



Stimulus Revenue & Expenditure Tracking: Fiscal

OJFSDA Conference, June 2, 2009

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

[Agenda]

- What is Stimulus Funding?
- State and Local Governments Affected by ARRA
- Utilizing Stimulus Funding
- Funding Sources Affected
- Stimulus Funding

Stimulus Funding

- American Recovery & Reinvestment Act of 2009
 - Legislation passed by Congress.
 - Provides additional funding to state, county, and local agencies.
 - Creates enhancements to current funding sources

Purpose

- Preserve and create jobs and promote economic recovery.
- Assist those most impacted by the recession.
- Provide investments needed to increase economic efficiency by spurring technological advances in science and health.
- Invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits.
- To stabilize state & local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

Utilizing Stimulus Funding

- Funds must be spent expeditiously and effectively.
- Funds must be spent in accordance with all federal statutes, regulations, policies and guidance.
- Full transparency and accountability.
- Continuous monitoring.

State and Local Governments

- New funding affects State and Local Governments
 - State Departments and Offices
 - Local Agencies and Areas County Job and Family Services agencies
 - County Child Support agencies
 - County Child Welfare agencies
 - WIA areas

Affected Funding Sources

Stimulus Funding examples

- Food Assistance Administration (formerly the Food Stamp Program)
- Child Support
- Workforce Investment Act (WIA)

Oversight Agencies

- **Ohio Auditor of State (AOS)**
- **Ohio Inspector General (OIG)**
- **Ohio Office of Budget and Management (OBM)**
- **Federal agencies, including the Office of Inspector General**

[OFMS' Role]

- County Finance & Technical Assistance
 - Provide methods and tools required to access and report stimulus funding
 - Contact ODJFS Fiscal Supervisor
 - Reference BCFTA Updates

OFMS' Role

- Monitoring & Consulting Services
 - Monitor stimulus funded purchases, services and activities at the local level
 - County Stimulus Monitoring Letter #2009-1 and 2009-2
 - New GroupWise e-mail account for questions related to ARRA monies, GSA form, pending OMB Circular A-133 audits, and other questions:

BMS_INQUIRIES@jfs.ohio.gov

Food Assistance Program Stimulus

- 100% Federal Funds
- No matching requirement
- Utilizing current TANF funding methodology - minus 9% cap
- Funds may be used for expenditures beginning April 1, 2009 - September 30, 2009

Food Assistance Program Stimulus

- Agencies will receive notification of their allocation amounts for FFY 2009 and FFY 2010
- FFY 2009 budget may be used for April – June or Jul – Sep quarter

Food Assistance Program Stimulus

How will this work?

- Counties must submit a written request to utilize stimulus funds in the April – June quarter
- ODJFS will perform a coding adjustment against applicable expenditures, restoring the state or local match

Food Assistance Program Stimulus

Coding Adjustment Example:

Step 1:

Longhorn CDJFS receives an FFY 2009 FA
Budget = \$100

Step 2:

Longhorn CDJFS writes letter requesting \$50
for Apr – Jun quarter

Food Assistance Program Stimulus

Step 3: Apr – Jun coding adjustment:

- \$25 will be moved out of SFY 2009 IM
- \$25 will be moved out of FY 2009 FFA
- \$50 will be moved to FY 2009 FA Stimulus

Food Assistance Program Stimulus

Step 4: FFY 09 budget balance of \$50 will be used during the Jul – Sep quarter:

- \$25 will be moved out of SFY 2010 IM
- \$25 will be moved out of FY 2010 FFA
- \$50 will be moved to FY 2010 FA Stimulus

Food Assistance Program Stimulus

IMPORTANT!!

Any request to utilize stimulus money for expenditures during the last quarter of SFY 09 must be received in writing from the Director of the CDJFS no later than June 15, 2009!

Child Support Stimulus

Temporarily reverses the Deficit Reduction Act of 2005 where incentives could no longer be used as match.

