



CDSS

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STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY  
**DEPARTMENT OF SOCIAL SERVICES**  
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EDMUND G. BROWN JR.  
GOVERNOR

October 31, 2013

COUNTY FISCAL LETTER (CFL) NO. 12/13-33E

TO: ALL COUNTY WELFARE DIRECTORS  
ALL COUNTY FISCAL OFFICERS  
ALL COUNTY AUDITOR CONTROLLERS  
ALL COUNTY PROBATION OFFICERS  
ALL TITLE IV-E AGREEMENT TRIBES

SUBJECT: DEFINITION OF THE TYPE OF EXPENSE (TOE) CODES USED  
IN THE COUNTY EXPENSE CLAIM (CEC)

References: [CFL No. 03/04-35](#), dated December 4, 2003  
[CFL No. 03/04-35E](#), dated February 20, 2004  
[CFL No. 10/11-25](#), dated October 1, 2010  
[CFL No. 12/13-33](#), dated May 17, 2013

The purpose of this Erratum is to inform counties of the corrections to [CFL No. 12/13-33](#). The TOE codes 18- Child Care Services – Unemployed, 31- Contracted Activities - Unemployed, 32- Contracted Activities – Employed and 82- Child Care Services – Employed were updated in [CFL No. 10/11-25](#). These changes were inadvertently omitted from CFL No. 12/13-33 and the corrections have been provided below:

18	Child Care Services – Unemployed	Costs associated with placing a child in the care of a <del>contracted</del> <b>child care</b> service provider for unemployed participants. <ul style="list-style-type: none"> <li>• Services for children who are alcohol or drug exposed, or who test positive for human immunodeficiency virus (HIV), and who are placed in a specialized foster family home.</li> <li>• <b>Payments to Stage One child care providers and participants, tracking and reporting.</b></li> <li>• Registration fees related to placement in child care services.</li> </ul>
31	Contracted Activities - Unemployed	Contracted activities (svcs/admin) performed in support of a program <b>for unemployed participants</b> , including but not limited to: <ul style="list-style-type: none"> <li>• Contracted recruitment activities, maintaining provider listings, referrals, <b>activities associated with</b> providing</li> </ul>

Note: Any reference to “employed” and “unemployed” applies to CalWORKs only.

		<p>payments to child care providers and participants, tracking, and reporting.</p> <ul style="list-style-type: none"> <li>• Conducting focus groups, public hearings, orientation meetings, etc.</li> <li>• Completion of on-going plan review, updates, annual reports, fiscal reports, and evaluations.</li> </ul>
32	Contracted Activities – Employed	<p>Contracted activities (svcs/admin) performed in support of a program <b>for employed participants</b>, including but not limited to:</p> <ul style="list-style-type: none"> <li>• Contracted recruitment activities, maintaining provider listings, referrals, <b>activities associated with</b> providing payments to child care providers and participants, tracking, and reporting.</li> <li>• Conducting focus groups, public hearings, orientation meetings, etc.</li> <li>• Completion of on-going plan review, updates, annual reports, fiscal reports, and evaluations.</li> </ul>
82	Child Care Services – Employed	<p>Costs associated with placing a child in the care of a <b>contracted child care</b> service provider for employed participants.</p> <ul style="list-style-type: none"> <li>• Services for children who are alcohol or drug exposed, or who test positive for human immunodeficiency virus (HIV), and who are placed in a specialized foster family home.</li> <li>• <b>Payments to Stage One child care providers and participants, tracking and reporting.</b></li> <li>• Registration fees related to placement in child care services.</li> </ul>

If counties have any questions regarding this CFL, please direct them to the Fiscal Systems Bureau at [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov).

Sincerely,

**Original Document Signed By:**

DIANNE OKAMOTO  
 Chief  
 Fiscal Systems and Accounting Branch

c: CWDA