



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

John R. Kasich, Governor  
Cynthia C. Dungey, Director

Fiscal and Monitoring Services  
Bureau of County Finance  
and Technical Assistance

# Reports Review

## June 2014

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# Agenda

- Terminology
- CR501 (Over)/Under concepts
- CR501 – new selection criteria
- WR WIA reports
- Quarterly reports to review

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## Terminology

- Grant-life = funding period + liquidation period; normally 5 quarters
  - Funding period – period of time grants can incur allowable expenditures :
    - SFY grants July – June
    - FFY grants October - September
  - Liquidation period – period of time adjustments and draws can be made for allowable funding period transactions:
    - SFY grants July - Sept
    - FFY grants October - December

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## Terminology

- Financial quarter: Jan-Mar, Apr-Jun, Jul-Sept, Oct-Dec
- Adjustment period: Five business days after the 18<sup>th</sup> of the month following last month of quarter
- Quarter Close: After 2 PM the last day of the adjustment period
- Ceiling Excess: When total expenditures are greater than budget

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## CR501 (Over)/Under report Concepts

- Column totals represent grant-life transactions:
  - Draws – Drawn Column
  - Total Expenditures – Total column
  - Ceiling excess – Ceiling excess column
- To review detail(s) for the grant-life use the quarterly CR454A report(s)
- Grant lines are displayed an additional 2 quarters after the liquidation date

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## CR501 Concepts continued

- The Drawn column amount is based on approved draw request date(s)
  - Completing a draw after a financial quarter will not effect the financial quarter's OU
    - For example, a draw on April 4 will not change the Jan-Mar quarter's OU
  - Processing a draw the last Friday of a financial quarter will effect the OU, Cash-On-Hand and Interest reports

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## CR501 Concepts continued

- Ceiling excesses on State and Federal allocations are a local responsibility
  - Most “local” grant lines will also display ceiling excesses
    - PA: CW Services, CSEA Transfer, NRB Expends, RMS WIA
    - CSEA: Federal CSEA Incentives, Non IV-D, NRB Admin, Shared Transfer
    - PCSA: CW-Title XX’s, CW Visits, ESAA, Chaffee and Medicaid match, Non Allocated, NRB Costs, IV-E State portion, IV-E Match, IV-E Contracts, IV-E Foster Care, KPIP, PASSS, ProtectOhio, and TANF Admin
- Medicaid and TANF/ADC Incentives will display an OU amount

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## CR501 New Selection Criteria

- New selection criteria added for budget adjustments made after the financial quarter
  - “As of Now”
    - Includes budget adjustments made after quarter close
  - “As of Quarter Close”
    - Includes budget adjustments made by quarter close

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### WR501 Sub-Area (SA) O/U

- O/U drawn amounts for SA reflect draws approved by SA unless the FA distributes a lesser amount to the SA
- Will have two lines for formulary grants; differentiated by liquidation date
- FIFO

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### WIA WR Report Considerations

- At quarter end the WR454 will only show Accruals/Obligations entered for the last month of the quarter
  - Each month total accrual/obligation balances are entered in the monthly financials
  - The totals are automatically (by the system) reversed out the following month, bringing the balance to \$0
  - WR301 will display accrual/obligation entries for each month

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## Quarterly Reports to Review

- CR502, Cash-on-Hand Report; PA, CSEA, WIA
- CR503, Interest Report; PA CSEA, WIA
- CR505, Open Grants Projection Report; PA, CSEA, PCSA, WIA
- CR515, County Payment; PCSA only

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## CR502 Cash-on-Hand

- Selection Criteria now includes “As of Now” and “As of Quarter Close”
- An agency is out of compliance when there is a calculated average cash on hand in excess of 10 days by grant
  - Positive days = over advanced
  - Negative days = under advanced

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## CR503 Interest Report

- Enter interest rate by month
  - Input as a number, not as a percentage
- Calculates monthly interest amounts
- Quarterly interest amount is the total of all three months (positive and negative)
- Interest “due” displays a positive amount
- If the calculated interest is \$100 or more over the life of the grant, must “pay” interest
  - Interest is to be “paid” quarterly

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## CR505 Open Grants Projection

- “Active as of” selection criteria is by month
  - Select most current month with reported expenditures
- Does not display grant name; only grant and budget reference
- “Simple” calculation of Daily Avg Expends X number of days remaining on grant plus actual expenditures = Total projected expenditures

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## CR515 County Payment

- Current quarter payment column
  - IV-E A&T reimbursement amount for quarter
  - If \$0 agency did not submit by the 18<sup>th</sup>
- Prior quarter Adjustment
  - If agency did not submit by the 18<sup>th</sup> this equals the previous quarter's payment amount
  - If agency submitted by 18<sup>th</sup> the previous quarter but had a change in adjusting period that affected IV-E A&T reimbursement

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## CR515 County Payment

SL Name: [REDACTED] Public Children Services Agency

Quarter Ending: March 2014

[REDACTED] Public Children Services Agency

Grant Description	Fund-Grant-BudRef	Current Quarter Payment Amount	Prior Quarter Adjustment Amount	Total Payment Amount
IV-E Admin and Training Adoption Assistance	3980-JFSFAA14-JFSCP4ET	263,456.20	0.00	263,456.20
IV-E Admin and Training Foster Care	3N00-JFSFFC14-JFSCP4ET	98,471.23	0.00	98,471.23
<b>Total:</b>		<b>361,927.43</b>	<b>0.00</b>	<b>361,927.43</b>

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