



# COMBINED IPA CONFERENCE

September 7, 2023

Conference Materials

Offering up to  
7.6 Yellowbook CPE Hours

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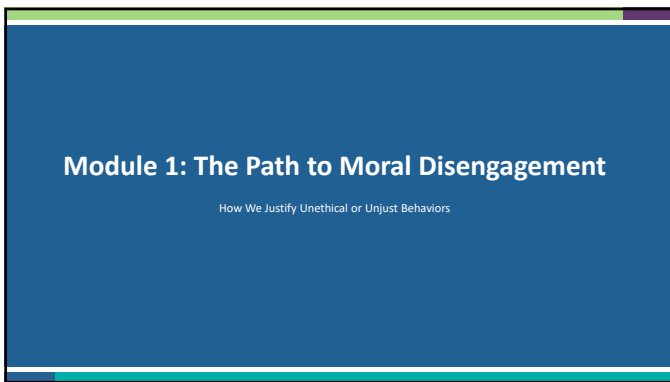
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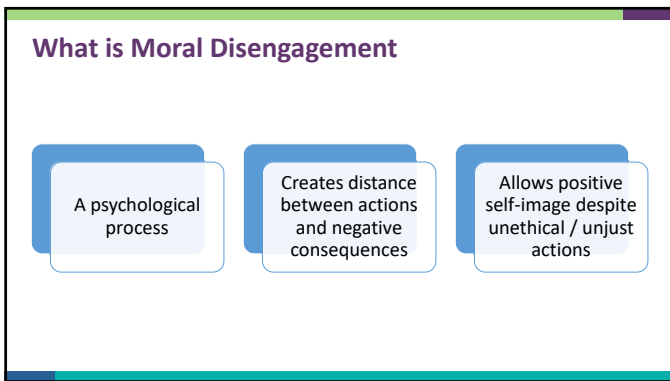
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### A Selective Process

#### Not all or none

- Morally disengaged in one issue
- Morally engaged on another

#### Can occur at various levels

- Individual
- Team
- Organization
- Industry/sector
- Societal/collective

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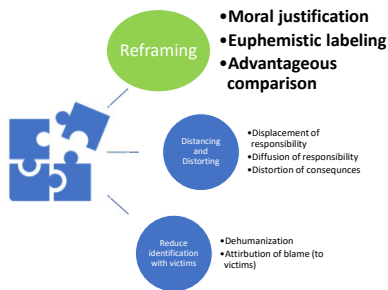
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### Eight (8) Moral Disengagement Methods



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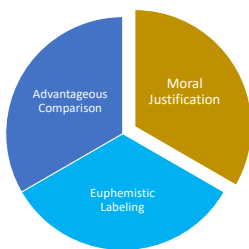
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### Methods Group 1: Reframing



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### Moral Justification



DETRIMENTAL CONDUCT MADE PERSONALLY AND SOCIALLY ACCEPTABLE

SERVES SOCIALLY WORTHY OR MORAL PURPOSE

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### Moral Justification

- Example: Unethical Pro-organizational Behavior
  - Best of intentions to benefit the collective group or organization
  - Failure to engage seems more detrimental to the organization and its future
  - Over-identification with group, organization, or cause
  - Failure is not an option
- Illustration 1: paying bribes instead of enduring delays or “killing” a project
- Illustration 2: failing to disclose an issue to customers to protect company image

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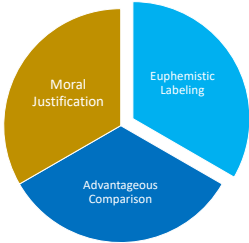
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### Methods Group 1: Reframing



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### Euphemistic Labeling

- Leverages the power of language to shape emotions
- Downplays moral significance
- Actions sound less harmful or wrong
- Neutral or less emotionally charged terms

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### Euphemistic Language Examples

**Instead Of:**

- Intellectual property theft
- Operational noncompliance
- Medical malpractice
- Financial misconduct
- Fired or terminated

**We Use:**

- Unauthorized borrowing or sampling
- Working around the system
- Increased liability from errors
- Undetected omissions or improper records
- Made redundant, downsized, laid off

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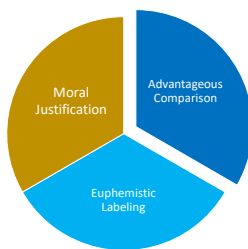
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### Methods Group 1: Reframing



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### Advantageous Comparison

Compare own action to more extreme behaviors

- "I least it's not ....."
- "We could be ....."
- "Let's put this in perspective, in comparison to ....."
- "Compared to .... we are ....."

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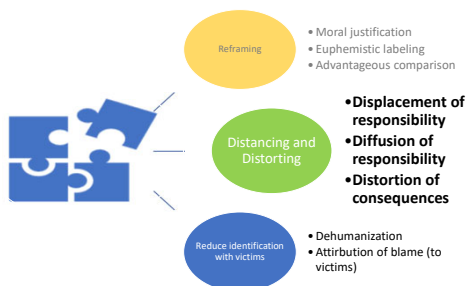
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### Eight (8) Moral Disengagement Methods



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### Displacement of Responsibility

Attribute one's unethical actions to external forces or authorities

- "Merely following orders"
- "Coerced"

In essence, I'm not responsible!



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### Diffusion of Responsibility



**Spread the responsibility around**

- "Everyone's doing it"
- "That's how the game is played"
- "Going along with the program"
- "Not rocking the boat"

**Lessen personal sense of guilt**

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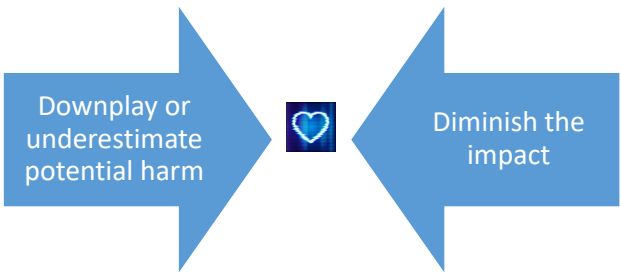
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### Distortion of Consequence



**Downplay or underestimate potential harm**

**Diminish the impact**

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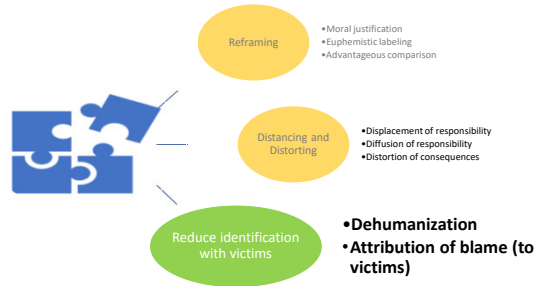
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### Eight (8) Moral Disengagement Methods



- Reframing**
  - Moral justification
  - Euphemistic labeling
  - Advantageous comparison
- Distancing and Distorting**
  - Displacement of responsibility
  - Diffusion of responsibility
  - Distortion of consequences
- Reduce Identification with victims**
  - **Dehumanization**
  - **Attribution of blame (to victims)**

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### Case Study #1: Moral Justification and Labeling

- Sarah is the CEO of a marketing agency. The agency has been struggling financially due to a recent loss of clients.
- In a bid to stabilize the business, Sarah receives an inquiry from a potential client, Company XYZ.
- However, upon conducting research, Sarah discovers that Company XYZ's business practices are questionable.
- While not illegal or in obvious violation of human rights, they engage in aggressive marketing tactics that border on deception, and they have a reputation for prioritizing profits over ethical considerations.

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### Case Study #2: Displacement and Diffusion

- John is the CEO of a large manufacturing company that produces consumer goods.
- The company has a complex and extended global supply chain involving numerous suppliers, subcontractors, and distributors.
- One day, John becomes aware of concerns regarding unethical labor practices and poor working conditions within the supply chain.
- Reports suggest that some subcontractors and suppliers exploit workers, pay below minimum wages, and violate basic labor rights.

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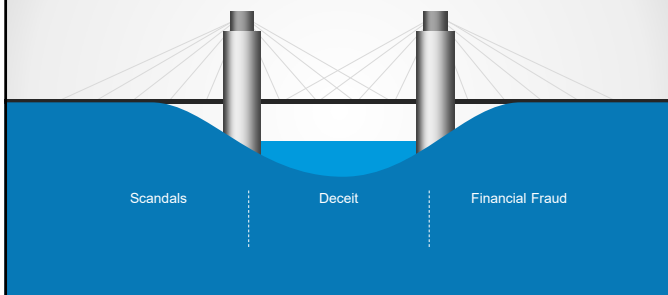
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### Moral Disengagement in Practice



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# Individual Versus Organizational Disengagement

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### Organizational / Industry Sector

Moral Disengagement Strategy	Range
Minimizing, denying, or distorting consequences	27.3%-44.6%
Moral justification	13.6%-23.1%
Dehumanization / attribution of blame	3.4%-14.9%
Euphemistic labeling	5.4%-13.3%

Context: Industry manufacturing harmful products

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### Individual / Team (Role-Based)

Moral Disengagement Strategy	Lawyers	Executive	Scientist	PR / Marketing
<b>Distorting consequences (minimizing / denying)</b>	<b>36.1%</b>	<b>32.8%</b>	<b>32.8%</b>	<b>52.2%</b>
Moral justification	13.9%	18.0%	22.4%	17.4%
Dehumanization / attribution of blame	27.8%	27.8%		
Euphemistic labeling	13.9%	18.0%	8.6%	4.3%

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### Disarming Moral Disengagement

-  Acknowledging and disabling cognitive biases
-  Maintaining professional skepticism
-  Practicing curiosity/inquisitiveness
-  Persisting
-  Displaying moral courage

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### Cognitive Biases

Your frame of reference and underlying assumptions could blind you to warning signals of moral disengagement



1. Selective Perception Bias
2. Stereotyping Bias
3. Overconfidence Bias
4. Confirmation Bias
5. Anchoring Bias
6. Bandwagon Bias

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### Professional Skepticism



Does this make sense?



Is it reasonable?



Does it align with our policies and practices?

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### Professional Skepticism: Aids and Hindrances

**Aid: Personal development**

- Strong business acumen
- Understanding cognitive biases
- Developing inquisitiveness
- Effective stress management strategies
- Effective conflict resolution strategies

**Hindrances: Environmental Factors**

- Tight financial report deadlines
- Resource constraints
- Tone at the top
- Incentive systems
- Local culture
- Groupthink and cognitive biases
- Long-term working relationships

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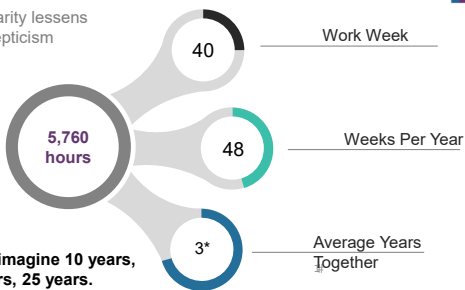
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### WHY SKEPTICISM IS HARD

Familiarity lessens skepticism



\* Now imagine 10 years, 15 years, 25 years.

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**Alertness is Intentional**

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### Acknowledging Moral Disengagement



**Scenario 1:** How would you proceed in discussion with Sarah to bring her into awareness of her moral justification and euphemistic labeling and consider other courses of action?



**Scenario 2:** How would you proceed in discussion with John to bring him into awareness of his moral disengagement and prompt him toward acceptance of responsibility?

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### Polling Question # 1



Which of the following methods of moral disengagement involves attributing responsibility to external factors or authorities?

- a) Moral Justification
- b) Displacement of Responsibility
- c) Euphemistic Labeling
- d) Dehumanization

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### Polling Question # 2



Which method of moral disengagement involves reinterpreting immoral actions as morally acceptable or justifiable?

- a) Advantageous Comparison
- b) Diffusion of Responsibility
- c) Moral Justification
- d) Attribution of Blame

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### Polling Question # 3



Which method of moral disengagement involves using language that downplays the moral significance of actions?

- a) Minimizing Consequences
- b) Euphemistic Labeling
- c) Displacement of Responsibility
- d) Dehumanization

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### Summation

- Understand how we process ethical situations naturally
- Moral disengagement is a byproduct of our social nature
- Environments can create pressure to morally disengage
- Cognitive biases can start us down a road of moral justification
- The slope trends downward to euphemistic labeling and advantageous comparison
- We are capable of putting boundaries in place, beginning with professional skepticism

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FEEDBACK



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**College Credit Plus Program:**  
A performance audit and future audit considerations

IPA Conference  
9/7/2023

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**Background and History**

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**Where did it come from?**

- College Credit Plus was created by the legislature in 2015
- It replaced and improved a prior post secondary option program in key ways
  - Required K-12 districts to provide this opportunity—prior program was optional
  - It also changed the funding mechanisms for the program

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### Why take college courses in HS?

- The purpose of dual enrollment programs is to enhance a student's post secondary success while improving the career readiness of those graduating from high school
- It can also reduce the cost of attending college for families
  - According to the 2021 CCP Annual report, Ohio students have seen over **\$833 million** in tuition savings since CCP's inception

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### How does it work?

- CCP is jointly administered by the Ohio Department of Higher Education (ODHE) and the Ohio Department of Education (ODE)
- Local K-12 School Districts also play a role in the administration of the program
- Homeschooled students can also participate in this program—legislature provides a different source of funding for this

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graph TD
    A[Students in 7th through 12th grade are eligible] --> B[Have to gain admittance to the College or University]
    B --> C[Must decide well in advance (April the year prior)]
            
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### How does it work?

