934.47	\$13,827,985.91	\$14,612,668.79	\$12,531,279.32
2024	\$12,990,412.51	\$13,407,987.82	\$11,788,426.03	\$10,210,044.11	\$10,134,674.15	\$14,479,546.19	\$15,771,391.01	\$16,034,651.70	\$14,484,828.29	\$12,943,922.71	\$14,085,622.55	\$15,273,301.58	\$13,467,067.39
2025	\$14,741,422.60	\$14,465,390.41	\$13,240,688.41	\$11,685,899.48	\$10,451,369.98	\$16,726,259.24	\$16,885,469.66	\$17,359,062.14	\$15,994,401.25	\$13,043,301.78	\$14,848,529.81		

PUBLIC HEALTH

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	Average for Year
2018	\$1,962,214.72	\$1,943,637.75	\$1,780,622.98	\$2,023,315.56	\$1,870,382.57	\$1,633,344.06	\$1,816,127.45	\$1,643,850.72	\$1,584,218.99	\$1,914,793.23	\$1,842,417.33	\$1,743,836.48	\$1,813,230.15
2019	\$1,851,277.80	\$1,972,764.31	\$1,918,434.61	\$2,063,608.18	\$2,039,616.86	\$1,918,780.30	\$2,044,401.82	\$2,039,261.99	\$1,915,329.19	\$2,036,424.83	\$1,985,685.37	\$1,910,997.42	\$1,974,715.22
2020	\$1,967,807.21	\$2,029,158.92	\$2,191,628.66	\$2,443,036.94	\$2,039,616.86	\$1,918,780.30	\$2,044,401.82	\$2,039,261.99	\$2,236,196.53	\$2,383,533.05	\$2,377,097.32	\$2,458,002.48	\$2,177,376.84
2021	\$2,686,372.79	\$2,595,490.74	\$2,483,393.31	\$2,394,881.79	\$2,704,232.84	\$2,797,102.25	\$2,854,166.91	\$2,927,270.22	\$2,887,651.14	\$2,943,305.87	\$3,062,913.28	\$3,061,698.33	\$2,783,206.62
2022	\$3,188,143.70	\$3,522,705.99	\$3,489,931.37	\$3,750,709.18	\$3,760,049.78	\$3,637,055.84	\$3,801,847.69	\$3,792,898.70	\$3,701,291.30	\$3,780,582.03	\$4,015,468.97	\$3,958,921.27	\$3,699,967.15
2023	\$4,092,369.86	\$4,485,621.04	\$4,522,574.88	\$4,317,365.64	\$4,392,590.53	\$4,413,234.48	\$4,329,419.65	\$4,465,577.48	\$4,276,687.45	\$4,346,328.21	\$4,280,939.44	\$3,969,889.82	\$4,324,383.21
2024	\$4,038,252.01	\$4,221,609.24	\$4,063,656.33	\$4,222,559.23	\$4,145,900.32	\$4,122,413.31	\$4,351,861.01	\$4,363,581.38	\$4,131,454.41	\$4,130,140.57	\$4,006,178.88	\$3,909,410.51	\$4,142,251.43
2025	\$4,074,035.97	\$4,191,641.50	\$4,078,476.22	\$4,267,923.26	\$4,152,381.67	\$4,098,379.38	\$4,378,582.03	\$4,451,768.81	\$4,292,210.21	\$4,184,485.39	\$4,118,158.55		

HUMAN SERVICES

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	Average for Year
2018	\$2,027,812.89	\$1,484,259.33	\$191,366.90	-\$965,731.97	-\$501,975.29	\$2,490,788.49	\$3,357,738.65	\$3,035,839.30	\$1,833,134.33	\$948,482.40	\$2,542,047.76	\$3,397,063.22	\$1,653,402.17
2019	\$2,581,063.09	\$2,265,158.91	\$405,973.82	-\$661,408.85	\$934,705.49	\$3,904,218.27	\$4,115,284.54	\$3,342,408.83	\$1,895,296.62	\$1,080,003.92	\$2,347,069.20	\$3,881,423.66	\$2,174,266.46
2020	\$2,332,934.55	\$1,794,776.37	\$446,580.09	-\$301,075.40	-\$322,039.73	\$4,477,838.46	\$4,384,474.68	\$4,260,536.62	\$3,518,651.39	\$2,410,104.32	\$2,492,480.39	\$4,846,662.00	\$2,528,493.65
2021	\$4,187,134.17	\$3,427,813.26	\$2,563,120.41	\$1,286,019.28	\$934,705.49	\$3,904,218.27	\$4,115,284.54	\$3,342,408.83	\$4,305,643.19	\$3,134,667.60	\$3,557,047.37	\$5,699,958.61	\$3,371,501.75
2022	\$4,620,423.53	\$4,781,219.71	\$3,878,657.09	\$2,403,835.75	\$2,505,036.95	\$7,134,523.44	\$6,827,202.31	\$6,300,253.90	\$5,236,120.79	\$4,373,885.31	\$5,527,904.49	\$6,555,357.85	\$5,012,035.09
2023	\$6,052,424.45	\$6,081,720.18	\$4,666,308.71	\$3,354,346.73	\$4,090,366.08	\$7,797,583.18	\$8,821,277.15	\$8,602,178.45	\$7,457,835.03	\$6,724,760.36	\$7,810,473.46	\$8,528,878.75	\$6,665,679.38
2024	\$6,839,001.71	\$7,235,453.39	\$5,532,685.68	\$3,788,842.32	\$3,831,588.73	\$8,238,989.43	\$9,073,694.44	\$9,105,465.52	\$7,668,104.26	\$6,177,710.77	\$7,158,530.28	\$8,455,593.61	\$6,925,471.68
2025	\$7,745,871.12	\$7,303,235.76	\$6,248,994.18	\$4,503,163.26	\$3,353,298.27	\$9,769,751.09	\$9,791,009.80	\$9,981,437.74	\$8,709,635.34	\$5,963,392.07	\$7,853,205.08		

HEALTH INSURANCE

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	Average for Year
2018	\$547,461.08	\$661,779.26	\$734,590.83	\$705,226.64	\$998,994.04	\$688,218.46	\$693,431.75	\$820,833.21	\$742,653.73	\$690,065.54	\$709,870.88	\$736,904.37	\$727,502.48
2019	\$830,786.86	\$898,632.50	\$996,671.64	\$973,046.88	\$1,015,393.62	\$1,046,007.99	\$1,064,138.10	\$1,127,623.68	\$1,189,707.87	\$1,200,976.08	\$1,195,846.02	\$1,051,604.82	\$1,049,203.01
2020	\$1,070,978.00	\$1,108,164.79	\$1,071,726.42	\$1,126,237.51	\$1,216,443.58	\$1,252,789.13	\$1,289,386.59	\$1,328,430.70	\$1,343,792.01	\$1,297,527.65	\$1,206,581.80	\$1,132,234.63	\$1,203,691.07
2021	\$1,103,507.67	\$1,443,581.40	\$1,012,036.66	\$973,311.22	\$1,025,293.31	\$970,211.29	\$957,506.41	\$1,089,406.61	\$1,075,654.66	\$1,043,092.63	\$1,036,496.53	\$1,025,248.14	\$1,062,945.54
2022	\$954,094.74	\$996,914.99	\$1,020,096.29	\$1,046,274.83	\$933,827.04	\$843,343.19	\$833,162.73	\$700,529.94	\$684,754.43	\$988,223.72	\$662,283.75	\$623,422.50	\$857,244.01
2023	\$612,668.68	\$678,479.43	\$767,125.93	\$804,622.27	\$763,093.34	\$779,663.23	\$844,301.69	\$833,854.87	\$909,715.53	\$929,036.75	\$862,791.28	\$1,271,163.67	\$838,043.06
2024	\$1,275,154.66	\$1,119,962.06	\$1,263,826.05	\$1,277,248.67	\$1,198,181.49	\$1,246,485.98	\$1,323,462.62	\$1,412,742.21	\$1,455,894.60	\$1,327,744.15	\$1,485,520.34	\$1,510,590.02	\$1,324,734.40
2025	\$1,581,238.31	\$1,609,168.89	\$1,569,979.19	\$1,605,251.53	\$1,590,647.00	\$1,603,927.37	\$1,498,302.55	\$1,537,306.06	\$1,571,600.79	\$1,454,757.34	\$1,488,568.17		

Southwest Health and Human Services



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Treasurer's Cash Trial Balance

As of 11/2025

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<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
1 Health Services Fund	3,909,410.51			
Receipts		271,631.75	4,387,080.26	
Disbursements		58,388.65-	846,885.07-	
Payroll		279,569.94-	3,315,680.47-	
Journal Entries		0.00	15,766.68-	
Fund Total		66,326.84-	208,748.04	4,118,158.55
2 Opioid Settlement	1,095,128.18			
Receipts		0.00	217,959.46	
Disbursements		15,592.97-	207,545.00-	
Payroll		0.00	2,434.89-	
Fund Total		15,592.97-	7,979.57	1,103,107.75
5 Human Services Fund 410 General Administration	1,024,725.12-			
Receipts		68,467.69	844,938.36	
Disbursements		61,604.95-	775,477.32-	
Payroll		12,881.34-	124,739.30-	
Journal Entries		0.00	15,888.26	
Dept Total		6,018.60-	39,390.00-	1,064,115.12-
5 Human Services Fund 420 Income Maintenance	7,446,669.00			
Receipts		1,413,068.21	10,130,024.21	
Disbursements		479,575.29-	4,230,170.57-	
Payroll		383,432.52-	4,546,411.16-	
Journal Entries		0.00	24,803.94-	
Dept Total		550,060.40	1,328,638.54	8,775,307.54
5 Human Services Fund 431 Social Services	6,505,289.37			
Receipts		2,801,703.76	18,632,649.37	
Disbursements		129,139.06-	1,512,637.21-	

Southwest Health and Human Services



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Treasurer's Cash Trial Balance

As of 11/2025

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<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
SSIS		578,230.79-	8,713,874.63-	
Payroll		837,406.12-	10,369,214.55-	
Journal Entries		0.00	4,345.38	
Dept Total		1,256,927.79	1,958,731.64-	4,546,557.73
 5 Human Services Fund	 432	 Restorative Justice		
	0.00			
Receipts		62,496.45	259,891.98	
Disbursements		4,067.85-	44,720.48-	
Payroll		16,588.18-	145,014.30-	
Journal Entries		0.00	55,640.63-	
Dept Total		41,840.42	14,516.57	14,516.57
 5 Human Services Fund	 461	 Information Systems		
	4,471,639.64-			
Payroll		0.00	93,898.00-	
Journal Entries		0.00	93,898.00	
Dept Total		0.00	0.00	4,471,639.64-
 5 Human Services Fund	 471	 LCTS Collaborative Agency		
	0.00			
Receipts		52,578.00	267,608.00	
Disbursements		5,575.00-	215,030.00-	
Dept Total		47,003.00	52,578.00	52,578.00
Fund Total	8,455,593.61	1,889,813.01	602,388.53-	7,853,205.08
 61 Agency Health Insurance	 1,510,590.02			
Receipts		292,413.94	3,373,598.00	
Disbursements		258,603.11-	3,395,619.85-	
Fund Total		33,810.83	22,021.85-	1,488,568.17
 71 LCTS Lyon Murray Collaborative Fund	 471	 LCTS Collaborative Agency		
	152,996.21			
Receipts		2,912.00	107,716.00	
Disbursements		36,800.00-	106,816.24-	

Southwest Health and Human Services



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Treasurer's Cash Trial Balance

As of 11/2025

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<u>Fund</u>		<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
	Dept Total		33,888.00-	899.76	153,895.97
	Fund Total	152,996.21	33,888.00-	899.76	153,895.97
73	LCTS Rock Pipestone Collaborative Fund	471	LCTS Collaborative Agency		
		52,775.81			
	Receipts		897.00	37,244.00	
	Disbursements		0.00	42,143.40-	
	Dept Total		897.00	4,899.40-	47,876.41
	Fund Total	52,775.81	897.00	4,899.40-	47,876.41
75	Redwood LCTS Collaborative	471	LCTS Collaborative Agency		
		85,961.51			
	Receipts		1,766.00	74,558.00	
	Disbursements		0.00	93,096.36-	
	Dept Total		1,766.00	18,538.36-	67,423.15
	Fund Total	85,961.51	1,766.00	18,538.36-	67,423.15
77	Local Advisory Council	477	Local Advisory Council		
		556.34			
	Dept Total		0.00	0.00	556.34
	Fund Total	556.34	0.00	0.00	556.34
78	Private Purpose Trust Fund	431	Social Services		
		10,289.39			
	Receipts		6,589.00	81,843.00	
	Disbursements		11,840.00-	76,394.00-	
	Dept Total		5,251.00-	5,449.00	15,738.39
	Fund Total	10,289.39	5,251.00-	5,449.00	15,738.39
All Funds		15,273,301.58			

Southwest Health and Human Services



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Treasurer's Cash Trial Balance

As of 11/2025

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<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
Receipts		4,974,523.80	38,415,110.64	
Disbursements		1,061,186.88-	11,546,535.50-	
SSIS		578,230.79-	8,713,874.63-	
Payroll		1,529,878.10-	18,597,392.67-	
Journal Entries		0.00	17,920.39	
Total		1,805,228.03	424,771.77-	14,848,529.81

Southwest Health and Human Services



RM-Stmt of Revenues & Expenditures

As Of 11/2025

Report Basis: Cash

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2025 BUDGET	% OF BUDG	% OF YEAR	
FUND 1 HEALTH SERVICES FUND						
REVENUES						
CONTRIBUTIONS FROM COUNTIES	57,431.50-	1,123,025.00-	1,123,025.00-	100	92	
INTERGOVERNMENTAL REVENUES	649.00-	174,239.50-	163,000.00-	107	92	
STATE REVENUES	80,836.95-	1,423,209.68-	1,651,230.00-	86	92	
FEDERAL REVENUES	100,411.63-	1,204,022.58-	1,326,404.00-	91	92	
FEES	22,242.82-	361,946.94-	479,700.00-	75	92	
EARNINGS ON INVESTMENTS	8,661.34-	88,236.77-	40,100.00-	220	92	
MISCELLANEOUS REVENUES	214.38-	5,978.79-	400.00-	1,495	92	
TOTAL REVENUES	270,447.62-	4,380,659.26-	4,783,859.00-	92	92	0%
EXPENDITURES						
PROGRAM EXPENDITURES	0.00	0.00	0.00	0	92	
PAYROLL AND BENEFITS	279,664.43	3,332,094.64	4,180,987.00	80	92	
OTHER EXPENDITURES	57,110.03	839,816.58	704,966.00	119	92	
TOTAL EXPENDITURES	336,774.46	4,171,911.22	4,885,953.00	85	92	7% under

Southwest Health and Human Services



RM-Stmt of Revenues & Expenditures

As Of 11/2025

Report Basis: Cash

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2025 BUDGET	% OF BUDG	% OF YEAR	
FUND 5 HUMAN SERVICES FUND						
REVENUES						
CONTRIBUTIONS FROM COUNTIES	2,353,171.36-	10,752,436.50-	13,970,465.00-	77	92	
INTERGOVERNMENTAL REVENUES	0.00	122,678.00-	111,515.00-	110	92	
STATE REVENUES	613,851.55-	6,139,254.44-	6,876,001.00-	89	92	
FEDERAL REVENUES	1,001,283.28-	7,763,948.37-	8,156,116.00-	95	92	
FEES	186,602.43-	2,454,233.11-	2,492,152.00-	98	92	
EARNINGS ON INVESTMENTS	38,256.74-	389,300.03-	186,518.00-	209	92	
MISCELLANEOUS REVENUES	125,228.19-	1,605,477.15-	1,342,650.00-	120	92	
TOTAL REVENUES	4,318,393.55-	29,227,327.60-	33,135,417.00-	88	92	4% under
EXPENDITURES						
PROGRAM EXPENDITURES	902,136.04	11,912,967.47	12,902,531.00	92	92	
PAYROLL AND BENEFITS	1,248,809.89	15,190,868.41	17,310,190.00	88	92	
OTHER EXPENDITURES	282,582.82	2,735,154.93	2,922,696.00	94	92	
TOTAL EXPENDITURES	2,433,528.75	29,838,990.81	33,135,417.00	90	92	2% under

