

MINNESOTA DEPARTMENT OF HUMAN SERVICES

**B**udgeting

**R**eporting and

**A**ccounting for

**S**ocial

**S**ervices

**BRASS MANUAL**

**With**

**Background and Technical Information**

**For the Minnesota  
Standard Social Service  
Classification Structure**

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## EXECUTIVE SUMMARY

BRASS (Budgeting, Reporting and Accounting for Social Services) is Minnesota's classification structure for standardizing and organizing the categories used by counties for social services planning, budgeting, accounting, financial statements and audits, and for most fiscal and statistical reporting to the Department of Human Services (DHS).

Central to its operation is the BRASS Code. Each of the three major digits of the BRASS Code serves a specific function and together they define a service. The most significant digit is the first one, which indicates the Program Area. The Program Areas represent clusters of activities, procedures, licenses and services. Although the Program Areas entail services that are typically delivered to clients with similar needs, BRASS itself characterizes the service provided rather than overlapping and confusing client characteristics. The Program Areas are:

1. Children's Services
2. Child Care
3. Chemical Health
4. Mental Health
5. Developmental Disabilities
6. Adult Services

Some services may be used in any Program Area, while others take on different definitions depending upon the Program Area. Many services are simply not valid within specific Program Areas.

The BRASS classification structure is intended to include as many DHS reporting requirements as practical. BRASS is designed to be compatible with COFARS (the county accounting structure).

Since its implementation in 1991, BRASS has become a mainstay of county communications to DHS, most notably through the quarterly fiscal SEAGR (Social Service Expenditure and Grant Reconciliation) Report. Additionally, the Social Service Information System (SSIS) uses BRASS as the basis for tracking county social service activity. BRASS data is also the basis for major plans such as the federal Social Service Block Grant (Title XX) and the Children and Community Services Act (CCSA).

DHS has committed itself to relying upon BRASS for service reporting and to revising BRASS Codes on a biennial basis. A BRASS Code bulletin is published every two years with a list of valid codes and their definitions.

## **SECTION A:**

### **INTRODUCTION**

# INTRODUCTION

## History

The BRASS classification structure was implemented in calendar year 1991. The current framework for BRASS was conceived by DHS staff in 1989 and 1990, and widely discussed with county staff throughout 1990 prior to its adoption. Its historical roots go back to the enactment of the Community Social Services Act (CSSA) in 1979. This landmark legislation established the state CSSA Social Service Block Grant, and paired with it the federal Title XX Block Grant. More importantly, CSSA called upon counties to play the lead role in social services at the local level, with planning, funding, and reporting increasingly channeled through the county en route from DHS to providers and clients, and vice versa.

CSSA created a need for DHS to focus on social service expenditures and activities as a whole, and yet the early attempts to do so proved to be inadequate. The original CSSA Service Taxonomy contained no internal relationships, and the target population concept, which grouped expenditures and clients served by client characteristics, proved to be inadequate for management or analysis.

Weak from the start, these reporting constructs could not adapt to the changes of the 1980s as county social service activity became more standardized, buttressed on the one side by licensing, statutory and other legal requirements, and on the other side by new categorical funding mechanisms that were targeted to clusters of activities that mirrored the program divisions found within DHS.

In seeking to answer basic questions, such as who got what types of services, how much did they cost, and who paid for them, DHS realized that the solution needed to take advantage of County Financial Accounting and Reporting Standards (COFARS), developed as a recommended modern county accounting structure under the aegis of the State Auditor's Office. Simultaneously, the State Auditor's Office was recognizing that the COFARS accounting structure for social services was incomplete and vague, and began pressing for solutions. In 1987, DHS and counties agreed to a COFARS program structure very similar to the one now incorporated within BRASS.

## Assumptions

BRASS is predicated upon four assumptions:

1. No single solution can eliminate all the difficulties, but a coherent service classification structure which embodies as many reporting requirements as practical is necessary.
2. To the extent practical, staff should employ the same categories when engaging in the following four related functions:

Planning

Budgeting

Reporting (both fiscal and client)

Accounting

3. In classifying social service activity, what type of service was provided (the BRASS Code) is a separate question from who received the service (the client's characteristics), although they are often closely related.
4. Social service categories should reflect the way business is done as much as possible. This includes legal categories (e.g., licenses, rules, statutes), categories used in practice (e.g., placement settings, procedures), funding eligibility criteria, and so on.

## DHS' Commitment

In requiring counties to use BRASS, DHS has made two commitments:

1. BRASS is the service classification structure for social services. These are the service categories DHS will ask counties about. There are, of course, situations in which federal funding or other considerations require finer breakdowns than BRASS can accommodate. However, these will be kept to a minimum and will be consistent with BRASS.
2. BRASS will be revised biennially, with opportunities for county reaction and feedback. BRASS revisions will be finalized by summer for implementation in the subsequent calendar year. This will allow counties to budget and develop their plans with advance knowledge of eligible BRASS services. Unless forced by unavoidable federal or legislative requirements, DHS will not revise BRASS in the middle of the two-year cycle.