- Various instructional models
- Different Responsibilities
- Regardless of type of coursework, instructors are accredited and overseen by Ohio's colleges and Universities

COLLEGE

**On Campus Learning**

LOCATION	EDUCATOR	PEERS
College / University	College Faculty	College Students

Students would generally be responsible for arranging transportation to and from the college campus and would need to work with their district to ensure appropriate scheduling.

HIGH SCHOOL

**High School Instructor**

LOCATION	EDUCATOR	PEERS
High School	High School Teacher with Credentials	High School Students

Credentialed requires advanced education, typically a master's degree in the subject area and professional development.

DIGITAL

**College Instructor**

LOCATION	EDUCATOR	PEERS
High School	College Faculty	High School Students

A college employee comes to the high school to teach courses.

DIGITAL

**Online Learning**

LOCATION	EDUCATOR	PEERS
College (Proctoring) / College for Testing	College Faculty	College Students

Online courses may require transportation to the college campus in order to take tests, but the majority of work is self-guided using online materials.

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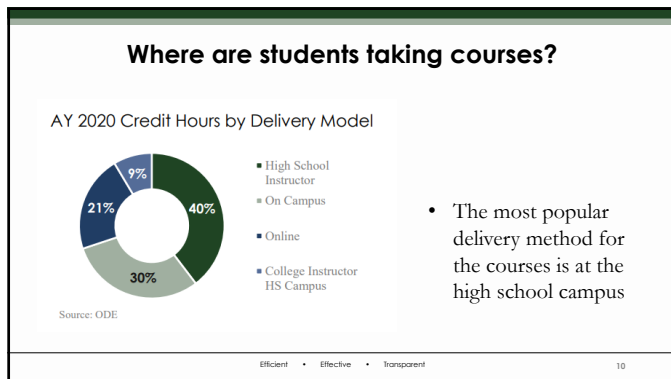
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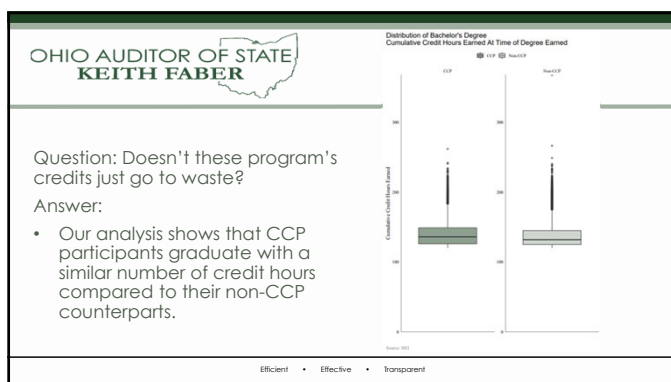
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*"Our biggest barrier to participation is a lack of information. We can create pathways all day long, we can credential instructors, and do all kinds of things, but if students don't know about it, they can't do it."*  
- College Official

#### Recommendation 1: Ensure that all School Districts Comply with Program Requirements

- There are significant levels of non-compliance with program requirements among school districts, including those related to marketing the program on district websites, the timing of when CCP information is provided to students, and grade weighting.
- By requiring compliance for all districts, ODE will help to ensure that all students receive equal information regarding CCP and help to continue to eliminate barriers to the program.

Areas we saw variation or non-compliance:

- Lack of communication at appropriate times
- Confusing Communications
- Calculating GPA/Class Rank

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**Recommendation 2: Increase Access to CCP Courses at High Schools**

- By expanding the number and variety of courses offered at the high school, districts can encourage program participation amongst students while maintaining a supportive learning environment.
- Further, by offering courses in a high school setting, many of the barriers to participation for traditionally underserved populations would be eliminated.

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**Recommendation 2: Increase Access to CCP Courses at High Schools**

To become credentialed, a high school teacher must meet three basic criteria:

- Master's degree in the discipline; or
- Master's degree in any field plus 18 credit hours in the discipline; and,
- Approval as an adjunct instructor by the college or university granting the college credit.

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**Recommendation 3: Implement Additional Grant Requirements**

Under current ODHE and ODE grant practices, there is risk that some portion of the grant funds may be awarded to teachers for coursework completed that does not result in the attainment of CCP credentials.

- If the use of grant funds is not fully maximized, the number of credentialed teachers available to meet demand may be reduced, potentially limiting access to the program.
- Requiring teachers to become fully CCP credentialed will ensure that state issued grant funds will be properly used.

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**Recommendation 4: Minimize Barriers to Participation Among Underserved Student Populations**

- Student support services, IT services, and eligibility requirements were the three most identified barriers for CCP participation.
- ODE and ODHE should focus on coordinating initiatives with school districts to minimize barriers to CCP participation and incorporate specific goals related to these barriers in its strategic planning efforts.
- Participation in CCP would likely increase among disadvantaged students if they were provided assistance in these areas by the impacted school districts.

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**Noteworthy Accomplishment: Program Eligibility**

- CCP has historically relied on multiple measures to determine student eligibility, which is considered a best practice.
- In 2020, as a result of the COVID-19 pandemic, eligibility requirements were relaxed that allowed students to participate using only grade point average as the determining criteria.
- Eligibility requirements were further relaxed in 2021 under OAC Rule 3333-1-65.14
- This may allow for increased participation amongst economically disadvantaged and minority groups that traditionally do not perform as well on standardized tests.

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**Recommendation 5: Ensure there is a Robust and Uniform Orientation Process for CCP Students.**

- By having ODE and ODHE mutually develop a standard orientation process for colleges and universities, new CCP students will gain a more thorough understanding of the rigor and expectations involved in the advanced courses that CCP is offering, as well as the resources available to them such as library and tutoring services.
- This could have a positive financial impact by reducing the frequency of CCP course failures, which cost over \$2 million in FY 2021.

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## Program Operations

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**Recommendation 6: Develop a Strategic Plan for College Credit Plus**

- The lack of goals and objectives for CCP results in increased difficulty in evaluating the impact of the program and communicating any potential successes or opportunities for improvement.
- ODHE and ODE, as well as individual colleges and universities, should develop and implement formal strategic goals and objectives for CCP.
- Doing so would increase the utility of the program's available data, help the agencies to better direct the program to ensure it is continually aligned with its core purpose, and ultimately contribute to program participation and continuous improvement.

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**Recommendation 7: Clarify and Enhance the Level of Program Oversight Responsibilities**

- Clarifying that ODE and ODHE, either jointly or through the CCP Advisory Committee, have statutory authority to oversee the general direction and success of the program, beyond simple statutory program requirements, would ensure that instances of non-compliance are addressed, program goals are set and achieved, and that the program produces the best outcomes possible for Ohio students and their families.

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**Recommendation 8: Improve Data Collection and Utilization**

- Improved outcome data collection and use of current data could be leveraged to work towards strategic programmatic goals.
- This will help stakeholders measure program success in more meaningful ways and assist ODHE and ODE in best directing time, attention, and resources.
- In turn, improving data management efforts will help both departments identify ways to continue to improve the experience for students and their families.

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**Recommendation 9: Re-evaluate the Default Rate Schedule**

- The default rates may not be reflective of the current costs to educate CCP participants.
- ODHE and ODE should work with the General Assembly to revisit the default rate formulas and establish a methodology for determining each of its components.
- Through the process of revisiting the methodology, ODHE, ODE, and the General Assembly should consider the increasing costs of education over time.

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*"The constant updating of books and the high prices puts a strain on the district."*  
- K-12 Administrator

**Recommendation 10: Leverage Open Educational Resources**

- ODHE should continue to promote and strengthen resources in OhioLINK and work with IHEs to identify opportunities to increase the utilization of OER materials among CCP participants.
- A strategic effort should be made to align existing and available OER materials with CCP courses offered among the State's various colleges and universities.
- Collaborative efforts should be aimed toward gaining wider acceptance and adoption of open-source materials among Ohio's colleges and universities.
- Increased adoption of open-sourced textbooks would reduce costs to school districts, which could potentially increase their collective propensity to encourage CCP participation.

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**Issue for Further Study: SSI Funding**

- CCP students are counted the same as traditional students, regardless of CCP delivery type.
- This means that a CCP student using the high school instruction delivery method could generate the same SSI value for a college or university as a traditional on-campus student.
- As a result, the SSI funding received for CCP students may be oversized relative to the actual costs to educate them.

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**Wrap Up & Questions**

- Key Observations about the program
- Communicating successes
- Future Improvements

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**Audit Considerations**

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### Audit Considerations

**4D-3  
(NEW):  
College  
Credit Plus  
Program  
(CCP)**

- **New!** section in the OCS to annually test the requirements in ORC 3365.04.

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### Where is the OCS?

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AUDITS LOCAL GOVERNMENT OPEN GOVERNMENT TRAINING RESOURCES CONTACT US ABOUT NEWSROOM Search Audits

LOCAL GOVERNMENT Reference Materials Financial Health Indicators Fiscal Directories IAN Health System Financial Reporting Training & Conferences

**Reference Materials**

Clients & IPA Firms

GAAS 54

GAAS FAQs

Library FAQs and Program Codes

Other Accounting FAQs

Ohio Compliance Manuals

Financial Statement Skills & Footnotes

• OCAP

**Ohio Compliance Supplement Manuals**

2023

[Ohio Compliance Supplement Implementation Guide \(pdf\)](#)

- [The Compliance ACE is available in Exhibit 3](#)
- [Ohio Compliance Supplement Manual \(pdf\) \(updated May 2023\)](#)
- [Chapter 1 – Direct Laws \(pdf\) \(6/2023\)](#)
- [Chapter 2 – Indirect Laws and Statutorily Mandated Tests \(pdf\) \(6/2023\)](#)
- [Chapter 3 – Stewardship \(pdf\) \(6/2023\)](#)
- [Chapter 4 – School Compliance Testing \(pdf\) \(6/2023\) \(New May 2023\)](#)

[Optional Procedures Manual \(pdf\)](#)

2022 • [2023 Procavale \(pdf\) \(updated May 2023\)](#)

<http://www.ohioauditor.gov/references/compliancemanuals.html>

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### 4D-3 (NEW): College Credit Plus Program (CCP)

2023 Ohio Compliance SupplementStewardship  
Section 4D-3

**4D-3 (NEW) Compliance Requirement:** Ohio Rev. Code § 3365.04 – College Credit Plus Program (CCP)

**Note:** As stated on pg. 1 of Chapter 4D, this section should be performed **ANNUALLY** if applicable to your school. See further guidance on pg. 1 of Section 4D.

**Summary of Requirements:**

The College Credit Plus program functions as a collaborative effort with the Ohio Department of Higher Education and Ohio Department of Education providing funding and general oversight of high schools, colleges, and universities responsible for the education of students. In August 2022, an Ohio Auditor of State (AOS) Performance Audit of the CCP program identified key areas where school districts fail to comply with CCP requirements. These failures can directly impact Ohio students and their families. Ohio benefits from a well-educated workforce and identifying ways to increase participation in CCP can help give graduating seniors a competitive edge. For this reason, AOS requires auditors annually test this Stewardship requirement. A school **MUST** be compliant with Ohio Rev. Code § 3365.04(E) to be eligible for an AOS Award. Schools that self-correct CCP noncompliance with Ohio Rev. Code § 3365.04(E) prior to the start of their 2022-23 school year audits will remain eligible for an AOS award if award criteria are otherwise met.

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### 4D-3 (NEW): College Credit Plus Program (CCP)

Ohio Rev. Code § 3365.04 states, in part, each public and participating nonpublic secondary school shall do all of the following with respect to the college credit plus program:

- (A) Provide information about the program prior to the first day of February of each year to all students enrolled in grades six through eleven;
- (B) Provide counseling services to students in grades six through eleven and to their parents before the students participate in the program under this chapter to ensure that students and parents are fully aware of the possible consequences and benefits of participation. Counseling information shall include:
- (C) Promote the program on the school's web site, including the details of the school's current agreements with partnering colleges;
- (D) Schedule at least one informational session per school year to allow each participating college that is located within thirty miles of the school to meet with interested students and parents. The session shall include the benefits and consequences of participation and shall outline any changes or additions to the requirements of the program. If there are no participating colleges located within thirty miles of the school, the school shall coordinate with the closest participating college to offer an informational session.

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### 4D-3 (NEW): College Credit Plus Program (CCP)

- (E) Implement a policy for the awarding of grades and the calculation of class standing for courses taken under division (A)(2) or (B) of section 3365.06 of the Revised Code. The policy adopted under this division shall be equivalent to the school's policy for courses taken under the advanced standing programs described in divisions (A)(2) and (3) of section 3313.6013 of the Revised Code or for other courses designated as Advanced Placement or Honors courses by the school. If the policy includes awarding a weighted grade or enhancing a student's class standing for these types of courses, the policy adopted under this section shall also provide for these procedures to be applied to any courses taken under the college credit plus program. ODE and ODHE provided joint guidance on Weighting CCP Courses available at [QA Weighting CCP Courses final September 20, 2018.pdf \(ohio.gov\)](#).
- (F) Develop model course pathways, pursuant to section 3365.13 of the Revised Code, and publish the course pathways among the school's official list of course offerings for the program.
- (G) Annually collect, report, and track specified data related to the program according to data reporting guidelines adopted by the chancellor and the superintendent of public instruction pursuant to section 3365.15 of the Revised Code.

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### 4D-3 (NEW): College Credit Plus Program (CCP)

The data/guidelines required in Ohio Rev. Code § 3365.04(G) are detailed on the Department of Higher Education's website at - <https://highered.ohio.gov/data-reports/hei-system/hei-file-doc/hei-ccp/hei-file-documentation-college-credit-plus-ccp>.

