

Updated April 27, 2011

County JFS Program SFAE Testing Introduction

In most cases the auditors are instructed to utilize the QuIC+ Federal CFDA Summary Schedule report for testing the amounts on the County's Schedule of Federal Awards Expenditure (SFAE). ODJFS informed us the QuIC+ Federal CFDA Summary Schedule report was created at the request of some of the counties to give a good starting point for federal expenditures. This report only includes those programs processed through ODJFS County Finance Department. There are several programs or parts of programs that are not processed through ODJFS County Finance Department. With ODJFS' help we have tried to identify all funding sources for the funding flowing through ODJFS, whether that funding is state or federal (and how / if the County needs to report it on their SFAE). We recognize there could be some slight differences between counties, however the information in this spreadsheet should give auditors a good starting point for testing the SFAE. The table below gives detail for each of the tabs in the spreadsheet.

Auditors should familiarize themselves with the information in each tab, however will likely focus on the information in the 'Federal Only', 'All Funding', & 'Title IV-E' tabs.

| Spreadsheet Tabs | Description |
|--------------------------------------|--|
| Federal Only | Recap of just federal funding sources from the 'All Funding tab' for convenience so auditors could focus solely on where to find federal expenditures for testing of the amounts reported on the SFAE. |
| All Funding | Recap of all grants passed through ODJFS to the County JFS office. All funding sources identified, whether that funding source is federal or state and if it should be reported on the SFAE. |
| Title IV-E | Due to the various ways Title IV-E funding is processed, it was necessary to further break down Title IV-E funding. This provides further detail than is included in the 'Federal Only' and 'All Funding' tabs. |
| SSRMS Reconciliation (2 tabs) | SSRMS reconciliation is performed by ODJFS to allocate Foster Care and Adoption Administrative dollars. ODJFS provided this SSRMS reconciliation as well as the instructions for completion. The numbers / letters on the SSRMS reconciliation coincide with those on the instructions. AOS added green highlighted information. The Foster Care and Adoption Administrative dollars are not reflected on the QuIC+ report and the counties must add these amounts (see blue arrow) on their SFAE. |
| SSRMS Instructions | ODJFS provided instructions for SSRMS Reconciliation. |
| 4281 | Form 4281 is submitted by the County JFS Adoption and Foster Care to report quarterly PCSA statistical performance info. As noted on the last page of the SSRMS Instructions in the last tab of this spreadsheet, the 4281 statistics are used to calculate the amount available for Title XX TANF Transfer, IV_B Part, and IV_B Part 1 Admin. The percentages calculated are county and quarter specific. ODJFS recaps the information from these 4281 into the information you see in the 4281 tab. |
| Certification of Funds | The Certification of Funds is used to allocate the previously nonallocated monies on the SSRMS Reconciliation (See "P" labeled NON-ALL). Per the 5-11-10 meeting with ODJFS, these amounts are already reflected on the QuIC+ reports via post allocation adjustments. It is a reimbursement and Counties should be including these already on their federal schedule via the QuIC+ reports. Auditors should review the documentation from the County to verify the applicable amounts are included on the schedule. |
| Calculate PA Transfer | This is applicable to combined agencies only. All cost pools expenditures are paid out of the PA fund. The PA fund needs reimbursed for any RMS hits that drive expenditures to Child Welfare funding sources. Each county will calculate the amount of administrative dollars that went to Child Welfare funding sources and this is the amount that gets paid back to the PA fund. |

**SFAE Testing Spreadsheet
Intro Tab**

OTHER NOTES:

1. Per ODJFS, all Certification of Funds amounts run through County Finance (and are reported on QuIC+ report) except IV-E funding. In addition, NET, PRST, Healthchek (and maybe others) are not processed by County Finance but are reported as GRF on the QuIC+ Federal CFDA Summary Schedule (see example in the 'Federal Only' tab). Auditors need to test the documentation provided by the County to determine if the federal expenditures are accurately reported. The Federal reimbursement rate for NET, PRST, and Healthcheck is 50% so the County should report 50% of those GRF expenditures on the QuIC+ report on their SFAE.

2. On the CFDA Summary, there have been instances where the same account codes were listed under two CFDA numbers. This occurred in 2009 with the IV-E Admin and Training programs, CFDA 93.658 and 93.659. The County was able to use the QuIC+ Grant Detail Code List to determine which CFDA was correct. This grant detail report includes all account codes available in the system. Counties should scrutinize the QuIC+ Federal CFDA Summary Schedule for accuracy when preparing their federal schedules and auditors should also be aware for testing purposes.

3. ODJFS clarified during the April 19, 2010 meeting the quarterly and annual closeout adjustments discussed would only affect receipts. They do not adjust expenditures and those adjustments to receipts were not a result of any expenditures. Therefore, the only impact on the SFAE should be to receipts, *if* the county reports receipts on their SFAE.

4. As noted in the 2009, there were negative amounts reported on the QuIC+ Federal Summary Schedule report. Following is the information obtained from JFS. Keep in mind this may not include reasoning for all negative amounts reported. Auditors should review the documentation at the county for determination of the reason for the negative amounts and determine the effect on the SFAE for instances not addressed below. For example, the counties receive spend down monies from some Medicaid recipients. These are collected on behalf of the State for benefits paid by the state so the spend down monies would not be considered federal dollars at the County level.

