

## Program Participation System Human Services Revenue Report (HSRR) Expenditures by Revenue Source for Human Service Programs – Instructions

The HSRR expenditures by revenue report is due annually. January–December expenditures are due April 30 of the following year. All reports must be submitted via the internet at <https://pps.wisconsin.gov>. It is a secured website that requires a WAMS ID, password, and security authorization for access. It is recommended that someone who already has a WAMS ID in your agency enter the data.

For county staff interested obtaining a copy of the form before entering the data on the web, the F-22540A can be found at <https://www.dhs.wisconsin.gov/forms1/f2/f22540a.xlsx>.

### General instructions

The Human Services Revenue Report (HSRR) form, F-22540, is used to capture total gross expenditures by revenue source for all human service programs for costs incurred and revenues applied on an accrual basis for each calendar year. This is a companion form to the F-20942 expenditure form completed by county departments of human services, social services, and community programs that documents all expenditures for a calendar year by target group and Standard Program Cluster (SPC). The total revenues for each target group reported on the F-22540 must equal the total expenditures by target group on the F-20942. The only target groups that are not included on the F-22540 form and for which revenues should **not** be reported are W-2 operations, child support operations, public health operations, county-operated nursing homes, and county-operated intermediate care facilities for persons with intellectual disabilities (ICF-IDs). In addition, revenues for Family Care managed care organizations (MCOs), and aging and disability resource centers (ADRCs) are **not** included on the F-20942 or the F-22540 because this information is readily available from other sources.

Only expenses for residents of your county should be reported. Consistent with the F-20942, the purchaser of services should report the revenue and/or expenditure. If your agency operates a service and receives revenue from other counties for services provided to residents of their county, the revenue and/or expense should not be included. If the expense for the service is greater than the revenues received from the other county, the expenses should be included. If your agency operates a service and receives revenue from a third party administrator, the revenue and/or expense should be included.

The HSRR F-22540 collects revenue information on costs for juvenile court intake; if this function is not part of your human service or social service agency, you must obtain this information from the court in your county and include it on your report. Also include revenues for the cost of services operated by your department, such as personal care, community-based residential facilities (CBRFs), outpatient clinic, sheltered workshop, psychiatric hospital, and nursing home institutions for mental disease (IMD).

The F-22540 is to be used in conjunction with the F-20942 expenditure report due April 30 each year. The F-22540 is also due on April 30 each year. The total expenditures reported on the F-20942 must equal the total revenues reported on the F-22540, excluding expenditures for the target groups Income Maintenance, Child Care Administration, Energy Assistance, and General Relief/Interim Assistance, which are not reported on the F-20942. The HSRR does include the revenues for these four target groups and these revenues should equal the total expenses in these programs. The Target Group definitions are the same for the F-20942 and the F-22540.

The F-22540, similar to the F-20942, breaks down Target Groups to capture revenues for adults separate from children in Developmental Disabilities (DD), Mental Health (MH), Alcohol and Other Drug Abuse (AODA) and Physical Disabilities (PD). For this form, adults are defined as age 18 and over, and children are defined as under age 18 in all of these Target Groups. Revenues should be reported only once (do not report the same mental health revenues for a child in out-of-home care under both Mental Health-Children and Children and

Families target populations). If services are provided to a family, the revenues for the cost of these services should be reported under the Target Group for the primary recipient of services.

The F-22540 is intended to capture total revenues for human service programs, including revenues needed for the costs incurred for providing services and the administrative costs related to providing human services. Total revenues reported should include all revenue needed for both direct costs and allocated costs. Total revenues should include the cost of administrative management support and overhead (AMSO) and indirect costs. These revenues should be allocated by program area.

## **Revenue source definitions**

### **County Revenue**

#### *County Revenue for Mental Health Inpatient/Institutional Care*

Includes all county funds used for mental health inpatient and/or institutional care. This information is needed for the Mental Health Block Grant (MHBG) Maintenance of Effort calculation.

#### *County Revenue – All Other*

Includes all other required county match and overmatch allocated to human services by the county (tax levy, shared revenue).

### **State/Federal Revenue – Department of Health Services (DHS)**

#### *State General Relief (GR)*

State GR reimbursement funds received on CARS 990.

