

Ohio Department of Job and Family Services
**INSTRUCTIONS FOR COMPLETING JFS 02820,
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.

**PUBLIC CHILDREN SERVICES QUARTERLY FINANCIAL STATEMENT
PROJECT CODES AND DEFINITIONS**

PROJECT CODES -- EXPENDITURES OR RECEIPTS

The following three-digit codes (000) represent the project codes for which expenditures were made or receipts deposited.

- 001 PCSA Cash Balance - Balance at the beginning of each reporting month. This beginning cash balance should be equal to the ending cash balance of the previous month.
- 015 Countywide Indirect Costs - The cost of central services assigned to the PCSA by a countywide central service cost allocation plan.
- 030 Social Services Administrative Costs - Administrative and direct service costs including salaries and operational costs to the agency. (Contracts are not included.)
- 100 Basic Child Abuse and Neglect - Child abuse prevention month allowable expenditures.
- 180 OWF Emergency Services Assistance - Contracts, purchased services, and other costs for prevention and reunification services.
- 200 Youth Advisory Board - Contracts, purchased services and other allowable costs to support Youth Advocacy Board efforts as stated in 5101:9-6-39.
- 420 Title IV-B Part 2 Emergency Services Assistance - Contracts, purchased services, and other costs for pre-placement prevention.
- 421 Title IV-B Part 2 Emergency Services Assistance - Contracts, purchased services, and other costs for family reunification.
- 478 PASSS Medical Health Respite - Costs of medical respite care PASSS services for all two parent adoptive families and single parent adoptive families with family incomes below 120% of the stat median income scaled to family size.
- 479 PASSS Mental Health Respite - Costs of mental respite care PASSS services for all two parent adoptive families and single parent adoptive families with family incomes below 120% of the state median income (scaled to family size).
- 480 PASSS Residential Treatment - Post Adoption Special Services Subsidy residential treatment.
- 481 PASSS Out-Patient Mental Health Services - Post Adoption Special Services Subsidy out-patient mental health services.
- 482 PASSS Physical Health Care Services - Post Adoption Special Services Subsidy physical health care services.
- 484 PASSS Other Services - Post Adoption Special Services Subsidy other services.
- 550 KPIP Services – Kinship Permanency Incentive Program subsidies issued to eligible recipients.
- 551 KPIP Administration - Administrative costs associated with the Kinship Permanency Incentive Program.
- 604 Caseworker Visits - Contracts, purchased services, and other costs for caseworker visits.
- 635 TANF Independent Living - Contracts, purchased services, and other costs for TANF Independent Living program in accordance with rules 5101:2-42-19 and 5101:2-42-19.2 of the Administrative Code.

- 660 Children's Home - Expenditures including maintenance, contracts, purchased services, and prior approved equipment costs for children's residential services paid from the Child Welfare Fund.
- 661 TANF Information and Referral - Costs for services and activities to facilitate referral of TANF participants to appropriate resources.
- 662 TANF Recreation Services - Costs associated with providing services or activities to TANF recipient which assist them in taking advantage of activities directed towards promoting physical, cultural and/or social development.
- 663 TANF Adoption - Costs associated with a one-time payment for adopting a child as well as for monthly subsidies to adoptive families for care of the child (who is eligible for welfare under the former AFDC program or for Supplemental Security Income).
- 664 TANF Protective Services for Children - Costs associated with the assessment and prevention of child abuse and neglect for TANF recipients.
- 665 TANF Continuing Protective Services - Costs associated with the maintenance of protective services to a child including but not limited to case review, team management, reassessment and progress evaluation towards treatment goals for TANF recipients.
- 666 TANF Day Treatment for Children - Costs associated with providing treatment for portion of the day for children who manifest primarily emotional, psychological, behavioral, or social problems which cannot be resolved in a specialized educational or developmental setting.
- 667 TANF Counseling Services - Contracts and purchased services for TANF recipients to improve individual or family functioning.
- 668 TANF Case Management - Contracts and purchased services for the arrangement, coordination, and monitoring of services to meet the needs of individuals and families in the TANF program.
- 669 TANF Transportation - Contracts and purchased services or activities that provides or arrange for the travel of TANF recipients in order to access services, or obtain medical care or employment.
- 671 TANF Education and Training Services - Contracts and purchased services or activities that improve knowledge, daily living skills and enhance cultural opportunities for TANF recipients.
- 672 TANF Pregnancy and Parenting Services for Young Parents - Contracts and purchased services or activities for married or unmarried adolescent parents and their families that are TANF recipients designed to assist young parents in coping with social, emotional, and economic problems related to pregnancy and planning for the future.
- 673 Prevention and Intervention Services - Contracts and purchased services or activities designed to provide early identification and/or timely intervention to support families and prevent or ameliorate the consequences of, abuse, neglect, or family violence, or to assist in making arrangement for alternate placements or living arrangements where necessary.
- 702 Residential Treatment Services for Children - Short-term residential care and comprehensive treatment and services for children whose problems are so severe or are such that they cannot be cared for at home or in foster care and need the specialized services provided by specialized facilities.
- 703 Children Services – Title XX - Title XX services or activities associated with the provision of an alternative family life experience for abused, neglected, or dependent children, between birth and the age of majority, on the basis of a court commitment or a voluntary placement agreement signed by the parent or guardian.
- 708 Developmental Service for Children and Youths - Contracts, purchased services, and prior approved equipment costs of developmental services for children and youth.
- 709 Placement Services - Services or activities designed to provide or assist individuals to take advantage of individual or group activities directed towards promoting physical, cultural, and/or social development.