Negative amounts could result from few different circumstances:

1. **Overpayments made by the county JFS** - They should be coded back into the system using the same code as the original expenditure.
 - a) If these are during the calendar year being audited the total federal expenditures would take into consideration these overpayments.
 - b) If these overpayments are from a prior calendar year the federal schedule should report the negative amounts identifying the program year they are applicable to. If material, auditors should include a footnote.
2. **Overpayments made by ODJFS collected by the county JFS – Benefit Recoveries** – These are benefit recoveries for payments made by ODJFS (Medicaid, ADC, portions of TANF, SNAP etc,) and are not reported on the county federal schedule. The county collects these payments on behalf of ODJFS. No cash is returned to ODJFS for these collections. These amounts are retained by the County JFS. ODJFS includes these collections on the CFIS Voucher Activity Report. These are reported as refunds / collections on the Quic+ Federal CFDA Summary Report.
3. **Coding adjustments for earned incentives** – counties can earn incentives for food assistance collections. These coding adjustments are done at the county level and may show up as negative amounts. While earned as a result of the food assistance program these incentives are not considered federal awards or program income of the food stamp program and should not be reported on the county federal schedule.
4. **Coding adjustments for reporting errors at the county level** (current or prior year grants) – whether or not these are reported should be evaluated on a case by case basis. Auditors should review document for these adjustments for determination of federal schedule impact.

For the Child Care Program, CFDA #93.596, in 2010 the QuIC+ Federal CFDA Summary Schedule reflects large negative amounts in both draws and expenditures (see example below). Previously child care expenditures were mapped to one grant line item classification. Large adjustments occurred in 2010 to move expenditures from the line item classification previously used to the other child care funding line item classifications to align draws and expenditures for reconciliation purposes. The negative expenditures are cumulative for 2010 and prior year grant amounts to reallocate / reclassify them in the proper line items for grant reconciliation purposes. These negative amounts were not due to moving monies out of the program or moving monies between calendar years.

While there is a large negative entry for the Child Care program, those negative amounts showing on the QuIC+ Federal CFDA Summary Schedule report should NOT be reported on the County's 2010 SFAE.

The reallocation / reclassification is shown in the positive line items. The amounts included in that negative amount are cumulative for the grant / program period but only the 2010 amounts are shown on the schedule as a positive. The positive and negative amounts on the report will not balance to zero. The remaining amounts not reflected as positives on the report are for prior years. The reallocation / reclassification for these prior calendar year amounts are within the QuIC+ / CFIS systems for reconciliation purposes and are not reflected on this report because they do not impact 2010.

| Child Care Services-CCDF-JFSFCM10-3H70-100% | | | | | | | |
|---|------|--------|-------|-----------|----------|-----------------|-----------------|
| JFSFCM10 | 3H70 | 600617 | 7629B | JFS850002 | JFSCACCD | \$837,475.63 | (\$852,649.79) |
| JFSFCM09 | 3H70 | 600617 | 7629B | JFS200002 | JFSCACCD | (\$843,743.64) | \$0.00 |

5. Adjustments can be pushed to the counties via configuration files by ODJFS. At times the counties are unsure why these adjustments are being pushed through. We inquired with ISA who provided the following information:

Adjustments via the configuration file mostly consist of when ODJFS moves expenditures from one grant year to another. Configuration file is necessary when expenditures are eligible under another grant detail line or different grant and the system prevents the county agency from making the adjustment or to meet ODJFS budget requirements.

Most of these adjustments have explanations, the County just needs to read the detail in the configuration file. The configuration file will give the County information such as what the adjustment amount is, the date it was processed, the date it was loaded, the action date, result, description, etc.

ODJFS Federal Funding by Program (not including WIA)

Updated April 27, 2011

| | Federal Expend. Reported on Federal Schedule? | Processed by ODJFS Co Finance Dept & on QuIC+ CFDA Rpt | Source of Federal Expenditures |
|---|---|--|---|
| Food Assistance / SNAP, CFDA #10.551 / 10.561 | | | |
| Food assistance employment and training allocation (FAET) (10.561) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Pass Through Funding - See Note A below | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| ARRA Funding | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Food Assistance DOD SNAP (10.561) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| TANF, CFDA #93.558 / 93.716 / 93.714 | | | |
| TANF allocation | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Care Services (child care provides such as daycare) See Note B below. | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| TANF Subsidized Summer Employment Program for Youth Allocation (93.714) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Support Enforcement (Title IV-D), CFDA#93.563 | | | |
| Program Funding | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| ARRA Funding (not including child support incentives earned - see all funding tab) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below); see also 'notes' in the 'All Funding' tab for information on child support incentives earned under OAC 5101:9-6-30 and ARRA Funding. |
| Ohio Healthy Marriage - Clark County Only | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Care Block Grant (Title IV-A), CFDA #93.575 / 93.596 / 93.713 See Note B below | | | |
| Child Care Non-Administration Funding Allocation (93.596) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below); See also information in the introduction tab regarding negative amounts reflected in 2010 for child care services. |
| Child Care Administration (93.575) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Care Quality Allocation (93.575) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| ARRA (93.713) | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Foster Care (Title IV-E), CFDA #93.658 | | | |
| Title IV-E funding: | | | |
| Administrative and training | yes | no - use SSRMS | See SSRMS tabs. Blue arrow points to amounts to pick up for Foster Care Administration. Training under this function is the county staff training / expenses and not those for the regional training centers. |
| Foster Care Maintenance (FCM) | yes | no | See Title IV-E tab |
| ProtectOhio funding | yes | no | See Title IV-E tab |
| ARRA Funding | yes | no | See Title IV-E tab |