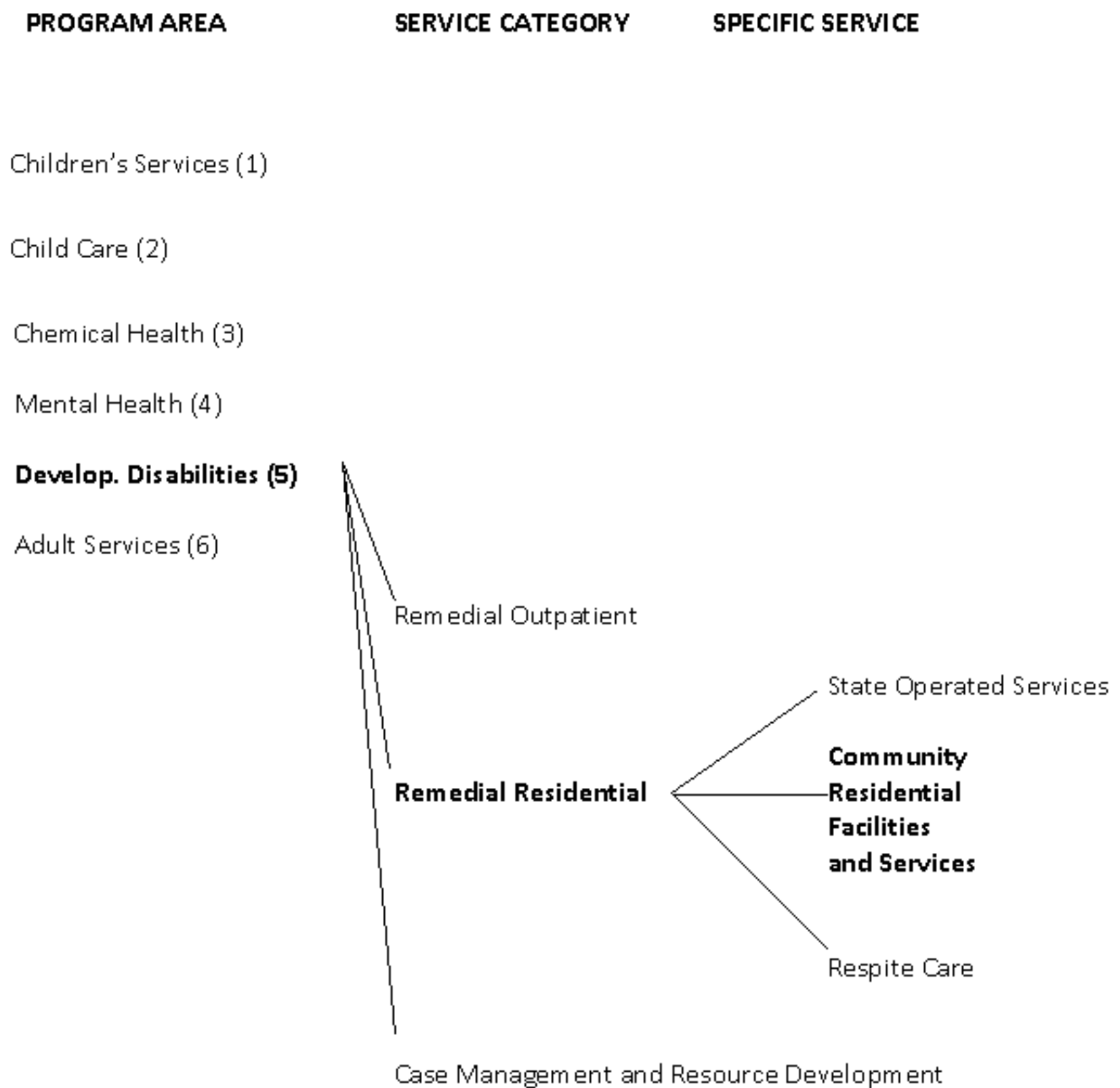
## **SECTION B:**

### **THE BRASS STRUCTURE**

## THE BRASS CLASSIFICATION TREE

The idea behind BRASS is a logical classification structure that reflects the way business is done, and can evolve along with staff and yet still be simple enough for county workers to actually use day-to-day.