Child Support Stimulus

- New ARRA Provision effective October 1, 2008 - September 30, 2010
 - ODJFS will receive federal financial participation for expenditures paid with incentive funds during FFY 2009 and FFY 2010
 - Includes use of incentives earned and not spent in prior years
 - Incentive payments expended during FFY 2008 (10/1/2007 to 9/30/2008) are not eligible

Child Support Stimulus

First quarter FFY 2009

The federal Office of Child Support Enforcement (OCSE) computed the federal financial participation (FFP) share at 66% and issued an award in that amount to ODJFS in the quarter following the reporting quarter

Child Support Stimulus

- Child Support stimulus funds will be issued on a reimbursement basis
- Payment sent on April 27th reflects the 66% FFP calculated on incentives expended during the Oct – Dec 2008 quarter
- Expenditures were reported federally on 1/20/09
- Only agencies that reported using incentives for IV-D expenditures for the Oct - Dec 2008 quarter received reimbursement

Child Support Stimulus

Second quarter FFY 2009

ODJFS will compute the FFP share of Title IV-D expenditures reported as paid for by child support incentives during the January - March quarter.

Child Support Stimulus

- Incentives expended during the Jan – Mar 2009 quarter were reported federally on 4/20/09.
- Reimbursements are due to child support agencies in July.

Child Support Stimulus

**Third quarter FFY 2009 - fourth quarter
FFY 2010**

A CSEA may use incentive funds for local match and may use incentives accumulated at the county level as match by using the County Finance Information System (CFIS) coding established for this purpose.

Child Support Stimulus

- New Stimulus Budgets & Codes
 - Codes set-up to reverse and re-code incentives used from 10/2/08 to 3/31/09.
 - Codes set-up for expenditures effective 4/1/09.

Child Support Stimulus

Important Note:

- Child Support Stimulus payments are reimbursed based on Federal Reports
 - Includes all expenditures reported on the 20th of month following quarter end or preliminary period
 - Any uploads received after the 20th of the month following the quarter end are included on the next federal report

**Reminder: Meeting Quarter End Deadlines
are VERY IMPORTANT!**

WIA Stimulus

- Supplement Program Year 2008
 - Adult Services
 - Dislocated Worker
 - Youth Activities

WIA Stimulus

Period of Availability for Adult, Dislocated Worker and Youth Stimulus grants:

February 17, 2009 - June 30, 2010

WIA Stimulus

- Grants set-up and maintained in the County Finance Information System (CFIS)
- Local Areas will receive allocation letters
- Allocation methodology by standard formula (OAC 5101:9-31-02)
- New RMS program coding has been established

WIA Stimulus

Adult

- Use of Funds:
 - Employment and training services through the One Stop System
 - 10% Local Admin
 - ODJFS will issue additional program requirements

WIA Stimulus

Adult

- Waivers for Title I
 - May only transfer 30% ARRA between Adult and Dislocated Worker programs
 - May not use ARRA funding for the capitalization of small businesses

WIA Stimulus

Dislocated Worker

- Use of Funds:
 - Employment and training services through the One Stop System
 - 10% Local Admin
 - 20% Incumbent Worker
 - ODJFS will issue additional program requirements

WIA Stimulus

Youth

- Use of Funds:
 - Any youth activities allowable under WIA
 - ARRA Youth is expanded to include ages 22-24
 - 30% to serve out-of-school youth (required)
 - 10% Local Admin
 - ODJFS will issue additional program requirements

WIA Stimulus

Youth

- Distinction between ARRA & Regular Funding
 - May serve an expanded youth population which includes ages 22 - 24 years old
 - New program codes for ages 22-24 In-School and 22-24 Out-of-School

WIA Stimulus

Reminder:

- Local agencies:
 - are encouraged to expend all ARRA funds or risk losing them
 - must have a 2009 summer program for youth

[ARRA Funding]

Questions?