SFAE Testing Spreadsheet
Federal Only Tab

| | | | |
|--|-----|--------------------|--|
| Regional Training Centers | yes | no - see notes | Part of this is also Title IV-B (93.645). See further detail in Title IV-E tab. 3/25/11 Office of Families and Children (OFC) notified us this is paid outside the Children and Families allocation thus does not go through BCFTA. OFC pay these regional training centers through grant agreements for actual costs incurred. |
| Adoption Assistance (Title IV-E), CFDA #93.659 | | | |
| Title IV-E funding: | | | |
| Administrative and training | yes | no - use SSRMS | See SSRMS tabs. Blue arrow points to amounts to pick up for Foster Care Administration. Training under this function is the county staff training / expenses and not those for the regional training centers. |
| Adoption Assistance Note: State level only | | | |
| AdoptOhio Kids Note: AdoptOhio Kids Funding ended June 30, 2009 | | | |
| ARRA Funding Note: State level only | | | |
| Non-Recurring Adoption | yes | yes - shows as GRF | Reported as part of the Form 2820 - codes 831 to 837. Form and Instructions including the codes is available on the ODJFS website. Link is in the FACCR. Federal portion of the expenditures to be reported by the county are based on FMAP rates, including ARRA enhanced FMAP rates. Counties are not required to provide local match for this funding. It is matched with State monies. |
| Social Services Block Grant (Title XX), CFDA #93.667 | | | |
| Federal social services allocation | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Adult Services and Family Services (ASFS) Training Subsidies | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Hurricane Katrina Relief Note: Funding ended prior to 2010 | | | |
| Children's Health Insurance Program (CHIP) (Title XXI), CFDA#93.767 | | | |
| Pass Through Funding - See Note A below | yes | yes | ODJFS confirmed on 4-4-11 the CHIP program was split out and reported separately during 2010. See note C below. |
| Healthchek (EPSDT) | yes | yes | This is not new funding. It was included in line 57 previously. |
| Medicaid Cluster (Title XIX), CFDA #93.775 / 93.777 / 93.778 | | | |
| Pass Through Funding - See Note A below | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Healthchek (EPSDT) | yes | yes | This is not new funding. It was included in line 57 previously. |
| ARRA Funding Note: ODJFS confirmed counties did not receive ARRA funding for Medicaid or CHIP for 2010 | | | |
| Out-Stationed Eligibility | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Support Enforcement Access and Visitation , CFDA# 93.597 | | | |
| Access and Visitation program | yes | no | Monthly Invoices submitted by the County CSEA to ODJFS - see notes in 'All Funding' tab |

| Child Welfare Services - State Grants (Title IV-B), CFDA #93.645 | | | |
|---|-----|----------------|---|
| Title IV-B allocation | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Regional Training Centers | yes | no - see notes | Part of this is also Title IV-E (93.658). See further detail in Title IV-E tab. 3/25/11 Office of Families and Children (OFC) notified us this is paid outside the Children and Families allocation thus does not go through BCFTA. OFC pay these regional training centers through grant agreements for actual costs incurred. |
| Refugee Assistance CFDA #93.566 - Summit, Franklin, Cuyahoga, Hamilton and Montgomery Counties | | | |
| Social Services Allocation | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Cash & Medical Assistance | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Refugee Targeted Assistance CFDA #93.584 - Franklin County Only | | | |
| Targeted Assistance Allocations | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| ESSA Preservation and Reunification, Caseworker Visits, Post Adoption Special CFDA #93.556 | | | |
| Caseworker Visits | yes | no | See Title IV-E tab |
| Post Adoption Special Services | yes | no | See Title IV-E tab |
| ESSA Preservation and Reunification | yes | no | See Title IV-E tab |
| Chaffee CFDA #93.674 | | | |
| Program Funding | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Support Enforcement Research CFDA #93.564 | | | |
| Child Support Rapid Response, Pathfinder, Employment Readiness | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Support Enforcement Agency (CSEA) Project Grants | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Child Abuse & Prevention Month CFDA #93.669 | | | |
| Program Funding - Ohio Children's Trust Fund (OCTF) Child Abuse Neglect (CAN) Allocation | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |
| Children's Justice Grants to States CFDA #93.643 | | | |
| Youth Advisory Board (YAB) Allocation | yes | no | Effective 6-1-10. Youth Advisory Board allocation funding changed July 1 to a federal source with CFDA # 93.643. Expenditures for the July - Dec time period are reported as GRF and will need to be manually added to the SFAE. Funds are 100% Federal. |
| Multidisciplinary Training Grants | yes | yes | QuIC+ Federal CFDA Summary Schedule (see notes below) |

Note A - The OAC rule (5101:9-6-44) is new however the requirement is not. ODJFS included the requirements in the OAC in 2010. Previously on this spreadsheet we referred to the Income Maintenance OAC for auditors reference because there was no separate OAC rule for the pass through funding.

**SFAE Testing Spreadsheet
Federal Only Tab**

Note B - ODJFS implemented a new child care system in May 2010. At that time the state began making the payments to the child care providers. Counties began entering payment information into the new child care system for April services during the month of May. Beginning with any entry in May, payments were made from OAKS via EFT to each provider's bank account. These payments made from OAKS will not reported on the county's SFAE since they are processed and paid by the State. However, counties will have administrative or other direct expenses that will be reported on their SFAE.

Note C - ODJFS confirmed the CHIP program began being reported separately on the QuIC+ Federal CFDA Summary Schedule report during 2010. Therefore for 2010 County JFS CHIP expenditures counties should pick up the CHIP expenditures for SFAE reporting from the following areas:

<<For the 2010 January - June period, agencies need to look at the 1D report and manually calculate the amount charged to CHIP. Counties should use (consistent with 2009) RMS program code (project) 201 and activity codes (agency use) 200, 202, or 207.