- Additional resources:
- Department of Higher Education's website – for schools/administrators - <https://highered.ohio.gov/initiatives/access-acceleration/college-credit-plus/resources>
  - Ohio Department of Education's (ODE) website – for students - <https://education.ohio.gov/Topics/Ohio-Education-Options/College-Credit-Plus>

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### 4D-3 (NEW): College Credit Plus Program (CCP)

**Sample Questions and Procedures:**

1. Obtain a copy of the school's CCP and Grading Policies as well as any CCP promotional or marketing communication for students and families.
2. Evaluate whether the school complied with Ohio Rev. Code § 3365.04 by assessing whether the school has documentation to support it:
  - a. Provided information about the program prior to the first day of February of each year to students enrolled in grades six through eleven;
  - b. Provided *policy/process/procedures* for the requirements of Ohio Rev. Code § 3365.04(B)(1) - (11) and document who or which groups within the school are responsible for providing counseling services to CCP students. *(In many schools, this responsibility falls upon the school counselors. The law does not require a written policy or process; however, counseling services must be made available. Therefore, auditors will have to test this step relying predominantly on inquiry of those responsible for providing the services.) (Note: auditors are not expected to test the sufficiency of each item, just that each item was addressed);*
  - c. Promotes the program on the school's web site, including the details of the school's current agreements with partnering colleges *(note: Auditors should be alert for promotional or other communication that might deliberately discourage participation. Consult with CFAE for further evaluation, if needed);*

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### 4D-3 (NEW): College Credit Plus Program (CCP)

- d. Scheduled at least one informational session per school year, and the session included the benefits and consequences of participation and outlined any changes or additions to the requirements of the program;
- e. Has a policy for the awarding of grades and the calculation of class standing for CCP courses taken that includes equal grade point average weighting for any CCP, Advanced Placement (AP), or Honors coursework; *[Note: Auditors should look at the Grading Policy to see if they are weighted equally. If a district has a weighted policy for any AP or Honors course, the district must also weight any CCP courses, even if the CCP course(s) is different from the AP or Honors course(s).]*
- f. Developed model course pathways, and published such among the school's official list of course offerings for the program;
- g. Collected, reported, and tracked specified data related to the program according to data reporting guidelines adopted by the chancellor and ODE (see website above). *Note: Auditors are only expected to scan to see if such guidelines were complied with.*

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OHIO AUDITOR OF STATE  
KEITH FABER

### Job and Family Services Program Costs: The Breakdown and Allocation

Presented by: Teresa Hicks  
Quality Assurance and Technical Specialist

July 2023

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### Who is the Ohio Department of Job and Family Services (ODJFS)?

The Ohio Department of Job and Family Services supervises the state of Ohio's public assistance, employment services, unemployment insurance, child and adult protective services, adoption, child care, and child support programs.

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### Where does their Federal money come from?

US Department of Health and Human Services

US Department of Agriculture

US Department of Labor

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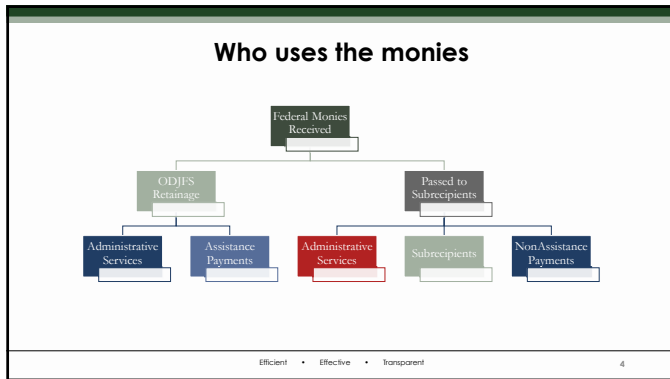
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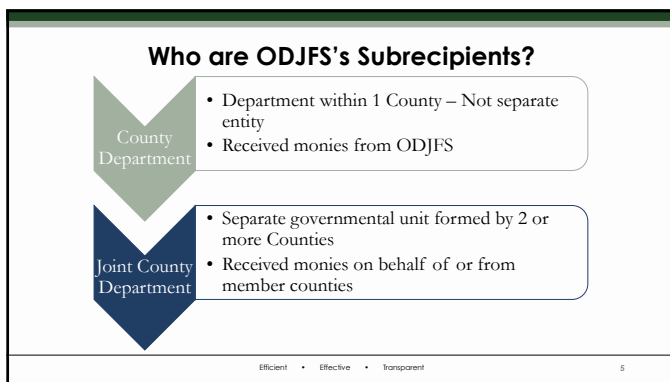
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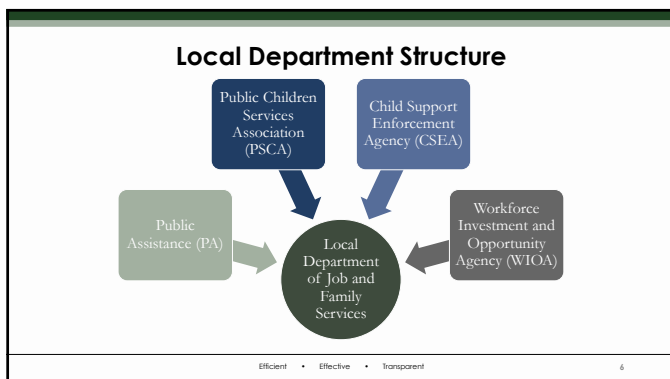
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### Most Common ODJFS Programs by Department

#### Public Assistance Agency (PA)

- 93.775, 93.777; 93.778 Medicaid
- 93.767 Child Health Insurance Program (CHIP)
- 10.551; 10.561 Supplemental Nutrition Assistance Program (SNAP)
- 93.558 Temporary Assistance for Needy Families (TANF)
- 93.667 Social Services Block Grant (SSBG)
- 93.575-93.596 Childcare Development Block Grant (CDBG)

#### Public Children Services Association (PCSA)

- 93.658 Foster Care
- 93.659 Adoption

#### Child Support Enforcement Agency

- 93.563 Child Support Enforcement Agency

#### Workforce Investment Opportunity Act (WIOA)

- 17.258; 17.259; 17.278 Workforce Investment Opportunity Act

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### Operating, Accounting, and Client Systems

#### County Finance Information System (CFISweb)

- State and County Finance system that collects, tracks, calculates and analyses financial data.
- Provides real-time data to enhance decision making
- Interfaces with OAKS, CFIS WIOA, and the RMS systems

#### General Ledger

- Financial Data General Ledger
- Not required and could be another financial software

#### Stateside Automated Child Welfare Information System (SACWIS)

- Case Management System

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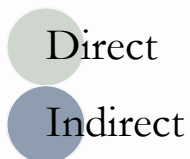
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### Cost Breakdown: Types of Expenditures



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### Direct Expenditures

2 CFR 200.413 states...

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

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### Indirect Expenditures

Indirect costs are those costs that are applicable to more than one Federal award and may be allocated as such using an approved method.

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### Indirect Cost Breakdown

Cost Pools

Shared Costs

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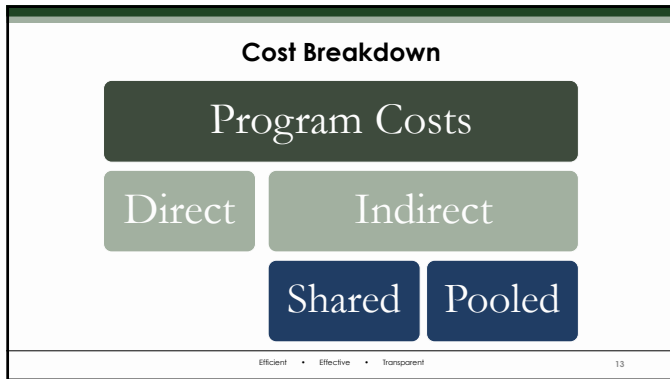
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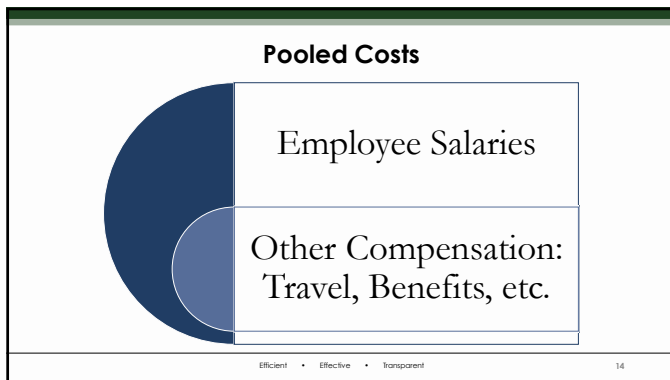
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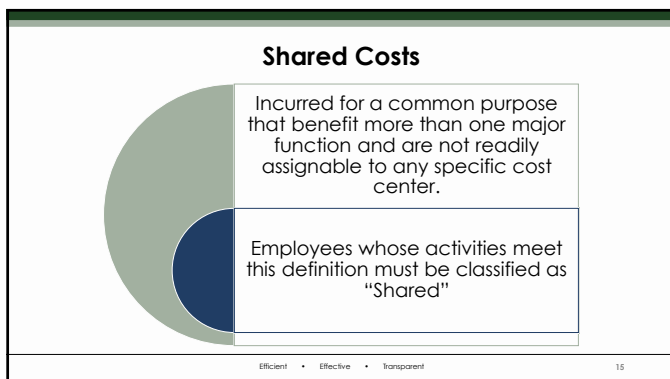
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### Cost Allocations

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### Shared Cost Allocations

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graph LR; A[Allocated to the Cost Pools via FTE's] --> B[Further allocated to Programs by RMS]
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### Program Cost Pools/Codes

010 • Shared	020 • Income Maintenance	030 • Social Services
040 • Workforce Investment and Opportunity Act	050 • Child Support	Others • Direct Costs associated with specific grants

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### 010 Shared Cost Pool

- Salaries and related compensation for employees assigned to indirect agency functions
- Operational costs (i.e. leases, utilities, supplies, etc) for indirect agency functions
- Administrative contracts such as human resource services, building maintenance, or any service that indirectly benefits all major program areas
- Equipment that benefits all major program areas

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### 020 Income Maintenance, 030 Social Services, 040 Child Support, 050 Workforce Investment Opportunity Act (WIOA) Cost Pools

- Salaries and related compensation for employees assigned to a respective cost pool program functions
- Operational costs (i.e. leases, utilities, supplies, etc) that benefit all respective cost pool programs
- Administrative contracts that indirectly benefits one or more respective cost pool programs
- Equipment that benefits all of each of the respective cost pool programs

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### Full-Time Equivalents (FTE)

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### Full Time Equivalent (FTE)

FTE is position information provided by county family service agencies and Workforce Investment Opportunity Act (WIOA) areas to ODJFS for two purposes:

- Respond to federal FTE position information reporting requirements for all agency types
- Distribute shared costs in county department of job & family service agencies and combined county family service agencies

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### FTE Paid Hours

Regular Hours Worked + Comp Time and Paid Leave = Paid Hours

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### Individual FTE Calculation

Paid Hours per pay period

Divided by Compensable hours

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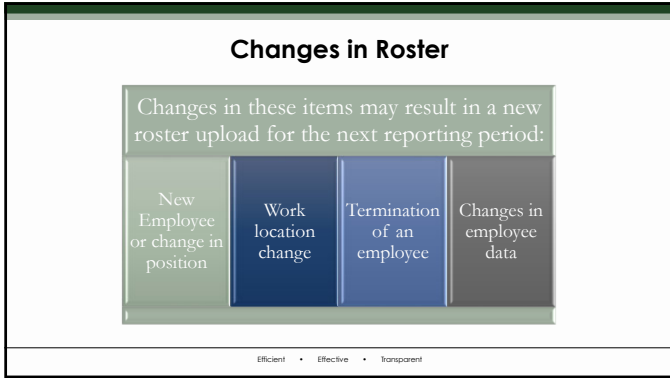
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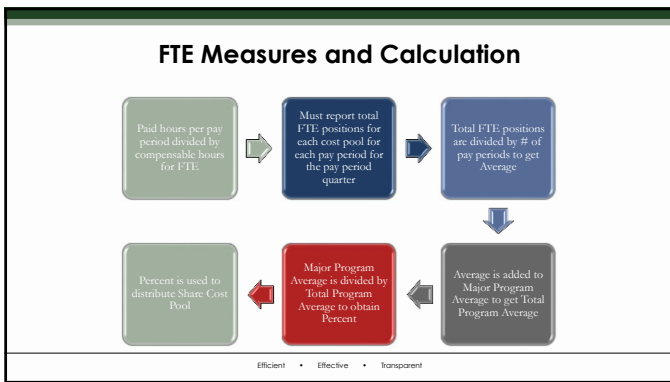
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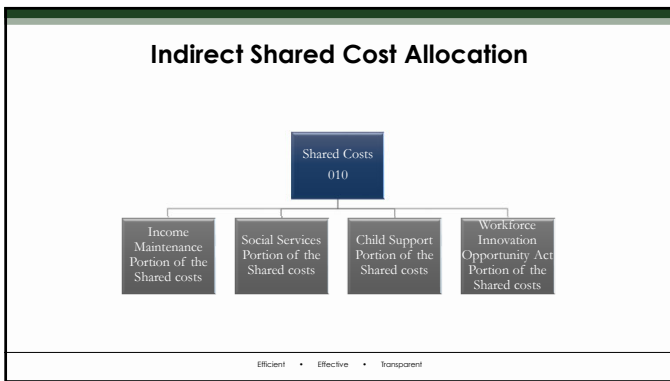
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### CR 404 Quarterly Report (CR 402 Monthly Report)

Program/Activity	Period	September	January	February	March	Total
Quarterly Full-Time Equivalent	02/27	132,084	28,886.58	41,881.76	33,073.26	113,921.50
State Services (SISDS)	24/01	97,000	15,320.79	17,804.40	15,184.60	45,410.52
CRMI Support (CISDS)	01/12	40,000	11,280.00	13,100.00	11,100.00	36,070.00
<b>Total</b>		<b>257,484</b>	<b>45,274.18</b>	<b>75,778.01</b>	<b>61,764.01</b>	<b>190,296.20</b>

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## Random Moment Sampling (RMS)

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### How are monies distributed to the individual grants?