#### *Waiver Funds*

State and federal funds provided for Children's Waiver services. This section should include all waiver programs reported on the long-term care module. This section should include all revenues for state-matched children's waiver expenses, and the federal revenues received for local-matched children's waiver expenses. Non-federal revenues for local-matched slots should be reported to the appropriate revenue source (county levy, basic county allocation, state/county contract other, etc.). Children's waiver revenue can be allocated to the appropriate target group using claims information in a business objects report available from Division of Medicaid Services program staff. **Do not include COP funds received on CARS 367.**

#### *Basic County Allocation (BCA) for Mental Health Inpatient/Institutional Care*

Includes all state funds used for mental health inpatient and institutional costs. This information is needed for the Mental Health Block Grant Maintenance of Effort calculation. CARS 561 and 681.

#### *Basic County Allocation (BCA) – All Other*

BCA included in the DHS state/county contract. CARS 561 and 681.

#### *Wisconsin Medicaid Cost Reporting (WIMCR) – Act 318 Adjustment*

Enter DHS adjustments reported on CARS 684 – Act 318 Adjustment and CARS 1000 – WIMCR correction line items.

#### *DHS State/County Contract – All Other*

All other funds from DHS provided through the annual DHS state/county contract not identified above. Includes all other Community Aids (other than BCA), COP Regular funds (CARS 367), Foster Grandparent Program, RSVP, and other funds in the base contract, and funds provided as federal pass through, contract addenda and end of year adjustments.

## **State/Federal Revenue – Other Departments/Agencies**

### *Department of Children and Families (DCF) State/County Contract*

All state and federal funds from DCF provided through the annual Children and Families Contract and the Child Care Administration Contract. Includes Children and Families Allocation, Kinship Care, and Title IV-E funds for child protective services and other services to children and families. Child care program revenues should be reported in the Child Care Administration column. DCF funds used for other target populations, such as Juvenile Justice or Mental Health, should be reported on the DCF state/county contract line in the column for that target population.

### *Department of Corrections (DOC) State/County Contract*

All funds from DOC provided through the annual DOC/DJC state/county contract. Includes Youth Aids/Community Intervention Program/WJCIA, etc.

### *Department of Administration (DOA) Contract for Energy Assistance*

All funds provided through the Energy Assistance Contract with DOA

### *Area Agency on Aging (AAA) Contract*

All state and federal funds provided through the annual AAA contract, including Title 3, Elderly Benefit Specialist, Wisconsin Senior Community Services (WSCS) grant, Alzheimer's Family Caregiver Support Program, Elder Abuse, the Nutrition Services Incentive Program, and other funding included in the contract.

### *Department of Transportation (DOT) Funds*

All funds provided through DOT, including Wis. Stat. § 53.10 funds used for the purchase of human service vehicles and Wis. Stat. § 85.21 program, the Elderly and Disabled transportation grant (if these funds are for both the elderly and persons with disabilities in your county, the funds should be prorated based on average utilization).

## **EDS Revenues**

The total in this section should match the total revenues received from EDS.

### *MA FFS Revenue*

Includes all medical assistance Fee for Service payments, Medicaid and Medicare reimbursement collected for clients by mental health institutes.

### *Wisconsin Medicaid Cost Report (WIMCR)*

Includes the total amount received through EDS for WIMCR revenues. The balance of the WIMCR payment that is used to reduce the BCA is reported in the State/Federal Revenue – Department of Health Services (DHS) section.

## **Other Revenue Sources**

### *Grants*

Includes grants provided directly to the county (not through a state/county contract as identified above) from private foundations, federal government, or other state agencies (Department of Justice, Department of Public Instruction, etc.)

### *Other Third-Party Collections*

Includes Medicare and private insurance revenues. Also includes non-Medicaid and Medicare funds collected from third parties for clients by mental health institutes. Does **not** include MA revenues reported in MA Revenue section.

*Court-Assessed Fees*

Includes all fees collected as the result of court assessment, including Intoxicated Driver Program (IDP) surcharges and Family Court Counseling fees if your department provides custody and mediation services.

*Other Client Fees/Donations*

All revenues received directly from clients or collection processes other than court-assessed fees, including cost share received from waiver participants; parental payment for out-of-home care for children; SSI, SSDI, SSI-E and Social Security received from clients for payment of services; donations for Title III programs; and payments received directly from private pay clients.

*Production Revenue*

If you operate a program that generates revenue, include revenues generated from production, as well as revenues from senior craft outlets.

*Other Revenues*

Includes incentive funds (benefit over-issuance, estate recovery, TPL identification), donor match paid to counties, contributions, and any other revenue sources not reported above.

**Contact information**

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