

CSEA Advanced**CSEA Adjusted Cash Balance**

Francine is the fiscal officer at a CSEA and her Director, Diane asked her how much local funding they have in the CSEA Fund. The agency building is in dire need of a new roof. Based on the situation, the purchase of a new roof is determined to be a capital improvement, therefore local funding must be used for the initial outlay. The reimbursement of cost will occur through depreciation.

1. What information would enable Francine to calculate her agency's adjusted cash balance for purposes of determining if a new roof could be purchased?
 - a. Federal Child Support Budget, Child Support State Match Budget, Federal Incentive Balance, Difference in Contract
 - b. RMS Cost per Hit, Child Support Fund Balance, Average 050 Cost Pool Totals, Available to Draw
 - c. Over/Under balance on federal & state funds, Child Support Fund Balance, Federal Incentive Balance, Shared Cost Transfer owed to PA (combined agencies)
 - d. County Auditor Reports, Child Support Fund Balance, Over/Under on federal & state funds, Quarterly Interest Amounts
2. What report would provide Francine an Over/Under balance on federal & state funds?
 - a. CR501B Over/Under Child Support Incentives
 - b. CR501 Over/Under Reconciliation
 - c. CR501A Over/Under Mandated Share
 - d. CR501D Over/Under Obligations
3. What report would provide Francine the Child Support Fund balance?
 - a. CR502 Cash-on-Hand
 - b. CR531 Financial Status
 - c. CR451 Financial Summary
 - d. CR520 Quarterly Financial Certification
4. What report would provide Francine the Federal Incentive Balance?
 - a. CR501B Over/Under Child Support Incentives
 - b. Internal tracking spreadsheet
 - c. CR501 Over/Under Reconciliation
 - d. CR201 Budget Summary
5. What report would provide Francine the Shared Cost Transfer owed to PA? (Combined Agency)
 - a. Internal tracking spreadsheet
 - b. CR404 Allocated Costs by Program/Activity by Quarter
 - c. CR301 Unallocated Financials
 - d. CR454A Financial Summary by Project/Account/Agency Use by Quarter

CSEA Advanced**CSEA Adjusted Cash Balance Cont'd**

6. What calculation is utilized to compute the Adjusted Cash Balance?
- Child Support Fund Balance + Over/Under balance on federal & state funds – Federal Incentive Balance + Shared Cost Transfer owed to PA
 - Child Support Fund Balance - Over/Under balance on federal & state funds – Federal Incentive Balance + Shared Cost Transfer owed to PA
 - Child Support Fund Balance + Over/Under balance on federal & state funds – Federal Incentive Balance - Shared Cost Transfer owed to PA
 - Child Support Fund Balance + Over/Under balance on federal & state funds + Federal Incentive Balance - Shared Cost Transfer owed to PA

Values –

Child Support Fund Balance = \$3,000,000.00

Over Advance on federal & state funds = -\$850,000.00 (negatives represent an over advance)

Federal Incentive Balance = \$1,000,000.00

Shared Cost Transfer owed to PA = \$50,000.00 (A standalone agency does not have shared cost transfer.)

What is the CSEA Adjusted Cash Balance?

$\$3,000,000.00 + (-\$850,000.00) - \$1,000,000 - \$50,000.00 = \$1,100,000.00$

CSEA Advanced**Projections**

Francine is trying to project what the CSEA Adjusted Cash Balance will be at the end of the state fiscal year – June 30th.

1. What financial activity does she need to take into consideration in order to make her projections?
 - a. Child Support State Match
 - b. Non IV-D
 - c. Non-Reimbursable Admin
 - d. Local Receipts
 - e. Shared Cost Transfer owed to PA
 - f. Federal Incentives
 - g. PA grant funding or other special grant funding received coded to Local Receipts
 - h. All of the above
 - i. None of the above
 - j. Some of the above (if so, specify)
2. Francine could estimate her Child Support State Match ceiling excess by utilizing what reports?
 - a. CR411 Subset Transfers
 - b. CR454A Financial Summary by Project/Account/Agency Use by Quarter
 - c. CR404 Allocated Costs by Program/Activity by Quarter
 - d. CR501 Over/Under Reconciliation
 - e. All of the above
 - f. None of the above
 - g. Some of the above (if so, specify)
3. Francine knows for a fact that she won't be receiving any PA funding to assist with Child Support State Match ceiling excess so she begins to review her Federal Incentives to determine what their impact might be. If the State Match ceiling excess is estimated to be \$250,000.00 as of June 30th, the Federal Incentive balance is \$340,000.00 as of December 30th and \$10,000.00 in Federal Incentives are expected monthly in the new calendar year for a total balance of \$400,000 as of June 30th, what will be the reduction to State Match ceiling excess on June 30th if the maximum amount of incentives are utilized and what report could she view this amount on?
 - a. \$114,000.00/CR501 Over/Under Reconciliation
 - b. \$400,000.00/CR454A Financial Summary by Project/Account/Agency Use by Quarter
 - c. \$136,000.00/CR301 Unallocated
 - d. \$136,000.00/CR454A Financial Summary by Project/Account/Agency Use by Quarter

CSEA Advanced**Projections Cont'd**

4. If Francine had access to PA Funding such as Income Maintenance (IM) and Community & Protective Services (CPS), how much could be utilized and would this funding have first priority over utilizing any Federal Incentive funding?
 - a. As much is available; Federal Incentives would be utilized first
 - b. Up to the State Match Ceiling Excess; IM & CPS would be utilized first
 - c. 50% of State Match Ceiling Excess; equal priority
 - d. None of the above
5. What report(s) could be utilized to identify what month IM & CPS funding is received?
 - a. CR301 Unallocated
 - b. CR201 Budget Summary
 - c. CR404 Allocated Costs by Program/Activity by Quarter
 - d. CR454A Financial Summary by Project/Account/Agency Use by Quarter
 - e. CR501 Over/Under Reconciliation
6. If Francine wanted to study the annual effect of financial activity on the adjusted cash balance excluding State Match Ceiling excess what budget references and reports would she review?
 - a. Local Receipts
 - b. Child Support
 - c. Federal Incentives
 - d. Non IV-D
 - e. Non-Reimbursable Administration
 - f. CR201 Budget Summary
 - g. CR404 Allocated Costs by Program/Activity by Quarter
 - h. CR454A Financial Summary by Project/Account/Agency Use by Quarter
 - i. CR501 Over/Under Reconciliation

CSEA Advanced**Projections Cont'd**

7. If Francine determines that her adjusted cash balance has begun to decrease in the last few years consistently upon utilizing the maximum amount of Federal Incentives and PA funding, what might her discussion with her director be? Open discussion

8. In reviewing staffing, how does staffing changes to the shared cost pool (combined agency) and child support cost pool impact Child Support State Match? Open discussion

9. What affect do IV-D contracts have on Child Support State Match? Open discussion