<<For the 2010 July - December period, SCHIP was separated out from Medicaid and should show up on the QuIC+ Federal CFDA Summary Schedule report.

QuIC+ Federal CFDA Summary Schedule (see example below and Intro tab:

1. The Grant Header Description (i.e. Medicaid - JFSFMT10-GRF-50% -3F00-50%) on the report indicates the % of funding and match however the detail under that header indicates the Federal amounts (i.e. Fund 3F00). The GRF amounts are not included on the report. The Federal amounts should tie to the CFIS reports.
2. The amounts for programs or parts of programs that are not processed through ODJFS County Finance except for the payment amount (such as NET, Healthcheck and PRST), the fund code is GRF but there is a federal portion to those. See All Funding "Notes" columns for those programs not processed by County Finance.
3. For the negative amounts on the QuIC+ report, see also the notes on the Intro page of this spreadsheet. For the monies listed below for Medicaid Refunds / Collections these are monies received by the County on behalf of the State. The recipient benefits are reported and tested at the State level. ODJFS County Finance nets those collections from the next County draw during quarter reconciliation so funds are not passed back and forth.

| QuIC+ for the Public Assistance Subset Federal CFDA Summary Schedule For Periods 1/2009 to 12/2009 | | | | | | | | | |
|--|---|------|--------|---------|------------|----------|-----------------|-----------------------|-----------------------|
| CFDA # | Grant Header Description Grant | Fund | ALI | Program | Department | Bgt Ref | Draw Payments * | Expenditures * | |
| 13.778 | Medicaid -JFSFMT10-GRF-50%-3F00-50% | | | | | | | | |
| | JFSFMT09 | 3F00 | 600623 | 7705B | JFS500002 | JFSCAMDC | \$338,417.02 | \$310,614.97 | |
| | JFSFMT10 | 3F00 | 600623 | 7705B | JFS500002 | JFSCAMDC | \$25,487.30 | \$120,210.77 | |
| | JFSFMT08 | 3F00 | 600623 | 7705B | JFS500002 | JFSCAMDC | \$23,295.04 | \$0.00 | |
| | Medicaid Healthcheck Pass Thru-JFSFMT10-GRF-100% | | | | | | | | |
| | JFSFMT09 | GRF | 600525 | 7700B | JFS500002 | JFSCAMDH | \$0.00 | \$0.00 | |
| | Medicaid NET-JFSFMT10-GRF-100% | | | | | | | | |
| | JFSFMT09 | GRF | 600525 | 7700B | JFS500002 | JFSCAMNF | \$551,164.84 | \$461,297.70 | |
| | JFSFMT10 | GRF | 600525 | 7700B | JFS500002 | JFSCAMNF | \$150,022.05 | \$249,351.26 | |
| | Medicaid Pregnancy Related Services / Transportation-JFSFMT10-GRF-100% | | | | | | | | |
| | JFSFMT09 | GRF | 600525 | 7700B | JFS500002 | JFSCAARP | \$2,060.84 | \$1,499.84 | |
| | JFSFMT10 | GRF | 600525 | 7700B | JFS500002 | JFSCAARP | \$21.00 | \$363.00 | |
| | Medicaid Refunds/Collections-JFSFMP10-3F00-100% | | | | | | | | |
| | JFSFMP08 | 3F00 | 600623 | 7705B | JFS500002 | JFSCAMDR | (\$155,299.93) | (\$132,800.87) | |
| | Out Stationed Eligib-Federal -JFSFMT10-3F00-50%-LOCAL-50% | | | | | | | | |
| | JFSFMT09 | 3F00 | 600623 | 7705B | JFS500002 | JFSCAOSF | \$0.00 | \$0.00 | |
| | Total for CFDA # 93.778 | | | | | | | \$943,168.16 | \$1,010,536.67 |
| | Based Total | | | | | | | \$5,497,820.96 | \$7,998,520.32 |

**SFAE Testing Spreadsheet
Federal Only Tab**

Report Total **30,463,930.00** **31,220,948.32**

4. For those programs covered by the subgrant agreement, counties should use the number on the sub grant agreement as the pass through number and roll the grants up by CFDA number. The county should be reporting the pass through numbers applicable to those programs covered by the subgrant agreement (not including WIA or NEG grants). Likely you will always have two pass through numbers applicable during the period but there could be instances where a county is awarded a new grant not covered by the previous subgrant agreement. Subgrant agreements run for one or two year periods (7/1 - 6/30)

As an example where there are two subgrant agreements applicable during the year. :

Child Support Enforcement G-1011-11-5006 / G-1011-11-5007 #93.563 \$expenditures

Adoption Assistance G-1011-11-5006 / G-1011-11-5007 #93.659 \$expenditures

This is the minimal level of reporting for the SFAE. Some counties might prepare the SFAE in a more detailed manner, such as segregating each grant by year and/or combining CFIS coding.

The counties can present at a more detailed level, however they should include the subgrant number as the pass-through number.

**SFAE Testing Spreadsheet
Federal Only Tab**

2010 County JFS Federal Schedule Information

Updated April 27, 2011

Notes Per ODJFS regarding completion of columns A-C:

Note 1: This schedule presents limited information as to federal programs for which expenditures might be presented on a schedule of expenditures of federal awards as to financial activity of county family services agencies in Ohio. No representation is made or intended as to the completeness of this information. Due to the status of county governments in Ohio as independent political subdivisions and subrecipients to the Ohio Department Job and Family Services, the multiple combinations of county family services agencies for administrative purposes, and the possibility that such agencies may receive federal awards directly from the federal government or through other pass-through entities, ODJFS cannot provide assurance as to the completeness of any agency's schedule of federal expenditures in terms of programs included, the dollar amount of expenditures shown, or otherwise.