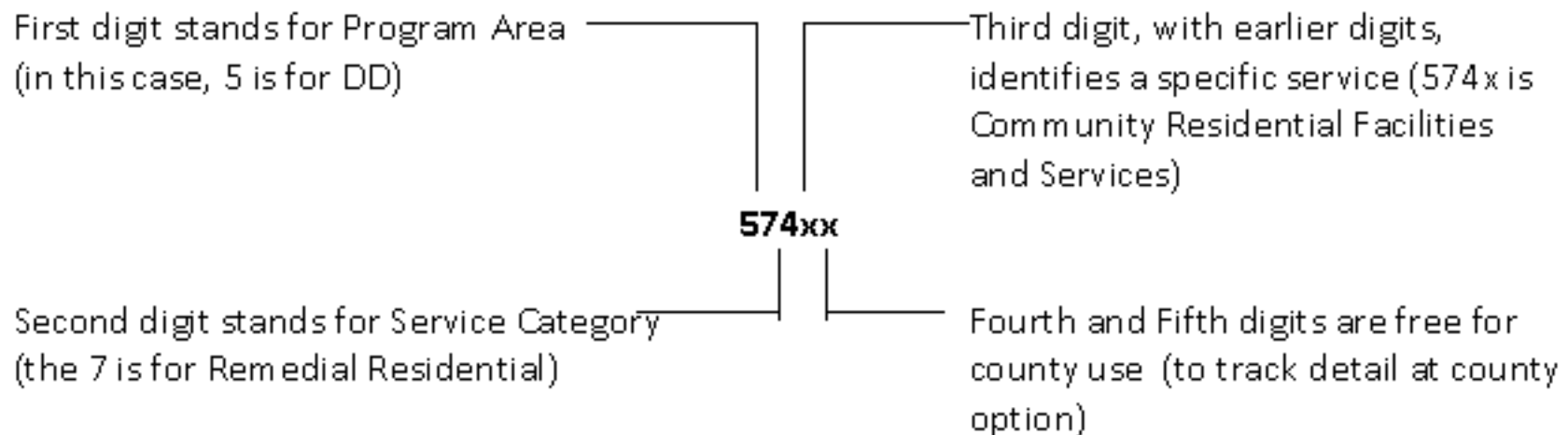
A classification tree works best if its branches correspond to how people think about their business. BRASS uses six Program Areas as the first branch of the tree. The second branch, the Services Categories, is groupings of services. The BRASS Code, explained on the next page, is a simple numerical representation of the tree.



## BRASS BASICS

### The BRASS Code

This system of classifying social service expenditures and statistics is based upon the BRASS Code. The BRASS Code is a four-digit number (three major digits and two optional), and each digit means something:



For most applications, the BRASS Code is used as the service code to represent the service provided. These are the codes for completing the quarterly fiscal SEAGR Report.

For county budgeting purposes, only the first digit needs to be used because only the Program Area needs to be specified. Counties may decide to budget on the other digits, on object of expenditure line items, source of funding, or any other detail within the program level at county option.

For use in the COFARS chart of accounts, the BRASS Code can be rather simply mapped onto the Program Level and Service Level. The diagram below is a quick look at this relationship. A more detailed explanation follows in Section C.

COFARS ACCOUNTING (16 digits)

FF	-	DDD	-	PPP	-	574X	-	JJJ
Fund		Department		Program		Service		Object

In short, for most county social service staff, the BRASS Code is the social service code. For those involved with the COFARS financial structure, the BRASS Code can be easily translated into COFARS levels.

## THE PROGRAM AREAS

The first digit of the BRASS Code represents the Program Area. The Program Area is the broadest grouping in BRASS, the first branching on the classification tree. The six Program Areas are as follows:

1xxx = Children's Services

2xxx = Child Care

3xxx = Chemical Health

4xxx = Mental Health

5xxx = Developmental Disabilities

6xxx = Adult Services

### Program Area Definitions

The six Program Areas used in BRASS (which correspond to the Program Level used in COFARS) are based on a number of underlying principles. First, they consist of clusters of related activities or procedures directed toward a common situation, problem, disability or status.

The goal of the BRASS Program Areas is to highlight related services rather than related clients. Therefore, BRASS looks at the characteristics of the service rather than the characteristics of the client. Of course, the difference is not always apparent – for example, most of the time a client with a mental illness diagnosis receives mental health services. On occasion, such a client might be involved with detoxification (which belongs in the Chemical Health program area) or Child Protection Assessment/Investigation (which belongs in Children's Services).

A county worker who specializes with one type of clientele will probably find that they use one or two Program Areas for nearly all services. Since the services are not keyed to client characteristics, it will sometimes be necessary to refer to services within other program areas.

## **CHILDREN'S SERVICES**

BRASS Code: 1xxx

COFARS: 71x

Children's Services include social service activities (including MA waived services) that are directed toward the status unique to children, such as adoptions, foster care, child protection and adolescent life skills training. Also included are the facilitative, supportive, administrative, and other functions necessary to pursue these activities.