- 710 Title XX Adoption - Maintenance, contracts, purchased services, and prior approved equipment costs for adoption.
- 713 Title XX Protective Services for Children - Contracts, purchased services, and prior approved equipment costs of protective services for children.
- 714 Title XX Continuing Protective Services - Contracts, purchased services, and prior approved equipment costs of continuing protective services.
- 715 Title XX Day Treatment for Children - Contracts, purchased services, and prior approved equipment costs of day treatment for children.
- 716 Title XX Counseling Services - Contracts, purchased services, and prior approved equipment costs of counseling services.
- 790 Title IV- E Foster Parent Training - Contracts and purchased services related to foster parent training at 75% FFP of the Foster percentage.
- 793 Title IV-E Prosecutor/Private Counsel - Contracts and purchased services incurred by a PCSA for legal counsel at 50% FFP of the combined percentage.
- 794 Other Title IV-E Foster Children - Other foster children related contracts and purchased services not other wise listed at 50% FFP of the Foster %.
- 795 Other Title IV-E Adoptive - Other adoption related contracts and purchased services not otherwise listed 50% FFP or the AA%.
- 796 Title IV-E Eligibility - Contracts and purchased services costs incurred by a PCSA for performing IV-E eligibility determination. Reimbursement is at 50% of actual cost.
- 797 Title IV-E Administration Direct Charge (Foster Care) - Contractually purchased case management services on behalf of a specific Title IV-E eligible child. Contracts must be prior approved by ODJFS. Reimbursement is at 50% of actual cost.
- 800 Title IV-E Foster Home Study - Contracts and purchased services for Title IV-E foster home study at 50% FFP of the Foster %.
- 801 Title IV-E Adoptive Home Study - Contracts and purchased services costs for Title IV-E adoptive home study 50% FFP of the AA%.
- 802 Title IV-E Purchased Staff Training - Contracts and purchased services costs for Title IV-E staff training 50% FFP of the combined percentage.
- 803 Title IV-E Transportation for Foster Children - Contracts and purchased services costs for Title IV-E foster children at 50% FFP of the Foster %.
- 804 Title IV-E Purchased Study - Contracts and purchased services for Title IV-E adoption and foster care studies at 50% FFP of the combined %.
- 805 Title IV-E Billed to Other Agencies - Allowable Title IV-E services billed to other agencies seeking pass-through payment for services performed under contract with the PCSA.
- 806 ~~Title IV-E Foster Care~~ - ~~Foster care maintenance payments, contracts and purchased services costs for Title IV-E Foster Care.~~ Payments for placement costs, including foster care, contracts and purchased services. This does not include payments being directly charged to agency's SCPA allocation.
- 807 ~~Title IV-E Adoptive Local Share~~ - Adoption Assistance and SAMS Local Share. ~~payments, contracts and purchased services costs for Title IV-E Adoption.~~

