

Ohio Department of Job and Family Services
INSTRUCTIONS FOR COMPLETING JFS 02820
PUBLIC CHILDREN SERVICES QUARTERLY FINANCIAL STATEMENT

Pursuant to OAC 5101:9-7-29, each county public children services agency (PCSA) is required to submit a JFS 02820 every quarter. The PCSA shall submit the completed quarterly financial statement no later than the last day of the month following the quarter the report represents. If this date falls on a weekend or state recognized holiday, reports shall be submitted on the first business day following the weekend or holiday.

Section A. Fund Statement

Section A contains monthly activity uploaded to CFIS for the children services fund.

1. **Beginning balance:** Amounts uploaded to CFIS each month as beginning balance using the 391100 account code established by ODJFS. The quarter's beginning cash balance must be the same as the ending balance from the prior quarter's JFS 02820.
2. **Revenue (receipts):** Monthly totals uploaded to CFIS that include state or locally provided funds, advances from ODJFS, refunds and collections and/or other receipts using the 400000 account codes established by ODJFS.
3. **Expense (disbursements):** Monthly totals uploaded to CFIS that include cash disbursements and transfers made from the children services fund using the 500000 series account codes established by ODJFS.
4. **Adjustments** – The monthly totals of all adjustments to the children services fund uploaded to CFIS using the 800000 account codes established by ODJFS.
5. **Ending (cash) Balance:** Monthly beginning balance plus receipts minus disbursements and adjustments.

Section B. Certification of County Auditor

The county auditor must certify the beginning and ending balance is consistent with county auditor's records. A signature stamp may be used for the county auditor, or a county designee may sign the auditor's name as long as that person also signs on the line indicated "Signature of County Auditor Designee".

Section C. Certification by County PCSA Director

The PCSA director must certify the accuracy and amount of receipts and disbursements in Section A. A signature stamp may be used for the PCSA director, or a designee may sign the director's name as long as that person also signs on the line indicated "Signature of County PCSA Director Designee".

REPORT SUBMISSION

A completed and signed copy is to be electronically submitted to the Bureau of County Finance and Technical Assistance (BCFTA-PCSA@jfs.ohio.gov) no later than the last day of the month following the quarter the report represents.