Children's Services do not include disability-related services that happen to be provided to children, such as a Rule 25 assessment (properly in Chemical Health) or supported living services for children (properly in Developmental Disabilities), or mental health treatment services (properly found in Mental Health).

The key factors in distinguishing Children's Services from Mental Health Services are whether the child has a mental health diagnosis or diagnosable condition, and whether the service in question falls within the Comprehensive Mental Health Act. For example, Group Homes under Minnesota Rules, parts 2960.0010 to 2960.0710 do not fall within the scope of this Act; it belongs in Children's Services. Rule 5 Residential Facilities for Children with Emotional Disturbances, on the other hand, are included within the Act and, therefore, belong in the Mental Health program area. A secondary determining factor is the credentials of the provider. For example, the difference between Family-based Services – Children's as opposed to Family-based Services – Mental Health rests primarily with whether the provider in question is a qualified mental health professional.

Any time child care is being provided, for any purpose, it belongs within the Child Care Program Area and not in Children's Services.

On occasion, a client over the age of 18 may continue to receive Children's Services, such as child foster care, adolescent life skills or educational assistance. These services are included within Children's Services.

Children's Services are restricted to the valid services found in the most recent list of valid BRASS Codes in Children's Services.

## **CHILD CARE**

BRASS Code: 2xxx

COFARS: 72x

The Child Care Program Area consists of child care activities related to employment and training, and child welfare services. MFIP child care and related activities must be coded to this program.

The Child Care Program Area is restricted to the valid services found in the most recent list of valid BRASS Codes in Child Care.

## **CHEMICAL HEALTH**

BRASS Code: 3xxx

COFARS: 73x

The Chemical Health Program Area includes social service activities that are directed toward the treatment of problems related to alcohol and drug abuse or dependency, such as a Rule 25 assessment, detoxification or CD halfway house. Also included are the facilitative, supportive, administrative and other functions necessary to pursue these activities. These services are included in this Program Area, whether they are provided to children or to adults.

The Chemical Health Program Area is restricted to the valid services found in the most recent list of valid BRASS Codes in Chemical Health.

## **MENTAL HEALTH**

BRASS Code: 4xxx

COFARS: 74x

The Mental Health Program Area includes social service activities that are directed toward the support and treatment of adults who have been or may be diagnosed as having mental illness and children who have been or may be diagnosed as having emotional disturbance. This includes services such as community support services and Rule 79 case management (currently referred to as Mental Health Targeted Case Management – MH-TCM). Also included are the rehabilitative, therapeutic, facilitative, supportive, administrative and other functions necessary to pursue these activities.

Children's Mental Health services included in this Program Area are distinguished from Children's Services by their inclusion in the Comprehensive Mental Health Act, by the child having received a mental health diagnosis, and/or by the credentials of the provider (see the discussion under Children's Services). Some of the services that are specific to Children's Mental Health include those designated Family Community Support Services (FCSS), Family-based

Services – MH and Rule 5 Child Residential Treatment. Many of the Mental Health BRASS Codes are divided between child and adult to aid counties and DHS in tracking data requirements.

The Mental Health Program Area is restricted to the valid services found in the most recent list of valid BRASS Codes in Mental Health.

### ***DEVELOPMENTAL DISABILITIES***

BRASS Code: 5xxx

COFARS: 75x

The Developmental Disabilities Program Area includes social service activities (including MA waived services) that are directed toward the habilitation and support of adults and children who have been or may be diagnosed as having mental retardation or related conditions. In the case of children, this program area also includes services directed toward support of the families involved. This includes services such as day training and habilitation (DAC), semi-independent living skills (SILS) and Rule 185 case management (both waiver and non-waiver). Also included are the facilitative, supportive, administrative and other functions necessary to pursue these activities. These services are included in this program area whether they are provided to children or to adults.

The Developmental Disabilities Program Area is restricted to the valid services found in the most recent list of valid BRASS Codes in Developmental Disabilities.

### ***ADULT SERVICES***

BRASS Code: 6xxx

COFARS: 76x

The Adult Services Program Area includes social service activities (including MA waived services) that are directed toward the amelioration of problems and support of adults, and are not in the Chemical Health, Mental Health or Developmental Disabilities Program Areas. This includes Adult Protection Assessment/Investigation, Nursing Home Pre-admission Screening, Adult Day Care and Congregate Meals.

The key factor in distinguishing Adult Services from Developmental Disabilities is whether the client being served has been or may be diagnosed as having a developmental disability.

Adult Services is restricted to the valid services found in the most recent list of valid BRASS Codes in Adult Services.

## THE SERVICE CATEGORIES

The second digit of the BRASS Code represents the Service Category, the second branch of the BRASS classification tree. The Service Categories should be of assistance to county and state staff needing to find and use services. They represent an attempt to organize social services into groupings that either have a programmatic commonality or assist in readily combining classes of services for reporting and planning.