- 810 Title IV-E Foster Day Care - Employment-related day care costs for IV-E eligible children in foster care; contract and purchased services costs only.
- 811 Foster Parent Training-Special Conference - Contracts and purchased services for special conferences for foster parent training.
- 812 ProtectOhio Operating - Administrative costs associated with the ProtectOhio program.
- 815 ProtectOhio Foster Care Maintenance Payment - Expenditures for the ProtectOhio demonstration project.
- 818 ProtectOhio-Non-Foster Care Contract - Costs associated with the ProtectOhio program which do not include foster care services.
- 819 ProtectOhio Demonstration Services - Costs associated with the Title IV-E waiver demonstration project designed to test new child welfare program approaches that would enhance the quality of and access to services.
- 821 Title IV-B Training - Contracts, purchased services and prior approved equipment costs for Title IV-B training.
- 822 Title IV-B Foster Care - Foster Care maintenance payments, contracts, purchased services and prior approved equipment costs for Title IV-B foster care.
- 823 Title IV-B Adoption - Adoption assistance payments, contracts, purchased services and prior approved equipment costs for Title IV-B Adoption.
- 824 Title IV-B Protective Services - Contracts, purchased services and prior approved equipment costs for Title IV-B protective services.
- 825 Title IV-B Continuing Protective Services - Contracts, purchased services and prior approved Protective Services equipment costs for Title IV-B continuing protective services.
- 831 Nonrecurring Adoption -Legal Costs - Contracts and purchased services costs for nonrecurring adoption legal costs.
- 832 Nonrecurring Adoption -Adoption Study - Contracts and purchased services costs for a nonrecurring adoption study.
- 833 Nonrecurring Adoption - Health Exam Related to Adoption Study - Contracts and purchased services costs for a nonrecurring adoption health exam related to the adoption study.
- 834 Nonrecurring Adoption -Psych Exam Related to Adoption Study - Contracts and purchased services costs for a nonrecurring adoption psych exam related to the adoption study.
- 835 Nonrecurring Adoption - Supervision of Placement - Contracts and purchased services costs for nonrecurring adoption supervision of placement.
- 836 Nonrecurring Adoption - Transportation/Food/Lodging Contract and purchased service costs for nonrecurring adoption transportation/food/lodging.
- 837 Nonrecurring Adoption - Adoption Fees - Contracts and purchased services costs for nonrecurring adoption fees.
- 840 SCPA - Residential Treatment - Contracts, purchased services and prior approved equipment costs for SCPA residential treatment.
- 841 SCPA Flexible Funding Pool - The amount of SCPA the PCSA elects to transfer to the Families and Children First Council (FCFC) via the Flexible Funding pool.
- 844 SCPA - Training - Contracts, purchased services and prior approved equipment costs for SCPA training.
- 845 SCPA - Foster Care - Foster care maintenance payments, contracts, purchased services and prior approved equipment costs for SCPA Foster Care.

- 846 SCPA - Group Home - Contracts, purchased services, and prior approved equipment costs for SCPA Group Home.
- 847 SCPA - Adoption Special - Contracts, purchased services, and prior approved equipment costs for SCPA adoption special; i.e., inside allocation.
- ~~848 SCPA - Protective Services - Contracts, purchased services, and prior approved equipment costs for SCPA protective services.~~
- 849 SCPA - Child Protective Services - Contracts, purchased services, and prior approved equipment costs for SCPA child protective services.
- 850 SCPA - Home Based Services - Contracts, purchased services, and prior approved equipment costs for SCPA home based services.
- 851 SCPA - Community Education - Contracts, purchased services, and prior approved equipment costs for SCPA community education.
- ~~852 SCPA - State Adoption Maintenance Subsidy (SAMS) - Maintenance payments for SCPA State Adoption Subsidy; i.e., outside allocation.~~
- 853 SCPA Foster Day Care - Employment-related day care costs for non-IV-E children in foster care and the non-federal share of employment related day care costs for IV-E children in foster care: contract and purchased services costs only.
- 854 Alternative Response Experiential Learning - Allowable expenditures for activities related to the Alternative Response Experiential learning program as described in 5101:9-6-33 of the Administrative Code.
- 860 Early Start Disbursements - Funds disbursed to OES providers for Ohio Early Start.
- 861 Family Stability Disbursements - Incentive funds disbursed to FSIF providers for Family Stability.
- 872 Children 18 to 21 (Chafee) – Maintenance costs paid on behalf of persons between the ages of 18 and 21 who have aged out of PCSA custody. Aggregate amount cannot exceed 30% of a PCSA's Chafee Independent Living Allocation in any given allocation year.
- 873 Chafee Independence Program (other) - Non-maintenance type services for children who are receiving independent living services.
- 875 SCPA - Kinship Care Services - Expenditures for services or cash assistance provided to kin/relatives on behalf of a child at risk of entering foster care.
- 877 Kinship Navigator Program - The provision of case managed Kinship Navigator support services to kinship caregivers.
- 880 Local Contracts (Levy) - Costs associated with contracts between county and local agencies to provide community based family resource services.
- 881 Disbursements from Levies - Foster care maintenance payments, contracts, and purchased services disbursed from levies.
- 882 Local Contracts - Costs associated with contracts between county and local agencies to provide community based family resource services.
- ~~883 Disbursements from Local Funds - Foster care maintenance payments, contracts, and purchased services disbursed from local funds.~~
- 884 Disbursements from Other State Funds - Other allowable disbursements of state funds not otherwise listed.