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
1 FUND	Health Services Fund							
410 DEPT	General Administration							
0 PROGRAM	...		Revenue					92
			Expend.	0.00	15,191.87	0.00	0	92
			Net	0.00	15,191.87	0.00	0	92
910 PROGRAM	CHA/CHIP		Revenue	0.00	0.00	4,170.00 -	0	92
			Expend.	1,675.28	22,034.66	66,146.00	33	92
			Net	1,675.28	22,034.66	61,976.00	36	92
915 PROGRAM	CDC Infrastructure Grant		Revenue	0.00	104,278.26 -	57,702.00 -	181	92
			Expend.	2,405.05	99,971.11	61,678.00	162	92
			Net	2,405.05	4,307.15 -	3,976.00	108 -	92
919 PROGRAM	PH Foundational		Revenue	36,131.40 -	206,505.71 -	216,045.00 -	96	92
			Expend.	15,948.29	168,678.17	202,385.00	83	92
			Net	20,183.11 -	37,827.54 -	13,660.00 -	277	92
930 PROGRAM	Administration		Revenue	66,319.14 -	1,470,210.63 -	1,279,137.00 -	115	92
			Expend.	78,833.57	870,152.51	837,723.00	104	92
			Net	12,514.43	600,058.12 -	441,414.00 -	136	92
410 DEPT	General Administration	Totals:	Revenue	102,450.54 -	1,780,994.60 -	1,557,054.00 -	114	92
			Expend.	98,862.19	1,176,028.32	1,167,932.00	101	92
			Net	3,588.35 -	604,966.28 -	389,122.00 -	155	92
481 DEPT	Nursing							
100 PROGRAM	Family Health		Revenue	1,265.00 -	24,939.14 -	18,125.00 -	138	92
			Expend.	1,394.73	23,856.62	24,353.00	98	92
			Net	129.73	1,082.52 -	6,228.00	17 -	92
103 PROGRAM	Follow Along Program		Revenue	0.00	20,284.20 -	33,717.00 -	60	92
			Expend.	2,095.42	25,887.18	34,850.00	74	92
			Net	2,095.42	5,602.98	1,133.00	495	92
110 PROGRAM	TANF		Revenue	0.00	155,112.37 -	130,240.00 -	119	92
			Expend.	4,220.44	115,204.97	130,368.00	88	92
			Net	4,220.44	39,907.40 -	128.00	31,178 -	92
125 PROGRAM	Asthma Program		Revenue					92
			Expend.	0.08	1,254.89	13,522.00	9	92
			Net	0.08	1,254.89	13,522.00	9	92

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
130 PROGRAM	WIC		Revenue	47,382.00-	465,074.00-	550,150.00-	85	92
			Expend.	46,333.91	520,245.05	634,297.00	82	92
			Net	1,048.09-	55,171.05	84,147.00	66	92
210 PROGRAM	CTC Outreach		Revenue	0.00	96,019.03-	187,858.00-	51	92
			Expend.	10,027.62	112,918.50	194,369.00	58	92
			Net	10,027.62	16,899.47	6,511.00	260	92
265 PROGRAM	Strong Foundations FHV		Revenue	1,081.62-	102,318.79-	189,265.00-	54	92
			Expend.	8,045.79	87,148.71	175,983.00	50	92
			Net	6,964.17	15,170.08-	13,282.00-	114	92
270 PROGRAM	Maternal Child Health - Title V		Revenue	1,706.42-	94,922.36-	134,379.00-	71	92
			Expend.	12,150.21	142,544.25	261,092.00	55	92
			Net	10,443.79	47,621.89	126,713.00	38	92
280 PROGRAM	MCH Dental Health		Revenue	0.00	0.00	2,000.00-	0	92
			Expend.	0.43	2,146.11	40,650.00	5	92
			Net	0.43	2,146.11	38,650.00	6	92
285 PROGRAM	MCH Blood Lead		Revenue					92
			Expend.	1,745.71	19,817.28	7,186.00	276	92
			Net	1,745.71	19,817.28	7,186.00	276	92
295 PROGRAM	MCH Car Seat Program		Revenue	1,342.16-	16,202.09-	17,000.00-	95	92
			Expend.	5,645.76	57,293.19	77,032.00	74	92
			Net	4,303.60	41,091.10	60,032.00	68	92
300 PROGRAM	Case Management		Revenue	16,448.46-	423,855.53-	405,212.00-	105	92
			Expend.	36,176.09	397,212.58	406,385.00	98	92
			Net	19,727.63	26,642.95-	1,173.00	2,271-	92
330 PROGRAM	MNChoices		Revenue	41,451.00-	217,591.52-	214,074.00-	102	92
			Expend.	20,877.18	283,901.12	393,306.00	72	92
			Net	20,573.82-	66,309.60	179,232.00	37	92
603 PROGRAM	Disease Prevention and Control		Revenue	0.00	7,901.22-	202,739.00-	4	92
			Expend.	11,972.37	133,718.08	237,233.00	56	92
			Net	11,972.37	125,816.86	34,494.00	365	92
660 PROGRAM	MIIC		Revenue					92
			Expend.	0.00	13,927.60	0.00	0	92
			Net	0.00	13,927.60	0.00	0	92

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
481 DEPT	Nursing	Totals:	Revenue	110,676.66-	1,624,220.25-	2,084,759.00 -	78	92
			Expend.	160,685.74	1,937,076.13	2,630,626.00	74	92
			Net	50,009.08	312,855.88	545,867.00	57	92
483 DEPT	Health Education							
500 PROGRAM	Direct Client Services		Revenue	0.00	3,143.17 -	7,112.00 -	44	92
			Expend.	1,274.29	7,817.16	11,992.00	65	92
			Net	1,274.29	4,673.99	4,880.00	96	92
510 PROGRAM	SHIP		Revenue	21,172.85-	194,229.31 -	224,631.00 -	86	92
			Expend.	14,263.60	202,538.82	236,675.00	86	92
			Net	6,909.25-	8,309.51	12,044.00	69	92
540 PROGRAM	Toward Zero Deaths (TZD) Safe Roads L		Revenue	0.00	4,358.25 -	20,576.00 -	21	92
			Expend.	1,373.52	6,391.09	23,257.00	27	92
			Net	1,373.52	2,032.84	2,681.00	76	92
541 PROGRAM	Toward Zero Deaths (TZD) Safe Roads LP		Revenue	0.00	4,376.20 -	20,576.00 -	21	92
			Expend.	0.00	4,246.92	23,632.00	18	92
			Net	0.00	129.28 -	3,056.00	4 -	92
551 PROGRAM	Pipestone Drug Free Communities		Revenue	29,874.25-	166,676.69 -	125,000.00 -	133	92
			Expend.	0.00	142,958.09	125,000.00	114	92
			Net	29,874.25-	23,718.60 -	0.00	0	92
565 PROGRAM	Cannabis		Revenue	4,052.32-	76,734.35 -	156,370.00 -	49	92
			Expend.	9,716.99	108,295.08	73,775.00	147	92
			Net	5,664.67	31,560.73	82,595.00 -	38 -	92
900 PROGRAM	Emergency Preparedness		Revenue	0.00	65,147.05 -	97,152.00 -	67	92
			Expend.	7,538.35	54,710.10	95,803.00	57	92
			Net	7,538.35	10,436.95 -	1,349.00 -	774	92
903 PROGRAM	Response Sustainability-PHEP		Revenue	0.00	186,959.16 -	178,358.00 -	105	92
			Expend.	13,692.27	178,720.13	140,190.00	127	92
			Net	13,692.27	8,239.03 -	38,168.00 -	22	92
905 PROGRAM	COVID-19 Pandemic		Revenue	0.00	37,052.30 -	0.00	0	92
			Expend.	0.00	26,240.53	0.00	0	92
			Net	0.00	10,811.77 -	0.00	0	92
483 DEPT	Health Education	Totals:	Revenue	55,099.42-	738,676.48 -	829,775.00 -	89	92
			Expend.	47,859.02	731,917.92	730,324.00	100	92
			Net	7,240.40-	6,758.56 -	99,451.00 -	7	92
485 DEPT	Environmental Health							

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of</u> <u>Bdgt</u>	<u>% of</u> <u>Year</u>
800 PROGRAM	Environmental		Revenue	661.00-	167,822.59-	222,771.00 -	75	92
			Expend.	23,206.22	244,088.61	258,960.00	94	92
			Net	22,545.22	76,266.02	36,189.00	211	92
809 PROGRAM	Environmental Water Lab		Revenue	1,560.00-	68,945.34-	89,500.00 -	77	92
			Expend.	6,161.29	82,800.24	98,111.00	84	92
			Net	4,601.29	13,854.90	8,611.00	161	92
485 DEPT	Environmental Health	Totals:	Revenue	2,221.00-	236,767.93-	312,271.00 -	76	92
			Expend.	29,367.51	326,888.85	357,071.00	92	92
			Net	27,146.51	90,120.92	44,800.00	201	92
1 FUND	Health Services Fund	Totals:	Revenue	270,447.62-	4,380,659.26-	4,783,859.00 -	92	92
			Expend.	336,774.46	4,171,911.22	4,885,953.00	85	92
			Net	66,326.84	208,748.04 -	102,094.00	204 -	92

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
5 FUND	Human Services Fund							
410 DEPT	General Administration							
0 PROGRAM	...		Revenue					92
			Expend.	10,966.81	48,664.68	34,482.00	141	92
			Net	10,966.81	48,664.68	34,482.00	141	92
410 DEPT	General Administration	Totals:	Revenue					92
			Expend.	10,966.81	48,664.68	34,482.00	141	92
			Net	10,966.81	48,664.68	34,482.00	141	92
420 DEPT	Income Maintenance							
0 PROGRAM	...		Revenue					92
			Expend.	0.00	1.66	0.00	0	92
			Net	0.00	1.66	0.00	0	92
600 PROGRAM	Income Maint Administrative/Overhead		Revenue	831,115.21 -	3,913,971.85 -	4,996,856.00 -	78	92
			Expend.	134,926.95	1,580,222.07	1,698,381.00	93	92
			Net	696,188.26 -	2,333,749.78 -	3,298,475.00 -	71	92
601 PROGRAM	Income Maint/Random Moment Payroll		Revenue					92
			Expend.	232,396.31	2,736,847.38	3,140,555.00	87	92
			Net	232,396.31	2,736,847.38	3,140,555.00	87	92
602 PROGRAM	Income Maint FPI Investigator		Revenue	15,900.00 -	60,713.00 -	210,256.00 -	29	92
			Expend.	6,548.02	61,022.59	210,256.00	29	92
			Net	9,351.98 -	309.59	0.00	0	92
605 PROGRAM	MN Supplemental Aid (MSA)/GRH		Revenue	99.00 -	33,346.21 -	50,500.00 -	66	92
			Expend.	0.00	35,121.02	50,000.00	70	92
			Net	99.00 -	1,774.81	500.00 -	355 -	92
610 PROGRAM	TANF(AFDC/MFIP/DWP)		Revenue	737.00 -	8,194.25 -	8,400.00 -	98	92
			Expend.	0.00	4,948.55	2,100.00	236	92
			Net	737.00 -	3,245.70 -	6,300.00 -	52	92
620 PROGRAM	General Asst(GA)/Final Disposition		Revenue	0.00	38,144.21 -	37,000.00 -	103	92
			Expend.	22,875.00	142,803.67	251,000.00	57	92
			Net	22,875.00	104,659.46	214,000.00	49	92
630 PROGRAM	Food Support (FS)		Revenue	144,918.41 -	667,927.27 -	706,000.00 -	95	92
			Expend.	0.00	6,165.79	3,000.00	206	92
			Net	144,918.41 -	661,761.48 -	703,000.00 -	94	92

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Page 8

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
640 PROGRAM	Child Support (IVD)		Revenue	169,938.00-	979,910.37-	1,044,500.00-	94	92
			Expend.	71,632.80	995,703.72	1,039,670.00	96	92
			Net	98,305.20-	15,793.35	4,830.00-	327-	92
650 PROGRAM	Medical Assistance (MA)		Revenue	247,644.86-	4,413,263.23-	4,805,000.00-	92	92
			Expend.	391,913.00	3,228,046.40	3,455,000.00	93	92
			Net	144,268.14	1,185,216.83-	1,350,000.00-	88	92
680 PROGRAM	Refugee Cash Assistance (RCA)		Revenue	0.00	4,051.00-	1,050.00-	386	92
			Expend.					92
			Net	0.00	4,051.00-	1,050.00-	386	92
420 DEPT	Income Maintenance	Totals:	Revenue	1,410,352.48-	10,119,521.39-	11,859,562.00-	85	92
			Expend.	860,292.08	8,790,882.85	9,849,962.00	89	92
			Net	550,060.40-	1,328,638.54-	2,009,600.00-	66	92
431 DEPT	Social Services							
0 PROGRAM	...		Revenue	0.00	242,422.83	0.00	0	92
			Expend.					92
			Net	0.00	242,422.83	0.00	0	92
700 PROGRAM	Social Service Administrative/Overhead		Revenue	2,007,088.14-	10,725,503.63-	12,569,877.00-	85	92
			Expend.	304,437.36	3,694,380.99	4,648,845.00	79	92
			Net	1,702,650.78-	7,031,122.64-	7,921,032.00-	89	92
701 PROGRAM	Social Services/SSTS		Revenue					92
			Expend.	652,115.77	7,890,772.55	8,672,538.00	91	92
			Net	652,115.77	7,890,772.55	8,672,538.00	91	92
710 PROGRAM	Children's Social Services Programs		Revenue	65,538.92-	1,814,536.67-	1,794,885.00-	101	92
			Expend.	317,508.91	4,653,136.74	4,466,751.00	104	92
			Net	251,969.99	2,838,600.07	2,671,866.00	106	92
711 PROGRAM	YIP Grant (Circle)-Dept of Public Safety		Revenue	0.00	0.00	37,507.00-	0	92
			Expend.	0.00	0.00	37,507.00	0	92
			Net	0.00	0.00	0.00	0	92
712 PROGRAM	CIRCLE Program		Revenue	0.00	0.00	5,000.00-	0	92
			Expend.	1,282.79	9,041.18	12,000.00	75	92
			Net	1,282.79	9,041.18	7,000.00	129	92
713 PROGRAM	STAY Program Grant (formerly SELF)		Revenue	7,287.00-	39,580.00-	40,500.00-	98	92
			Expend.	342.93	11,369.50	40,500.00	28	92
			Net	6,944.07-	28,210.50-	0.00	0	92