Over the years, as BRASS Codes have evolved, codes have been added, consolidated or had definition changes. In some instances the new or changed BRASS Codes may not fit exactly into these service categories.

The BRASS Service Categories include:

x0xx = Assessment and Prevention services

x1xx = Facilitative services

x2xx

x3xx = Supportive services

x4xx

x5xx = Remedial Outpatient services

x6xx

x7xx = Remedial Residential services

x8xx

x9xx = Case Management and Resource Development services

Some of these Service Categories require more than 10 services. That is the only reason that, for instance, the Supportive Service Category runs from x2xx through x4xx. The definitions of these Service Categories are on the next page.

## Service Category Definitions

- x0xx The Assessment and Prevention Service category includes those services usually provided prior to the formal opening of a service case, such as prevention, information and referral, and a variety of assessments, screenings and investigations.
- x1xx The Facilitative Service category includes those services that enable clients to participate in other services. Examples include child care, transportation and interpreter services.
- x2xx The Supportive Service category includes activities designed to support and maintain clients in the community who do not require rehabilitative or treatment services.
- x3xx
- x4xx
- x5xx The Remedial Outpatient Service category includes remedial services delivered in an outpatient setting. Remedial activities are those that seek to resolve problems, change behavior, or enable people to subsequently function better in the community.
- x6xx
- x7xx The Remedial Residential Service category includes remedial services delivered in a residential setting. Remedial activities are those that seek to resolve problems, change behavior, or enable people to subsequently function better in the community.
- x8xx
- x9xx The Case Management and Resource Development Service category includes services that are administrative in nature or that are not provided directly to the client. Case Management and Local Collaborative Undifferentiated Services are exceptions and are included here because they may encompass many or all of the Service Categories.

## **SECTION C:**

### **BRASS REPORTING AND RELATIONAL INFORMATION**

# OVERVIEW AND DHS FISCAL REPORTING

## Overview

This section deals with how BRASS relates to DHS reporting through COFARS, the Social Services Information System (SSIS), county budgeting and financial statements, data and cost allocation procedures, and standard units for reporting purchased services. Additional details may be obtained from DHS bulletins and other related materials.

## Fiscal Reporting and BRASS

BRASS represents the service categories DHS staff will ask counties about. In some situations, federal funding or other considerations require finer breakdowns than BRASS can accommodate. These will be kept to a minimum and will be consistent with BRASS. DHS has committed to revising BRASS on a two-year cycle and to avoid other revisions unless required by federal or legislative requirements.

The primary mechanism for gathering county expenditures and revenue data is the SEAGR Report (DHS-2557). The quarterly fiscal SEAGR Report collects expenditure data based upon BRASS Codes and revenue data broken down by funding source and BRASS Program Area. The SEAGR Report, a cash basis report, serves as the fiscal report for a number of funding streams, and provides financial data necessary for DHS to report to the Legislature on county social services activities.

BRASS Codes are also used in the client-specific Community Mental Health Reporting System (CMHRS), Targeted Case Management Client Statistical Report (TCM CSR), and for various other routine or ad hoc reports and plans.