Federally Approved  
Web-based Random  
Moment Sampling  
System known as Web  
RMS

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### Random Moment Sampling

Generates Random Moments to Perform a Time Study

Involves a Calculated Number of Random Moments each Quarter

Data Gathered determines the % of effort expended by the individual on a specific program

RMS Time Studies are Completed for each Cost Pool

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### Random Moment Sampling Periods

**Sample Period** = Time when Observations are received and completed  
**Financial Period** = Expenditure time frame when percentages generated by RMS are used for allocation  
**Quarter** = State Fiscal Quarter

Sampling Period	Financial Period	Quarter
December – February	January – March	1
March – May	April – June	2
June – August	July – September	3
September – November	October – December	4

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### RMS Time Studies

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### Who Participates in RMS?



Participating employees provide direct services to the programs

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### Selecting a Sample:

RMS System Selects the worker, date, and time of the observation.

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It Executes a predetermined # of observations

- To randomly selected workers
- On various days
- At different times of day

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### How Many Observations are Done?

RMS Type	Agency Size or Type	Number of Observations
IM	Metro*	2,300 Total
IM	Suburban/Rural	354 Total
SS, CW, WF, CS	1 – 10 Participating Positions	Minimum of 33 Per Worker
SS, CW, WF, CS	11 – 74 Participating Positions	Minimum of 354
SS, CW	75 or more Participating Positions	Minimum of 2,400

Sample is selected based on the Cost Pool and number of District participating employees. Each agency has a separate population.

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### When are they sent?

RMS Sampling period offsets reporting quarter by 1 month

Example: Observation period of December, January, February is used for the January through March reporting quarter. Data is collected December – February is used for distributing costs incurred January – March.

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### Observation Completion

Observations must be completed in a specific time period

Observations must include a certain set of data

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### Observation Data and Documentation

Supporting Documentation

Program Code

Activity Code

Comments

Case Number

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### Supporting Documentation

Screen Print from the Case Mgt. System	Appointment Book/Calendar	Phone Log
Must show Date and Time	Must show the Case Identifier	

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### RMS Coordinator

Each County/District must assign a RMS Time Study Coordinator and an Alternative.

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### RMS Coordinator Duties

Liaison to ODJFS	Assigns workers to a supervisor in webRMS	Create the Sample in webRMS
Complete observations for unavailable workers	Review and Accept Observations when completed	Maintaining Agency Calendar and Roster
	ODJFS Quarterly Sample Reporting	

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### RMS Coordinator Responses:

<b>Accept</b> <ul style="list-style-type: none"><li>• Observation was properly completed, and the response was acceptable.</li></ul>	<b>Invalid</b> <ul style="list-style-type: none"><li>• Participant no longer employed or on a unscheduled holiday. Will be excluded.</li></ul>	<b>No response</b> <ul style="list-style-type: none"><li>• Observation has expired and the participant did not respond.</li></ul>
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### RMS Coordinator Responses:

<b>Resend E-mail</b> <ul style="list-style-type: none"><li>• Participant observation email will be resent if not expired.</li></ul>	<b>Conversion of Observation Type</b> <ul style="list-style-type: none"><li>• Observation Type can be changed from electronic to Paper or Phone</li></ul>
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### Quality Control

<b>County Assigns an RMS Observer</b>	The RMS Observer will receive 10% of the observations moments to validate for quality control.
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### Record Retention

Counties must maintain all financial, programmatic, statistical, recipient records, and supporting documents for three years after the ODJFS acceptance of the final closeout expenditure report, or as otherwise provided by any minimum retention requirements specified by applicable state or federal law.

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### RMS Percentage

The data from the observations is imported into CFIS and is used to calculate allocation percentages and show the percentage of employee time attributed to a particular program task during the observation period.

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### Know How Your County/JFS District is Structured!!

(Single, Double, or Triple Combined)

Single	Double	Triple
<ul style="list-style-type: none"> <li>PA – IMRMS, SSRMS</li> <li>PCSA – CWRMS</li> <li>CSEA – CSRMS</li> </ul>	<ul style="list-style-type: none"> <li>PA + PCSA – IMRMS, SSRMS</li> <li>PA + CSEA – IMRMS, SSRMS, CSRMS</li> </ul>	<ul style="list-style-type: none"> <li>PA+PCSA+CSEA – IMRMS, SSRMS, CSRMS</li> </ul>

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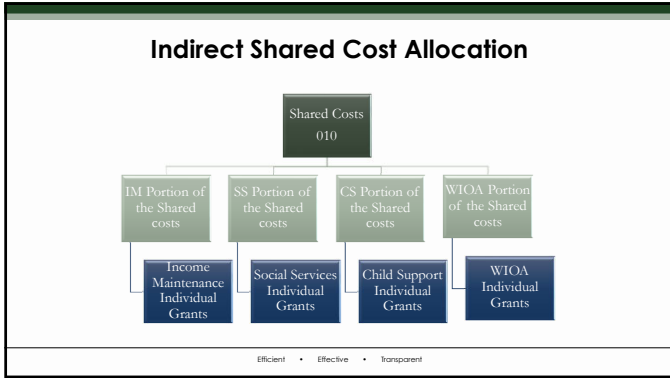
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### CR 404 Quarterly Report (CR 402 Monthly Report)

Program/Activity	Percent	October	November	December	January	February	March	Total
<b>Quarterly Call Time Expenses</b>								
Project Management (CR402)	57.27	122,824	38,688.28	41,881.76	35,373.29	112,721.39		
Shared Services (CR402)	24.69	51,004	16,389.79	17,606.84	15,146.93	49,430.51		
Grant Support (CR402)	18.13	45,000	15,288.63	13,858.58	11,788.80	36,970.89		
<b>Total</b>		<b>224,834</b>	<b>70,366.70</b>	<b>73,347.18</b>	<b>62,309.02</b>	<b>199,122.81</b>		<b>558,632.21</b>
<b>Income Maintenance-Shared</b>								
TIME Case Management (CR402/SSA103) - TIME Case Mgmt	10.22	32,000	3,645.52	4,261.54	3,616.07	3,616.07		11,524.43
TIME Case Management (CR402/SSA103) - TIME Case Mgmt	1.28	4,000	468.82	532.73	452.07	452.07		1,445.69
IM - PRG (SSA102) - TIME PRG - Accessory Demands (SSA102)	0.30	1,000	113.75	132.97	112.84	112.84		359.35
IM - PRG (SSA102) - TIME PRG - Accessory Demands (SSA102)	27.80	87,000	10,914.50	12,588.84	10,622.39	10,622.39		33,748.12
IM - PRG (SSA102) - TIME PRG - EDU - In-home Edu (SSA102)	0.32	1,000	113.75	132.97	112.84	112.84		359.35
IM - MEDICAL (SSA102) - IM MEDICAL - FIDELITY	9.98	31,000	3,182.50	4,208.10	3,633.37	3,633.37		11,657.34
IM - MEDICAL (SSA102) - IM MEDICAL - HSA (HSA/ALP/SA102)	0.84	1,000	113.75	132.97	112.84	112.84		359.35
IM - MEDICAL (SSA102) - IM MEDICAL - FREEDOM	0.32	1,000	113.75	132.97	112.84	112.84		359.35
IM - MEDICAL (SSA102) - IM Medical - Universal Mail (SSA102)	14.35	45,000	5,127.54	5,892.39	5,090.91	5,090.91		16,201.84
IM - FIDELITY (SSA102) - IM FIDELITY - FIDELITY	11.61	37,000	3,784.50	4,208.10	3,633.37	3,633.37		11,657.34
IM - FIDELITY (SSA102) - IM FIDELITY - FIDELITY	1.41	4,500	468.75	548.91	473.51	473.51		1,464.58
IM - FIDELITY (SSA102) - IM FIDELITY - FIDELITY	12.11	41,000	4,471.82	5,465.84	4,633.46	4,633.46		14,195.58
<b>Total</b>		<b>313,000</b>	<b>34,666.38</b>	<b>41,874.74</b>	<b>34,779.34</b>	<b>34,779.34</b>		<b>142,229.42</b>

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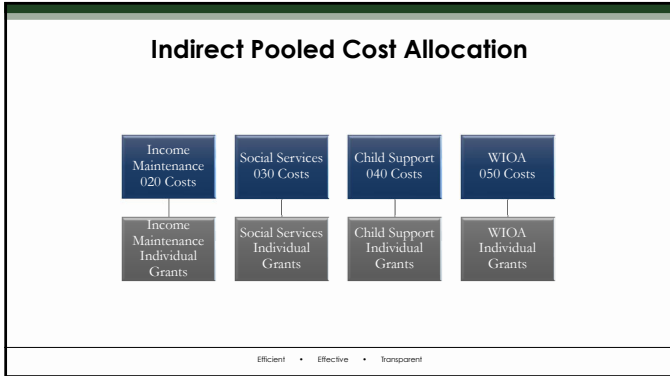
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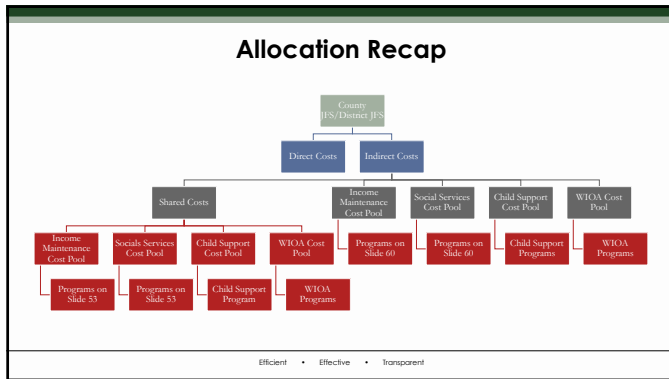
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**Procedures included in this presentation are examples ONLY! Auditors should tailor/perform procedures based on their specific entity!**

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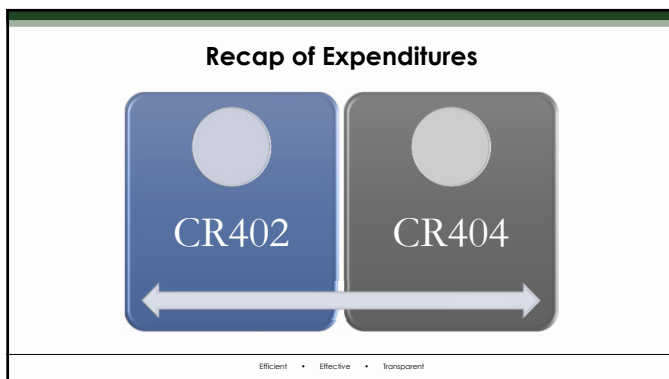
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### CR404 Recap – JFS Lead Sheet Shared and Pooled Cost Recap

Recap CR404	Recaps Indirect Costs
Allows for Comparison of General Ledger	Basis for Indirect Cost Totals in Expenditure Population

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### Example Time!!!

Public Assistance

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The image shows a screenshot of a financial spreadsheet with multiple columns and rows. A red rectangular box highlights a specific section of the data, likely related to the 'Public Assistance' example mentioned in the previous slide. The spreadsheet contains various numerical values and text labels, typical of a detailed financial report or ledger.

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## Additional Resources!

Handout: Examples for the entire Cost Recap Spreadsheet

Takeaways:

- ODJFS Grant Program Subrecipient Layout
- Recap of ODJFS Programs and Cost Pools
- Differences in Direct and Indirect Program Costs
- Allocation of Shared and Pooled Costs
  - FTE Percentages
  - RMS Percentages
- Recap of allocated costs by program line and comparison to general ledger data.

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OHIO AUDITOR OF STATE  
KEITH FABER

**Teresa Hicks**  
Quality Assurance and Technical Specialist  
aosfederal@ohioauditor.gov



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# Job and Family Services Program Costs: The Breakdown and Allocation Example Handout

Presented by: Teresa Hicks  
Quality Assurance and Technical Specialist



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# Example Time!!!