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
714 PROGRAM	PrimeWest Reinvestment Grant		Revenue					92
			Expend.	343.75	216,847.51	0.00	0	92
			Net	343.75	216,847.51	0.00	0	92
715 PROGRAM	Children Waivers		Revenue	10,490.10-	112,950.14-	94,000.00-	120	92
			Expend.	0.00	0.00	800.00	0	92
			Net	10,490.10-	112,950.14-	93,200.00-	121	92
716 PROGRAM	FGDM/Family Group Decision Making		Revenue	14,532.97-	93,929.52-	123,032.00-	76	92
			Expend.	6,749.93	71,204.94	123,032.00	58	92
			Net	7,783.04-	22,724.58-	0.00	0	92
717 PROGRAM	Family Assmt Response Grant/Discr Fund		Revenue	10,790.86-	41,844.66-	43,163.00-	97	92
			Expend.	2,626.27	30,197.55	43,163.00	70	92
			Net	8,164.59-	11,647.11-	0.00	0	92
718 PROGRAM	PSOP/Parent Support Outreach Program		Revenue	9,802.00-	22,775.50-	28,587.00-	80	92
			Expend.	2,928.77	13,505.84	28,587.00	47	92
			Net	6,873.23-	9,269.66-	0.00	0	92
719 PROGRAM	CCIP/Comm.Crime Intervention&Prevent		Revenue	0.00	0.00	75,015.00-	0	92
			Expend.	0.00	0.00	75,015.00	0	92
			Net	0.00	0.00	0.00	0	92
720 PROGRAM	Child Care/Child Protection		Revenue	3,800.00-	38,728.00-	20,000.00-	194	92
			Expend.	579.00	6,591.72	2,500.00	264	92
			Net	3,221.00-	32,136.28-	17,500.00-	184	92
721 PROGRAM	CC Basic Slide Fee/Cty Match to DHS		Revenue	2,607.00-	23,738.00-	19,500.00-	122	92
			Expend.	3,614.00	39,751.00	50,000.00	80	92
			Net	1,007.00	16,013.00	30,500.00	53	92
726 PROGRAM	MFIP/SW MN PIC		Revenue	705.00-	5,722.00-	10,000.00-	57	92
			Expend.					92
			Net	705.00-	5,722.00-	10,000.00-	57	92
730 PROGRAM	Chemical Dependency		Revenue	6,112.01-	198,103.94-	239,500.00-	83	92
			Expend.	2,866.00	182,549.23	165,500.00	110	92
			Net	3,246.01-	15,554.71-	74,000.00-	21	92
741 PROGRAM	Mental Health - Adults Only		Revenue	314,342.53-	1,538,158.71-	1,587,535.00-	97	92
			Expend.	95,143.08	1,785,948.40	2,498,584.00	71	92
			Net	219,199.45-	247,789.69	911,049.00	27	92

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
742 PROGRAM	Mental Health - Children Only		Revenue	87,291.23-	1,029,197.12-	1,300,841.00 -	79	92
			Expend.	107,190.26	1,319,796.76	1,485,674.00	89	92
			Net	19,899.03	290,599.64	184,833.00	157	92
750 PROGRAM	Developmental Disabilities		Revenue	65,224.05-	770,116.64-	807,219.00 -	95	92
			Expend.	13,674.43	187,579.11	252,140.00	74	92
			Net	51,549.62-	582,537.53-	555,079.00 -	105	92
760 PROGRAM	Adult Services		Revenue	105,745.20-	1,413,119.07-	1,609,694.00 -	88	92
			Expend.	9,360.08	192,428.01	77,200.00	249	92
			Net	96,385.12-	1,220,691.06-	1,532,494.00 -	80	92
765 PROGRAM	Adult Waivers		Revenue	81,616.10-	954,731.95-	785,000.00 -	122	92
			Expend.	15,281.99	233,943.33	215,000.00	109	92
			Net	66,334.11-	720,788.62-	570,000.00 -	126	92
431 DEPT	Social Services	Totals:	Revenue	2,792,973.11-	18,580,312.72-	21,190,855.00 -	88	92
			Expend.	1,536,045.32	20,539,044.36	22,895,336.00	90	92
			Net	1,256,927.79-	1,958,731.64	1,704,481.00	115	92
432 DEPT	Restorative Justice		Revenue					92
			Expend.	3,917.56	46,251.49	0.00	0	92
			Net	3,917.56	46,251.49	0.00	0	92
700 PROGRAM	Social Service Administrative/Overhead		Revenue					92
			Expend.	3,917.56	46,251.49	0.00	0	92
			Net	3,917.56	46,251.49	0.00	0	92
711 PROGRAM	YIP Grant (Circle)-Dept of Public Safety		Revenue	6,468.40-	37,463.48-	0.00	0	92
			Expend.	1,577.19	35,302.42	0.00	0	92
			Net	4,891.21-	2,161.06-	0.00	0	92
712 PROGRAM	CIRCLE Program		Revenue	0.00	10,000.00-	0.00	0	92
			Expend.	0.00	31.00	0.00	0	92
			Net	0.00	9,969.00-	0.00	0	92
719 PROGRAM	CCIP/Comm.Crime Intervention&Prevent		Revenue	56,021.56-	212,422.01-	0.00	0	92
			Expend.	15,154.79	163,784.01	0.00	0	92
			Net	40,866.77-	48,638.00-	0.00	0	92
432 DEPT	Restorative Justice	Totals:	Revenue	62,489.96-	259,885.49-	0.00	0	92
			Expend.	20,649.54	245,368.92	0.00	0	92
			Net	41,840.42-	14,516.57-	0.00	0	92
461 DEPT	Information Systems		Revenue	0.00	0.00	85,000.00 -	0	92
			Expend.	0.00	0.00	355,637.00	0	92
			Net	0.00	0.00	270,637.00	0	92
0 PROGRAM	...		Revenue	0.00	0.00	85,000.00 -	0	92
			Expend.	0.00	0.00	355,637.00	0	92
			Net	0.00	0.00	270,637.00	0	92

Southwest Health and Human Services



Revenues & Expend by Prog,Dept,Fund

Report Basis: Cash

<u>Element</u>	<u>Description</u>	<u>Account Number</u>		<u>Current Month</u>	<u>Year-To-Date</u>	<u>Budget</u>	<u>% of Bdgt</u>	<u>% of Year</u>
461 DEPT	Information Systems	Totals:	Revenue	0.00	0.00	85,000.00 -	0	92
			Expend.	0.00	0.00	355,637.00	0	92
			Net	0.00	0.00	270,637.00	0	92
471 DEPT	LCTS Collaborative Agency							
702 PROGRAM	LCTS		Revenue	52,578.00 -	267,608.00 -	0.00	0	92
			Expend.	5,575.00	215,030.00	0.00	0	92
			Net	47,003.00 -	52,578.00 -	0.00	0	92
471 DEPT	LCTS Collaborative Agency	Totals:	Revenue	52,578.00 -	267,608.00 -	0.00	0	92
			Expend.	5,575.00	215,030.00	0.00	0	92
			Net	47,003.00 -	52,578.00 -	0.00	0	92
5 FUND	Human Services Fund	Totals:	Revenue	4,318,393.55 -	29,227,327.60 -	33,135,417.00 -	88	92
			Expend.	2,433,528.75	29,838,990.81	33,135,417.00	90	92
			Net	1,884,864.80 -	611,663.21	0.00	0	92
FINAL TOTALS	1,291 Accounts		Revenue	4,588,841.17 -	33,825,946.32 -	38,072,638.00 -	89	92
			Expend.	2,785,896.18	34,220,881.92	38,174,732.00	90	92
			Net	1,802,944.99 -	394,935.60	102,094.00	387	92

Social Services Caseload:

Yearly Averages	Adult Services	Children's Services	Total Programs
2018	2683	617	3299
2019	2651	589	3241
2020	2623	572	3195
2021	2694	560	3254
2022	2729	567	3295
2023	2820	575	3395
2024	2727	579	3306
2025			

2025	Adult Services	Children's Services	Total Programs
January	2679	567	3246
February	2615	575	3190
March	2674	587	3261
April	2694	566	3260
May	2650	583	3233
June	2653	576	3229
July	2645	559	3204
August	2674	568	3242
September	2684	558	3242
October	2664	543	3207
November	2629	540	3169
December			0
Average	2660	566	3226

Adult - Social Services Caseload

Average	Adult Brain Injury (BI)	Adult Community Access for Disability Inclusion (CADI)	Adult Community Alternative Care (CAC)	Adult Essential Community Supports	Adult Mental Health (AMH)	Adult Protective Services (APS)	Adult Services (AS)	Alternative Care (AC)	Chemical Dependency (CD)	Developmental Disabilities (DD)	Elderly Waiver (EW)	Total Programs
2018	11	299	14	0	282	43	880	18	353	451	331	2683
2019	9	319	13	0	261	58	887	17	295	542	339	2651
2020	10	328	12	0	270	61	869	15	287	453	319	2623
2021	9	362	13	0	272	50	926	14	299	446	303	2609
2022	8	387	12	0	260	72	996	16	230	448	303	2671
2023	8	406	10	0	246	83	1065	17	228	450	306	2757
2024	10	394	11	0	231	111	972	21	206	463	310	2773
2025												

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

2025	Adult Brain Injury (BI)	Adult Community Access for Disability Inclusion (CADI)	Adult Community Alternative Care (CAC)	Adult Essential Community Supports	Adult Mental Health (AMH)	Adult Protective Services (APS)	Adult Services (AS)	Alternative Care (AC)	Chemical Dependency (CD)	Developmental Disabilities (DD)	Elderly Waiver (EW)	Total Programs
January	9	388	11	0	246	132	948	18	189	442	296	2679
February	9	387	11	0	247	131	938	22	151	428	291	2615
March	9	389	11	0	253	140	950	20	186	427	289	2674
April	9	392	11	0	253	149	986	20	157	426	291	2694
May	9	385	11	0	254	161	992	19	108	418	293	2650
June	10	387	11	0	260	147	998	18	113	414	295	2653
July	10	384	10	0	259	150	985	17	116	415	299	2645
August	10	392	10	0	264	167	998	19	103	414	297	2674
September	10	395	10	0	263	181	992	20	106	412	295	2684
October	9	396	10	0	267	186	999	22	78	409	288	2664
November	9	401	10	0	268	177	979	22	69	407	287	2629
December												0
	9	391	11	0	258	156	979	20	125	419	293	2656

Children's - Social Services Caseload

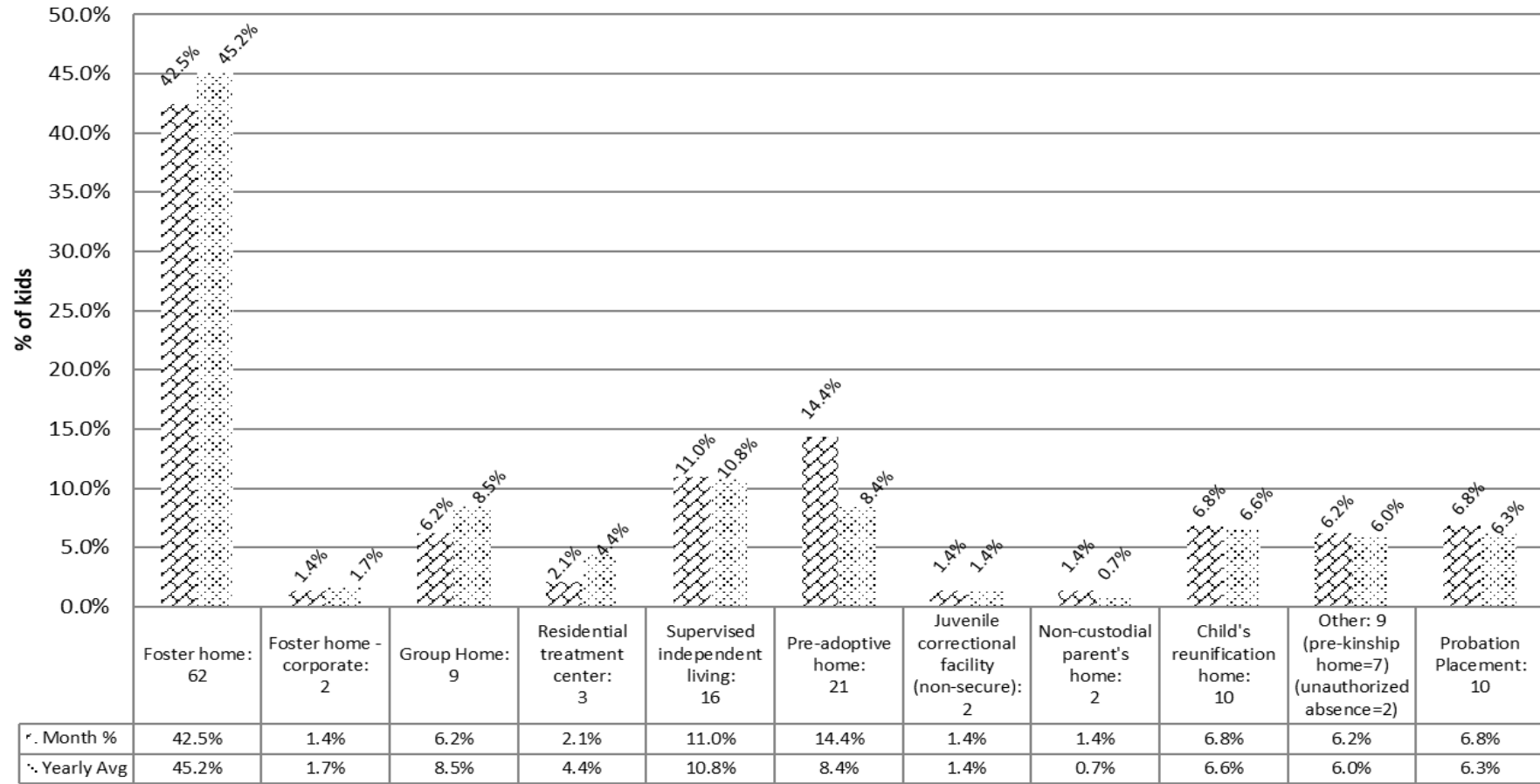
Average	Adolescent Independent Living (ALS)	Adoption	Child Brain Injury (BI)	Child Community Alternative Care (CAC)	Child Community Alternatives for Disabled Individuals (CADI)	Child Protection (CP)	Child Welfare (CW)	Children's Mental Health (CMH)	Early Intervention: Infants & Toddlers with Disabilities	Minor Parents (MP)	Parent Support Outreach Program (PSOP)	Total Programs
2018	46	23	0	11	40	180	182	110	0	0	25	604
2019	36	18	0	11	40	170	191	94	0	0	30	589
2020	30	29	0	12	48	163	178	82	0	0	32	572
2021	21	33	0	13	59	165	155	85	0	0	31	591
2022	23	30	0	13	64	176	145	78	0	0	38	592
2023	22	31	0	12	64	166	158	86	0	0	37	584
2024	21	19	0	11	64	162	168	105	0	0	30	642
2025												

2025	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	20	9	0	9	58	149	192	100	0	0	30	567
February	21	13	0	9	58	153	191	103	0	0	27	575
March	22	12	0	9	58	155	196	106	0	0	29	587
April	23	13	0	9	59	131	178	108	0	0	45	566
May	24	15	0	9	60	136	175	115	0	0	49	583
June	24	15	0	9	60	131	175	122	0	0	40	576
July	24	15	0	9	60	128	175	115	0	0	33	559
August	24	14	0	9	62	142	180	108	0	0	29	568
September	23	18	0	9	62	124	183	107	0	0	32	558
October	23	17	0	8	63	125	180	96	0	0	31	543
November	22	19	0	8	62	122	183	91	0	0	33	540
December												0
	23	15	0	9	60	136	183	106	0	0	34	576

2025 KIDS IN OUT OF HOME PLACEMENT - BY COUNTY

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD Average	2024 Average
Lincoln	9	11	11	11	10	10	10	8	8	8	7		9	5
Lyon	65	65	64	60	57	67	67	69	69	67	65		65	70
Murray	15	14	13	13	14	14	13	13	13	13	12		13	17
Pipestone	7	11	13	14	13	16	18	20	20	19	22		16	19
Redwood	38	39	39	39	38	32	34	34	31	31	31		35	41
Rock	12	7	7	7	7	7	5	8	7	7	9		8	10
Monthly Totals	146	147	147	144	139	146	147	152	148	145	146	0		

November 2025 - Placement by Category
146 Kids in Placement



November 2025: Total kids in placement = 146

Total of 7 Children entered placement

1	Lyon	Residential Treatment Center
3	Pipestone	Foster Home
1	Redwood	Foster Home
2	Rock	Foster Home

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

1	Lincoln	Supervised Independent Living
1	Lyon	Supervised Independent Living
1	Lyon	Child's Reunification Home
1	Lyon	Probation
1	Murray	ADOPTED
1	Redwood	ADOPTED

