

Things to remember / consider when approaching quarter end:

Review Over / Under

- Are there any funding sources ending / liquidating?
- Generally state and local lines end 6/30 and Federal fund lines end 9/30.
- State lines generally liquidate 9/30 and Federal funds liquidate 12/31.
- Federal pass-through funds generally end and liquidate 9/30.
- Do you need to request an increase of budget(s) on Pass-through Grants?

Negative Draw Request necessary to balance over / under drawn grants?

- If yes, then draw request must be submitted in CFIS Web prior to end of quarter (i.e. last full week of 3rd month of the quarter).
- **Note:** April – June 2014, last draw request date: 2:00 p.m. June 13, 2014 – to allow for State Fiscal OAKS shut-down. Next planned available draw date July 3rd for planned payment date of July 11th; therefore, plan for cash needs accordingly.
- Be aware of potential cash-on-hand issues, document accordingly.

Do you have any Ceiling Excess (CE) on Grant lines with an allocation?

- Are there any funding sources ending / liquidating?
- Can it be resolved with a Post Allocated Adjustment (PAA)?
- Is a coding adjustment necessary?
- Are there any unspent CSEA incentives that can be used to cover the Ceiling Excess for State Match?
- Does PA have funding available that could be utilized to help cover CE in other subsets, for example “533” - Community & Protective Service or IM?
- **Note:** Any remaining Ceiling Excess amounts are local obligation. WIA should code excess expenditures as Stand-in Costs.

Trading of Funds with other Agencies (Inter-County Transfer)

- Does your agency foresee having extra funds on one grant, but may need funds on a different grant? If yes, consider a trade with other agencies that may benefit both agencies. If you do not need additional funds in return, you are able to give the unneeded portion of your allocation(s) to any other agency’s respective subset (i.e. PA to PA, or PCSA to PCSA).
- **Note:** The JFS 02719 form(s) must be completed and submitted to BCFTA at the CFIS_Help_Desk e-mail account or fax to 614-728-3330 prior to the last day of the liquidation period per OAC 5101-9-6-82(F)(3).

Reminder regarding 4281 – (PCSA) – staff count

- In SACWIS, when completing the manual sections of the 4281, Part 4
- Family, Children and Adult Services Procedure Letter (FACASPL) 238, dated Oct 5, 2012 states:
Part Four: Staff Count
 1. Staff Count for Stand Alone Agencies
 - a. Identify the total number of staff employed by the agency.
 - b. Identify the total number of child welfare **caseworker** staff and their immediate supervisors employed by the agency.
 2. Staff Count for Combined Agencies
 - a. Identify the total number of staff in the Social Services (SS) cost pool, and;
 - b. Identify the total number of child welfare **caseworker** staff and their immediate supervisors employed by the agency.
- The staff count entered in b can only include staff that work a caseload and their immediate supervisor.
- Agencies should review 4281 data in SACWIS to ensure placement days are correct and staff counts have been entered. Agencies should update / correct accordingly. Agencies have until the end of the second month following the end of the quarter to make any necessary changes. After end of second month, the 4281 information becomes locked and can only be updated through SACWIS helpdesk process.

TANF Transactions

- TANF - Earnings and Collections – Allocation, can use by moving appropriate TANF Regular expenses via Code Adjustment: From TANF Regular, To TANF Earnings and Collections.
 - From:
 - TANF Regular
 - To:
 - JFSFA122 – 518001 TANF Earn/Collections PRC Diversion
 - JFSFA124 – 518001 TANF Earn/Collections PRC Transitional
 - JFSFA126 – 518001 TANF Earn/Collections Work Activities
- Plan for TANF Regular allocation reduction for OWF Work Participation Allowance and adjust draws if necessary.

Are there any special allocations / incentives that need to be utilized?

- For 2014:
 - PCSA - some agencies have Adoption Incentive funds that must be used for service period ending 6/30 and liquidate 9/30/2014. Agencies already received the money so if not used the agency will have to pay back to state (same as SCPA if not used). Differential Response rounds 7-10, can earn max potential of \$40,000.00.

WIA Area and Sub-Areas

- Are Accruals and Obligations reported correctly? CFIS backs-out, upload should not have negative entries.
- The U.S. Department of Labor, Training and Employment Guidance Letter (TEGL) NO. 28-10 dated May 27, 2011 in part defines obligations as follows: Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period. . . . actions where a legal commitment to pay exists.
- An expenditure Accrual can be defined as a pending obligation to pay for goods or services already received during current or prior period, and payment is expected to be paid out in a later accounting period.

Quarter End – Things to remember

- Last month of Liquidation period for closing grants should have zero accruals and zero obligations (not applicable to grant groups, only applicable to non-formulary).
 - Does your agency have grants (non-formulary) ending and liquidating at same time at end of quarter? If yes, refer to BCFTA Update 2014 – 6A dated 5/5/2014 for PA/WIA combined agencies to capture RMS costs.
 - Do you need to move Admin allocation back to Program? If yes, use JFS 01159 form process.
- General Rule of Thumb for guidance: (Obligations + Accruals + Expenditures) should not exceed Budget amount
- Negative coding adjustments in current quarter cannot exceed accumulative expenditure total reported as of end of prior quarter. Accumulative expenditure total can be seen on prior quarter o/u report. If attempting to adjust full amount of expenses (including current quarter), agency will need to recode transactions reported within current quarter and do separate adjustment entry for the total noted as of end of prior quarter.

Misc. Items

- PA, CSEA and PCSA (note: WIA is slightly different from this). Status of agency Submission to OAKS can be reviewed on CR531 - Financials Status report. Review Allocation Status column, status can also be viewed on Cost Allocation screen in CFIS Web. Allocation statuses are defined as follows:
 - Allocated – performed cost allocation, but not yet marked as approved
 - Prelim Approved – Allocated and Approved with non-final RMS statistics
 - Approved – Allocated and Approved with final RMS statistics
 - Ready for Submission – Agency clicked “Submit to OAKS”, not yet ran through overnight batch process. Must be clicked by 2:00 pm to process that evening; otherwise, will process the following evening.
 - Submitted to OAKS – System is processing as part of overnight night batch process. This will be displayed after 2:00 pm if agency clicked “Submit to OAKS” prior to 2:00 pm.
 - Posted to OAKS – Displayed following day after running through overnight batch process and financials have posted to OAKS.
- Modifying an APAA:
 - If not yet submitted to OAKS, agencies will be able to unapprove the APAA, then delete it or edit and reapprove accordingly.
 - If agency performed an APAA and submitted to OAKS, the OAKS reversal button has no effect on reversing an APAA. The only way to adjust the APAA is by requesting and performing a second APAA to make the necessary adjustments.
 - APAAs affecting IV-E will show on new reports (CR514, CR515) as +/- value.
- PCSA - If an agency makes change to their 4281 data in SACWIS affecting the current quarter (i.e. staff counts, or placement days), the agency will need to wait until the changes go through overnight batch process and are reflected in CFIS Web, then reallocate all months within the quarter so updated data is included.
- WIA – GoLive data is not utilized by CFIS WIA system when FIFO process occurs. We recommend reviewing older / closing grants to ensure they have been fully utilized; otherwise, a FIFO coding adjustment may be needed to maximize older grants with allowable expenditures currently reported on newer grants.