- 885 Disbursements from Other Federal Funds - Other allowable disbursements of federal funds not otherwise listed.
- 890 Public Assistance Fund - Costs associated with the transference of portions of the TANF grant transfer to either the Child Care and Development Block Grant or the Social Services Block Grant.
- 894 TSSP Payment – Payment under the ODJFS Technology and Service Support Policy (TSSP); TSSP operates within the larger Service Level Agreement (SLA) framework.
- 896 PCSAO Conference - Expenditures, contracts, purchased services and prior approved equipment costs for the annual, statewide PCSAO training conference.
- 899 Non-reimbursable Expenditures – Non Foster Care expenditures covered by local funds. ~~not reimbursed through the Children Services Fund.~~
- 901 Symposium on Meaningful Visitation – Expenditures for reimbursement for travel mileage to and from the Symposium on Meaningful Visitation.

PROJECT CODES -- RECEIPTS ONLY

- 902 Audits - Receipts applied against audit exceptions taken by ODJFS, state or federally conducted county audits.
- 904 Non-reimbursable Receipts - Receipts to offset Non-reimbursable expenditures.
- 908 Advances from the State – SCPA or other advances received from the state.
- ~~910 Nonrecurring Adoption Reimbursements – Adoption reimbursement received from the state.~~
- 915 ProtectOhio Match (SCPA) - Amount of SCPA a PCSA is reserving as non-federal share for its demonstration capitation.
- 916 ProtectOhio Match (local levy) - Amount of levy funds a PCSA is reserving as non-federal share for its demonstration capitation
- 917 ProtectOhio Match (local) – Amount of local non-levy funding a PCSA is reserving as non-federal share for its demonstration capitation
- 920 Title IV-E Foster Care Reimbursements - Title IV-E Foster Care reimbursements received from the state.
- 922 ProtectOhio Capitation - Funds received for the ProtectOhio demonstration project.
- ~~925 Title IV-B Reimbursements – Title IV-B reimbursements received from the state.~~
- 930 SCPA Reimbursements - ~~SCPA~~ Reimbursements received from the state including Quarterly Reconciliation payments.
- ~~940 Emergency Services Assistance Reimbursement – Title IV-B Part 2 Emergency Services Assistance reimbursements received from the state.~~
- 945 Levy Receipts Reimbursements – Receipts Reimbursements from local levies.
- 950 Other Local Funds Reimbursements - Reimbursements Receipts from other local funds.
- 955 Title XX Placement CDJFS Contract Reimbursements – Reimbursement for ~~from Title XX~~ contracts with the CDJFS ~~for placement costs.~~
- ~~960 PASSS Reimbursements – PASSS reimbursement received from the state.~~

~~965 Other State Reimbursements - Other allowable state reimbursements not otherwise listed.~~

~~966 Other Federal Reimbursements - Other allowable federal reimbursements not otherwise listed.~~

967 Casey Foundation Receipts -

972 Juvenile Court Receipts - Payments received from Juvenile Courts for contracted services.

975 Kinship Care Services Receipts - Funds received by the PCSA to be used for kinship care services.

PROPOSED -- ADDITIONAL PROJECT RECEIPT CODES

826 IV-E Administration and Training – Reimbursement received for IV-E Admin & Training.

827 IV-E Contact Reimbursement – Reimbursement of IV-E Contracts and purchased service costs.

789 Other Placement Reimbursement – All Non-IV-E reimbursements for offsetting placement costs.

842 SCPA ProtectOhio - TBD

816 ProtectOhio earned – TBD

817 ProtectOhio earned expenditures – TBD

ACCOUNT CODES

The following represent CFIS/QuIC+ account codes. Accounts starting with a “4” are receipts, accounts starting with a “5” are expenditures.

391100	Cash Balance	Balance at the beginning of each reporting month
442104	Deposits federal	- Reimbursements and/or receipts of federal funds.
470950	Deposits-state	Quarterly advances or reimbursements from the state.
471000	Deposits-local	Reimbursements from local funds.
501001	Salaries/Compensation	All employee salaries, wages, and benefits.
514802	Training	Includes tuition, travel, registration fees, and allowable training material.
515003	Maintenance/ Medical	Costs related to all programs for payments to or for recipients.
517001	ADP Services/Equipment	ADP expenditures of an approved advanced planning document (APD); including automatic data-processing services and/or equipment purchased from other public or private agencies where prior approval has been granted.

518001	Contracts/ Purchased Services/Administration	Charged to current allocation. Costs related to administrative purchases from providers under contract with the PCSA <i>outside the Social Services Administrative cost pool.</i>
521101	Federally Approved Equipment	The cost of equipment that has received prior federal approval to be direct charged to the PCSA program.
529205	Operations	Includes supplies, postage, telephone, facilities, expenses, printing, travel and transportation, purchased and rented equipment, etc.
531002	Equipment Lease	Lease of equipment.
551000	Non-reimbursable Administration	Expenditures not reimbursed through the Children Services Fund.
592003	Equipment Depreciation/Use Allowance	Depreciation or use allowance of equipment.
597300	Disbursements - Local Match	County disbursement of required matching funds.

DRAFT