NON IVD COLLECTIONS

November 2025

PROGRAM	ACCOUNT	TOTAL
MSA/GRH	05-420-605.5803	99
TANF (MFIP/DWP/AFDC)	05-420-610.5803	737
GA	05-420-620.5803	0
GA Final Disposition Recovery	05-420-620.5804	0
FS	05-420-630.5803	305
CS (PI Fee, App Fee, etc)	05-420-640.5501	265
MA Probate Fees	05-420-650-5501	0
MA Recoveries & Estate Collections (25% retained by agency)	05-420-650.5803	28,424
REFUGEE	05-420-680.5803	0
CHILDRENS		
Court Visitor Fee	05-431-700.5514	0
Parental Fees, Holds	05-431-710.5501	1,695
OOH/FC Recovery	05-431-710.5803	13,538
CHILDCARE		
Licensing	05-431-720.5502	3,400
Corp FC Licensing	05-431-720.5505	400
Over Payments	05-431-721&722.5803	0
CHEMICAL DEPENDENCY		
SUD Assessment Fee	05-431-730.5504	817
CD Assessments	05-431-730.5519	324
Detox Fees	05-431-730.5520	1,249
SUD Treatment	05-431-730.5523	1,639
Over Payments	05-431-730.5803	0
MENTAL HEALTH		
Insurance Copay	05-431-740.5803	0
Over Payments	05-431-741 or 742.5803	0
DEVELOPMENTAL DISABILITIES		
Insurance Copay/Overpayments	05-431-750.5803	0
ADULT		
Court Visitor Fee	05-431-760.5515	0
Insurance Copay/Overpayments	05-431-760.5803	310
TOTAL NON-IVD COLLECTIONS		53,204

	WIC	Family Home Visiting	MnChoices PCA Assessments	Managed Care	Dental Varnish	Refugee Health	LTBI Medication Distribution	Water Tests	FPL Inspections	Imm	Car Seats	COVID Vaccine Admin
'12 Avg	1857	48	15	187	81							
'13 Avg	2302	37	21	211	90							
'14 Avg	2228	60	25	225	112	6	30					
'15 Avg	2259	86	23	238	112	12	36					
'16 Avg	2313	52	22	265	97	12	27					
'17 Avg	2217	47	22	290	56	9	25					
'18 Avg	2151	50	22	324	23	4	18	128	48	57	19	
'19 Avg	2018	31	10	246	18	4	10	131	47	63	20	
'20 Avg	2008	27	8	224	-	-	6	129	34	21	7	
'21 Avg	1921	19	8	195	-	1	4	132	41	24	9	633
'22 Avg	1984	35	9	189	-	1	17	171	47	41	12	4
'23 Avg	2096	33	11	175	-	4	2	133	41	57	16	-
'24 Avg	2059	30	12	234	-	7	4	118	40	55	19	-

	WIC	Family Home Visiting	MnChoices Assessments	Managed Care	Dental Varnish	Refugee Health	LTBI/DOT Medication Distribution	Water Tests	FPL Inspections	Imm	Car Seats
11/24	2010	24	10	184	0	6	1	109	37	175	16
12/24	2005	12	7	183	0	1	1	96	32	50	17
1/25	2018	14	12	231	0	2	1	113	30	65	24
2/25	2023	27	7	232	0	0	1	80	36	60	10
3/25	2023	23	16	219	0	0	2	108	32	96	25
4/25	2026	19	15	248	0	0	1	152	28	25	14
5/25	2006	32	8	223	0	0	1	144	35	31	14
6/25	2017	23	20	244	0	0	0	134	66	24	13
7/25	2037	13	13	265	0	0	1	169	72	28	25
8/25	2062	28	25	251	0	0	1	183	46	26	19
9/25	2062	24	17	249	0	1	1	148	23	93	15
10/25	2057	30	17	262	0	0	1	112	65	74	28
11/25		35	7	210	0	0	1	105	29	78	18
12/25											

Emergency Preparedness Software/Hardware Purchase

Authorization Summary

December 2025 SWHHS Board Meeting

- **All costs** will be covered by the Response Sustainability Grant.
- Part of our grant responsibilities are to expand our technology and response capabilities.
- All county emergency managers and many public health departments already have emergency preparedness software.
- All vendors have been checked on the SAM system and have no active exclusion records.
- Reviewed and signed off on by IT director.

Vendor	Total Upfront/Including 3-year subscription	3-Year Subscription/per year
Salamander Live	\$21,821.45	\$10,827.00/\$3,609.00

- Currently used by numerous counties and public health departments across Minnesota. Additionally, used by Minnesota Homeland Security and Emergency Management.
- Would allow cross functionality and essential communication between emergency managers and public health departments.

Vendor	Total Upfront/Including 1-year subscription	1-Year Subscription
Veoci	\$31,442	\$19,562.00

- Provides emergency management software like Salamander Live
- Not used by many agencies or departments in our area



Public Health
Prevent. Promote. Protect.

Southwest Health and
Human Services

SalamanderLive

Software

- Response Sustainability Grant (RSG) duty 6 requires Public Health to expand or introduce technology platforms to support EP response and recovery.
- Cost: \$21,821.45 Funding is covered under the RSG grant.
- SalamanderLive is currently used at the state-level, multiple counties (Murray County), and other PH agencies
 - Is easily operable across multiple incidents
- Capabilities:
 - Resource, Staff, Evacuees, and Patient Tracking
 - Inventory/Time Management
 - GIS Mapping Abilities
 - Create IDs for Staff with Credentials
 - Document and Policy Storage
 - Event Logs



Salamander Technologies, Inc.
 1624 Business Park Drive
 Traverse City, MI 49686
 Phone: 877.430.5171
 Fax: 231.932.1606
 www.salamanderlive.com

Quote # QUO-20574-M9B4C9

Name: Tyler Looft
 Agency: Southwest Health and Human Services
 Address:
 MN
 Phone: 5075321298
 Fax:
 Email: tyler.looft@swhhsmn.gov

Reference: 3 Year - Salamander Intelligent Accountability

9/2/2025 2:41:22 PM - Sales Representative: Rob DeVaun

Product #	Product	Price	Quantity	Amount
	Additional Year Printer Remote Hardware Maintenance Agreement	\$275.00	2	\$550.00
EP-L1-OL-3	3 Year - EVENTS PRO Level 1 For One (1) SalamanderLive Organization	\$2700.00	1	\$2700.00
CIV-Live-L2-3	3 Year - SalamanderLive Civilian Account Level 2 (3 Users, 300 Personnel Records, Unlimited Equipment, Unlimited Collections, Qual. Verification, 15 GB Doc. Upload, 1 Print Location)	\$2052.00	1	\$2052.00
AM-OL-L1-3	3 Year -ASSET MANAGEMENT - Organization Level 1- Base Package for 1 Organization (Includes SalamanderLive - based ASSET MANAGEMENT for users within one Salamander organization, 1 Print Location, and 1 INVENTORY APP. Hardware and supplies sold separately.	\$2025.00	1	\$2025.00
IT-ST-02-3	3 Year-TRACK App- (Per User) 3 Year - TRACK APP - Per User (Includes SALAMANDER IDENTITY VERIFICATION (SIV) and GIS Mapping)	\$405.00	5	\$2025.00
AM-HWD-KIT	ASSET MANAGEMENT Hardware Kit (Mobile printer, case of labels, ribbon)	\$995.00	1	\$995.00
IDP-PRT-BUNDLE	IDP Double Sided ID Badging Printer Bundle Includes: *Dual-Sided ID Badge Printer (USB Connection) -651399 *(3) YMCKOK Ribbon, Front Color/Back Black, Yields 200 images per roll-659376 * White, Blank PVC Cards- Pack of 500 *Cleaning Kit-659909 *Remote Installation *(1) Year Remote Support *Up to a 36 Month Standard Hardware Warranty	\$2808.00	1	\$2808.00
IT-CONFIG-L2	Installation and Configuration- Level 2	\$195.00	2	\$390.00
TRN-Web-Level 2	One Full Day of Web Training	\$825.00	2	\$1650.00



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Reference: 3 Year - Salamander Intelligent Accountability

9/2/2025 2:41:22 PM - Sales Representative: Rob DeVaun

IT-SL-PK	Print Control Location One-time Purchase - License key for printing from one location	\$250.00	1	\$250.00
IT-RT-HDW-PKG-MP	RAPID TAG / EVAC Hardware Package with Mobile Printer - Large Case (FT-CASE-L) - Laptop-Standard (FT-LAP-S) - Mobile Printer (IT-MP) - Tethered Scanner (USCAN-KIT) -6 Rolls of Wristband Stock Standard Colors- (1) Each Sent: Red Blue Green Yellow Orange Pink Unless otherwise requested when order placed (IT-ET-1X11- R,B,G,Y,O,P)	\$4426.45	1	\$4426.45
IT-ST-FP-RT-3	RAPID TAG-3 Year	\$2025.00	1	\$2025.00

SubTotal \$21896.45

Discount Amount	\$275.00
Estimated Shipping & Handling	\$200.00
Total Tax	\$0.00
Total Amount Quoted	\$21821.45

Terms: Net 30 subject to terms and amount of credit. All quotes are valid for 30 days, after which price, quantity, models and amounts are subject to change. All quoted hardware components are subject to manufacturer availability and their perspective lead times. Once a quote is accepted, Salamander will provide a processing and ship ETA based upon your order make up and the current processing queue. If your order requires expedited fulfillment, Salamander will apply a 5% rush fee, calculated based upon total order value. Although a shipping estimate may be provided, customers are responsible for the actual shipping costs.



Veoci Quote For **Southwest Health & Human Services**

Date: 2025-Oct-01
Quote Number: Q-20250930So83866
Term: 2026-Jan-01 - 2026-Dec-31
Expiration of Quote: 2025-Dec-31
Prepared By: Cheryl Beano | cheryl.beano@veoci.com
This document has been reviewed By: Christopher Ford, VP of Sales & Partnerships

This is a preliminary estimate of fees in exchange for the Services described below. The configuration or fees could change as we better understand your requirements and environment.

To acquire the rights to the Services, the provisions of the Master Services Agreement (MSA) and Order Form need to be reviewed, agreed upon, and executed. The MSA includes the Veoci Subscription Terms and Conditions, Service Level Agreement, and Support Agreement. These documents will be provided for review upon request.

Also required for final MSA execution is a Statement of Work that would be mutually created to specify requirements, deliverables, and the implementation process.

QTY	DESCRIPTION	ANNUAL SUBSCRIPTION
15	Veoci Standard Access Licenses	\$7,312.00
1	Single Sign-On (SSO) (SAML based)	\$1,250.00
1	Waze Road Closure Integration	\$1,250.00
1	External Integration 1-way <i>Pull in Outbreak Data via SFTP File Transfer to map overlay (See Footnote 1)</i>	\$1,250.00
1	External Integration 1-way <i>DialMyCalls (See Footnote 2)</i>	\$3,750.00
25	Standard Consultation/Professional Services (Per Hour) (Recurring)	\$4,750.00
Included	Hosting on Amazon Web Services	\$0.00
Included	Updates & Maintenance of Veoci Platform	\$0.00
Included	Support of Veoci Platform	\$0.00
15,000	Non-User Form Entries (External Forms)	\$0.00
Total - Annual		\$19,562.00



Services Quote No. Q-20250930So83866

www.veoci.com | cheryl.beano@veoci.com | +1 973-876-7418

Veoci Inc., 195 Church Street 14th Floor, New Haven, CT 06510

QTY	DESCRIPTION	ONE-TIME FEE
1	AIM (Asset Inventory Management)	\$2,380.00
1	Veoci EM Core	\$6,100.00
2	Bootcamp Training	\$1,900.00
1	Organization Branding	\$1,500.00
	Total - One-Time	\$11,880.00

	DESCRIPTION	AMOUNT
	Sales Tax (at 0.00000%)*	\$0.00
	Total - First Year	\$31,442.00

* Plus, Applicable Sales Tax

NOTES:

*Footnote 1:

Veoci supports manual and scheduled processes for importing or exporting data. Customers can provide a curated CSV or XLSX file via a customer-hosted SFTP site or an Amazon S3 bucket (either customer- or Veoci-provided).

For the Outbreak data, the customer is responsible for providing a pre-validated file with normalized data. This data will then be mapped into a Veoci form and used within the solutions designed during the implementation.

****Footnote 2:** VEOCI is designed as a highly integratable platform able to connect with a number of technology products and proprietary systems, including other mass notification services. Our platform exposes an open and secure REST API that allows other systems to send or query data, and we provide a console for configuring connections with APIs utilizing XML or other formats. Since we never integrated with DialMyCalls, we are estimating an average of 15 hours, depending on further integration calls to scope and discover the possibilities from both systems and determining the feasibility of a successful integration.



Federal Service Desk Not Open During Temporary Government Shutdown

Oct 1, 2025

As a result of the temporary government shutdown, the Federal Service Desk is not open at this time. Please visit [FSD.gov](#) for helpful knowledge articles and assistance from our virtual agent.



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SALAMANDER TECHNOLOGIES LLC

Active Registration

Unique Entity ID: EKM7AXG3EU11 CAGE Code: 1V9C6 Physical Address: 1624 BUSINESS PARK DR, TRAVERSE CITY, MI 49686 USA

Entity

Expiration Date
Mar 14, 2026

Purpose of Registration
All Awards

SALAMANDER TECHNOLOGIES LLC

Subcontract ID: **1377643**

Subcontract Report

Subcontractor

SALAMANDER TECHNOLOGIES LLC
Unique Entity ID: EKM7AXG3EU11

Prime Contract

Contract ID(PIID): **SPE8EX24F10QF** Total Contract Value: **\$39,178.42**

Referenced IDV(PIID): **SPE8EH20D0001** Contracting Subtier: **97AS - DEFENSE LOGISTICS AGENCY**

Date

Subcontract Date: **May 28, 2024**

Date Submitted: **Jul 9, 2024**

Prime Contractor

ATLANTIC DIVING SUPPLY, INC.
Unique Entity ID: GJMSFBCNMSK3

Contracting Office: **SPE8EX - DLA TROOP SUPPORT**

SALAMANDER TECHNOLOGIES LLC

Subcontract ID: **1356584**

Subcontract Report

Subcontractor

SALAMANDER TECHNOLOGIES LLC
Unique Entity ID: EKM7AXG3EU11

Prime Contract

Contract ID(PIID): **SPE8EX24F10B5** Total Contract Value: **\$38,316.09**

Referenced IDV(PIID): **SPE8EH20D0001** Contracting Subtier: **97AS - DEFENSE LOGISTICS AGENCY**

Date

Subcontract Date: **Feb 28, 2024**

Date Submitted: **Mar 6, 2024**

Prime Contractor

ATLANTIC DIVING SUPPLY, INC.
Unique Entity ID: GJMSFBCNMSK3

Contracting Office: **SPE8EX - DLA TROOP SUPPORT**

SALAMANDER TECHNOLOGIES INCORPORATED

Contract ID (PIID): **GS07F9468S**

Contract Award





Federal Service Desk Not Open During Temporary Government Shutdown
Oct 1, 2025
As a result of the temporary government shutdown, the Federal Service Desk is not open at this time. Please visit [FSD.gov](#) for helpful knowledge articles and assistance from our virtual agent.



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Entity Information

Federal Hierarchy

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Sort by

Date Modified/Updated

Showing 1 - 13 of 13 results

VEOCI INC. Active Registration

Unique Entity ID: N7JJUTZKVE69 CAGE Code: 8QZB5 Physical Address: 195 CHURCH ST, FL 14, NEW HAVEN, CT 06510 USA

Entity

Expiration Date
Mar 11, 2026

Purpose of Registration
All Awards

VEOCI INC.