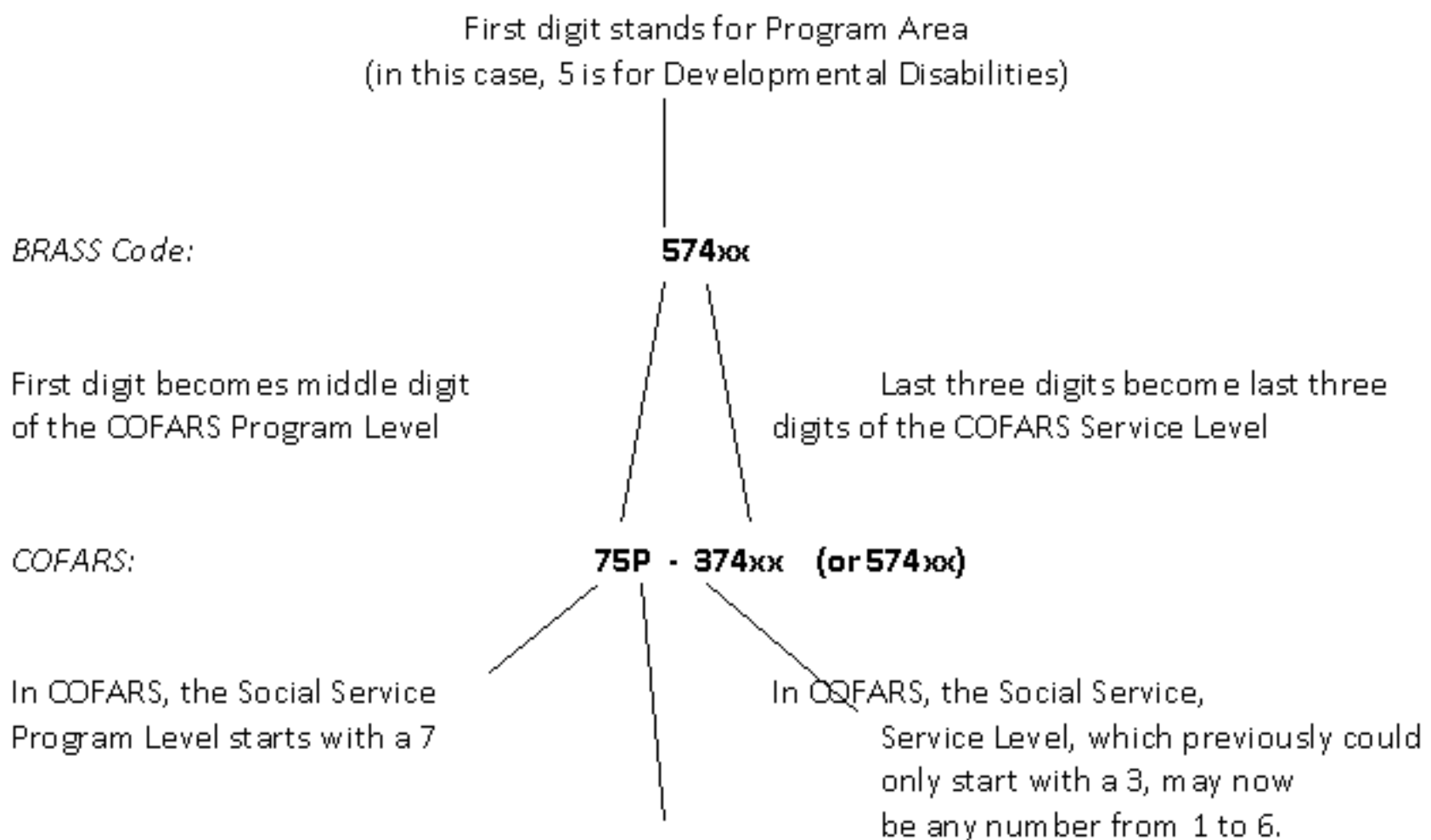
For claiming federal Medical Assistance funding, county agencies and other health care providers must submit claims using Health Care Procedure Codes (HCPCS) – from here on referred to as Procedure Codes. In general, Procedure Codes are more detailed than BRASS Codes, requiring the extra detail needed for MA claims. DHS has made every effort to keep BRASS consistent with Procedure Codes. Typically, a number of Procedure Codes can be easily rolled into one BRASS Code. Exceptions generally involve the need to track adult versus children's services in BRASS in some situations where this is not required for MA-based claims. Another exception is Child Welfare Targeted Case Management (CW-TCM), where several BRASS services use the same Procedure Code to generate MA billing. The units of service reported through Procedure Codes are not always identical to those required for BRASS, but they can be mathematically converted. See the most recent DHS conversion guidelines in the current SEAGR bulletin and also current SSIS documentation for assistance.

## TRANSLATING THE BRASS CODE INTO COFARS

COFARS uses a number of different dimensions or levels as the basis for its chart of accounts. The two most important ones for social service planning, budgeting, accounting, and reporting are the Program Level and the Service Level. The Program Level consists of a three-digit number, and the Service Level is represented by a four- or five-digit number.

For social services, the Program Level always begins with a 7 as the first digit. Until recently, COFARS used only a 3 as the first digit of the Service Level for social services in the BRASS translation to COFARS. However, the COFARS manual was changed to allow the use of 1 – 6 as the first digit of the Service Level for social services. Counties can now choose to continue to use a 3 as the first digit of the Service Level or could even use the middle digit of the Program Level as the first digit of the Service Level.

The BRASS Code is simply split between the first digit and the last three digits. This makes sense, since the first digit of the BRASS Code shows the program area:



Final digit of each COFARS Level is for county use.

In short, the BRASS Code is easily translated into the COFARS Program and Service Levels by mapping the first digit into the Program Level and the last three into the Service Level. Or, the entire four-digit BRASS code can be placed directly into the COFARS service. The direct use of the four-digit BRASS code in the Service Level is recommended since it avoids translation issues.

