Ohio | **Department of Job and Family Services**

Office of Fiscal & Monitoring Services
Bureau of County Finance and Technical Assistance

John R. Kasich, Governor
Michael B. Colbert, Director

BCFTA Update

Date: November 9, 2012

Sequence: 2013-12-A

Topic: Differential Response Coding

The purpose of this BCFTA update is to clarify the use of the Differential Response financial coding for the incentives received by participating counties.

Activity Completion

When a PCSA completes one of the approved differential response activities outlined in OAC 5101:9-6-32, they must report it on the JFS 02820 for reimbursement to occur. The PCSA must report the approved incentive amount of the activity and not the actual cost. In addition, they must make an offsetting entry. The following project and account codes have been established for the PCSA to report the activity:

Direct Expenditure Project and Account Code (to claim as expenditure)
JFSFP859   Differential Response
  518001   Contract/Purchase Services

Direct Expenditure Project and Account Code (for offsetting entry)
JFSFP899   Non-reimbursable Expenditures
  518001   Contract/Purchase Services

For example, if a PCSA completes the Differential Response Readiness Assessment which has an incentive amount of $5,000, the appropriate financial combination code is:

> **$5,000   JFSFP859 – 518001**
> **($5,000)   JFSFP899 – 518001**

Receipt of Incentives
A PCSA will receive the incentive when:

(1) The PCSA has reported expenditures on the JFS 02820 "Children Services Fund Quarterly Financial Statement; and

(2) The PCSA has submitted and obtained approval of an invoice based on unit costs from reimbursement to ODJFS Office of Families and Children.

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When the PCSA receives the incentive, they will code it as a regular state receipt using:

Direct Expenditure Project and Account Code
JFSFP904   Non-reimbursable receipts
  471000   Deposits - local

For questions regarding the allowable activities please contact Dan Shook at
Dan.Shook@jfs.ohio.gov. Please contact your ODJFS fiscal supervisor if you have further questions regarding the coding.