Subaward ID: **21ARPA-OEMSWL-GR**

Assistance Subaward

Subrecipient

VEOCI INC.
Unique Entity ID: N7JJUTZKVE69

Prime Recipient

MONTGOMERY COUNTY
Unique Entity ID: DR3UM2VRE4D7

Prime Assistance

Award ID (FAIN): SLFRP0225 Total Award Value: \$117,978,581.00

Assistance Type: 06 - Direct Payment for Specified Use, as a Subsidy or Other Non-Reimbursable Direct Financial Aid (C)

Awarding Subtier: 2001 - Departmental Offices Awarding Office: 203405 - FISCAL SERVICE - DO

Date

Subaward Date: May 6, 2024

Date Submitted: May 20, 2025

C&C DEM

Subaward ID: **EMF-2023-EP-00002-01**

Assistance Subaward

Subrecipient

C&C DEM
Unique Entity ID: J8JXN3T4L745

Prime Recipient

DEFENSE, HAWAII DEPARTMENT OF
Unique Entity ID: MDZEFA2Z8DN5

Prime Assistance

Award ID (FAIN): EMF-2023-EP-00002 Total Award Value: \$3,573,185.00

Assistance Type: 03 - Formula Grant (A)

Awarding Subtier: 7022 - Federal Emergency Management Agency Awarding Office: 70FGRT - FEMA Headquarters: Financial Assistance Awards

Date

Subaward Date: Dec 22, 2023

Date Submitted: Dec 26, 2023

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

EFFECTIVE DATE: 01/01/11

REVISION DATE: 10/21/15; 02/17/16; 01/18/17; 04/18/18; 11/28/18; 02/28/19; 10/16/19;
01/01/2020; 03/18/2020; 01/01/2021; 10/19/22; 06/21/23; 01/01/24; 01/01/2026

AUTHORITY: Southwest Health and Human Services Joint Governing Board

Minnesota Statutes Chapter 268B

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-- LEAVES AND HOLIDAYS --

Section 1 – Vacation Leave

- a. Each permanent , trainee, parttime or probationary employee shall earn vacation on the last working day of each payroll period, but this vacation cannot be used until the first working day of the following payroll period.
 - At initial hire, staff will earn 3.7 hours of vacation bi-weekly.
 - At 3 years of service, staff will earn 4.33 hours of vacation bi-weekly.
 - At 5 years of service, staff will earn 5.55 hours of vacation bi-weekly.
 - At 10 years of service, staff will earn 6.45 hours of vacation bi-weekly.
 - At 15 years of service, staff will earn 7.35 hours of vacation bi-weekly.
 - At 20 years of service, staff will earn 8.25 hours of vacation bi-weekly.
- b. Vacation leave will be prorated for part-time employees. Part-time employees, or employees whose status has changed from part-time to full-time (or vice-versa), are not eligible for automatic increases based upon years of service. Any increase in vacation leave is based upon total months of service.
- c. Vacation leave can accumulate to a maximum of 244 350 hours. ~~except for Executive and Supervisory staff who can accumulate to a maximum of 350 hours.~~ No time is accumulated after reaching the maximum. In lieu of earning biweekly vacation, new employees will be fronted six (6) biweekly vacation accruals at the time of hire (a total of 22.2 hours) which employees will have access to upon hire. New staff will then start earning biweekly vacation as per policy at the end of the seventh (7th) biweekly pay period and thereafter. When taking vacation leave, the minimum increment that can be used is one-half hour. Vacation leave cannot be used until it is earned.
- d. Requests for vacation leave must be made to the employee's supervisor in writing and must be authorized in advance by the supervisor in writing. In the absence of the employee's supervisor, the request may be made to another supervisor in the agency.
- e. Upon voluntary separation of employment, any employee who has six (6) months of satisfactory service ~~will be paid for any accrued vacation leave that has not been used. Executive and supervisory staff~~ will have any of their accrued vacation leave deposited into a Health Care Savings Plan (HCSP) administered by the Minnesota State Retirement

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

System upon separation of employment. Employees may not use more than three (3) days during the last two weeks of employment. Employees terminated for misconduct shall not be entitled to be paid accrued unused vacation leave. This shall not apply to employees terminated for poor work performance.

- f. Employees who were previously employed by Lincoln, Lyon, and Murray Human Services and Lincoln, Lyon, Murray, and Pipestone Public Health or a County that becomes a member of Southwest Health and Human Services, shall maintain their seniority dates from their initial employment, so long as there was no interruption in continuous employment from their prior employer and Southwest Health and Human Services.

Section 2 – Medical Leave/Emergency Safe and Sick Time (ESST)

- a. Each permanent, trainee, parttime or probationary employee shall earn medical leave at the end of the payroll period. Each employee will earn medical leave at the rate of 1.85 hours per 37.5 hours worked. Medical leave will be prorated for part-time employees. Medical leave can accumulate to a maximum of ~~450~~ 475 hours for 2026 and then the maximum will return to 450 hours for 2027. No time is accumulated after reaching this maximum. Medical leave may not be used in the payroll period it is earned.
- b. When taking medical leave, the minimum increment that can be used is one-half hour. In addition, the agency may designate any qualifying leave for employee or family medical purposes, paid or unpaid, as counting toward an employee's FMLA entitlement (FMLA § 825.208).
- c. Paid medical leave may be used for mental or physical illness, injury or other health condition, or the treatment, diagnosis, care or preventative care, of the employee or family member as defined in Minn. Stat. § 181.9447. Medical leave may also be used due to the domestic abuse, sexual assault or stalking of the employee or family member. Employees may use medical leave due to communicable disease, closure of their workplace or family member's school or care facility due to weather or a public emergency as set forth by statute.
- d. When an employee cannot report to work due to an illness the employee shall notify their supervisor and the front desk so the employee's calendar can be updated.
- e. When illness occurs within a period of vacation leave, the period of illness may be charged as medical leave and the charge against vacation leave reduced accordingly.
- f. No employee will be paid for accrued medical leave at the time of separation, except those employees in the Public Health Collective Bargaining Unit. Payment of unused

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

medical leave will be paid out to the Public Health Collective Bargaining Unit as per the Collective Bargaining Agreement. This benefit is extended to non union staff who were prior members of the Public Health Collective Bargaining and hired prior to July 1, 2011.

- g. The employer may require medical documentation when three days of leave are used within a thirty (30) day period. Such documentation may consist of verification of doctor's or dental appointments without disclosure of diagnosis. The employer reserves the right to request additional information, including medical information, in the event that there is a pattern indicating the possible abuse of sick leave.
- h. A seven day notice is required in advance when the need to use medical leave/ESST is foreseeable. If the need is unforeseeable, the employer requires notice as soon as practicable.
- i. If any employee receives a compensable injury and has benefits accrued under sick leave, the employee may at his/her option, request and receive sick leave to supplement the difference between his/her regular pay and Worker's Compensation. The total amount paid to the employee will not exceed his/her regular earnings.
- j. Each employee may annually designate one additional individual for use of medical leave /ESST. This designation will happen with annual open enrollment.

Section 3 – FMLA Leave

- a. An "eligible employee" is an employee of a covered employer who:
 - 1. Has been employed by the employer for at least 12 months, and
 - 2. Has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave,
- b. Eligible employees may take leave for:
 - 1. The birth of a child;
 - 2. The placement of a child for adoption or foster care;
 - 3. To care for the employee's spouse, son, daughter or parent with a serious health condition;
 - 4. A serious health condition that renders the employee unable to perform the functions of his/her job;
 - 5. To care for the employee's spouse, son, daughter, parent, or next of kin with a serious injury or illness incurred during active duty military service;

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

6. For the purposes of FMLA leave, "child" is defined as a biological, adopted or foster son or daughter, stepchild, legal ward, or a child of a person standing in loco parentis who is: (a) under the age of 18 years; or (b) 18 years of age or older and incapable of self-care because of mental or physical disability.

c. Requesting Leave

Eligible employees seeking to use FMLA leave shall be required to provide written notice to the Human Resources, except in emergency circumstances, when oral notice may be given:

1. 30-day advance notice the need to take FMLA leave when the need is foreseeable;
2. notice "as soon as practicable" when the need to take FMLA leave is not foreseeable ("as soon as practicable" generally means at least verbal notice to the employer within one or two business days of learning of the need to take FMLA leave);
3. sufficient information for the employer to understand that the employee needs leave for FMLA-qualifying reasons (the employee need not mention FMLA when requesting leave to meet this requirement, but may only explain why the leave is needed); and
4. where the employer was not made aware that an employee was absent for FMLA reasons and the employee wants the leave counted as FMLA leave, timely notice (generally within two business days of returning to work) that leave was taken for an FMLA-qualifying reason.

d. Designation

1. The agency may designate an employee's absence from work FMLA leave if the circumstances giving rise to the leave is FMLA qualifying. The Agency will notify the employee that the leave is being designated FMLA leave. The Human Resources shall complete the appropriate FMLA designation forms in a timely manner (within five days of the leave commencing whenever possible) and forward them to the employee. The Supervisor is responsible for notifying the Human Resource of leaves of three days or more or intermittent leaves which may be FMLA qualifying.
2. The Human Resources is responsible for completing the "Employer Response to Employee Request for FMLA Leave" form and related forms in all circumstances in which an employee qualifies for leave under the FMLA, whether or not the employee specifically requests such a FMLA leave. (e.g. when an employee is on medical leave which also qualifies under FMLA, when an employee is unable to

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

request a leave due to a medical condition, etc.). The original shall be provided to the employee and a copy retained by the Human Resources in a "confidential medical file" for the employee, which shall be separate from the employee's personnel file. All medical certifications shall also be retained in that file.

- e. Child leave shall begin at a time requested by the employee, but may begin not more than twelve months after the birth or adoption, except in the case where the child must remain in the hospital longer than the mother, the leave may not begin more than six weeks after the child leaves the hospital.
- f. During FMLA leave, the employee will be required to use any available earned, accumulated leave. However, staff may hold up to 37.5 hours of medical and/or vacation leave to be available upon return from leave. Employees will provide written notification to their supervisor and Human Resources of their intent to bank medical and/or vacation leave prior to FMLA leave. When the reason for the FMLA leave qualifies under the "Medical Leave" section of this policy for either the employee or an eligible family member, then earned, accumulated medical leave must be used. If the reason for FMLA leave does not qualify for use of medical leave, then any accumulated vacation leave must be used before leave without pay will be authorized. An employee shall continue to be eligible for paid holidays while on approved FMLA.
- g. For as long as an employee is on FMLA leave the agency will make its cafeteria contribution towards health insurance.
- h. The agency will require that an employee's FMLA leave be supported by appropriate documentation.
 - 1. For the employee's serious health conditions, the leave must be supported by a certification issued by the health care provider of the employee. The agency will notify the employee, in writing, that such certification is required. The certification shall contain all of the information permitted by law. Failure of the employee to submit complete Certification of Health Care Provider forms, with all information, may result in a denial of FMLA leave.
 - 2. The employee must provide the medical certification within fifteen (15) days of a request for certification.
 - 3. The agency will also require medical certification from the eligible family member's health care provider to support a leave request for a leave to care for an eligible family member. In cases where the employee's use of FMLA leave to care for an immediate family member is of an intermittent nature, a medical certification will be required verifying this fact during each 12-month period in which the employee uses FMLA leave for this purpose.

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

4. Other appropriate documentation, including military records, verification of adoption and similar records, may be required by the employer.

i. Second Opinion

1. In General - In any case in which the employer has reason to doubt the validity of the certification provided by the health care provider, the employer may require, at the expense of the employer, that the eligible employee obtain the opinion of a second health care provider designated or approved by the employer concerning any information certified by the employee's health care provider.
2. Limitation - Health care provider designated or approved under paragraph (1) shall not be employed on a regular basis by the employer.
3. Resolution of Conflicting Opinions
 - In General – In any case in which the second opinion differs from the opinion in the original certification provided, the employer may require, at the expense of the employer, that the employee obtain the opinion of a third health care provider designated or approved jointly by the employer and the employee concerning the information certified.
 - Finality – The opinion of the third health care provider concerning the information certified shall be considered to be final and shall be binding on the employer and the employee.
4. Subsequent Recertification - The employer may require that the eligible employee obtain subsequent re-certifications on a reasonable basis.
5. In cases where the employee's use of FMLA leave is of an intermittent nature, a medical certification will be required verifying this fact during each 12-month period in which the employee uses FMLA leave.

- j. As a condition of restoring an employee whose FMLA leave was occasioned by the employee's own serious health condition that made the employee unable to perform the employee's job, Southwest Health and Human Services will require all employees who are certified for FMLA leave obtain and present certification from the employee's health care provider that the employee is able to resume work.

- k. For additional information refer to "Family and Medical Leave Act" (FMLA) U.S. Department of Labor website.

If applicable, FMLA will run concurrently with Minnesota Paid Family Medical Leave (see section 11).

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**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

Section 4 Parenting Leave

- a. A parental leave of up to 12 weeks shall be granted to a natural parent or adoptive parent, who requests such leave in conjunction with the birth or adoption of a child. To be eligible, the employee must have been employed for at least 1 year at half time. The 12 weeks of leave shall include any period of paid leave already provided. The employee shall be required to use all eligible paid leave during the parental leave period. This policy is provided for those employees who do not meet eligibility requirements under the Family Medical Leave Act and shall not be construed as being in addition to FMLA rights.
- The leave must begin no later than 6 weeks following the birth or adoption.
 - The employee may continue all group insurance during the leave at the employee's expense.

Section 5 – Statutory Leaves

- a. Employees are entitled to certain statutory leaves under state and federal law. In order to request such leaves, the employee must make a written request to their immediate supervisor and the Deputy Director/Human Resources Director. Leaves may be granted or denied based upon whether the employee qualifies for the statutory leave(s); the employee has made the request for leave in a timely manner and provided the appropriate documentation.
- b. Such statutory leaves include such leaves as military leaves, voting leave, bone marrow donation leave and school conference leave.

Section 6 – Educational Leave

- a. An employee may request an educational leave without pay or benefits, not to exceed 2 years, by presenting the following written documents to their supervisor who will submit it to the Board for approval:
- Letter of request
 - Any other material felt necessary to support the request
- b. The Southwest Health and Human Services Governing Board has the sole discretion to approve or deny such leave as it sees fit.

Section 7 – Jury or Witness Duty

- a. After notice to his/her supervisor, any employee shall be granted leave with pay for service upon a jury or appearance before a court, legislative committee, or other judicial or quas-judicial body as a witness in an action involving the federal government, State of Minnesota, or a political subdivision thereof, in response to a subpoena or other

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

direction by proper authority.

- b. The employee will be required to turn over to the agency any per diem payment received as a result of serving on a jury or as a witness. Monies received as expenses shall be kept by the employee.

Section 8 – Bereavement Leave

- a. Each employee shall have up to 22.5 hours non-cumulative annual bereavement leave. Each employee shall have an additional 5 days (37.5 hours) noncumulative bereavement leave for immediate family (parent/child/spouse). Such days shall be with pay and shall not be deducted from medical leave or vacation balances. Such leave must be taken in a minimum of 1/2 hour (.5) hour increments.
- b. Upon exhaustion of the non-cumulative bereavement leave and approval of their supervisor, an employee may use up to three (3) days of medical leave for bereavement of parents, children, spouse, siblings, legal wards, grandparents, grandchildren, aunts, uncles nieces, nephews, cousins, spouse's parents and in-law relatives.
- c. Reasonable agency time without loss of pay will be allowed to attend a funeral of current staff members or former staff members who left the agency within the last two years.
- d. In the event of a death in the family the employee shall inform the supervisor in the same manner as for medical leave.

Section 9 – Holidays

- a. An employee must be in pay status the day preceding and the day following a holiday to earn holiday pay. Holiday pay for part-time employees or employees who are in leave without pay status will be prorated.

If a holiday falls on a Saturday the holiday will be observed on Friday, if a holiday falls on a Sunday the holiday will be observed on Monday.

