

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

BCFTA Webinar September 2011

1

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

Agenda

- Condensing Quarterly Close Reminders
- Quarterly Financial Statements
- Negative Draws / Zero Vouchers
- Miscellaneous Updates
 - ERIP and Lay-Off Key Reminders
 - Changes to CSEA RMS Sampling Criteria



**Department of
Job and Family Services**

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



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

Condensing Quarterly Close Reminders

- Changes begin with SFY12 (July 1, 2011) reporting period
 - Monthly uploads are due by the 18th of the following month (not the 20th)
 - Federal reports are prepared based on data uploaded as of the 18th of the month following the end of a financial quarter (not the 20th)
 - Only one set of preliminary reports will be issued by BCFTA (Agencies can also run and view internal reports from the QuIC+/ACRS+ systems)

3



**Department of
Job and Family Services**

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



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

Condensing Quarterly Close Reminders

- Changes begin with SFY12 (July 1, 2011) reporting period (con't)
 - Agencies have five business days after preliminary reports are issued to upload changes related to the quarter
 - Quarter is closed and final reports are issued after the 5 day adjustment period

4

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

Condensing Quarterly Close Reminders

- Advantages:
 - Faster reimbursements to PCSA agencies
 - Timely grant reconciliations and closeouts
 - More accurate and timely federal reporting

5

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

Quarterly Financial Statements

6



**Department of
Job and Family Services**

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



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

Quarterly Financial Statements

- Changes begin with SFY12 (July 1, 2011) reporting period
 - Financial statements are created by BCFTA and provided to agencies quarterly
 - Financial statements are certified and submitted back to BCFTA quarterly, not monthly
 - Certified Financial Statements are returned to BCFTA via email

7



**Department of
Job and Family Services**

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



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

Quarterly Financial Statements

- Components of Financial Statements:
 - All information is generated based on monthly uploads from QuIC+/ACRS+ into CFIS (each month stated separately)
 - Agencies are encouraged to perform internal reviews to ensure monthly uploaded financial transactions agree with financial transactions processed through its local authority (auditor or fiscal agent)

8



**Department of
Job and Family Services**

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



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

Quarterly Financial Statements

- Financial Statements (con't):
 - **Beginning Cash Balance**
 - Agencies enter a beginning cash balance into QuIC+/ACRS+ as of July 2011 with MLS release 8.30
 - In QuIC+ calculations are automatic after this one-time entry
 - In ACRS+ manual entry is required for each month
 - Beginning balances should agree with the previous month's ending balance and are identified in QuIC+ by 311900
 - Monthly allocations must be processed in sequential order to correctly calculate a new monthly beginning cash balance for subsequent months

9



**Department of
Job and Family Services**

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



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

Quarterly Financial Statements

- Financial Statements (con't):
 - **Revenue (Receipts)**
 - Receipt transactions are extracted from QuIC+/ACRS+ uploads to CFIS based on account classifications
 - Receipts are identified with 400000 series of accounts
 - **Expense (Disbursements)**
 - Disbursement transactions are extracted from QuIC+/ACRS+ uploads to CFIS based on account classifications
 - Disbursements are identified with 500000 series of accounts
 - CSEA difference in contracts (DIC) and shared costs are systematically removed from disbursements category

10



**Department of
Job and Family Services**

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



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

Quarterly Financial Statements

- Financial Statements (con't):
 - **Adjustments**
 - Identified with 800000 series of accounts and should always net to zero
 - WIA Areas do not have a category for adjustments as they do not have PAA's
 - **Ending cash balance**
 - Beginning balance plus receipts less disbursements plus/minus adjustments

11



**Department of
Job and Family Services**

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

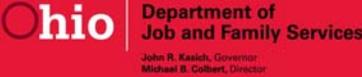


Office of Fiscal & Monitoring Services
Bureau of County Finance
& Technical Assistance

Quarterly Financial Statements

- Financial Statements (con't):
- **01992 - WIA only**
 - **RMS Cost Transfers**
 - RMS expenditures owed to PA fund
 - **Accruals**
 - include accrual activity uploaded in the current month
 - **Obligations**
 - financial statements will include obligation activity uploaded in the current month
- Cumulative totals will no longer be identified on the financial statements (local Areas will track cumulative balances and reconcile to internal records)