# Public Assistance



# Income Maintenance Shared Cost Recap 010 Expenditures

Program 010 Expenditures													
IM - Shared Costs													
Grant	Month												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Tanf Case Mgt/OWF - Tanf OWF Elig Determ	2,356.10	2,480.77	2,700.05	1,985.42	2,581.51	2,314.01	1,970.25	1,661.01	1,714.91	2,018.74	2,684.46	2,686.15	27,153.38
Tanf Case Mgt/OWF - Case Mgt Employment	294.38	309.96	337.37	110.38	143.51	128.63	151.77	127.87	132.02	269.12	357.87	358.10	2,720.98
PRC - Tanf PRC Admin/Elig Determ	1,472.60	1,550.53	1,687.58	2,095.78	2,725.02	2,442.64	2,576.42	2,172.04	2,242.52	1,076.50	1,431.48	1,432.39	22,905.50
PRC - Tanf PRC Transport	147.36	155.15	168.87	110.38	143.51	128.63	151.73	127.91	132.06	134.56	178.94	179.05	1,758.15
PRC - Tanf PRC Housing Assist	-	-	-	110.42	143.55	128.66	303.09	255.52	263.81	-	-	-	1,205.05
PRC - Tanf PRC Utility Assist	147.36	155.15	168.87	110.38	143.51	128.63	-	-	-	134.56	178.93	179.04	1,346.43
Tanf Special Programs - Tanf PRC Admin/Elig	147.36	155.15	168.87	110.38	143.51	128.63	151.73	127.91	132.06	-	-	-	1,265.60
Tanf Special Programs - COVID	294.38	309.96	337.37	110.38	143.51	128.63	151.73	127.91	132.06	-	-	-	1,735.93
Medicaid - Elig Act in OB	12,516.68	13,178.96	14,343.97	9,265.25	12,047.10	10,798.85	10,303.05	8,685.99	8,967.80	12,919.20	17,179.52	17,190.43	147,396.80
Medicaid - Gen Adm out OB	147.36	155.15	168.87	220.49	286.68	256.98	151.73	127.91	132.06	403.70	536.80	537.14	3,124.87
Medicaid - Program Integ	-	-	-	220.49	286.68	256.98	757.90	638.94	659.69	269.12	357.87	358.10	3,805.77
CHIP - Elig Act in OB	3,092.24	3,255.86	3,543.65	1,544.18	2,007.80	1,799.75	1,970.25	1,661.01	1,714.91	1,883.86	2,505.10	2,506.69	27,485.30
Food Assist & FAET - Cert	3,975.73	4,186.10	4,556.13	2,867.87	3,728.92	3,342.52	6,213.46	5,238.22	5,408.20	6,055.93	8,052.93	8,058.06	61,684.07
Food Assist & FAET - Quality Control	147.36	155.17	168.86	-	-	-	-	-	-	-	-	-	471.39
Food Assist & FAET - Fraud	1,619.62	1,705.33	1,856.08	661.72	860.39	771.23	1,212.35	1,022.06	1,055.22	269.12	357.87	358.10	11,749.09
Food Assist & FAET - Appeal	147.36	155.15	168.87	110.38	143.51	128.63	-	-	-	-	-	-	853.90
Food Assist & FAET - Other	3,533.98	3,720.99	4,049.90	1,654.56	2,151.32	1,928.39	3,940.13	3,321.69	3,429.48	1,749.30	2,326.17	2,327.65	34,133.56
Food Assist & FAET - FSET	-	-	-	330.85	430.20	385.61	303.09	255.52	263.81	269.12	357.87	358.10	2,954.17
WIA - WIOA Adult RMS	-	-	-	330.85	430.20	385.61	1,374.14	1,158.46	1,196.05	403.70	536.80	537.14	6,352.95
WIA - WIOA Dislocated Worker	-	-	-	-	-	-	343.35	289.45	298.85	-	-	-	931.65
WIA Rapid Response - WIOA Bus Res	441.75	465.13	506.23	1,102.95	1,434.10	1,285.49	858.93	724.11	747.62	538.26	715.74	716.21	9,536.52
CCMEP WIOA Youth - Youth out School	-	-	-	110.38	143.51	128.63	-	-	-	-	-	-	382.52
CCMEP WIOA Youth - Youth in School	441.75	465.13	506.23	110.38	143.51	128.63	303.09	255.52	263.81	134.56	178.93	179.04	3,110.58
CCMEP WIOA Youth - Youth in School Work	-	-	-	-	-	-	151.73	127.91	132.06	-	-	-	411.70
Child Care - Elig	2,208.74	2,325.63	2,531.18	1,875.04	2,438.01	2,185.36	3,637.04	3,066.18	3,165.67	2,287.88	3,042.33	3,044.26	31,807.32
Child Care - Case	441.75	465.13	506.23	330.85	430.20	385.61	303.09	255.52	263.81	403.70	536.80	537.14	4,859.83
Child Care- Info	147.36	155.15	168.87	551.60	717.22	642.89	-	-	-	-	-	-	2,383.09
<b>Total</b>	<b>33,721.22</b>	<b>35,505.55</b>	<b>38,644.05</b>	<b>26,031.36</b>	<b>33,846.98</b>	<b>30,339.62</b>	<b>37,280.05</b>	<b>31,428.66</b>	<b>32,448.48</b>	<b>31,220.93</b>	<b>41,516.41</b>	<b>41,542.79</b>	<b>413,526.10</b>

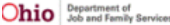


# Income Maintenance Shared Cost

## CR404

**NOTE:** The CR404 report can be exported to excel if you prefer to copy and paste the info rather than manually enter.

Income Maintenance Shared							
	00) - TANF OWF Elig	6.987	16.000	2,356.10	2,480.77	2,700.05	7,536.92
	Determ(JFSSAI116)						
	TANF Case Management/OWF(JFSSAI100) - TANF Case Management-Employment(JFSSAI117)	0.873	2.000	294.38	309.96	337.37	941.71
	IM - PRC(JFSSAI102) - TANF PRC Admin/Elig Determ(JFSSAI100)	4.367	10.000	1,472.60	1,550.53	1,687.58	4,710.71
	IM - PRC(JFSSAI102) - TANF PRC-Transportation(JFSSAI105)	0.437	1.000	147.36	155.15	168.87	471.38
	IM - PRC(JFSSAI102) - TANF PRC-Utility Assistance(JFSSAI115)	0.437	1.000	147.36	155.15	168.87	471.38
	IM - TANF SPECIAL PROGRAMS(JFSSAI105) - TANF PRC Admin/Elig Determ(JFSSAI100)	0.437	1.000	147.36	155.15	168.87	471.38
	IM - TANF SPECIAL PROGRAMS(JFSSAI105) - IM-COVID TNF PRC Adm/Elig Dt(JFSSAI123)	0.873	2.000	294.38	309.96	337.37	941.71
	IM - MEDICAID(JFSSAI200) - IM Elig Act in OB Anc System(JFSSAI210)	37.118	85.000	12,516.68	13,178.96	14,343.97	40,039.61
	IM - MEDICAID(JFSSAI200) - IM Gen Adm out OB Anc System(JFSSAI211)	0.437	1.000	147.36	155.15	168.87	471.38
	IM - CHILDREN'S HEALTH INS PRO(JFSSAI201) - IM Elig Act in OB Anc System(JFSSAI210)	9.170	21.000	3,092.24	3,255.86	3,543.85	9,891.75
	IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS CERTIFICATION(JFSSAI300)	11.790	27.000	3,975.73	4,186.10	4,556.13	12,717.96
	IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS QUALITY CONTROL/SUP CAS(JFSSAI301)	0.437	1.000	147.36	155.17	168.86	471.39
	IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS FRAUD INVESTIGATION/PROS(JFSSAI302)	4.803	11.000	1,619.62	1,705.33	1,856.08	5,181.03

Print Date: 4/4/2023 4:48:56PM Page 1 of 5  
Report #: CR404

Allocated Costs by Program/Activity (Project/Agency Use) by Quarter

SL Name: [Redacted]  
Quarter Ending: March 2022

Program/Activity	Percent	Statistic	January	February	March	Total
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS APPEAL HEARINGS(JFSSAI303)	0.437	1.000	147.36	155.15	168.87	471.38
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS OTHER(JFSSAI306)	10.480	24.000	3,533.98	3,720.99	4,049.90	11,304.87
IM - WIA RAPID RESPONSE(JFSSAI404) - IM-WIOA BUS RES NETWORK RMS(JFSSAI472)	1.310	3.000	441.75	465.13	506.23	1,413.11
CCMEP WIOA Youth RMS(JFSSAI407) - IM-CCMEP Youth In Sch(JFSSAI426)	1.310	3.000	441.75	465.13	506.23	1,413.11
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE ELIGIBILITY DETE(JFSSAI500)	6.550	15.000	2,208.74	2,325.63	2,531.18	7,065.55
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE CASE ADMIN(JFSSAI503)	1.310	3.000	441.75	465.13	506.23	1,413.11
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE INFORMATION(JFSSAI504)	0.437	1.000	147.36	155.15	168.87	471.38
<b>Total:</b>		<b>229.000</b>	<b>33,721.22</b>	<b>35,505.55</b>	<b>38,644.05</b>	<b>107,870.82</b>

# Income Maintenance Shared Cost Recap 010 Expenditures

Program 010 Expenditures															
IM - Shared Costs															
Grant	Month	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Tanf Case Mgt/OWF - Tanf OWF Elig Determ		2,356.10	2,480.77	2,700.05	1,985.42	2,581.51	2,314.01	1,970.25	1,661.01	1,714.91	2,018.74	2,684.46	2,686.15	27,153.38	
Tanf Case Mgt/OWF - Case Mgt Employment		294.38	309.96	337.37	110.38	143.51	128.63	151.77	127.87	132.02	269.12	357.87	358.10	2,720.98	
PRC - Tanf PRC Admin/Flin Determ		1,472.60	1,550.53	1,687.58	2,095.78	2,725.02	2,442.64	2,576.42	2,172.04	2,242.52	1,076.50	1,431.48	1,432.39	22,905.50	
										7.91	132.06	134.56	178.94	1,758.15	
<b>Program/Activity</b>	<b>Percent</b>	<b>Statistic</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>Total</b>				5.52	263.81	-	-	1,205.05	
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS APPEAL HEARINGS(JFSSAI303)	0.437	1.000	147.36	155.15	168.87	471.38				-	-	134.56	178.93	179.04	1,346.43
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS OTHER(JFSSAI306)	10.480	24.000	3,533.98	3,720.99	4,049.90	11,304.87				7.91	132.06	-	-	-	1,265.60
IM - WIA RAPID RESPONSE(JFSSAI404) - IM-WIOA BUS RES NETWORK RMS(JFSSAI472)	1.310	3.000	441.75	465.13	506.23	1,413.11				7.91	132.06	-	-	-	1,735.93
CCMEP WIOA Youth RMS(JFSSAI407) - IM-CCMEP Youth In Sch(JFSSAI426)	1.310	3.000	441.75	465.13	506.23	1,413.11				5.99	8,967.80	12,919.20	17,179.52	17,190.43	147,396.80
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE ELIGIBILITY DETERM(JFSSAI500)	6.550	15.000	2,208.74	2,325.63	2,531.18	7,065.55				7.91	132.06	403.70	536.80	537.14	3,124.87
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE CASE ADMIN(JFSSAI503)	1.310	3.000	441.75	465.13	506.23	1,413.11				3.94	659.69	269.12	357.87	358.10	3,805.77
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE INFORMATION(JFSSAI504)	0.437	1.000	147.36	155.15	168.87	471.38				1.01	1,714.91	1,883.86	2,505.10	2,506.69	27,485.30
<b>Total:</b>		<b>229.000</b>	<b>33,721.22</b>	<b>35,505.55</b>	<b>38,644.05</b>	<b>107,870.82</b>				3.22	5,408.20	6,055.93	8,052.93	8,058.06	61,684.07
WIA - WIOA Adult RMS	-	-	-	330.85	430.20	385.61	1,374.14	1,158.46	1,196.05	403.70	536.80	537.14	6,352.95		
WIA - WIOA Dislocated Worker	-	-	-	-	-	-	343.35	289.45	298.85	-	-	-	931.65		
WIA Rapid Response - WIOA Bus Res	441.75	465.13	506.23	1,102.95	1,434.10	1,285.49	858.93	724.11	747.62	538.26	715.74	716.21	9,536.52		
CCMEP WIOA Youth - Youth out School	-	-	-	110.38	143.51	128.63	-	-	-	-	-	-	382.52		
CCMEP WIOA Youth - Youth in School	441.75	465.13	506.23	110.38	143.51	128.63	303.09	255.52	263.81	134.56	178.93	179.04	3,110.58		
CCMEP WIOA Youth - Youth in School Work	-	-	-	-	-	-	151.73	127.91	132.06	-	-	-	411.70		
Child Care - Elig	2,208.74	2,325.63	2,531.18	2,875.04	2,438.01	2,185.36	3,637.04	3,066.18	3,165.67	2,287.88	3,042.33	3,044.26	31,807.32		
Child Care - Case	441.75	465.13	506.23	330.85	430.20	385.61	303.09	255.52	263.81	403.70	536.80	537.14	4,859.83		
Child Care - Info	147.36	155.15	168.87	551.60	717.22	642.89	-	-	-	-	-	-	2,383.09		
<b>Total</b>		<b>33,721.22</b>	<b>35,505.55</b>	<b>38,644.05</b>	26,031.36	33,846.98	30,339.62	37,280.05	31,428.66	32,448.48	31,220.93	41,516.41	41,542.79	413,526.10	

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# Social Services Shared Cost Recap