While ODJFS may provide, within the limits of its resources and authority, limited guidance to governmental organizations and independent public accountants performing OMB Circular A-133 audits of county governments which include financial activity of county family services agencies, responsibility for assessing the presentation in a county's schedule of expenditures of federal awards is solely that of the auditor under OMB Circular A-133, §___.500 (b).

Note 2: Funding represented on this schedule is processed through multiple organizational units within ODJFS, including, but not limited to, the Office of Fiscal and Monitoring Services (OFMS), the Office of Families and Children, and the Office of Medicaid, as well as other state agencies. OFMS has compiled the information herein at the request of the Auditor of State and assumes no responsibility for the completeness and accuracy thereof.

| Federal Funding by Program | Funding OAC Code | Federal, State or Local | Federal % | Match % | Federal Expend. Reported on Federal Schedule? | Processed by ODJFS Co Finance Dept & on QuIC+ CFDA Rpt | Notes |
|--|------------------|-------------------------|--------------------|---------|---|--|---|
| Food Assistance / SNAP, CFDA #10.551 / 10.561 | | | | | | | |
| Food assistance employment and training allocation (FAET) (10.561) | 5101:9-6-09 | Federal | 100 | | yes | yes | |
| Income maintenance (IM) control funding | 5101:9-6-05 | State | | | no | yes | |
| Public Assistance Pass-Through Funding (See Note A below) | 5101:9-6-44 | Federal | 100 | | yes | yes | See Note A below. |
| ARRA Funding (see also ODJFS Fiscal Administrative Procedure Letter 24) | FAPL 15,20,24 | Federal | 100 | | yes | yes | |
| County share of public assistance expenditures and the mandated share budget | 5101:9-6-31 | Local | | | no | | |
| Performance Standards, Performance Allocations, and Standards Sanctions | 5101:9-8-06 | State | | | no | | Incentives are earned under OAC 5101:9-8-06 for performance measures met. The expenditures for earning these incentives are not considered federal. These monies are considered state monies and are not reported on the County SFAE. Note: this is not a new funding source. |
| Food Assistance DOD SNAP (10.561) | 5101:9-6-09.2 | Federal | 100 | | yes | yes | Per OAC, effective 12-9-10 so there may be little or no activity for this allocation during 2010. |
| TANF, CFDA #93.558 / 93.716 / 93.714 | | | | | | | |
| TANF allocation | 5101:9-6-08 | Federal | 100 see also Notes | | yes | yes | 100% federal except for mandated share and MOE. MOE ended during 2009. |
| County share of public assistance expenditures and the mandated share budget | 5101:9-6-31 | Local | | | no | | |
| ARRA Funding (reported under 93.716) - State level only | | Federal | | | no - state level only | | Per ODJFS, ARRA funding for 93.716 retained at State level. |
| ADC Collections (Aid to Dependent Children) | 5101:9-6-29 | see Notes | | | no | | These are collections of previous federal expenditures at the State level. The money the County collects is not Federal but is retained by the County and ODJFS reduces the next draw by that amount. ADC ended in 1996 but counties are still receiving collections. |
| Child Care Services (child care provides such as daycare) See Note B below. | 5101:9-6-11.2 | Federal | 100 | | yes | yes | See Note B below. |
| TANF Subsidized Employment Program (SEP) Allocation | 5101:9-6-08.9 | State | | | no | yes | |
| September 2010 Severe Weather Relief | FAPL 29 | State | | | no | yes | For Families: Athens allocated \$100,000; Meigs and Perry allocated \$50,000 each. For elderly or disabled: Athens allocated \$20,000; Meigs and Perry allocated \$10,000 each. |
| TANF Subsidized Summer Employment Program for Youth Allocation (93.714) | 5101:9-6-08.10 | Federal | 100 | | yes | yes | |
| Child Support Enforcement (Title IV-D), CFDA#93.563 | | | | | | | |
| Program Funding | 5101:12-1-50 | Federal | 66 | 34 | yes | yes | See also 5101:9-6-90 for funding process incorporated into the code. |
| Child support performance incentives | 5101:9-6-30 | Federal | | | no | | Incentives are earned under OAC 5101:9-6-30 by the CSEA division for performance measures met. While the source of these incentives is Federal, the expenditures for earning these incentives are not considered federal. These monies are considered "local" monies and are not reported on the County SFAE. However, the CSEA can receive a 66% match under ARRA until 9-30-10 for use of these child support performance incentives. |
| State Child Support Allocation | 5101:9-6-80 | State | | | no | | Those ARRA funds are federal and should be reported on the County SFAE. See ARRA Funding row below. |
| ARRA Funding | FAPL 14 , 21 | Federal | 66 | 34 | yes | yes | Per FAPL 14, under ARRA (effective 10-1-2008 to 9-30-10), CSEA will receive additional match funding (66%) based on incentive funds used for IV-D expenditures (see child support performance incentives above) during federal fiscal year 2009 and 2010 including incentives earned and not spent in prior years. As an example, if the county uses \$100 incentive dollars earned they receive \$66 (66%) match under ARRA. The 66% ARRA match funding should be reported on the County SFAE. Per FAPL 21, effective 11-1-09, a CSEA intending to use child support incentives as the nonfederal share may draw down the FFP in advance. Since the Child Support program was not previously reported on the counties 2008 SFAE, calendar '08 expenditures would have been solely the State's and not the county's. Therefore, counties should not report on the '09 SFAE ARRA payments based on '08 expenditures. Likely these amounts are immaterial. Counties would only report ARRA payments based on 2010 expenditures on the SFAE. See BCFTA update 10-5-10 at http://jfs.ohio.gov/ofs/bcfta/BB/2010-1005_BCFTAupdate_2011-04.pdf . |

| | | | | | | | |
|---|---------------|---------|----|----|---------------|-----|--|
| Ohio Healthy Marriage - Clark County Only | 5101:9-6-08.5 | Federal | 66 | 34 | Clark Co Only | yes | Clark County is the only county receiving these federal monies |
|---|---------------|---------|----|----|---------------|-----|--|