- b. New Year's Day
Martin Luther King Day
President's Day
Memorial Day
Juneteenth
Independence Day
Labor Day

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Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Eve Day if December 24th falls on a Monday, Tuesday, Wednesday, or Thursday
Christmas Day

Section 10 – Leave Without Pay

- a. Up to 37.5 hours of leave without pay per calendar year can be approved by the employee's direct supervisor. The supervisor in his/her discretion has the authority and responsibility to deny a leave request when such a request could have negative effect on the service delivery of the agency.
- b. The employer health insurance contribution will not be affected unless the employee takes leave without pay in excess of 37.5 hours per calendar year. See Personnel Policy #2 Section 10 Fringe Benefits letter h.
- c. Leave without pay of more than 37.5 hours per calendar year will be reviewed and approved/denied by Personnel Committee of the Board, Director, Deputy Director/HR, employee's immediate supervisor, and Division Director except when the leave is FMLA qualifying. An employee must make written application to Human Resources setting forth the request for the leave, the requested duration of the leave and the circumstances necessitating the leave. The request must be received prior to the commencement of the leave. Southwest Health and Human Services has the sole discretion to approve or deny such leave as it sees fit. The employer health insurance contribution will be affected unless the leave is FMLA qualifying.
- d. Leave without pay will only be considered if all eligible accrued leave has been exhausted.
- e. Any unauthorized absence from work shall be considered absence without leave and be subject to disciplinary action and time without pay. Three days of absence without authorization may be deemed as a resignation, but such leave may be covered by subsequent approval of leave if conditions warrant.

Section 11 – Minnesota Paid Family Medical Leave

- a. Beginning January 1, 2026 Minnesota Paid Family Medical Leave (MN PMFL) is provided to eligible employees through an approved equivalent plan administered by Southwest Health and Human Services' (SWHHS) designated insurance carrier instead of through Department of Employment and Economic Development (DEED). This plan provides

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**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 3**

time off, payments, and job protections that are equal to or greater than those offered under the Minnesota Paid Family Medical Leave Law. The MN PFML plan is funded by premium contributions payable to SWHHS' designated MN PFML insurance carrier and split between employers and employees pursuant to Minn. Stat. sec. 268B.14, subd. 3. There are (2) types of qualifying leave:

1. Medical Leave:

a) To care for your own serious health condition, including care related to pregnancy, childbirth, and recovery

2. Family Leave:

a) Bonding Leave: to care for and bond with a new child through birth, adoption or foster placement

b) Caring Leave – to care for a family member with a serious health condition

c) Military Family Leave – to support a family member called to active duty

d) Safety Leave – to respond to issues related to domestic violence, sexual assault, or stalking for yourself or family member

e) To care for your own serious health condition, including care related to pregnancy, childbirth, and recovery

b. Duration of Leave

Employees may take up to (12) weeks of family leave and (12) weeks of medical leave per benefit year; if an employee qualifies for both family and medical leave, benefits will not exceed (20) weeks in a benefit year. Benefit year means a rolling 12-month period measured backward from an employee's first day of leave taken.

c. Employee Eligibility

Employees must have a qualified event and earn at least 5.3% of the state average annual wage and physically work in Minnesota for more than 50% of the year; and conditions must last at least (7) days and be certified by a healthcare provider or other professional. The (7) days can either be consecutive or, if the leave is intermittent, the (7) days do not need to be consecutive (accumulated). The (7) day qualifying period does not apply to bonding leaves.

Employee eligibility based on such application is determined solely by SWHHS' designated insurance carrier.

d. Employee Application

To apply for MN PFML benefits, employees must apply with SWHHS' designated insurance carrier by:

a) registering for an Account on the MetLife portal at GSSP-US Digital Presign-in and submitting a claim; or

b) by filing a claim telephonically

e. Employee Notification Required

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**SOUTHWEST HEALTH AND HUMAN SERVICES
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Employees must provide SWHHS with at least thirty (30) days' notice before their MN PFML begins if the need for leave is foreseeable. If the leave is not foreseeable, employees must notify SWHHS as soon as possible.

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If the employee does not provide SWHHS with at least thirty (30) days' notice when the need for leave is foreseeable, the employee must explain why it was not possible or practicable upon request from SWHHS.

f. Intermittent Leave

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Employees taking intermittent MN PMFL are required to provide SWHHS with a schedule of the workdays the employee needs off as soon as possible. Employees taking intermittent leave must make a reasonable effort to schedule the intermittent leave.

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Employees may take intermittent leave in increments of one (1) calendar day. If eligible for intermittent leave, SWHHS allows a maximum of 450 hours of intermittent leave in any 12-month period. After reaching the maximum amount of allowed intermittent leave, employees may request continuous MN PFML provided the continuous leave does not exceed the maximum amount of MN PFML allowed by law.

- g. Employees taking MN PFML, whether intermittently or continuously, that are concurrently eligible for Family and Medical Leave Act ("FMLA") and/or Minnesota Parental Leave Act (MPLA) under Minn. Stat. sec. 181.941 will automatically be placed on such leaves to run concurrently with MN PFML.**

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h. Supplemental Benefits

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Employees are not permitted to use their available vacation/sick/compensatory worked leave as a supplemental benefit while on leave under MN PFML (286B.06 Subd 5(b)). Employees utilizing MN PFML will not accrue sick and vacation nor have PERA contributions or other payroll deductions. Employees will also not be in paid status with the agency if utilizing the insurance plan and therefore will not be eligible for holiday pay.

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(Employees are eligible to purchase the leave period/ PERA service credits for up to 12 months; the employee is required to pay the employee and the employer's contributions plus interest to receive the service credit.)

i. Health Insurance and Voluntary Benefit Elections

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Employees taking MN PFML will continue to be covered under SWHHS' group health insurance plan under the same conditions and at the same level of SWHHS contributions as would have been provided had they been continuously employed during the leave period. Employees are responsible for their portion of premiums due on the coverage. Employee premiums must be paid to SWHHS.

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j. Paid Leave Benefits from Other States

If a Covered Individual is eligible for paid leave benefits under a similar state law from a public program for the same Qualifying Reason, Paid Leave Benefits under this policy will be offset by any benefits received from the other state.

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k. Exclusions

No Paid Leave Benefits are payable under this policy for a period of leave for which:

1. the Covered Individual worked for pay;
2. the Covered Individual was incarcerated;
3. more than one Qualifying Reason for any one segment of time;
4. any period of time the Covered Individual is receiving or has received unemployment insurance benefits, workers compensation benefits, vacation, sick leave, compensatory time;
5. any period of time for which the Covered Individual is receiving, has received, or has filed for Social Security disability benefits; however Paid Leave Benefit may be paid concurrently with Social Security disability payment benefits as provided for under Minn. Stat. § 268B.06 Subd. 8; or
6. is classified as a Seasonal Employee except as permitted under Minn. Stat. §268B.06 Subd 9.

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- l. An employee is guilty of theft if they obtain or attempt to obtain benefits to which the individual is not entitled. Reporting false information to SWHHS' designated MN PFML insurance carrier will be cause for discipline, up to and including termination.**

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**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 23**

EFFECTIVE DATE: 01/01/16

REVISION DATE: 02/17/16; 08/17/16; 11/18/17; 12/31/2025

AUTHORITY: Southwest Health and Human Services Joint Governing Board

--- Voluntary Donation of Vacation/Medical ---

Section 1 - Policy Statement

- a. Southwest Health and Human Services (SWHHS) recognizes that employees may have an individual or family medical emergency that causes a severe impact to them resulting in a need for additional time off in excess of their paid time off. To address this need, all eligible employees will be allowed to donate vacation/medical time from their accrued balance to their co-workers in accordance with the policy outlined below. This policy is strictly voluntary.

Section 2 – Guidelines

- a. Eligibility
- In order to be eligible to donate vacation/medical:
 - Must be employed with SWHHS for a minimum of 90 days.
 - Employees who would like to make a request to receive donated vacation/medical:
 - Must be regular full-time or regular part-time (who are normally scheduled to work at least 20 hours) and employed with SWHHS for a minimum of 90 days. Must have also made a minimal initial donation of 4 hours (donation may be any combination of medical or vacation) to participate. SWHHS employees can join the donation bank during open enrollment, which is normally the first part of November for the next calendar year. Once the bank reaches 1200 hours, a minimum donation of two hours per year (donation may be any combination of medical or vacation) will be required for continued participation. If the bank falls under 1200 hours then the next calendar year donation will go up to 4 hours (donation may be any combination of medical or vacation) to fund the bank. Newly hired staff will be given the option to participate after 90 days of employment.
 - Must have a situation that meets the following criteria:

Family Health Related Emergency – Critical or catastrophic illness or injury of the employee or an immediate family member that poses a threat to life and/or requires inpatient or hospice health care. Immediate family member is defined as spouse, children, parents, grandparents and legal wards of the employee or as allowed by state statute. Examples not limited to:

 - Serious, debilitating illness, impairment, or physical/mental condition that involves treatment in

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 23**

connection with an overnight stay in a hospital, hospice, or residential medical/treatment facility;

- High intensity/high frequency of treatment encounters necessary for a chronic or long-term condition that is so serious that, if not treated, would likely result in an extended period of incapacity or death;
 - Conditions which severely impact the health of the employee and would typically require absence from work for a prolonged period. Some examples could include:
 - ✓ Cancer
 - ✓ Major surgery
 - ✓ Stroke
 - ✓ A serious accident
 - ✓ Heart attack
 - Must first deplete their balances of any vacation, medical, or compensatory time. This also means they are not able to hold back one week of medical leave as per the union contract and agency policy.
 - Must be an active member of the pool during the same calendar of request.
- Donation Amounts
 - Employees can participate after 90 days.
 - Employees who donate vacation/medical time from their accrued and unused balance must adhere to the following requirements:
 - Initial donation or when bank is under 1200 on October 1st; hours = 4 hours per year (donation may be any combination of medical or vacation)
 - Donation minimum when bank is over 1200 on October 1st; hours = 2 hours per year (donation maybe any combination of medical or vacation)
 - Donation maximum = 40 hours per year (donation maybe any combination of medical or vacation)
 - Employees cannot borrow against future vacation/medical time in order to donate.
 - Donation Procedures
 - Employees seeking leave from the bank must submit a written request with proper documentation to Human Resources. The following documentation must be submitted:
 - A written statement signed by the employee attesting to the specifics of the illness or injury;
 - If illness or injury related, an attending physician's statement is required that includes:
 - Identification of the nature and extent of the illness or injury;
 - Date of initial onset of this particular condition;
 - Anticipated date eligible to return to work on a full or

**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 23**

- part time basis;
 - o Anticipated days, if any, for follow-up examinations.
- Employees will be notified in writing from Human Resources if their request is approved within 5 working days.
- If a request is denied, the employee can appeal to the Director. However, decisions regarding a denied request for this program are not subject to grievances or arbitration.
- Additional Guidelines
 - Employees receiving the donated vacation/medical time will be paid at their normal hourly rate of pay (not at the donating employee's rate of pay). The maximum number hours that an employee can receive is 450 per event.
 - Vacation/medical time will be donated to the recipient based on the order received. If the bank is depleted then the request may be denied. However, if the bank is depleted a notice will be posted for additional donations but no individual can donate above the maximum donation in a calendar year. If no hours are donated then the request will be denied.
 - Donated time may only be used for time off related to the approved request.
 - Recipients will not pay back any donated time.
 - SWHHS will not inform the recipient of the names of those donating hours.
 - Donation cannot extend the Family Medical Leave Act (FMLA).
 - When an employee fails to continuously participate in the pool year to year, they must make an initial donation of 4 hours (donation maybe any combination of medical or vacation) to rejoin.
 - This program is not available to staff when the injury or illness is work related and worker compensation applies.
 - Elective surgery does not qualify as a catastrophic illness or injury. If complications arise resulting in a serious health condition, the situation may then qualify as a catastrophic illness or injury.
 - Most leave associated with pregnancy does not qualify as a catastrophic illness or injury. If complications arise resulting in a serious health condition for the mother or child, the situation may then qualify as a catastrophic illness or injury.
 - An employee who has given their notice to resign or retire is not eligible to draw hours from the bank.

Section 3 – Reporting and Accountability

- a. The employer agrees to provide the labor unions a quarterly update at the end of each quarter. Information shared will include the balance of hours in the bank and the amount of hours used. No identifying information regarding staff who have accessed or donated to the pool will be shared. This update will be due to the labor unions by the 20th of the month following the end of the quarter.

SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 23

Section 4 – Sunset of this Policy and Dismantling of the Vacation/Medical Bank

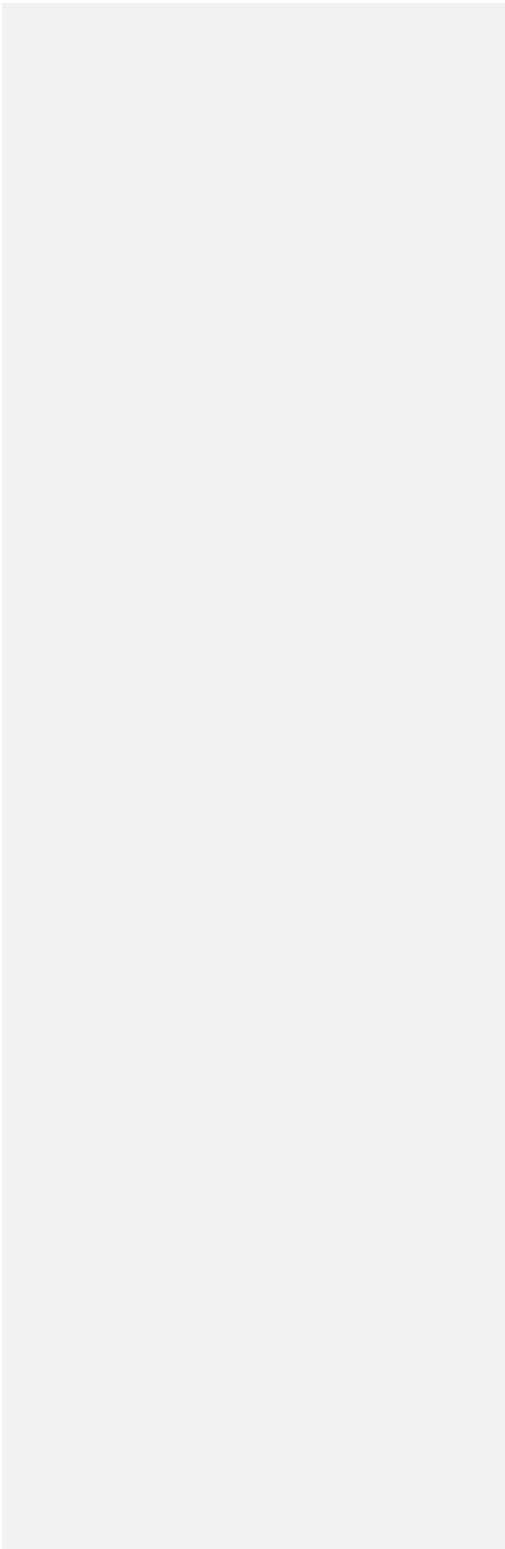
- a. The number of hours in this bank will be disbursed equally to all staff currently employeeed on 12/31/2025. These hours will be transferred to staff on the January 23, 2026 pay date into their individual medical bank.
- b. Following this action, this policy will sunset.