## 010 Expenditures

Program 010 Expenditures													
SS - Shared Costs													
Grant	Month												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Title XX - Protective Services	2,988.42	3,146.55	3,424.68	2,686.40	3,492.97	3,131.00	3,984.95	3,359.48	3,468.49	2,818.58	3,748.04	3,750.42	39,999.98
Child Welfare - Intake	9,898.49	10,422.26	11,343.53	9,402.04	12,224.89	10,958.11	18,677.72	15,746.10	16,257.09	15,971.66	21,238.50	21,252.00	173,392.39
Child Welfare - Custody - Case Mgt	13,260.29	13,961.94	15,196.11	9,536.42	12,399.64	11,114.75	12,452.36	10,497.86	10,838.51	16,911.03	22,487.65	22,501.94	171,158.50
Child Welfare - Non-Custody - Case Mgt	13,820.61	14,551.88	15,838.23	11,282.11	14,669.41	13,149.30	14,943.16	12,597.72	13,006.50	9,019.18	11,993.37	12,000.99	156,872.46
Child Welfare - Placement&Judicial	373.38	393.15	427.90	-	-	-	498.05	419.88	433.50	187.97	249.95	250.11	3,233.89
Child Welfare - Treatment	-	-	-	-	-	-	249.31	210.18	216.99	-	-	-	676.48
Child Welfare - Training 50%	-	-	-	-	-	-	-	-	-	563.91	749.86	750.33	2,064.10
Child Welfare - Training 75%	-	-	-	268.78	349.48	313.27	249.30	210.17	216.98	751.40	999.18	999.83	4,358.39
Child Welfare - PRC Custody Cash Mgt	186.91	196.81	214.19	-	-	-	-	-	-	-	-	-	597.91
Child Welfare - Post Final Adopt	186.91	196.81	214.20	134.39	174.73	156.64	249.30	210.17	216.98	-	-	-	1,740.13
Child Welfare - FC Parent Recruitment	4,109.02	4,326.45	4,708.88	2,149.19	2,794.46	2,504.89	3,486.90	2,939.61	3,034.98	187.97	249.96	250.11	30,742.42
<b>Total</b>	<b>44,824.03</b>	<b>47,195.85</b>	<b>51,367.72</b>	35,459.33	46,105.58	41,327.96	54,791.05	46,191.17	47,690.02	46,411.70	61,716.51	61,755.73	584,836.65
<b>Social Services Shared</b>													
SS - CHILD WELFARE(JFSSAS700) - SS-XX PROTECTIVE SERVICES FOR(JFSSAS723)							6.667	16.000	2,988.42	3,146.55	3,424.68		9,559.65
SS - CHILD WELFARE(JFSSAS760) - SS-CW INTAKE & INVESTIGATION(JFSSAS761)							22.083	53.000	9,898.49	10,422.26	11,343.53		31,664.28
SS - CHILD WELFARE(JFSSAS760) - SS-CW CUSTODY-CASE MANAGEMENT(JFSSAS769)							29.583	71.000	13,260.29	13,961.94	15,196.11		42,418.34
SS - CHILD WELFARE(JFSSAS760) - SS-CW NON-CUSTODY-CASE MANAGEM(JFSSAS770)							30.833	74.000	13,820.61	14,551.88	15,838.23		44,210.72
SS - CHILD WELFARE(JFSSAS760) - SS-CW PLACEMENT & JUDICIAL(JFSSAS771)							0.833	2.000	373.38	393.15	427.90		1,194.43
SS - CHILD WELFARE(JFSSAS760) - SS-CW PRC Custody Cash Mgt. (JFSSAS785)							0.417	1.000	186.91	196.81	214.19		597.91
SS - CHILD WELFARE(JFSSAS760) - SS-CW POST FINAL ADOPTN ACTVTY(JFSSAS787)							0.417	1.000	186.91	196.81	214.20		597.92
SS - CHILD WELFARE(JFSSAS760) - SS-FC PARENT RECRUITMENT(JFSSAS789)							9.167	22.000	4,109.02	4,326.45	4,708.88		13,144.35
<b>Total:</b>	<b>240.000</b>	<b>44,824.03</b>	<b>47,195.85</b>	<b>51,367.72</b>									<b>143,387.60</b>

Social Services Shared Cost  
CR404



# Child Support and Other Local Shared Cost Recap

Child Support - Shared Cost	15,826.29	16,663.73	18,136.72	12,395.91	16,117.66	14,447.4	18,251.93	15,387.16	15,886.46	14,905.45	19,820.71	19,833.31	197,672.76
Other - Local	-	-	-	-	-	-	3,651.87	3,078.68	3,178.58	2,978.49	3,960.69	3,963.21	20,811.52
Child Support (CS)(55)					16.014	59.975	18,251.93	15,387.16	15,886.46				49,525.55
Other Local Functions(98)					3.204	12.000	3,651.87	3,078.68	3,178.58				9,909.13

**Child Support  
and Other Local  
Shared Cost**

**CR404**

Program 818 Expenditures													Total	Grand Total
11 - Shared Goals														
Grant	January	February	March	April	May	June	July	August	September	October	November	December	Total	Grand Total
Task Case Mgt/Off - Task Off/Elig Deliv	2,356.18	2,488.77	2,788.85	1,985.42	2,581.54	2,516.84	1,878.25	1,651.81	1,714.34	2,818.74	2,896.44	2,896.45		
Task Case Mgt/Off - Case Mgt/Emp Support	236.38	383.36	237.37	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	2,728.38	14,127.27
PRC - Task PRC Admin/Elig Deliv	1,472.08	1,558.25	1,637.58	2,035.78	2,252.82	2,462.54	2,074.42	2,472.84	2,242.52	1,875.58	1,491.48	1,432.33	22,385.15	101,458.85
PRC - Task PRC Training	167.36	155.45	168.87	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,718.15	9,319.11
PRC - Task PRC Housing Rental	-	-	-	118.42	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,835.85	9,384.32
PRC - Task PRC Utilty Rental	167.36	155.45	168.87	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,718.15	9,319.11
Task Special Programs - Task PRC Admin/Elig	167.36	155.45	168.87	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,718.15	9,319.11
Task Special Programs - COVID	236.38	383.36	237.37	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	6,755.18	35,874.41
Medical - Elig Rels OP	12,516.68	15,478.36	16,449.37	3,255.25	12,407.18	18,738.45	18,385.85	1,815.33	8,367.48	17,173.52	17,173.52	17,173.52	167,336.88	643,246.45
Medical - Grd Adm out OP	167.36	155.45	168.87	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,718.15	9,319.11
Medical - Program Integ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHIP - Elig Rels OP	3,832.24	3,255.86	3,549.55	5,546.18	2,887.88	1,733.75	1,878.25	1,651.81	1,714.34	1,881.86	2,581.54	2,516.84	27,485.17	148,448.89
Food Rental/FACET - Food	1,613.62	1,775.39	1,856.98	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	16,136.24	80,681.20
Food Rental/FACET - Quality Central	167.36	155.45	168.87	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,718.15	9,319.11
Food Rental/FACET - Food	1,613.62	1,775.39	1,856.98	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	16,136.24	80,681.20
Food Rental/FACET - Support	167.36	155.45	168.87	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,718.15	9,319.11
Food Rental/FACET - Other	1,613.62	1,775.39	1,856.98	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	1,613.62	16,136.24	80,681.20
Food Rental/FACET - PIET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WIA - WIOB Rental/PS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WIA - WIOB Rental/Worker	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WIA - WIOB Rental - WIOB Bus Rev	441.75	455.43	516.23	1,182.35	1,434.18	1,285.43	858.33	726.11	747.52	536.26	716.24	3,116.52	33,518.18	167,647.37
COHEP WIOB - Youth - Youth In School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COHEP WIOB - Youth - Youth In School	441.75	455.43	516.23	1,182.35	1,434.18	1,285.43	858.33	726.11	747.52	536.26	716.24	3,116.52	33,518.18	
COHEP WIOB - Youth - Youth In School/Work	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Care - Elig	2,287.74	2,235.63	2,251.18	5,875.84	4,438.84	2,182.36	1,865.98	3,162.67	2,287.88	3,843.33	3,844.36	5,887.32	38,878.38	198,186.38
Child Care - Care	441.75	455.43	516.23	1,182.35	1,434.18	1,285.43	858.33	726.11	747.52	536.26	716.24	3,116.52	33,518.18	
Child Care - Info	167.36	155.45	168.87	118.38	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,718.15	9,319.11
<b>Total</b>	<b>33,287.22</b>	<b>35,585.55</b>	<b>38,644.85</b>	<b>26,894.38</b>	<b>33,846.38</b>	<b>38,633.62</b>	<b>37,288.85</b>	<b>31,428.54</b>	<b>32,468.48</b>	<b>31,228.33</b>	<b>43,516.41</b>	<b>43,542.73</b>	<b>419,236.18</b>	<b>1,807,151.58</b>

Program 818 Expenditures													Total	Grand Total
15 - Shared Goals														
Grant	January	February	March	April	May	June	July	August	September	October	November	December	Total	Grand Total
Till: XX - Pratical Services	2,181.42	3,146.55	3,424.68	2,686.48	3,432.37	3,191.88	3,384.35	3,353.48	3,468.49	2,818.58	3,748.84	3,758.42		
Child Welfare - Intake	5,838.49	18,422.26	16,193.23	3,882.84	15,224.89	18,158.11	18,477.72	16,741.18	16,257.89	16,371.43	21,238.58	21,252.88	179,392.48	861,824.89
Child Welfare - Custody - Case Mgt	16,358.28	19,351.84	15,116.11	1,236.42	10,339.54	11,116.75	10,452.36	18,487.86	18,338.51	16,941.88	22,281.94	17,158.58	161,588.22	845,588.22
Child Welfare - Custody - Case Mgt	15,828.54	16,551.88	15,888.23	11,282.11	11,633.41	11,143.18	11,257.72	18,488.53	16,333.37	13,933.87	16,333.37	15,872.44	177,282.88	774,282.88
Child Welfare - Placement/Medical	579.38	595.15	427.38	-	-	-	438.85	438.88	438.58	467.37	249.35	258.11	3,233.83	16,427.48
Child Welfare - Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Welfare - Training SBX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Welfare - Training PSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Welfare - PRC Custody Case Mgt	181.34	136.81	246.43	154.33	174.79	155.24	249.38	248.17	216.38	251.48	353.83	353.83	2,533.38	12,857.38
Child Welfare - Post Final Report	181.34	136.81	246.43	154.33	174.79	155.24	249.38	248.17	216.38	251.48	353.83	353.83	2,533.38	12,857.38
Child Welfare - PC Parental Responsibility	4,183.82	4,326.45	4,788.88	2,169.15	2,794.46	3,186.43	3,486.38	2,851.38	2,493.38	3,877.37	249.38	249.38	31,742.42	163,912.42
<b>Total</b>	<b>46,824.89</b>	<b>47,455.85</b>	<b>51,367.72</b>	<b>35,453.33</b>	<b>46,185.58</b>	<b>41,327.36</b>	<b>54,791.85</b>	<b>46,191.67</b>	<b>47,458.82</b>	<b>46,441.78</b>	<b>54,755.73</b>	<b>54,755.73</b>	<b>488,836.45</b>	<b>2,088,636.12</b>
Child Support - Shared Cost	15,828.23	16,643.73	18,136.72	12,335.31	16,147.64	14,447.43	15,387.16	15,886.46	15,387.16	15,886.46	15,828.74	15,828.74	137,272.72	672,272.72
Other - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total All Goals</b>	<b>34,374.54</b>	<b>35,345.13</b>	<b>38,148.43</b>	<b>29,886.18</b>	<b>36,872.22</b>	<b>36,115.81</b>	<b>51,979.34</b>	<b>36,885.67</b>	<b>35,283.54</b>	<b>35,516.57</b>	<b>42,744.32</b>	<b>42,744.32</b>	<b>419,511.35</b>	<b>1,807,151.58</b>

Program 818 Expenditures													Total	Grand Total
11 - RMS														
Grant	January	February	March	April	May	June	July	August	September	October	November	December	Total	Grand Total
Task Case Mgt/Off - Task Off/Elig Deliv	5,539.37	6,193.62	7,248.28	7,468.57	10,867.65	7,455.28	7,225.56	5,656.36	5,168.26	7,828.59	8,588.48	3,921.51		
Task Case Mgt/Off - Case Mgt/Emp Support	712.18	1,867.88	384.65	415.18	223.88	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
PRC - Task PRC Admin/Elig Deliv	5,562.53	5,197.48	4,225.31	7,889.75	10,427.34	8,835.36	5,485.24	7,337.38	8,835.36	5,747.33	6,275.58	5,238.45	78,156.15	381,458.85
PRC - Task PRC Training	356.58	326.41	452.84	415.18	553.89	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
PRC - Task PRC Housing Rental	-	-	-	118.42	163.51	128.53	151.77	127.87	132.81	235.12	227.87	228.18	1,835.85	9,384.32
PRC - Task PRC Utilty Rental	356.58	326.41	452.84	415.18	553.89	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
Task Special Programs - Task PRC Admin/Elig	356.58	326.41	452.84	415.18	553.89	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
Task Special Programs - COVID	712.18	1,867.88	384.65	415.18	223.88	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
Medical - Elig Rels OP	38,288.84	45,346.47	38,463.57	34,859.62	46,382.87	35,731.22	37,391.16	23,241.56	32,244.57	44,388.23	54,314.56	43,451.58	434,446.45	1,807,151.58
Medical - Grd Adm out OP	356.58	326.41	452.84	415.18	553.89	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
Medical - Program Integ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHIP - Elig Rels OP	7,488.86	14,287.24	3,582.42	5,888.77	7,888.26	3,585.42	7,225.56	5,656.36	5,168.26	7,828.59	8,588.48	3,921.51	51,286.45	148,448.89
Food Rental/FACET - Food	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	31,165.24	155,826.20
Food Rental/FACET - Quality Central	356.58	326.41	452.84	415.18	553.89	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
Food Rental/FACET - Food	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	31,165.24	155,826.20
Food Rental/FACET - Support	356.58	326.41	452.84	415.18	553.89	426.37	528.55	476.48	528.55	237.81	1,468.88	1,322.82	5,877.23	31,277.23
Food Rental/FACET - Other	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	3,116.52	31,165.24	155,826.20
Food Rental/FACET - PIET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WIA - WIOB Rental/PS	-	-	-	-										