Child Care Block Grant (Title IV-A), CFDA #93.575 / 93.596 / 93.713

| | | | | | | | | |
|---|---------------|-----------------|---------------|--|--|-----|-----|--|
| Child Care Non-Administration Funding Allocation (93.596) | 5101:9-6-11 | Federal & State | 100 see notes | | | yes | yes | Counties receive a state and federal allocation. |
| Child Care Administration (93.575) | 5101:9-6-11.2 | Federal | 100 | | | yes | yes | |
| Child Care Quality Allocation (93.575) | 5101:9-6-11.3 | Federal | 100 | | | yes | yes | |
| ARRA (reported under 93.713) | | Federal | 100 | | | yes | yes | |

Foster Care (Title IV-E), CFDA #93.658

| | | | | | | | | |
|---|-------------|---------|----|----|--|-----|-------------------|--|
| State child protective allocation (SCPA) | 5101:9-6-19 | State | | | | no | | |
| Feisel allocation | 5101:9-6-34 | State | | | | no | | not new funding - not included on spreadsheet last year |
| Title IV-E funding: | | | | | | | | |
| Administrative and training | 5101:9-6-28 | Federal | 50 | 50 | | yes | no - SSRMS tab | See SSRMS tab. Blue arrow points to amounts to pick up for Foster Care Administration. Training under this function is the county staff training / expenses and not those for the regional training centers. |
| Foster Care Maintenance (FCM) | 5101:9-6-28 | Federal | | | | yes | no - See IV-E tab | This program is outside County Finance and will not be on QuIC+ CFDA Report. See Title IV-E tab. |
| ProtectOhio funding | 5101:9-6-25 | Federal | | | | yes | no - See IV-E tab | This program is outside County Finance and will not be on QuIC+ CFDA Report. See Title IV-E tab. |
| ARRA Funding | | Federal | | | | yes | no - See IV-E tab | This program is outside County Finance and will not be on QuIC+ CFDA Report. See Title IV-E tab. |
| Regional Training Centers | | Federal | | | | yes | yes | Part of this is also Title IV-B (93.645). See further detail in Title IV-E tab. 3/25/11 Office of Families and Children (OFC) notified us this is paid outside the Children and Families allocation thus does not go through BCFTA. OFC pays these regional training centers through grant agreements for actual costs incurred. |
| Alternative Response Experiential Learning (AREL) | 5101:9-6-33 | State | | | | no | no - see notes | County agencies record the costs on their JFS2820, send an invoice with supportive documentation to the Office of Families and Children (OFC). OFC reviews and approves the invoice and sends it to County Finance for payment to the county. Auditors should obtain those approved invoices for testing the county's SFAE. |

Adoption Assistance (Title IV-E), CFDA #93.659

| | | | | | | | | |
|---|---------------|---------|-------|-------|--|-----|--------------------|--|
| State child protective allocation (SCPA) | 5101:9-6-19 | State | | | | no | | |
| Feisel allocation | 5101:9-6-34 | State | | | | no | | |
| Title IV-E funding: | | | | | | | | |
| Administrative and training | 5101:9-6-28 | Federal | 50 | 50 | | yes | yes - use SSRMS | See SSRMS tab. Blue arrow points to amounts to pick up for Foster Care Administration. |
| Adoption Assistance Note: State level only | | | | | | | | |
| AdoptOhio Kids Note: AdoptOhio Kids Funding ended June 30, 2009 | | | | | | | | |
| ARRA Funding Note: State level only | | | | | | | | |
| Post Adoption Special Services Subsidy (PASSS) | 5101:9-6-38 | State | | | | no | yes | Not a new allocation - not previously on spreadsheet |
| Post Adoption Special Services Subsidy (PASSS) Medical and Mental Health Respite Care Services Allocation | 5101:9-6-38.1 | State | | | | no | yes | effective 9/19/10 - This is not a true allocation. Money is held at the state level and counties are reimbursed for expenses - first come first serve. These monies have been in place for years. The "new" part is the \$100,000 ODJFS set aside for medical from Putative Father funding as the traditional IV-B funds ODJFS use to pay for reimbursement at 75% does not cover medical. The Other 25% is GRF funds. |
| Non-Recurring Adoption | 5101:2-49-21 | Federal | EFMAP | state | | yes | yes - shows as GRF | Reported as part of the Form 2820 - codes 831 to 837. Form and Instructions including the codes is available on the ODJFS website. Link is in the FACCR. Federal portion of the expenditures to be reported by the county are based on EFMAP rate. Counties are not required to provide local match for this funding. It is matched with State monies. |