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**SOUTHWEST HEALTH AND HUMAN SERVICES
PERSONNEL POLICY NUMBER 23**



SOUTHWEST HEALTH AND HUMAN SERVICES

Resolution of Signature Authority

The Governing Board, the Human Services Board and the Community Health Board (by virtue of its authority under Minnesota Statutes, Chapter 145A) 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	Stacey Timm	Name	Nancy Walker	Name	Carol Biren	Name	
Title	Director	Title	Deputy Director	Title	PH Division Director	Title	SS Division Director
Address	607 W Main Street, Suite 100 Marshall, MN 56258	Address	2 Roundwind Road Luverne, MN 56156	Address	607 W Main Street, Suite 200 Marshall, MN 56258	Address	607 W Main Street, Suite 100 Marshall, MN 56258
Phone	507.532.1248 – W 507.706.2198 – C	Phone	507.532.1256 – W 507.706.2200 - C	Phone	507.532.4136 – W 507.706.2202 - C	Phone	

Resolution Adopted on December 17th, 2025

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: _____

**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:

- BNP Paribas
- Old National Bank
- First Interstate Bank
- Minnwest Bank
- MAGIC Fund, management by PFM Asset Management
- Multi-Bank Securities
- State Farm Bank
- Wells Fargo Bank & 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 17th day of December, 2025.

Chairperson – Governing Board
Southwest Health and Human Services

Director
Southwest Health and Human Services

Southwest Health and Human Services

Accounting Policies and Procedures Handbook



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Adopted November 16, 2011	
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Revised December 19, 2012	
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Revised December 18, 2013	
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Revised December 16, 2015	
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Revised December 21, 2016	
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Revised December 20, 2017	
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Revised December 19, 2018	
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Revised December 18, 2019.....

Revised February 19, 2020.....

Revised December 16, 2020

Revised December 22, 2021

Revised December 21, 2022

Revised December 20, 2023

Revised December 18, 2024

Revised December 18, 2025.....

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basic Financial Statements

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

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

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

Assets, Liabilities, and Net Position

Deposits and Investments

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

Receivables and Payables

The financial statements for Southwest Health and Human Services contain allowances for uncollectible accounts. The allowances are estimated based on historical collection information. Uncollectible amounts due for receivables are recognized as bad debts at the time information becomes available that indicates the collectability of a particular receivable.

Prepaid Items

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

Capital Assets

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

See ~~Capital Assets section of~~ Administrative Policy 2.

Compensated Absences

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

See ~~Compensated Absences section of~~ Administrative Policy 2.

Deferred Revenue

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

Long-Term Obligations

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

Fund Equity

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

Use of Estimates

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

FINANCIAL REPORTING

Monthly Working Trial Balance

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

See Monthly Working Trial Balance Narrative for detailed procedures.

Chart of Accounts

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

See Chart of Accounts Narrative for detailed procedures.

PUBLIC PURPOSE DOCTRINE

Public Funds

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

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

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

On claim form:

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

(Signature of Claimant)

Check Endorsement:

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

County Expenditures

Commentary by State Auditor Patricia Anderson

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

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

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

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

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

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

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

PAYMENT OF CLAIMS AND OTHER OBLIGATIONS

County Disbursement

Claims for payment are entered into the IFSpi System with the assigned budget line item code. The accounting staff enter the dollar amount, description, vendor account number, and invoice number in IFS based on invoices and information from supervisors if they are not sure of something on the claim. The warrant register is reviewed and signed off by the Director, Deputy Director, Social Services Division Director, or Public Health Division Director. Warrants are processed weekly and are approved at the board meetings. The Board reviews monthly, all transactions issued from the previous Board meeting through the current Board meeting. There will not be any warrants paid that are under \$1.00, as it is not cost effective for the agency to do so.

See Check Processing Narratives for detailed procedures.

Accounts Payable

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

See Accrual Codes Narratives for detailed procedures.

Retention Policy

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

W-9 Forms Required

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

See Vendors Narratives for detailed procedures.

Replacement of Lost, Stolen or Destroyed Checks

If a request is received for replacement of lost, stolen or destroyed check, the payee or vendor will be provided Form Ac#019 Affidavit for Replacement Check. The form can be mailed, emailed, faxed or picked up in person, and then returned using any of these options. Before the replacement check is printed, 10 calendar days must have passed from the original check date and has not cleared our bank which is verified by one of the officers. The replacement check may be mailed or given directly to the vendor or assignee. In the case of a destroyed check that is returned to the Agency, waiting the 10 days is not necessary. A scan of the affidavit will be attached to the print voucher for the original check with void stamped on the print voucher.

Unclaimed Warrants / Funds

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

GASB 34 Compliance Related and Procurement Policies

The following policies are presented and adopted in response to the accounting and reporting requirements of the Governmental Accounting Standards Board (GASB) Pronouncement 34 and

later pronouncements. These policies provide the foundation for the collection and reporting of County financial information in accordance with these pronouncements.

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

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

Budget

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

Budget Level for Legal Control

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

See ~~Budget Policy section of~~ Administrative Policy 2.

See Budget Process Narrative for detailed procedures.

Use of Restricted Assets

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

Identifying Special or Extraordinary Items

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

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

Revenue Recognition in Governmental Fund Statements

Governmental Fund Statements, including the General Fund, are presented using modified accrual accounting. In order for a receivable to be recognized as a revenue within these statements, it must

be considered available. The county considers a revenue available if it is collectable within 60 days of the date of the financial statement.

Procurement

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

~~Anything purchased over \$3,000 requires approval from the Board, anything purchased under \$3,000 can be approved by the Director or Director Designee.~~

See ~~Procurement Policy section 9 of~~ Administrative Policy 2 for Procurement guidelines.2.

GASB 68

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

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

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

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

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

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

Investment Policy

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

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

See Administrative Policy 7.

ELECTRONIC FUNDS TRANSFER POLICY

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

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

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

In order for employee reimbursements to be paid via EFT the employees are to complete the AG #0246 form and submit it to accounting along with a copy of a voided check.

Other vendors are ~~also encouraged, but not~~ required to complete and submit to accounting a direct deposit authorization form along with a voided check to have their payment come via EFT.

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

REVENUES

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

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

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

See General Receipting and Recording Narrative for detailed procedures.

Classification of Program Revenues

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

Other Acquisitions

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

Accounts Receivable

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

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

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

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

See Accrual Codes Narrative for detailed procedures.

Grants Accounting

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

NSF Checks

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

Uniform Grant Reporting

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

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

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

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

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

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

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

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

TRAVEL AND MEAL POLICY

MILEAGE AND PER DIEM EXPENSE

This policy shall be for employees incurring work related expenses.

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

See Personnel Policy 5.

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

See Personnel Policy 6.

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

FRAUD POLICY

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

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

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

See Administrative Policy 3.

MONTH END ACCOUNTING AND REPORTING

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

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

CONFLICT OF INTEREST

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

Conflicts of interest can arise from stock ownership, board memberships, consulting relationships, and any activity from which an individual derives legal obligations or expects to receive remuneration from an entity outside of SWHHS. Conflicts can arise from many ordinary and appropriate activities; the existence of a conflict does not imply wrong doing on anyone's part.

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

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

See Administrative Policy 12.

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

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

Monthly Working Trial Balance Process

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

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

General Fund Balance (Cash Basis)

The general fund balance fluctuates throughout the year based on the timing of the receipt of revenues. SWHHS receives more revenues in the third and fourth quarter, compared to the first and second quarter. This is directly reflected on the timing of payments from the six counties for tax levy monies. The general fund balance (cash basis) is monitored monthly and reported at each Board meeting. If the balance is below two million dollars the amount of expenses is closely monitored by the Director of Business Management. If at any time the Director of Business Management 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 Director of Business Management discusses the issue with the Director and Deputy Director and they make a joint decision.

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

Chart of Accounts

Occasionally during the year, a new chart of account will need to be added to the IFSpi system. When an account is added, the Director of Business Management 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 Director of Business Management 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 Director of Business Management will either approve or disapprove all requests. The account will then be added by the Director of Business Management or Fiscal Officer.

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

Office Supplies/Administrative Expenses

When regular office supplies are needed the employees will notify the Office Support Supervisor. All purchases are made by the Office Support Supervisor. Major purchases ~~(\$200.00 or over)~~ go through the Office Support Supervisor and the Director of Business Management. 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 Support Supervisor approves all of these invoices and sends them to accounting for payment with the purchase order attached.

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

Administrative claims are received and examined for correctness by the Executive Committee, Director of Business Management, Office Support 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, Director of Business Management 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 (bills that are consistent in amounts and do not vary). All other claims must be approved by a supervisor (indicated by initials, employee number and date.)

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

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

The signature needed on any bill may be executed through the process of e-signature. This is equivalent to an original document. See Administrative Policy 21 – Electronic Signature Policy.

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) A service arrangement is created in SSIS by the social worker or case aide, approved by a Social Services Supervisor, and forwarded to the Accounting Department to be approved for payment. For the time frame of services on the service arrangement, pre-coded vouchers/invoices are printed and mailed to the vendor

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

In the case of social service bills from businesses that do not have a service arrangement authorizing payment, a supervisor can review, sign & date it, and list the proper chart of accounts

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

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

MA Transportation/Insurance Payments

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

Credit Card

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

See Administrative Policy 5.

Check Processing

Accounting Technician do the steps to create the checks and ACH file. The check stock is kept in a file cabinet in the accounting department in the Marshall office, separate from the printer (the office is always locked when no one is present.) For each check run, the warrant register needs two signatures done in either order as described below. The checks and warrant register are reviewed by another Accounting Technician or Director of Business Management to ensure that the correct warrant and ACH numbers were chosen according to the check register and that all checks have

printed clearly. The reviewing individual puts the date and their name on the bottom of the first page of the warrant register using their electronic signature. The warrant register is emailed to the director who offered to authorize payments namely the Agency Director, Deputy Director, Social Services Division Director, or Public Health Division Director. That director uses their electronic signature and emails the register back to the accounting technician. The warrant register is scanned into imaging after the two signatures.

The abbreviated register is emailed to the Lyon County Auditor/Treasurer's office. The checks are dropped off to obtain the signature on each check of the Lyon County Auditor/Treasurer.

The checks are mailed to the vendors via USPS by the Accounting Technician. If a check/warrant is to be held a proper form is required (AC#003 Request to Pull Check/Warrant). The person scheduled for PP (positive pay) that week is required to submit the ACH through the ~~Bremer-Old National~~ Bank Online Banking. The transfer is completed, the confirmation page is printed and scanned to the back of the signed warrant register. An email is then sent to the accounting department stating that the check run is complete. The print vouchers are scanned in through the imaging program by check date. The Accounting Technician marks "reviewed by" on the appropriate print voucher after verifying all necessary documents have been scanned in through the imaging program.

The Audit List for Board is ~~given to the Office Support Supervisor to~~ provided to the Governing Board for review. ~~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-Old National~~). 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-Old National~~ account.

This is a Fraud Management service. With Positive Pay Management, SWHHS provides ~~Bremer-Old National~~ 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-Old National~~ bank by the Director of Business Management, 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 or a designated Accounting Technician. If the assigned Fiscal Officer or designated Accounting Technician is unavailable the Accounting Technician will then direct their request to

another Fiscal Officer or the Director of Business Management. The vendor request form is sent via e-mail. All vendor forms are signed and dated when vendors are entered/changed. The vendor information is then transferred into the vendor request log and saved in the accounting folder

When appropriate the Accounting Technician will send the new vendor a W-9 Request for Taxpayer Identification and Certification form to be completed and returned. ~~A cover letter and stamped, self-addressed envelope is included.~~ When the W-9 is received, it is scanned in and Form AC#002 is completed by the Accounting Technician to have that vendor information updated in IFSpI by the Fiscal Officer, designated Accounting Technician or Director of Business Management.

The Director of Business Management 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 Director of Business Management 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 Director of Business Management or Fiscal Officers for completion, along with any required proofs of purchase. The paperwork will be forwarded to the accounting department.

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

Capital Assets

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

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

A Capital Asset expense report is run from the IFSpi system, all appropriate warrant vouchers and supporting documentation is copied and then added to the Capital Asset report by the Director of Business Management. The Director of Business Management Works with the IT Department to determine depreciation for equipment purchases. A physical inventory will be completed annually by comparing the capital assets to the asset listing.

Budget Process

The budget process for the year begins with submission from department heads to the Director usually by the end of May. IFSpi budget sheets with figures for the last 2 years, plus current based on revenue and expenditure accounts and the Allocation Bulletin are used to determine amounts for the proposed budget. Beginning in January and until the August Board meeting, the Director, Deputy Director, Public Health Division Director, Social Services Division Director, and the Supervisors analyze and prepare the proposed budget. During the August board meeting, the Board is presented with a proposed budget. The Board will normally approve the preliminary levy amounts in the budget at the August board meeting. In turn, this information is passed on to the respective County Boards for approval by mid-September. The process is completed within this timeframe to ensure the tax levy will be on the tax rolls for the proper year. The final budget is approved at the November or December Board. Once approved by the Board, the Director of Business Management 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 Director of Business Management 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 Director of Business Management 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 Director of Business Management regularly compare budget to expense and revenue throughout the year. In addition, all Department Supervisors review their related program expenditures on a monthly basis. Any discrepancies are reported to the accounting department and any necessary adjustments/corrections are completed. The Governing Board is given monthly updates at the regularly scheduled Board meetings.

General Receipting and Recording

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

All money received has a written receipt including whom the money was received from, the amount, a description, whether cash or check, and the GL account number it should be recorded to if known by an Office Support Specialist. A receipt copy is given to the client if received over the counter or attached to the money if received via USPS. An EFT report is pulled from the on-line banking system on a daily basis and given to the Accounting Technicians. The receipt amounts on the manual receipts are verified with what was received and are recorded directly into our cash register receipting program by an Accounting Technician or Fiscal Officer individually. A miscellaneous receipt is printed and signed by the Accounting Technician or Fiscal Officer as an indication of review.

Money received in Lincoln, Murray, Pipestone, Rock and Redwood County is transported to Lyon County for receipting into cash register. The money is prepared for transportation to Lyon County using form Ac#022.

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

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

Reimbursement for Services Monitoring

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

Identifying State and Federal Dollars

All dollars received from DHS via EFT are receipted in based on the invoice code provided. All dollars that come into SWHHS from DHS are coded per the DHS Bulletin, "DHS Publishes

Standard Invoice Field Codes for Calendar Year 20__". This bulletin is updated annually. It indicates all intergovernmental, state, and federal dollars associated with Human Services.

All dollars that come into SWHHS from MDH are receipted into the appropriate grant. If there is no document from MDH or coding on check or EFT to indicate monies as intergovernmental, state, or federal dollars, SWHHS accounting department reaches out to the PH Program Specialist to determine what program and account these dollars are receipted into. If necessary MDH is contacted directly to find the correct program coding.

MA Recoveries

When a payment is determined to be a MA recovery, it is receipted into the cash register- and is deposited into the bank account. The Collections Officer will forward a copy of the form to the Fiscal Officer or Accounting Technician to process the MA recovery in MMIS, who will then upload completed form to scanning.

The Fiscal Officer or 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 Fiscal Officer to reports~~ receipts of funds 30 days from receiving the funds to allow for payment of all approved final expenses. The Fiscal Officer or Accounting Technician will also enter the payment portion of the form CL#033 into the MMIS System against MA Recovery monies as a negative amount.

The Director of Business Management or the Fiscal Officers monitor 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 claim for 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. Claims submitted through Nightingale Notes have remittance advices from the Managed Care Organizations, available through Availity. These advices are saved showing reimbursements and denials.

Those claims submitted through SSIS and MN-IT's, have remittance advices from DHS. 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 or through MN-IT's. For claims that are denied through MN-IT's and Availity, they are reviewed and corrected appropriately for resubmission for payment.

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

For waived service claims that are denied due to the patient not meeting their waiver obligation requirements at the time their insurance company received our claim, the information is sent to the Collections Officer so that the client is billed. Infrequent waiver obligations of \$20 or less may be written off with the approval of the Director of Business Management. Unpaid bills will not be turned over to Collections.

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 "manual warrant/void/correction". Manual journal entries are tracked through an electronic tracking form and are entered and posted by the Director of Business Management or Fiscal Officer.