## **The COFARS Program Level**

The first digit of the BRASS Code, which represents the program area, becomes the middle digit of the COFARS Program Level (the first digit is always 7 for Social Services). BRASS includes six Program Areas, so there are six COFARS programs:

71P = Children's Services

72P = Child Care

73P = Chemical Health

74P = Mental Health

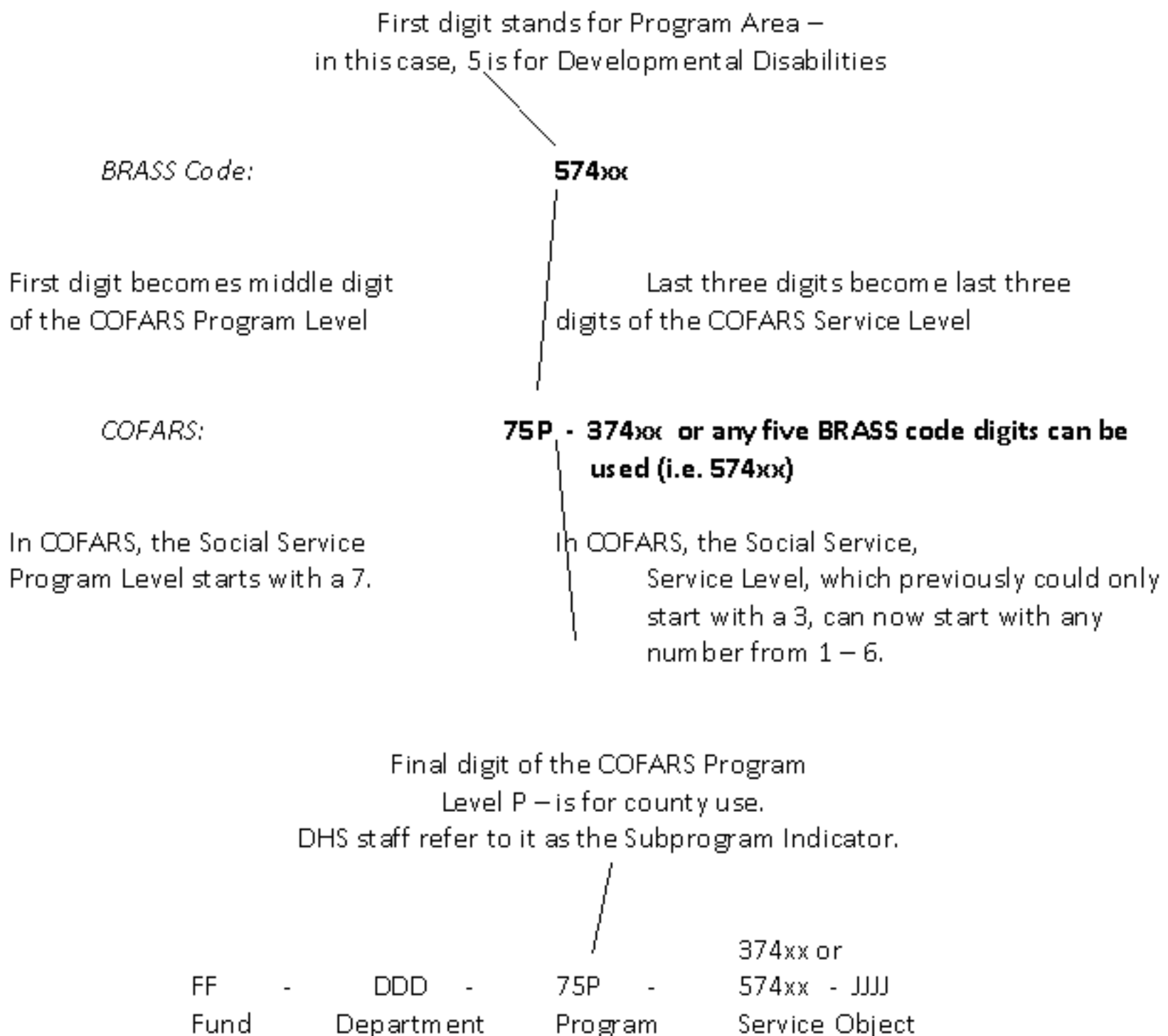
75P = Developmental Disabilities

76P = Adult Services

The final digit, the Subprogram Indicator, is available for county use, and is represented here by a P simply to distinguish it from the x used in the BRASS Codes.