Social Services Block Grant (Title XX), CFDA #93.667

| | | | | | | | | |
|--|---------------|---------|-----|--|--|-----|-----|--|
| Federal social services allocation | 5101:9-6-12 | Federal | 100 | | | yes | yes | can also choose to use on SSRMS & Certification of funds for social services. |
| Hurricane Katrina Relief Note: Funding ended prior to 2010 | | | | | | | | |
| Child, Family and Adult Community and Protective Services Allocation | 5101:9-6-12.4 | State | | | | no | yes | Effective 9-27-09 |
| Adult Services and Family Services (ASFS) Training Subsidies | 5101:9-6-14.1 | Federal | 100 | | | yes | yes | Monies are provided to 4 counties that serve as regional training centers for ASFS needs. Not new funding just previously not included on spreadsheet. |
| State Social Services Operating Allocation | 5101:9-6-10 | State | | | | no | yes | Not new funding - combined with APS (next line) in 2009. |
| Adult Protective Services (APS) Allocation | 5101:9-6-14 | State | | | | no | yes | Counties could also receive these state dollars |

Children's Health Insurance Program (CHIP) (Title XXI), CFDA#93.767

| | | | | | | | | |
|---|--------------|---------|-----|--|--|-----|-----------------|---|
| County share of public assistance expenditures and the mandated share budget | 5101:9-6-31 | Local | | | | no | yes | |
| Income maintenance (IM) control funding, non-emergency transportation (NET) funding, and pregnancy related services and transportation (PRST) funding | 5101:9-6-05 | State | | | | no | Yes | Per ODJFS NET, PRST, & Healthchek services are part of the SCHIP program. NET, PRST & Healthchek services are processed by County Finance but show on the QuIC+ report as GRF. State pays the County for NET, PRST & Healthchek services rendered then uses the County expenditures for these programs to obtain Federal share (50%). 50% of the GRF QuIC+ Federal CFDA Summary Report expenditures for these services should be reported as federal at the county level. See also Note A below & Note C in the 'Federal Only' tab. |
| Public Assistance Pass-Through Funding (See Note A below) | 5101:9-6-44 | Federal | 100 | | | yes | yes | |
| Healthchek (EPSDT) | 5101:1-38-05 | Federal | | | | yes | yes - see notes | |

**SFAE Testing Spreadsheet
All Funding Tab**

| Medicaid Cluster (Title XIX), CFDA #93.775 / 93.777 / 93.778 | | | | | | | |
|---|-------------------------|-----------------|-----|---------------|--|-----------------|--|
| County share of public assistance expenditures and the mandated share budget | 5101:9-6-31 | Local | | | | no | yes |
| Income maintenance (IM) control funding, non-emergency transportation (NET) funding, and pregnancy related services and transportation (PRST) funding | 5101:9-6-05 | State | | | | yes - see notes | NET, PRST & Healthchek services are processed by County Finance but show on the QuIC+ report as GRF. |
| Public Assistance Pass-Through Funding (See Note A below) | 5101:9-6-44 | Federal | 100 | | | yes | yes |
| Healthchek (EPSDT) | 5101:1-38-05 | Federal | 100 | | | yes | yes - see notes |
| ARRA Funding Note: ODJFS confirmed counties did not receive ARRA funding for Medicaid or CHIP for 2010 | | | | | | | These programs w/in Medicaid are reimbursed. The IM and other Medicaid services are advanced to the county. State pays the County for NET, PRST & Healthcheck services rendered then uses the County expenditures for these programs to obtain Federal share (50%). 50% of the GRF QuIC+ Federal CFDA Summary Report expenditures for these services should be reported as federal at the county level. See also Note A below. |
| Out-Stationed Eligibility | Included in 5101:9-6-05 | Federal / Local | 50 | 50 Local only | | yes | yes |

Below are additional programs ODJFS indicated are passed through to the counties and should be reported on the County SFAE. Counties are considered subrecipients of all programs from ODJFS not just the nine listed above. Since auditors are familiar with WIA, we did not complete the columns for these programs nor further discuss them in our 5/11/10 meeting.

| Child Support Enforcement Access and Visitation, CFDA# 93.597 | | | | | | | |
|--|----------------|---------|----|-----------------------------------|--|-----|----|
| Access and Visitation program | 42 U.S.C. 669b | Federal | 90 | 10% In-kind by County or Provider | | yes | no |

This program is outside County Finance and will not be on the QuIC+ CFDA Report. Counties submit monthly invoices to ODJFS showing the services and the 10% in-kind contribution required by the County or Provider. After review of the invoices by ODJFS for allowability of services and cost (for budgeting purposes), ODJFS sends the reimbursement to the County. The expenditures for the 90% reimbursement should be reported on the County's SFAE. During 2009, the counties participating in this program were Fayette, Washington, Seneca, Mercer, Dark, Allen, Ottawa, Coshocton, Clermont & Licking. This could change each program year however. Funding is awarded through a separate subgrant. Auditors should determine if the county received such funding to be reported on the SFAE.

| Child Welfare Services - State Grants (Title IV-B), CFDA #93.645 | | | | | | | |
|---|-------------|---------|----|----|--|-----|-----|
| Title IV-B allocation | 5101:9-6-37 | Federal | 75 | 25 | | yes | yes |
| Regional Training Centers | | Federal | | | | yes | yes |

Part of this is also Title IV-E (93.658). See further detail in Title IV-E tab. 3/25/11 Office of Families and Children (OFC) notified us this is paid outside the Children and Families allocation thus does not go through BCFTA. OFC pays these regional training centers through grant agreements for actual costs incurred.

| Refugee Assistance CFDA #93.566 - should be 5 Metro Counties only | | | | | | | |
|--|-------------|---------|-----|--|--|-----|-----|
| Social Services Allocation | 5101:9-6-16 | Federal | 100 | | | yes | yes |
| Cash & Medical Assistance | | Federal | 100 | | | yes | yes |

