

**Date:** March 9, 2011

**Sequence:** 2011 – 14B

**Topic:** Examples of Tobacco Use Prevention and Control Foundation Endowment Fund Utilization

---

*The following scenarios are being communicated to clarify current allowable use of the Child and Adult Protective Services Allocation (OAC 5101:96-12.5). In each scenario it is important that agencies maintain documentation to support that the original expenditure was for an allowable Title XX adult protective or child protective service expenditure.*

**Scenario 1: CDJFS is using the PA Child and Adult Protective Services allocation for Adult Protective Services (APS) expenditures originally coded to APS as either direct or indirect costs (e.g., RMS 700-723).**

**Financial Coding**

Use any financial code that maps to APS for the negative entry.  
Use the new Child and Adult Protective Services Allocation code for the positive entry.

*Example:*

(776-518001)  
856-518001

**Scenario 2: CDJFS is using the PA Child and Adult Protective Services Allocation for Adult Protective Services (APS) expenditures that have previously been moved to the Title XX Base or Community and Protective Services Allocation.**

**Financial Coding**

*From Title XX Base*

Use any financial code that maps to Title XX for the negative entry.  
Use the new Child and Adult Protective Services Allocation code for the positive entry.

*Example*  
(758-518001)  
856-518001

*From Community and Protective Services*

Use the financial code for Community and Protective Services for the negative entry.  
Use the new Child and Adult Protective Services Allocation code for the positive entry.

(311-518001)  
856-518001

**Scenario 3: Stand alone PCSA is using the PCSA Child and Adult Protective Services allocation for SCPA, federal, or local administrative expenditures. Original expenditures for child protective services for administrative costs can come from *non-allocated expenditures and/or match on the certification of funds*.**

### **Financial Coding**

Use any financial code that maps to the selected funding source for the negative entry.  
Use the new Child and Adult Protective Services Allocation code for the positive entry.

*Example (SCPA)*  
*(849-518001)*  
*856-518001*

**Scenario 4: Combined CDJFS/PCSA is using the PCSA Child and Adult Protective Services allocation for SCPA, federal, or local administrative expenditures. Original expenditures for child protective services for administrative costs can come from *Non-allocated expenditures and/or match on the certification of funds*.**

### **Financial Coding**

Use any financial code that maps to the selected funding source for the negative entry.  
Use the new Child and Adult Protective Services Allocation code for the positive entry.

*Example (SCPA)*  
*(849-518001)*  
*856-518001*

**Scenario 5: A stand alone PCSA is using the PA Child and Adult Protective Services allocation for SCPA, federal or local administrative expenditures. A *Memorandum of Understanding* is needed. Original expenditures for child protective services for administrative costs can come from:**

- ***RMS code 760/773 (Fee for Service) as a local expenditure until reimbursed by the CDJFS.***
- ***Non-allocated expenditures by selecting Title XX on the certification of funds, which is a local expenditure until reimbursed by the CDJFS.***
- ***As non-federal match by selecting local on the certification of funds.***

### **Financial Coding**

The PCSA will invoice the CDJFS for these expenditures.

The CDJFS will code these expenditures using the new Child and Adult Protective Services Allocation coding 856-518001.

The PCSA will code the reimbursement using code 904 – 471000.

**Scenario 6: A combined CDJFS/PCSA is using the PA Child and Adult Protective Services allocation for Child Welfare administration costs. Original expenditures for child protective services for administrative costs can come from *Non-allocated expenditures by selecting Title XX on the certification of funds, which will map directly to the Title XX allocation.***

### **Financial Coding**

Use any financial code that maps to the selected funding source for the negative entry. Use the new Child and Adult Protective Services Allocation code for the positive entry.

*Example*  
(714-518001)  
856-518001

**If your scenario has not been captured please contact your fiscal supervisor with specific details to ensure that interfund transfer restrictions are followed.**