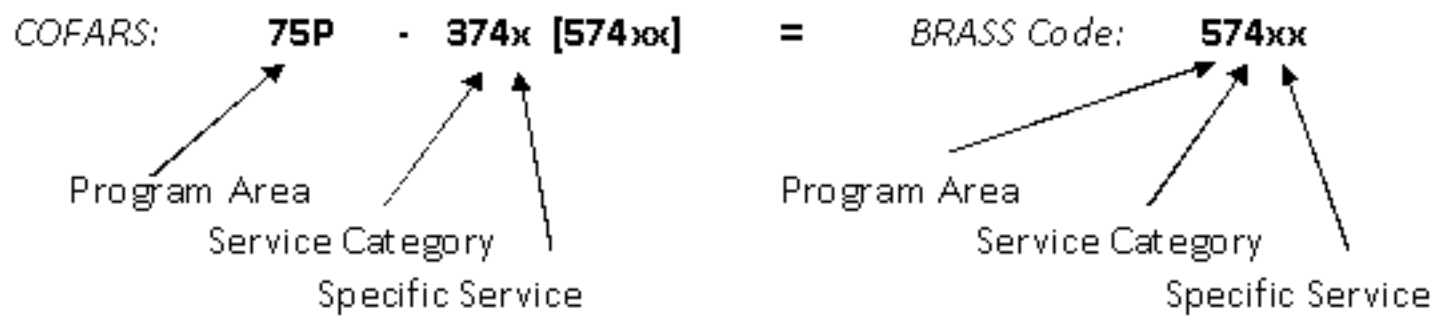
## From the BRASS Code to the 16-digit COFARS Account

The complete COFARS account designation consists of 16 digits, arranged in five dimensions or levels (Fund, Department, Program, Service and Object). As previously noted, the four- or five-digit BRASS Code is mapped into two of these dimensions: the Program and Service levels. However, the entire 16 digits are still required to encode all the necessary accounting detail. Beginning with the same example, this is how the BRASS Code translates into the 16-digit COFARS account number:



There are three important relationships between BRASS and COFARS that are illustrated by the example on the previous page:

1. The Subprogram Indicator – P – is not derived from the BRASS Code. This county option digit is the only one in the Program-Service sequence that is not directly tied to the BRASS Code. County agencies may elect to establish such a relationship, but that would be at their discretion.
2. Every BRASS Code has a match in the Program -Service COFARS sequence. In other words, the BRASS Code cannot be determined, or reconstructed, from either the Program Level or the Service Level alone, unless the county elects to use 1 – 6 as the first digit of the Service Level. However, these seven digits together are sufficient to match a BRASS Code:



3. A lot of useful detail is carried in the Object Level. BRASS does not pretend to eliminate the need for a well-constructed set of object codes.

## REQUIREMENTS FOR BUDGETING AND FINANCIAL STATEMENTS

### Budget Requires Reporting at BRASS Program Level

All county human service agencies are required to develop a social service budget based upon the final six BRASS Program Areas. Refer to the most recent instructional bulletin for the Social Services Fund Report (DHS-2556) for what to include in social services.

The only budget requirement is that the social services budget be broken down into the six final BRASS Program Areas. County agencies may choose to budget on the three-digit BRASS Code, and this may have certain advantages. County agencies may choose to budget at any desired level of detail, including at the Subprogram Level, the Object Level, or on any county-specific accounting detail.

## **Annual Financial Statements Require Reporting at Department Level**

Counties are required by the Government Accounting Standards Board (GASB 34) to only report budget and actual data on financial statements at the department level. Thus, only one expenditure figure will be reported for all of Social Services for the entire year on the Human Services Special Revenue Fund. This revised financial statement was previously called the Welfare Special Revenue Fund and it required that social services be reported using the six BRASS program areas.

Department-level reporting on financial statements represents the minimum reporting required. Counties may expand on the minimum, if desired, and report using Program Level or finer detail.

## **COST AND DATA ALLOCATION**

### **Allocation Procedures and the Basis of Allocation**

At various points in compiling data within the BRASS classification scheme, allocation processes must be used because direct knowledge of the components is impossible or overly expensive in terms of time and/or money. When expenditures are allocated using such a process it is known as cost allocation. Whether it involves expenditures, client counts, units of service, or other types of data, the basic concept is the same – a total is collected in a temporary holding tank (an account, file) and these totals are subsequently allocated to more detailed component categories based on some standard procedure. This procedure typically calls for the total to be allocated to the component categories proportional to some known factor, which is termed the basis of allocation.

### **BRASS Cost and Data Allocation Overview for the SEAGR Report**

The BRASS classification scheme explicitly provides for the use of allocation processes. See Attachment B of the current SEAGR Bulletin for detailed information on allocation procedures used in building the SEAGR Report.

## **TIME REPORTING, UNITS OF SERVICE AND CONVERSION TABLES**

### **BRASS Time Reporting**

Counties are required to do time reporting in SEAGR using appropriate BRASS Codes for allocation of administration costs. See the current SEAGR bulletin, Attachment B, for a full discussion of the allocation procedures and proper elements of time reporting for hours of staff service.

### **BRASS Purchased Service Units of Service**

Counties are required to report standard units of purchased services for selected BRASS Codes in SEAGR. See the current SEAGR bulletin, Attachment C, for purchased service unit types, definitions, conversions from non-standard units, a table for exceptions to standard conversions, and some discussion of problems/solutions to gathering units of service data. Tables within SSIS may also aid in unit tracking and conversions.