Summit, Franklin, Cuyahoga, Hamilton and Montgomery; check county information to determine if your county also received / expended these monies.
See Action Change Transmittal No. 250 issued May 26, 2010. Also review county information to determine if your county received any other funding for cash and medical assistance.

| Refugee Targeted Assistance CFDA #93.584 - Franklin County Only | | | | | | | |
|--|---------------|---------|-----|--|--|-----|-----|
| Targeted Assistance Allocations | 5101:9-6-16.1 | Federal | 100 | | | yes | yes |

| ESSA Preservation and Reunification, Caseworker Visits, Post Adoption Special CFDA #93.556 | | | | | | | |
|---|---------------|---------|----|----|--|-----|----|
| Caseworker Visits | 5101:9-6-37.2 | Federal | 75 | 25 | | yes | no |
| Post Adoption Special Services | 5101:9-6-38 | Federal | 75 | 25 | | yes | no |
| ESSA Preservation and Reunification | 5101:9-6-36 | Federal | 75 | 25 | | yes | no |

See Title IV-E tab

| Chaffee CFDA #93.674 | | | | | | | |
|-----------------------------|-------------|------------------------|----|----|--|-----|-----|
| Program Funding | 5101:9-6-35 | 80% Federal/ 20% State | 80 | 20 | | yes | yes |

| Child Support Enforcement Research CFDA #93.564 | | | | | | | |
|--|----------------------------|---|--------|----|----|-----|-----|
| Child Support Rapid Response, Pathfinder, Employment Readiness | Included in subgrant award | 29% Federal/ State IV-D Funds/ State or Local | 66% 5% | 29 | 71 | yes | yes |
| Child Support Enforcement Agency (CSEA) Project Grants | 5101:9-6-94 | 29% Federal/ State IV-D Funds/ State or Local | 66% 5% | 29 | 71 | yes | yes |

Effective 3-22-10. Auditors should review FAPMTL 146 and subgrant agreement. Per the FAPMTL this award went to Cuyahoga, Franklin and Stark.

| | | | | | | | |
|--|-------------|---------|-----|--|-----|-----|---|
| Child Abuse & Prevention Month CFDA #93.669 | | | | | | | |
| Program Funding - Ohio Children's Trust Fund (OCTF) Child Abuse Neglect (CAN) Allocation | 5101:9-6-40 | Federal | 100 | | yes | yes | Usually only \$2,000 per county (April Child Abuse awareness month) |

| | | | | | | | |
|---|---------------|---------|-----|--|-----|-----|--|
| Children's Justice Grants to States CFDA #93.643 | | | | | | | |
| Youth Advisory Board (YAB) Allocation | 5101:9-6-39 | Federal | 100 | | yes | yes | Effective 6-1-10. Youth Advisory Board allocation funding changed July 1 to a federal source with CFDA # 93.643. Expenditures for the July - Dec time period are reported as GRF and will need to be manually added to the SFAE. Funds are 100% Federal. |
| Multidisciplinary Training Grants | 5101:9-6-40.1 | Federal | 100 | | yes | yes | |

| | | |
|---|-----------------|---------|
| WIA Youth (Plus ARRA) CFDA #17.259 | | |
| Program Funding | 5101:9-31:01:02 | Federal |
| ARRA Funding | FAPL13 | |
| | 5101:9-31:54 | Federal |

| | | |
|---|-----------------|---------|
| WIA Adult (Plus ARRA) CFDA #17.258 | | |
| Program Funding | 5101:9-31-01:02 | Federal |
| ARRA Funding | FAPL13 | Federal |
| | 5101:9-31:54 | |

| | | |
|--|-----------------|---------|
| WIA Dislocated Worker (Plus ARRA), Rapid Response, NEG CFDA #17.260 | | |
| Program Funding | 5101:9-31:01:02 | Federal |
| ARRA Funding | FAPL13 | Federal |
| | 5101:9-31:54 | |

| | | |
|---|--------------|---------|
| WIA Pilot/Demo Grants CFDA #17.261 | | |
| WIRED | 5101:9-31-09 | Federal |

| | | |
|--|--------------|---------|
| WIA Work Incentive Grant CFDA #17.266 | | |
| Disability Program Initiative | 5101:9-31-13 | Federal |

| | | |
|---|--------------|---------------|
| WIA One-Stop Resource Sharing CFDA #17.207, 17.801, 17.804, 17.258 | | |
| Employment Services | 5101:9-31-18 | 77.3% Federal |
| Disabled Veterans Outreach Program | | 21.3% Federal |
| Local Veterans Employment Rep Program | | 1% Federal |
| Statewide 10% Administration | | .4% Federal |

Note A - The OAC rule (5101:9-6-44) is new however the requirement is not. ODJFS included the requirements in the OAC in 2010. Previously on this spreadsheet we referred to the Income Maintenance OAC for auditors reference because there was no separate OAC rule for the pass through funding.

Note B - ODJFS implemented a new child care system in May 2010. At that time the state began making the payments to the child care providers. Counties began entering payment information into the new child care system for April services during the month of May. Beginning with any entry in May, payments were made from OAKS via EFT to each provider's bank account. These payments made from OAKS will not reported on the county's SFAE since they are processed and paid by the State. However, counties will have administrative or other direct expenses that will be reported on their SFAE. See also Child Care Manual Transmittal Letter No. 106 dated 2-26-10 for rule changes for implementation of the new system (<http://www.odjfs.state.oh.us/psc/calendar/fileLINKNAME.asp?ID=CCMTL106>).

**SFAE Testing Spreadsheet
All Funding Tab**