# Income Maintenance Pooled Cost Recap 020 Expenditures

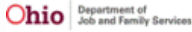


Program 020 Expenditures													
IM - RMS													
Grant	Month												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Tanf Case Mgt/OWF - Tanf OWF Elig Determ	5,699.97	8,539.62	7,240.28	7,468.57	10,067.66	7,669.58	7,253.56	5,656.94	6,160.36	7,028.58	8,580.40	9,921.13	91,286.65
Tanf Case Mgt/OWF - Case Mgt Employment	712.19	1,067.00	904.65	415.19	559.68	426.37	558.65	435.65	474.40	937.01	1,143.88	1,322.62	8,957.29
PRC - Tanf PRC Admin/Elig Determ	3,562.59	5,337.40	4,525.31	7,883.75	10,627.34	8,095.96	9,485.21	7,397.38	8,055.68	3,747.99	4,575.50	5,290.45	78,584.56
PRC - Tanf PRC Transport	356.50	534.11	452.84	415.19	559.68	426.37	558.60	435.65	474.41	468.50	571.95	661.31	5,915.11
PRC - Tanf PRC Housing Assist				415.18	559.68	426.37	1,115.82	870.21	947.66	-	-	-	4,334.92
PRC - Tanf PRC Utility Assist	356.50	534.11	452.84	415.19	559.68	426.37	-	-	-	468.50	571.94	661.31	4,446.44
Tanf Special Programs - Tanf PRC Admin/Elig	356.50	534.11	452.84	415.19	559.68	426.37	558.60	435.65	474.41	-	-	-	4,213.35
Tanf Special Programs - COVID	712.19	1,067.00	904.65	415.19	559.68	426.37	558.60	435.65	474.41	-	-	-	5,553.74
Medicaid - Elig Act in OB	30,280.84	45,366.17	38,463.57	34,853.62	46,982.87	35,791.72	37,931.16	29,581.96	32,214.57	44,980.23	54,911.36	63,491.58	494,849.65
Medicaid - Gen Adm out OB	356.50	534.11	452.84	829.40	1,118.04	851.73	558.60	435.65	474.41	1,405.49	1,715.81	1,983.91	10,716.49
Medicaid - Program Integ				829.40	1,118.04	851.73	2,790.25	2,176.08	2,369.73	937.01	1,143.88	1,322.62	13,538.74
CHIP - Elig Act in OB	7,480.86	11,207.71	9,502.42	5,808.77	7,830.26	5,965.12	7,253.56	5,656.94	6,160.36	6,558.98	8,007.13	9,258.29	90,690.40
Food Assist & FAET - Cert	9,618.25	14,409.91	12,217.40	10,788.14	14,542.48	11,078.51	22,875.12	17,839.96	19,427.59	21,084.62	25,739.85	29,761.86	209,383.69
Food Assist & FAET - Quality Control	356.50	534.10	452.84	-	-	-	-	-	-	-	-	-	1,343.44
Food Assist & FAET - Fraud	3,918.28	5,870.30	4,977.11	2,489.19	3,355.45	2,556.19	4,463.31	3,480.87	3,790.65	937.01	1,143.88	1,322.62	38,304.86
Food Assist & FAET - Appeal	356.50	534.11	452.84	415.19	559.68	426.37	-	-	-	-	-	-	2,744.69
Food Assist & FAET - Other	8,549.55	12,808.81	10,859.91	6,223.96	8,389.95	6,391.48	14,505.72	11,312.81	12,319.56	6,090.49	7,435.19	8,596.98	113,484.41
Food Assist & FAET - FSET	-	-	-	1,244.61	1,677.73	1,278.09	1,115.82	870.21	947.66	937.01	1,143.88	1,322.62	10,537.63
WIA - WIOA Adult RMS	-	-	-	1,244.61	1,677.73	1,278.09	5,058.96	3,945.41	4,296.53	1,405.49	1,715.81	1,983.91	22,606.54
WIA - WIOA Dislocated Worker	-	-	-	-	-	-	1,264.06	985.82	1,073.54	-	-	-	3,323.42
WIA Rapid Response - WIOA Bus Res	1,068.69	1,601.10	1,357.48	4,148.99	5,592.85	4,260.66	3,162.19	2,466.14	2,685.62	1,873.99	2,287.75	2,645.22	33,150.68
CCMEP WIOA Youth - Youth out School	-	-	-	415.19	559.68	426.37	-	-	-	-	-	-	1,401.24
CCMEP WIOA Youth - Youth in School	1,068.69	1,601.10	1,357.48	415.19	559.68	426.37	1,115.82	870.21	947.66	468.50	571.94	661.31	10,063.95
CCMEP WIOA Youth - Youth in School Work	-	-	-	-	-	-	558.60	435.65	474.41	-	-	-	1,468.66
Child Care - Elig	5,343.48	8,005.50	6,787.44	7,053.36	9,507.98	7,243.22	13,389.91	10,442.60	11,371.92	7,965.56	9,724.27	11,243.74	108,078.98
Child Care - Case	1,068.69	1,601.10	1,357.48	1,244.61	1,677.73	1,278.09	1,115.82	870.21	947.66	1,405.49	1,715.81	1,983.91	16,266.60
Child Care - Info	356.50	534.11	452.84	2,074.97	2,797.09	2,130.84	-	-	-	-	-	-	8,346.35
<b>Total</b>	<b>81,579.77</b>	<b>122,221.48</b>	<b>103,625.06</b>	<b>97,922.65</b>	<b>132,000.32</b>	<b>100,558.34</b>	<b>137,247.94</b>	<b>107,037.65</b>	<b>116,563.20</b>	<b>108,700.45</b>	<b>132,700.23</b>	<b>153,435.39</b>	<b>1,393,592.48</b>

# Income Maintenance Pooled Cost CR404

Income Maintenance	(JFSSAI100) - TANF OWF Elig	6.987	16.000	5,699.97	8,539.62	7,240.28	21,479.87
Determ(JFSSAI116)							
TANF Case Management/OWF(JFSSAI100) - TANF Case Management-Employmen(JFSSAI117)		0.873	2.000	712.19	1,067.00	904.65	2,683.84
IM - PRC(JFSSAI102) - TANF PRC Admin/Elig Determ(JFSSAI100)		4.367	10.000	3,562.59	5,337.40	4,525.31	13,425.30
IM - PRC(JFSSAI102) - TANF PRC-Transportation(JFSSAI105)		0.437	1.000	356.50	534.11	452.84	1,343.45
IM - PRC(JFSSAI102) - TANF PRC-Utility Assistance(JFSSAI115)		0.437	1.000	356.50	534.11	452.84	1,343.45
IM - TANF SPECIAL PROGRAMS(JFSSAI105) - TANF PRC Admin/Elig Determ(JFSSAI100)		0.437	1.000	356.50	534.11	452.84	1,343.45
IM - TANF SPECIAL PROGRAMS(JFSSAI105) - IM-COVID TNF PRC Adm/Elig Dt(JFSSAI123)		0.873	2.000	712.19	1,067.00	904.65	2,683.84
IM - MEDICAID(JFSSAI200) - IM Elig Act in OB Anc System(JFSSAI210)		37.118	85.000	30,280.84	45,366.17	38,463.57	114,110.58
IM - MEDICAID(JFSSAI200) - IM Gen Adm out OB Anc System(JFSSAI211)		0.437	1.000	356.50	534.11	452.84	1,343.45
IM - CHILDREN'S HEALTH INS PRO(JFSSAI201) - IM Elig Act in OB Anc System(JFSSAI210)		9.170	21.000	7,480.86	11,207.71	9,502.42	28,190.99
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS CERTIFICATION(JFSSAI300)		11.790	27.000	9,618.25	14,409.91	12,217.40	36,245.56
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS QUALITY CONTROL/ SUP CAS(JFSSAI301)		0.437	1.000	356.50	534.10	452.84	1,343.44
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS FRAUD INVESTIGATION/PROS(JFSSAI302)		4.803	11.000	3,918.28	5,870.30	4,977.11	14,765.69
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS APPEAL HEARINGS(JFSSAI303)		0.437	1.000	356.50	534.11	452.84	1,343.45
IM - FOOD ASSISTANCE & FAET(JFSSAI300) - IM-FS OTHER(JFSSAI306)		10.480	24.000	8,549.55	12,808.81	10,859.91	32,218.27
IM - WIA RAPID RESPONSE(JFSSAI404) - IM-WIOA BUS RES NETWORK RMS(JFSSAI472)		1.310	3.000	1,068.69	1,601.10	1,357.48	4,027.27
CCMEP WIOA Youth RMS(JFSSAI407) - IM-CCMEP Youth In Sch(JFSSAI426)		1.310	3.000	1,068.69	1,601.10	1,357.48	4,027.27
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE ELIGIBILITY DETE(JFSSAI500)		6.550	15.000	5,343.48	8,005.50	6,787.44	20,136.42

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**Allocated Costs by Program/Activity (Project/Agency Use) by Quarter**

SL Name: [Redacted]  
Quarter Ending: March 2022

Program/Activity	Percent	Statistic	January	February	March	Total
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE CASE ADMIN(JFSSAI503)	1.310	3.000	1,068.69	1,601.10	1,357.48	4,027.27
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE INFORMATION(JFSSAI504)	0.437	1.000	356.50	534.11	452.84	1,343.45
<b>Total:</b>		<b>229.000</b>	<b>81,679.77</b>	<b>122,221.48</b>	<b>103,625.06</b>	<b>307,426.31</b>

# Income Maintenance Pooled Cost Recap 020 Expenditures

Program 020 Expenditures													
IM - RMS													
Grant	Month												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Tanf Case Mgt/OWF - Tanf OWF Elig Determ	5,699.97	8,539.62	7,240.28	7,468.57	10,067.66	7,669.58	7,253.56	5,656.94	6,160.36	7,028.58	8,580.40	9,921.13	91,286.65
Tanf Case Mgt/OWF - Case Mgt Employment	712.19	1,067.00	904.65	415.19	559.68	426.37	558.65	435.65	474.40	937.01	1,143.88	1,322.62	8,957.29
PRC - Tanf PRC Admin/Elig Determ	3,562.59	5,337.40	4,525.31	7,883.75	10,627.34	8,095.96	9,485.21	7,397.38	8,055.68	3,747.99	4,575.50	5,290.45	78,584.56
PRC - Tanf PRC Transport	356.50	534.11	452.84	415.19	559.68	426.37	558.60	435.65	474.41	468.50	571.95	661.31	5,915.11
PRC - Tanf PRC Housing Assist				415.18	559.68	426.37	1,115.82	870.21	947.66	-	-	-	4,334.92
PRC - Tanf PRC Utility Assist	356.50	534.11	452.84	415.19	559.68	426.37	-	-	-	468.50	571.94	661.31	4,446.44
Tanf Special Programs - Tanf PRC Admin/Elig	356.50	534.11	452.84	415.19	559.68	426.37	558.60	435.65	474.41	-	-	-	4,213.35
Tanf Special Programs - COVID	712.19	1,067.00	904.65	415.19	559.68	426.37	558.60	435.65	474.41	-	-	-	5,553.74
Medicaid - Elig Act in OB	30,280.84	45,366.17	38,463.57	34,853.62	46,982.87	35,791.72	37,931.16	29,581.96	32,214.57	44,980.23	54,911.36	63,491.58	494,849.65
Medicaid - Gen Adm out OB	356.50	534.11	452.84	829.40	1,118.04	851.73	558.60	435.65	474.41	1,405.49	1,715.81	1,983.91	10,716.49
Medicaid - Program Integ				829.40	1,118.04	851.73	2,790.25	2,176.08	2,369.73	937.01	1,143.88	1,322.62	13,538.74
CHIP - Elig Act in OB	7,480.86	11,207.71	9,502.42	5,808.77	7,830.26	5,965.12	7,253.56	5,656.94	6,160.36	6,558.98	8,007.13	9,258.29	90,690.40
Food Assist & FAET - Cert	9,618.25	14,409.91	12,217.40	10,788.14	14,542.48	11,078.51	22,875.12	17,839.96	19,427.59	21,084.62	25,739.85	29,761.86	209,383.69
Food Assist & FAET - Quality Control	356.50	534.10	452.84	-	-	-	-	-	-	-	-	-	1,343.44
Food Assist & FAET - Fraud	3,918.28	5,870.30	4,977.11	2,489.19	3,355.45	2,556.19	4,463.31	3,480.87	3,790.65	937.01	1,143.88	1,322.62	38,304.86
Food Assist & FAET - Appeal	356.50	534.11	452.84	415.19	559.68	426.37	-	-	-	-	-	-	2,744.69
Food Assist & FAET - Other	356.50	534.11	452.84	415.19	559.68	426.37	4,463.31	3,480.87	3,790.65	937.01	1,143.88	1,322.62	22,606.54
<b>Program/Activity</b>				<b>Percent</b>	<b>Statistic</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>Total</b>				
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE CASE ADMIN(JFSSAI503)				1.310	3.000	1,068.69	1,601.10	1,357.48	4,027.27				3,323.42
IM - CHILD CARE(JFSSAI500) - IM-CHILD CARE INFORMATION(JFSSAI504)				0.437	1.000	356.50	534.11	452.84	1,343.45				1,401.24
<b>Total:</b>					<b>229.000</b>	<b>81,579.77</b>	<b>122,221.48</b>	<b>103,625.06</b>	<b>307,426.31</b>				1,468.66
Child Care - Case	1,068.69	1,601.10	1,357.48	1,244.61	1,677.73	1,278.09	1,115.82	870.21	947.66	1,405.49	1,715.81	1,983.91	16,266.60
Child Care - Info	356.50	534.11	452.84	2,074.97	2,797.09	2,130.84	-	-	-	-	-	-	8,346.35
<b>Total</b>	<b>81,579.77</b>	<b>122,221.48</b>	<b>103,625.06</b>	97,922.65	132,000.32	100,558.34	137,247.94	107,037.65	116,563.20	108,700.45	132,700.23	153,435.39	1,393,592.48