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

When a check needs to be voided, an email is sent to the designated Fiscal Officer with a copy of the check, if available, and the reason for the action. The proper entry is completed and an email goes out to the accounting unit. If the check was created in SSIS, someone needs to do the proper cancellation in SSIS. The IFS register is attached to the print voucher in scanning with VOID typed on the print voucher itself. The check does not need to be receipted in, but if it is, the receipt should be voided. The Fiscal Officer sends the Lyon County Auditor's office an email explaining the void.

Receipt/Disbursement Adjustments

After balancing for the month is completed, the Fiscal Officer(s) and Public Health Program Specialist review the Accounting Activity Report for that month and notes any corrections that need to be made. The Fiscal Officer(s) or Public Health Program Specialist signs off on the changes and sends the corrections to be made to the Accounting Technician or Fiscal Officer on

an Account Activity Report with the changes highlighted and the account information showing account numbers. The Accounting Technician or Fiscal Officer enters the corrections into IFSpi using the "Receipt Batches" or M/V/C Batches". The J/E Data Entry Listing report is printed. The completed corrections and documentation are scanned into imaging to be indexed appropriately.

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

Accrual Codes

SSIS interfaces with IFSpi, accrual codes are added to social services payments in the IFSpi system. Accounting Technicians are responsible for the accrual codes. Accrual codes will be used January and F ~~and F~~ 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 Director of Business Management 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 Director of Business Management or Fiscal Officer once completely reviewed and appropriate changes made as needed. All changes will be completed by the Director of Business Management 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.

Payroll

The SWHHS Joint Governing Board approves all starting rates of pay for all new employees. Southwest Health and Human Services payroll processing is performed at different levels. Upon board approval, for each new employee, the HR Specialist enters all employee information into the HR System and then interfaces that into the Payroll System. The Accounting Technician or Fiscal Officer proofs the information provided by the employee and employee's supervisor which determines the taxes to be withheld, his/her position, work comp code, PERA eligibility, and appropriate department based on the information on the Payroll Enrollment Form and Benefit Enrollment Form. The Accounting Technician or Fiscal Officer provides the IFSpi formula distribution when applicable for new staff (health services employees formula distribution is determined through an interface process), under the direction of the Deputy Director or Human Resource Specialist. This formula is used to interface the payroll PayLib system to the IFSpi System when the payroll is processed at the end of each pay period. The HR Specialist prepares a report containing any payroll changes and it is reviewed and entered into the payroll system by the Accounting Technician. 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 Benefit 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 review and make necessary adjustments to the billings from the providers of insurance for health care, dental, life and disability. Note adjustments for medical/dental insurance cannot be made on the bill. They normally occur after the fact as an adjustment on a later bill. Real time adjustments can be made on the life insurance bill. Other deductions (such as garnishments and child support) are processed by the Accounting Technician or Fiscal Officer from official orders. The Deputy Director and Director of Business Management are the agency representatives served those orders normally via US postal mail.

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

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

the supervisor. The Human Resource Specialist audits all Vacation, Sick, and Comp Time Balances. The Balances are shown on the Employee's pay stub.

Any overtime pay is prior authorized and requires supervisory and Director approval. Any concerns regarding payroll are referred to the HR Specialist, 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 Payroll/HR Technician maintains a spreadsheet that calculates the compensated time absence liability based on the total accrued time to date and what has been paid out over the past few years.

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

After the transaction edit has been deemed correct, the Accounting Technician or Fiscal Officer runs the payroll journal and then another Accounting Technician checks it for errors and signs off approval. (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 HR/Payroll 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 Bremer-Old National Bank via internet file transfer.

An HR/payroll technician prints the checks, direct deposit stubs, and the final payroll journal and all necessary reports. The final journal prints the check number and direct deposit number by each employee's net pay. The check stock is stored in a locked room. All Payroll reports are then uploaded to the Payroll imaging system for storage.

As a back up to the HR/payroll technician, a payroll process is completed quarterly by an Accounting Technician.

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

and reissued when vendor invoice is received.

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

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

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

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

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

The Director of Business Management or Fiscal Officers transmits the check batch file to the ~~Bremer~~Old National Bank positive pay file on the day the payroll checks are mailed.

Agency Self-Insurance

January 1, 2014, Southwest Health and Human Services began offering employee health insurance through a self-funded account. All premiums are collected by SWHHS and claims are paid to the insurance company upon billing. This fund is monitored by the Deputy Director and

reported on to the Governing Board on a monthly basis. A brief overview is provided to the Governing Board each month at the regularly scheduled meetings. A Health Insurance Benefits committee has been formed to review and make recommendations to the Governing Board annually in regards to the plans, benefits, and premiums. Any reserves in the fund are addressed on an annual basis.

See Administrative Policy 22.

Child Care Payments

Child Care payments are entered in the MEC2 State Centralized Payment System by an Accounting Technician. The paper vouchers are entered by the Accounting Technician. The electronic payments are approved daily by the Accounting Technician. All manual payment requests are sent by an Eligibility Worker to the Accounting Technician to approve the payment. The State approves payments nightly. If the provider added notes as to why they added more hours than authorized the Accounting Technician will forward that information to the Eligibility Worker and wait for an answer before approving the voucher. A Child Care Eligibility Worker approves eligibility, and then enters service authorizations into the State System for all clients, which authorizes payment. 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. The paper forms are approved by an EW Supervisor prior to entry. 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 and CCAP workers can access this information. Once the paper voucher payments or any manual payments have been made the Accounting Technician will scan the forms into the imaging system.

County Collections Billing

The Collections Officer enters corrections and new accounts on monthly credit and debit spreadsheets. The Accounting Technician will enter these spreadsheets along with the recurring spreadsheet into the County Collection System (CCS). These services include daycare center visits, cobra or retiree insurance premiums, out of home placement fees, detoxification fees, SUD assessment fees and courtesy services for other counties.

Statements are prepared, printed and mailed once a month by the sixth of each month. Two Accounting Technicians work on preparing these statements. When statements are printed all statements for an entity, that have a credit balance, zero balance or have an administrative charge are reviewed by the Director of Business Management and/or Collections Officer. After the statements are mailed the Accounting Technicians prepare trial balances or activity reports that are given to the Collections Officer to review.

Nightingale Notes Billing

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

Once all the services are entered for the previous month and communicated to various employees, the Accounting Technician generates the billing cycle in Nightingale Notes. The Accounting Technician then reviews the claims for inconsistencies or errors. Some pay sources are reviewed for data entry error by generating a report built in Nightingale Note report system i.e. “BluePlus Services that should be Bridgeview”. Any questions are emailed to the staff person who entered the activity. Once reviewed and corrected, the Accounting Technician generates the claim file, handles those error messages and submits the batch through Availity for most pay sources and through MN-ITS for the Medical Assistance pay source. Availity will then send back three to four edit reports per batch submitted. MN-ITS posts a report which shows acceptance or rejection. The claim file is stored on the shared drive for record retention.

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

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

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

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

Once a claim has been processed by the insurance company, an Electronic Remittance Advice (ERA) or Explanation of Payment (EOP) is sent to the clearinghouse (MN-ITS, MN E Connect, or Availity). Some insurance companies mail these reports. These reports show the details of the payments made, partial payments or denial of the claim. The ERAs and EOPs are uploaded onto the share drive as they are only available on Availity for 30 days. These reports are saved for reference and proof. Once the payment has been coded for the person doing the receipts the

ERA is uploaded to Nightingale Notes, so the detail of the payment or non-payment is linked to the corresponding claim. Each payment is posted in Nightingale Notes to show the claim was paid or the next subscriber should be billed if necessary. Claims that were not paid are researched to determine if they can be corrected and rebilled. The NN system allows payments to be applied over claim line so that if only one line was paid and another was rejected, the rejected line can be resubmitted rather than adjusting it off. The Accounting Technician may call the insurance company for assistance and explanations.

Radon & Water Testing Kits Procedures

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

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

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

Store Card Procedure

Case managers will complete a Store Card Distribution form to request Supervisor approval for the purchase of a store card. Case Managers or their designee will purchase the store card. A tracking form is completed when multiples of the same card are purchased. The client will need to sign for the card agreeing to return the receipt if applicable. An accounting technician will complete an audit of the store cards on a monthly basis. The Director of Business Management or a Fiscal Officer will complete a random audit on an annual basis.

QUICK REFERENCES GUIDE

Policies

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

Forms

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

DHS Bulletins (available on DHS website)

<http://mn.gov/dhs/>

COFARS Manual

DECEMBER 2025

GRANTS ~ AGREEMENTS ~ CONTRACTS

for Board review and approval

- ☐ **Brown County Evaluation Center Inc. (New Ulm, MN)** – 01/01/26 to 12/31/26; Detoxification and evaluation services, \$500/day or according to client's insurance plan plus a 12% service fee of total per diem cost for insurance processing (5% increase) (renewal).
Fiscal Note: 2025 \$50,132; 2024 \$55,119; 2023 \$53,062; 2022 \$58,922.61; 2021 \$115,149

- ☒ **DHS Child Welfare/Juvenile Justice Screening Grant** – 01/01/26 to 12/31/26; Provide funds to support children's mental health screening, assessment, and services in child welfare (\$95,981) and juvenile justice populations (\$23,211); \$119,192 (10% increase) (renewal).
Fiscal Grant Award: 2025 \$108,667; 2024 \$122,288; 2023 \$118,273; 2022 \$116,863; 2021 \$89,831

- ☐ **Ethical Solutions (Mankato, MN)** – 01/01/26 to 12/31/27; guardianship services as needed, \$50/hour, not to exceed \$2500/year per client. (No increase) (renewal).
Fiscal Note: 2025 \$0; 2024 \$0

- ☐ **Friese, Dr. Joshua (Redwood Falls, MN)** - 01/01/26 – 12/31/26; medical consultant contract, \$2,500 annually at \$625/qtr and \$150/hr during a public health emergency when deemed necessary by agency director (no increase) (renewal).
Fiscal Note: 2025 \$2,500; 2024 \$2,500; 2023 \$2,000; 2022 \$2,000; 2021 \$2,000

- ☒ **Greater MN Family Services (Willmar, MN)** – 01/01/26 to 12/31/26; MH Family Based Services and Counseling, provide 1,308 service hours at \$74.04/hour, \$30,000 max for 1 FTE (no increase) (renewal).
Fiscal Note: 2025 \$15,000; 2024 \$0

- ☐ **Hart, Ivonne (Marshall, MN)** – 01/01/26 to 12/31/26; contract to provide interpreting services at \$10/15-min for face-to-face during office hours and \$50/printed page for written document translation (no increase) (renewal).
Fiscal Note: 2025 \$2136; 2024 \$12,713; 2023 \$15,866.40; 2022 \$4880; 2021 \$390

- ☒ **Harvest Counseling Services** – 01/01/26 to 12/31/26; Contract that will provide children's mental health clients with home-based therapy to minimize family disruptions; \$175/hour (no increase) (renewal).
Fiscal Note: 2025 \$37,756; 2024 \$9,406

- ☐ **Koch, Paulette (Walnut Grove, MN)** – 01/01/26 to 12/31/26; Client guardianship services, \$110/mo (no increase) (renewal).
Fiscal Note: 2025 \$7,699; 2024 \$8,615; 2023 \$6,817; 2022 \$6,586; 2021 \$6,076

- ☐ **Lac qui Parle County Family Services** – 01/01/26 to 12/31/26; providing various human resource services, \$85/hour plus mileage (no increase) (renewal).
Fiscal Note: contract revenue

- ☐ **Lincoln County (Ivanhoe, MN)** – 01/01/26 to 12/31/26; office lease agreement, \$12/sq. ft for 1,888 total square feet, utilities included (no increase) (renewal).
Fiscal Note: 2025 \$22,656; 2024 \$24,544, 2023 \$24,544

- ☐ **Murray County DAC (Slayton, MN)** - 01/01/26 – 12/31/26; Paper shredding services, \$11.41/hour (increased to new minimum wage) (renewal).
Fiscal Note: 2025 \$156; 2024 \$188; 2023 \$222; 2022 \$249; 2021 \$126

- ☐ **New Horizons Crisis Center (Marshall, Slayton, Redwood locations)** – 01/01/26 to 12/31/26; Block grant payment for supervised parenting time services, \$150,000 (no increase) (renewal).
Fiscal Note: 2025 \$148,320; 2024 \$111,155; 2023 \$85,263; 2022 \$101,954; 2021 \$73,525

- ☐ **Pipestone County (Pipestone, MN)** - 01/01/26 – 12/31/26; Office space lease, \$58,000.00 annually at \$4,833.33/month (no increase) (renewal).
Fiscal Note: 2025 \$58,000; 2024 \$58,000; 2023 \$58,000

- ☐ **Piotter, Jana (Jeffers, MN)** – 01/01/26 to 12/31/26; Client guardianship services, \$35/hour (16% increase) (renewal).
Fiscal Note: 2025 \$1852; 2024 2,356; 2023 \$944.90; 2022 \$371; 2021 \$836

- ☐ **Reading Bus Line, formerly known as Bud's Bus Service (Reading, MN)** – 01/01/26 – 12/31/26; Transportation for DD clients, \$34 per one-way trip (6% increase) (renewal).
Fiscal Note: 2025 \$23,994; 2024 \$16,454; 2023 \$13,758; 2022 \$15,794; 2021 \$22,430

- ☐ **Southwest Crisis Center (Luverne, MN)** – 01/01/26 to 12/31/26; Community Education and Prevention Services to bring awareness and acceptance of mental illness, chemical dependency, or other social problems as well identify availability of resources and services, \$5,000 block grant (no increase) (renewal).
Fiscal Note: 2025 \$5,000; 2024 \$5,000; 2023 \$5,000; 2022 \$5,000; 2021 \$5,000

- ☐ **Western Mental Health Center Inc (All Counties)** – 01/01/26 to 12/31/26; Adult Community Support Program, MH Practitioner \$103/hr, Community Support Aide \$60/hr, ARMHS Individual Service \$103/hr, ARMHS group service \$60/hr, Certified Peer Specialist \$103/hr, social recreation group up to \$5000; \$235,500 (no increase) (renewal)

- ☐ **Western Mental Health Center Inc (All Counties)** – 01/01/26 to 12/31/26; Family Community Support Program, CCBMHS grant \$33,300 and FCSP \$5,000 (no increase) (renewal).

- ☐ **Western Mental Health Center Inc (All Counties)** – 01/01/26 to 12/31/26; In Home Family Therapy services, \$140/hr, (no increase) (renewal).

- ☐ **Western Mental Health Center (Marshall, MN)** – 01/01/26 to 12/31/26; Provide parenting classes and individual parent education for clients that are using services through Child Protection unit; \$103/hour – Practitioner & \$145/hour - Therapist (no increase) (renewal)



Western Mental Health Center Inc (All Counties) – 01/01/26 to 12/31/26; Mental health services (block grant) to provide adult and children’s outpatient treatment, crisis treatment, medication management, diagnostic assessment, and consultation, \$996,366 (no increase) (renewal).

Fiscal Note: all program areas –2025 \$1,635,255; 2024 \$1,252,372; 2023 \$1,645,156; 2022 \$983,776; 2021 \$1,193,936



PH Daycare Contracts (various) – 01/01/26 to 12/31/27; Public Health contracts for daycare centers to provide services for the development and maintenance of a health and safety plan and meet State requirements of Rule 3, \$50/mo. (11% increase) (renewal).

Daycare centers are listed as follows:

Fiscal Note: contract revenue

Canoga Childcare LLC (Canoga Park)	Marshall
Canoga Childcare LLC (Southview)	Marshall
Kids N Care Center	Pipestone
Kids Rock Child Care Center	Luverne
Little Explorers Child Care Center LLC	Ghent
SMSU Daycare	Marshall
Stepping Stones Childcare and Preschool	Marshall
Tracy Kid’s World	Tracy
United Community Action Partnership Head Start	Marshall
WonderWorld Preschool	Slayton



Signatures None



Signatures Partial



Signatures Complete