

CFIS - CR501 OVER/UNDER RECONCILIATION REPORT RELATED

CR501 Over/Under Reconciliation Report – Report that includes cumulative financial activity over the life of the grant. Can be generated “As of Now” vs. “As of Quarter Close”. “As of Now” includes budget adjustments made after the final quarter close date. “As of Quarter Close” includes budget adjustments made by the final quarter close date. The final quarter close dates for each quarter of calendar year 2019 are as follows:

Quarter	Final Quarter Close Date
January – March 2019	April 25 th , 2019
April – June 2019	July 25 th , 2019
July – September 2019	October 25 th , 2019
October – December 2019	January 28 th , 2020

Budget Reference – Name or description of state level identifier specific to a budget/allocation or tracking mechanism identified by a series of letters starting with JFSC. The JFSC is followed by the subset identifier; A for PA, C for CSEA, P for PCSA and W for WIOA. After the subset identifier the JFSC(x) will be followed by an abbreviation of the name of the allocation. For example: Adult Protective Services is JFSCAAPS. The budget reference may include multiple grants.

Grant# – Grant identifier with the last two digits representing the FFY, SFY or CFY. Same grant# may be used with several budget references.

CFDA# - Catalog of Federal Domestic Assistance#; Five-digit identifier (i.e. “93.558”) for federal grants. Visit <https://beta.sam.gov/> and change drop down to “Assistance Listings” to search of a specific program by typing in the CFDA#. (If no number or “ST.FOS” exists for a grant on the CFIS CR501 Over/Under Reconciliation Report, then this indicates non-federal funding.)

Service Period - the timeframe in which an entity may incur services and costs associated with those services. The start and end dates can be found on the CFIS CR203 Budget Notification Report.

Liquidation – Displayed as MM/YYYY. MM indicates the month of a quarter an agency can draw funds or transfer budget (if applicable). Agencies can report expenditures to a grant up to the close of quarter. A quarter closes the first month of the following quarter.

Budget -

Allocation – The amount of the FY budget distributed to agencies. The allocation amounts are mostly agency specific distributed upon OAC methodology. Some are pass-through allocations which can be increased based on need.

Available to Expend – Amount of FY budget unspent or overspent. Will display as a negative when the agency’s “Total” amount is more than the “Allocation”.

Draw -

Drawn – Total amount drawn and requested in cash. (cannot be more than the allocation)

Available to Draw – “Allocation” amount LESS “Drawn” amount. Will always display as a positive amount or \$0, but never less than \$0.

Financials by Account Type –

Revenue – Total receipts (4 series account codes)

Disbursement – Total expenditures, either direct or allocated costs by RMS (5 series account codes)

Adjustments – Includes total post allocated adjustments (PAA), adjustment post allocated adjustments (APAA), Certification of Funds (COF) & mandated share (MS) (8 series account codes)

Total – “(Revenues)” + “Disbursements” +/- “Adjustments”

Ceiling Excess – Amount by which “Total” exceeds “Allocation”. This amount is a local responsibility if it cannot be covered through a PAA or Budget Request.

(Over)/Under – Difference between “Total” minus “Ceiling Excess” and “Drawn”. If the agency is under drawn, the amount will be positive and if the agency is over drawn, the amount will be negative.

BUDGET REFERENCE DOCUMENT RELATED

Policy/Guidance – Fiscal Administrative Procedure Manual (FAPM); Ohio Administrative Code (OAC), Fiscal Administrative Procedure Manual Transmittals Letters (FAPMTL), Fiscal Administrative Procedure Letters (FAPLs).

Tracking (T) or Funding (F) – Tracking budget references provide a tracking mechanism only. Funding budget reference are those in which a federal or state allocation exists.

Pass-Through Allocations – These types of allocation funds are distributed based on the greater of the average of the county family services agency’s (CFSA) last two years reported expenditures; or the total of the CFSA’s last four completed quarters’ reported expenditures. A CFSA with no reported expenditures over either period will receive a minimum budget. No cap exists on the allocation, therefore CFSA’s may submit a budget request to increase the pass-through allocation when needed. Most pass-through funds consist of federal funds; however, pass-through fund can also include state funding as well. Pass-through funds end and liquidate on the same date.

Funding Type – Section represents whether the funding consists of federal (F), state (S) and/or local (L) and whether a match exists & how it is funded.

Fiscal Year (FY) – Indicates whether the funding is on a federal fiscal year (FFY) Oct-Sept, state fiscal year (SFY) Jul-Jun, calendar fiscal year (CFY) Jan-Dec or another designated period.

Allocated By – Indicates how costs are allocated either by direct, random moment sampling (RMS), post allocated adjustment (PAA), certification of funds (COF) and/or 4281 statistics. Direct costs are those directly coded to the funding. RMS costs represent cost pool costs which have been allocated based on effort reporting. PAAs represent adjustments that occur after cost allocation in which expenditures are moved from one funding source to another allowable funding source. Specific to PCSA agencies, the COF process is the process by which non-allocated administration costs can be covered by Federal and State funding. Also specific to PCSA agencies, statistics from the 4281 Report are used to further allocate Program 760 RMS costs relative to IV-E.

Budget Transfers – Indicates when allocation (budget) can be moved from one funding source to another funding source.

Reimbursement Method – (Specific to the PCSA Budget References Handouts) Indicates how the funding is reimbursed or advanced. (Advanced (A), Quarter Close (QC), IV-E Admin & Training & IV-E Contracts (IV-E), SACWIS (S), Local (L), Other (O))

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) RELATED

WIOA Fiscal Agent (FA) - An entity designated by the chief elected official in accordance with section 107(d)(12)(B)(i)(II) of WIOA to assist in the administration of WIOA grant funds under the direction of the local workforce development board. The WIOA fiscal agent shall receive and manage all formula WIOA funds for the area and other federal, state, or local funds allocated to the local workforce area. Operates out of the 99-sub area (SA) in CFIS WIOA.

WIOA Sub Area (SA) – A sub area (SA) of the Area in CFIS WIOA designated by either 99-SA (the Fiscal Agent; administering WIOA Admin, NEG and Wage Pathway), S-SA (Sub Area; administering WIOA-Adult, Dislocated Worker and other non-formulary grants such as OWIP, OMJ, NEG, Rapid Response and State Special Grants) and C-SA (Sub Area; administering WIOA CCMEP Youth, WIOA CCMEP TANF Regular, WIOA CCMEP TANF Admin, Non-Reimbursable CCMEP TANF and CCMEP Youth).

WIOA Program Year (PY) – Formulary allocations (CCMEP WIOA Youth, WIOA Adult & WIOA Dislocated Worker) which have a 24-month performance period with a 3-month liquidation period. Viewable at the FA level only.

WIOA Fiscal Year (FY) – Formulary allocations (WIOA Adult & WIOA Dislocated Worker) which have a 21-month performance period with a 3-month liquidation period. Viewable at the FA level only.

FIFO – A WIOA term “First-In, First-Out” which means draws and expenditures are posted to the older grants first within grant group funding.

Grant Group Funding - A WIOA term that means multiple grants exist under one budget reference in which the draws and expenditures follow the CFIS WIOA systematic FIFO process posting to older grants first. WIOA Adult and WIOA Dislocated Worker allocations are set up as grant group funding. Service month of June is necessary to post expenditures to liquidating grants in the liquidation period.

Stand-In Costs – Allowable grant costs coded as non-federal costs that may be substituted for disallowed grant costs providing that they have been incurred, not charged to an ETA-funded program and from the same period as the costs that they are proposed to replace.