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# TRIBAL CARS ACCOUNTING REPORTS MANUAL

### REPORTING EXPENDITURES

CARS uses the monthly expenditure reporting forms to process and reimburse provider expenditures. The tribe must send the signed original form and one copy to the CARS Unit on or before the fifteenth (15) of each month following the report period (example: October report is due by November 15). The report may be sent any time before the due date.

A sample of the form is included in this manual. The CARS Unit will not return a copy of the 600t expenditure report to the Tribe. Please keep copies for your records. The 600t expenditure report must be sent to the Division of Enterprise Services, Bureau of Fiscal Services, CARS Unit, 1 West Wilson Street, Room 736, PO Box 7850, Madison, WI 53707-7850. CARS staff will enter data from the 600t expenditure report and forward a copy to the Tribal Affairs Unit (TAU).

If you FAX the 600t expenditure report to the CARS Unit, you must send the original report within two days after sending the FAX.

#### Reporting by E-mail

When submitting monthly CARS expenditure report forms by e-mail you must complete and send to DHFS the Electronic Expenditure Report Certification form (see DMT-602 form on this disk). The certification form is available from the following web site: [www.dhfs.state.wi.us/forms/index.htm](http://www.dhfs.state.wi.us/forms/index.htm). Send the certification form to the Division of Enterprise Services, Bureau of Fiscal Services, CARS Unit, 1 West Wilson Street, Room 736, PO Box 7850, Madison, WI 53707-7850. If your agency does not submit the certification, future payments may be withheld.

If you are reporting by e-mail, you must use the electronic version of the expenditure report form provided by the Tribal Affairs office on this disk or sent by e-mail. Send the CARS monthly expenditure reports to the following e-mail address: [cars600r@dhfs.state.wi.us](mailto:cars600r@dhfs.state.wi.us).

#### Instructions for Completing the DHFS 600t CARS Expenditure Report Forms.

- **TRIBE NUMBER** – Enter your CARS Tribe Number if it has not been pre-printed on the form.
- **TRIBE TYPE** – Enter your CARS Tribe Type number if it has not been pre-printed on the form. The Tribe Type number for the 2007 State/Tribe and State/GLITC funding period is **77**. The 2008 budget year will use 870 as a Tribe Type code.

Additional Tribe Type numbers may be added during the year. If this is necessary, we will provide additional reporting instructions.

- **REPORT PERIOD** – Enter month and year of expenditures. If you are reporting expenses for a previous month you must submit a separate report for that month. The CARS system requires a separate report for each month you report.
- **TRIBE NAME** – Enter your official tribe name if it has not been pre-printed for you.
- **TRIBE CONTACT** – Name and phone number of the person CARS staff may contact if there are any questions about the report.
- **DATE ENTERED IN CARS** – For state use only.

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- OPERATOR INITIALS – For State use only.
- PROFILE NAME – Reporting category as specified by Exhibit I of the contract or contract addendum. Established profile names for the specific programs contracted with the tribe are preprinted on the 600t expenditure report. Enter the profile name if the established profile name has not been preprinted on the form.
- PROFILE NUMBER – The number assigned to the profile name. Enter the profile number if the established profile number has not been preprinted on the form. See the contract or contract addendum to find the appropriate profile number to use.

The Tribe may receive funding for new programs later in the year for profiles not preprinted on the forms. In these cases, use a blank line, and enter the profile name and number as shown in the contract addendum. Also, complete the remaining columns of the form.

- CURRENT NET EXPENSE – Enter the total of all expenses less revenues and/or refunds. Please round to the nearest dollar (i.e., 51 cents - round up, 50 cents and below, round down.)

Do not report expenses, reimbursements, or revenues received from county, state, or federal agencies for contracts that are not reported on CARS.

All reported expenditures and adjustments shall be on a modified accrual basis, as explained in the DHFS Financial Management Manual for Counties, Tribes and 51 Boards. Expenditures shall include actual cash disbursements and payables recorded on the Tribe's records. Report revenues on a modified accrual basis.

- CONTRACT TO DATE NET EXPENSE – Enter the total of your contract to date net expenses.
- TOTALS – Calculate the totals for both CURRENT NET EXPENSE and CONTRACT TO DATE NET EXPENSE and enter the results.
- SIGNATURE – The Authorized Tribal Representative must certify the accuracy of the 600t expenditure report. Use the box at the bottom for their signature.

### Requirements for Filing the Final 600t Expenditure Report

- Do not file changes to the September report -- This could cause duplicate processing of the September data. Include these changes in the final report.
- File only one final report - If you file more than one final report, one could get lost or not processed, especially if multiple reports contain the same profiles.
- Clearly identify the final report -- Do not call the report a second September. Add the word "**Final**" in the box for REPORT PERIOD before the month and year.

### Reporting Prior Year Adjustments

Report prior year adjustments on a blank line on the 600t expenditure report. Attach a letter that includes the Tribe Name, Tribe Number, Tribe Type code and the Profile ID number.

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### How to Report Address Changes

The CARS Unit staff processes address updates.

Example of an acceptable documentation of address change: A letter of notification that includes the signature of the authorized Tribal representative.

Example of an unacceptable documentation of address change: Changes that come attached to, or written on the monthly expenditure.

Please provide any address changes to the CARS Unit promptly to avoid delays in payments.

### How to Report Changes in Tribe Bank Account

The Department makes CARS payments through the State Instant Deposit Program by use of Automated Clearinghouse (ACH). This electronic system provides a secure and timely method of payment.

If the Tribe plans to change banks or establish a new account, please notify the CARS Unit 45 days before the effective date of the change. The Tribe must use form DMT-905, State Instant Deposit Program Enrollment, to report changes in banks or bank accounts. A sample DMT-905 is included at the end of this manual.

☎ Contact Ron McCormick at 608/267-9561 or e-mail him at [mccorj@dhfs.state.wi.us](mailto:mccorj@dhfs.state.wi.us) for questions about ACH.

### Department Contacts

#### CARS UNIT - 600T Reporting

First Contact: ☎ Debe Laverseur (608) 267-9577 or e-mail at [lavasdl@dhfs.state.wi.us](mailto:lavasdl@dhfs.state.wi.us)

Second Contact: ☎ Patty Kusuda (608) 266-3603 or e-mail at [kusudpj@dhfs.state.wi.us](mailto:kusudpj@dhfs.state.wi.us)

#### Fiscal and Program Compliance

Tribal Affairs Unit: ☎ Jim Weber (608) 267-5068 or e-mail at [weberja@dhfs.state.wi.us](mailto:weberja@dhfs.state.wi.us)

Tribal Affairs Unit: ☎ Lynn Gall (608) 267-2185 or e-mail at [galllk@dhfs.state.wi.us](mailto:galllk@dhfs.state.wi.us)

Tribal Affairs Unit: ☎ David Rynearson (608) 261-6728 or e-mail at [ryneadp@dhfs.state.wi.us](mailto:ryneadp@dhfs.state.wi.us)