12



Ohio Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director



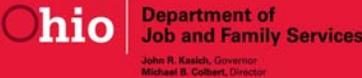
Office of Fiscal & Monitoring Services
Bureau of County Finance
& Technical Assistance

Quarterly Financial Statements

- Financial Statements (con't):

- Certification of beginning and ending balances
 - PA, CSEA, and PCSA statements must be certified by the County Auditor and the Agency Director
 - WIA statements must be certified by the Area's fiscal agent and Director

13



Ohio Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director



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

Quarterly Financial Statements

- Agencies must submit certified financial statements by the last day of the month following the end of a financial quarter. The preferred method of submission is via e-mail to the appropriate BCFTA mailbox :
 - 02827; BCFTA-PA@jfs.ohio.gov
 - 02820; BCFTA-PCSA@jfs.ohio.gov
 - 02750; BCFTA-CSEA@jfs.ohio.gov
 - 01992; BCFTA-WIA@jfs.ohio.gov

- If email is not an option for submission, statements can be faxed to (614) 728-3330

14

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

Negative Draws / Zero Vouchers

15

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

Negative Draws / Zero Vouchers

- What is a Negative Draw / Zero Voucher?
 - Reduction and increases of draws among grants
 - Total cash transactions net to zero
 - Cash is extracted from grants for negative draws and reissued to grants for positive draws
- Public Assistance, Child Support Enforcement and Workforce Investment agencies have the ability to perform negative draws

16

Ohio | Department of Job and Family Services
 John R. Kasich, Governor
 Michael B. Colbert, Director

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

Negative Draws / Zero Vouchers

- A negative draw needs to be offset by positive draws
 - Negative draws will not reduce total cash but may minimize the movement of cash as a result of the quarterly reconciliation process
 - Agencies are expected to manage cash so over/under balances are as close to zero as possible, especially at the end of its liquidating period

17

Ohio | Department of Job and Family Services
 John R. Kasich, Governor
 Michael B. Colbert, Director

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

Negative Draws / Zero Vouchers

- When is a negative draw effective?
 - When an agency is over advanced on some grants and under advanced on others
 - Agencies are required to be compliant with cash management and cash on hand rules by grant and should rarely be over drawn in total
 - A negative draw will not reduce total cash received
 - When an agency is over or under advanced on liquidating grants

18



**Department of
Job and Family Services**

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



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

Negative Draws / Zero Vouchers

- Considerations when completing negative draws for end of quarter impact:
 - Have RMS results been imported and allocated?
 - Have post allocated adjustments been completed?

19



**Department of
Job and Family Services**

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



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

**Miscellaneous Updates:
Lay-off and ERIP Reminders**

- Advance approval is required to claim costs
 - All Abnormal/Mass Severance Pay incurred costs
 - **ONLY** SFY12 lay-offs submitted as part of the survey estimate are approved
 - Lay-off costs incurred before July 1, 2011 or not submitted as part of Survey require individual approvals
 - DHHS provides cost allocation method to be used

20



**Department of
Job and Family Services**

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



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

**Miscellaneous Updates:
Lay-Off and ERIP Reminders**

- Costs incurred prior to obtaining approval, **must** be coded as non-reimbursable until approval has been granted
- Contact your regional Fiscal Analyst to work through related criteria, calculations and adjustments:
 - Regions 1 & 6: Lorrie Stansell
 - Regions 2 & 7: Richard Johnson
 - Regions 3 & 5: Patricia Gorman
 - Regions 4 & 8: Carrie Niino-Koontz

21



**Department of
Job and Family Services**

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



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

**Miscellaneous Updates:
Changes to CSEA RMS Sampling Criteria**

- Requirements for Child Support Enforcement Agencies RMS sample sizes are changing
 - Effective with the sampling period beginning December 2011 (January – March 2012 financial quarter)
 - Sampling size for CSEAs with ten or less RMS participants will be 33 samples per participant.
 - OAC rule 5101:9-7-23 is currently in clearance

22

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

Miscellaneous Reminders:

- OAC rules have been updated to include the Flexible Funding Initiative from the budget bill
 - Codes are being established and will be communicated by BCFTA Update
 - Effective date is October 1, 2011
- FFY 12 Budgets are twelve month budgets

23

Ohio | Department of Job and Family Services
John R. Kasich, Governor
Michael B. Colbert, Director

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

Final Questions??

24