Grand	Program 818 Expenditures 11 - Shared Goals												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Tanf Case Mgt/Off - Tanf Off/Elig Determ	2,255.18	2,488.77	2,788.85	3,385.42	2,288.54	2,394.84	4,378.25	5,164.81	5,794.51	2,848.74	2,684.46	2,745.88	27,453.38
Tanf Case Mgt/Off - Case Mgt Employment	234.38	383.36	337.37	418.38	443.54	428.43	454.77	427.87	432.82	243.42	357.87	358.18	2,728.38
PRC - Tanf PRC Admin/Elig Determ	1,472.58	1,558.23	1,687.28	2,493.28	2,272.82	2,462.54	2,476.42	2,492.52	2,492.52	1,874.58	1,671.48	1,622.33	22,885.88
PRC - Tanf PRC Training	142.36	155.45	168.87	118.38	143.54	128.43	154.78	127.81	132.86	194.56	178.34	173.85	1,738.45
PRC - Tanf PRC Housing Rental	167.36	155.45	168.87	118.38	143.54	128.43	154.78	127.81	132.86	194.56	178.34	173.85	1,738.45
Tanf Special Programs - Tanf PRC Admin/Elig	147.36	155.45	168.87	118.38	143.54	128.43	154.78	127.81	132.86	194.56	178.34	173.85	1,738.45
Tanf Special Programs - COVID	234.38	383.36	337.37	418.38	443.54	428.43	454.77	427.87	432.82	243.42	357.87	358.18	2,728.38
PRC - Tanf PRC Utilty Rental	15,154.68	15,174.36	15,193.97	15,213.58	15,233.19	15,252.80	15,272.41	15,292.02	15,311.63	15,331.24	15,350.85	15,370.46	167,936.88
Medicaid - Case Mgt/Off	167.36	155.45	168.87	118.38	143.54	128.43	154.78	127.81	132.86	194.56	178.34	173.85	1,738.45
Medicaid - Program Rental	3,832.24	3,222.86	3,543.55	3,944.24	3,089.88	3,739.52	3,474.16	3,884.80	3,764.44	3,089.88	2,824.52	2,824.52	27,482.88
Medicaid - Case Mgt/Off	3,372.28	4,482.18	4,556.19	2,837.87	3,238.35	3,342.22	4,246.46	5,288.22	5,488.28	4,852.38	4,852.38	4,852.38	54,884.88
Fund Rental/FMNET - Quarterly Central	167.36	155.45	168.87	118.38	143.54	128.43	154.78	127.81	132.86	194.56	178.34	173.85	1,738.45
Fund Rental/FMNET - Food	1,619.62	1,785.33	1,853.88	1,814.22	1,884.33	1,774.23	1,942.35	1,822.84	1,852.22	263.12	357.87	358.18	11,743.88
Fund Rental/FMNET - Apparel	167.36	155.45	168.87	118.38	143.54	128.43	154.78	127.81	132.86	194.56	178.34	173.85	1,738.45
Fund Rental/FMNET - Other	3,529.38	3,728.23	4,449.38	1,554.56	1,554.56	1,828.33	3,448.13	3,354.53	3,423.48	1,749.38	2,326.47	2,326.47	14,193.56
Fund Rental/FMNET - FREET	-	-	-	338.85	438.28	386.51	388.88	255.52	255.81	283.12	357.87	358.18	2,854.17
WIA - WIOA Adult BHS	-	-	-	338.85	438.28	386.51	388.88	255.52	255.81	283.12	357.87	358.18	2,854.17
WIA - WIOA Dislocated Worker	-	-	-	338.85	438.28	386.51	388.88	255.52	255.81	283.12	357.87	358.18	2,854.17
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,385.43	349.35	289.45	289.45	538.24	745.74	746.24	5,884.88
WIA - WIOA Dislocated Worker	447.73	455.43	586.23	1,082.35	1,434.18	1,							

# Social Services Pooled Cost Recap

Program 030 Expenditures													
SS - RMS													
Grant	Month												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Title XX - Protective Services	9,087.22	11,665.93	11,440.11	11,844.70	15,863.85	13,520.93	17,225.58	12,208.97	14,702.38	10,332.77	14,214.13	16,011.78	158,118.35
Child Welfare - Intake	30,099.46	38,640.89	37,892.92	41,454.93	55,521.39	47,321.49	80,737.40	57,224.16	68,911.02	58,551.20	80,545.20	90,731.64	687,631.70
Child Welfare - Custody - Case Mgt	40,322.07	51,764.41	50,762.41	42,047.47	56,315.00	47,997.89	53,827.31	38,151.14	45,942.67	61,994.86	85,282.46	96,068.03	670,475.72
Child Welfare - Non-Custody - Case Mgt	42,025.87	53,951.66	52,907.34	49,744.38	66,623.57	56,783.99	64,594.19	45,782.36	55,132.42	33,063.83	45,483.83	51,236.10	617,329.54
Child Welfare - Placement&Judicial	1,135.39	1,457.58	1,429.38	-	-	-	2,152.91	1,525.91	1,837.54	689.08	947.92	1,067.80	12,243.51
Child Welfare - Treatment	-	-	-	-	-	-	1,077.64	763.82	919.78	-	-	-	2,761.24
Child Welfare - Training 50%	-	-	-	-	-	-	-	-	-	2,067.24	2,843.76	3,203.41	-
Child Welfare - Training 75%	-	-	-	1,185.09	1,587.23	1,352.81	1,077.63	763.80	919.78	2,754.62	3,789.34	4,268.58	17,698.88
Child Welfare - PRC Custody Cash Mgt	568.36	729.67	715.54	-	-	-	-	-	-	-	-	-	2,013.57
Child Welfare - Post Final Adopt	568.37	729.67	715.54	592.55	793.62	676.40	1,077.63	763.80	919.78	-	-	-	6,837.36
Child Welfare - FC Parent Recruitment	12,494.76	16,040.43	15,729.94	9,476.08	12,691.50	10,817.10	15,072.68	10,683.05	12,864.84	689.09	947.92	1,067.80	118,575.19
<b>Total</b>	<b>136,301.50</b>	<b>174,980.24</b>	<b>171,593.18</b>	<b>156,345.20</b>	<b>209,396.16</b>	<b>178,470.61</b>	<b>236,842.97</b>	<b>167,867.01</b>	<b>202,150.21</b>	<b>170,142.69</b>	<b>234,054.56</b>	<b>263,655.14</b>	<b>2,293,685.06</b>

**Social Services**

Social Services Pooled Cost  
CR404

TITLE XX PROGRAM(JFSSAS700) - SS-XX PROTECTIVE SERVICES FOR(JFSSAS723)	6.667	16.000	9,087.22	11,665.93	11,440.11	32,193.26
SS - CHILD WELFARE(JFSSAS760) - SS-CW INTAKE & INVESTIGATION(JFSSAS761)	22.083	53.000	30,099.46	38,640.89	37,892.92	106,633.27
SS - CHILD WELFARE(JFSSAS760) - SS-CW CUSTODY-CASE MANAGEMENT(JFSSAS769)	29.583	71.000	40,322.07	51,764.41	50,762.41	142,848.89
SS - CHILD WELFARE(JFSSAS760) - SS-CW NON-CUSTODY-CASE MANAGEM(JFSSAS770)	30.833	74.000	42,025.87	53,951.66	52,907.34	148,884.87
SS - CHILD WELFARE(JFSSAS760) - SS-CW PLACEMENT & JUDICIAL(JFSSAS771)	0.833	2.000	1,135.39	1,457.58	1,429.38	4,022.35
SS - CHILD WELFARE(JFSSAS760) - SS-CW PRC Custody Cash Mgt. (JFSSAS785)	0.417	1.000	568.36	729.67	715.54	2,013.57
SS - CHILD WELFARE(JFSSAS760) - SS-CW POST FINAL ADOPTN ACTVTY(JFSSAS787)	0.417	1.000	568.37	729.67	715.54	2,013.58
SS - CHILD WELFARE(JFSSAS760) - SS-FC PARENT RECRUITMENT(JFSSAS789)	9.167	22.000	12,494.76	16,040.43	15,729.94	44,265.13
<b>Total:</b>	<b>240.000</b>	<b>136,301.50</b>	<b>174,980.24</b>	<b>171,593.18</b>	<b>482,874.92</b>	

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# General Ledger Expenditures

General Ledger Report Comparison:		January	February	March	April	May	June	July	August	September	October	November	December	Total
010, 020, 030 - Indirect (From above)		312,252.81	396,566.85	383,366.73	328,154.45	437,466.70	365,143.96	488,065.81	370,990.33	417,916.95	374,359.71	493,769.11	544,185.57	4,912,238.98
Direct Expenditures from 2829 GL Report:														
120 - Tanf Adm - Elg Det														29,504.14
<b>128 - Tanf Summer Youth</b>														<b>36,797.69</b>
171 - Tanf PRC - Housing														19,876.22
172 - Tanf PRC - Utility														849.86
173 - Oper Capacity														1,500.00
174 - MSY Capacity Fund														7,200.00
175 - FCSS IVB Part 1														3,015.04
<b>Project: 128 - TANF SUMMER YOUTH</b>														<b>18,484.96</b>
<b>Account: 510050 - Contracts/Purchased Services</b>														<b>123,624.48</b>
26544 JUNE SUMMER YOUTH EMPLOYMENT 10/2022 2022/10/25 Approved														3,451.08
OHIO GUIDESTONE (384) 10/2022 1124538														(3,451.08)
1 2013-026-27-605 4,838.09 128 510050 4,838.09 4,838.09														2,437.07
26545 JULY SUMMER YOUTH EMPLOYMENT 10/2022 2022/10/25 Approved														7,105.75
OHIO GUIDESTONE (384) 10/2022 1124539														5,995.00
1 2013-026-27-605 14,814.90 128 510050 14,814.90 14,814.90														2,608.08
26546 AUGUST SUMMER YOUTH EMPLOYMENT 10/2022 2022/10/25 Approved														2,252.25
OHIO GUIDESTONE (384) 10/2022 1124540														5,517.51
1 2013-026-27-605 17,144.70 128 510050 17,144.70 17,144.70														1,875.00
<b>Account Total: 36,797.69</b>														<b>800.00</b>
<b>Account Fin Total: 36,797.69 36,797.69</b>														<b>44,383.65</b>
<b>Project Total: 36,797.69</b>														<b>909.00</b>
<b>Project Fin Total: 36,797.69 36,797.69</b>														<b>(7,189.00)</b>
870 - Edu & Training Services/Tanf														3,866.10
872 - Prevention & Intervention Serv														3,600.00
899 - Equipment Lease														18,439.70
"Receipts" per CR301, due to CR404 being net														10,870.55
		312,252.81	396,566.85	383,366.73	328,154.45	437,466.70	365,143.96	488,065.81	370,990.33	417,916.95	374,359.71	493,769.11	544,185.57	7,342.60
														9,537.32
														3,331.87
														46,132.99
														20,182.52
														28,080.00
														33,403.52
														35,870.00
														132,967.12
														58,549.86
														185,742.93
														5,847,243.76
														0.02
														Trivial



# General Ledger Expenditures

General Ledger Report Comparison:	January	February	March	April	May	June	July	August	September	October	November	December	Total
010, 020, 030 - Indirect (From above)	312,252.81	396,566.85	383,366.73	328,154.45	437,466.70	365,143.96	488,065.81	370,990.33	417,916.95	374,359.71	493,769.11	544,185.57	4,912,238.98
<i>Direct Expenditures from 2829 GL Report:</i>													
120 - Tanf Adm - Elg Det													29,504.14
122 - Tanf PRC - Earn													418.00
128 - Tanf Summer Youth													36,797.69
171 - Tanf PRC - Housing													10,810.22
172 - Tanf PRC - Utility													1,849.86
173 - Oper Capacity													31,500.00
174 - MSY Capacity Fund													7,200.00
175 - FCSS IVB Part 1													3,015.04
177 - FCSS IVB Part 2													18,484.96
208 - Prevention Out of Wedlock Birth													123,624.48
217 - FAET 100 Ceil Ex to FAET Oper													3,451.08
220 - FAET 100 Percent													(3,451.08)
223 - Subsidized Employment Program													2,437.07
242 - Transportation Working PRC													7,105.75
249 - Adult Education													5,995.00
255 - Other Spt Svc OWF Transitional													2,608.08
340 - Child Care Quality - Other													2,252.25
378 - Fraud Prev and Control													5,517.51
434 - Fraud Awareness													1,875.00
440 - PRC/Tanf Training													800.00
445 - Cov PRC - Non Rec Shrt Trm Ben													44,383.65
455 - PRC/Tanf Child Welfare													909.00
601 - FS Cert													(7,189.00)
622S - FS QtyC/Sup Case Stim													7,189.00
701 - Info & Ref Services													3,866.10
735 - Transportation													3,600.00
738 - Ohio APS Program													18,439.70
741 - Goods and Services FPR COV-19 Emerg													10,870.55
743 - Cont STF Costs for COV-19 Emerg													7,342.60
744 - Comm Outreach for COV-19 Emerg													9,537.32
745 - Emrg/Alt Housing for COV-19 Emerg													3,331.87
798 - Family Support													46,132.99
850 - Medicaid Transportation													20,182.52
861 - Recreational Services/Tanf													28,080.00
867 - Case Mgt / Tanf													33,403.52
870 - Edu & Training Services/Tanf													35,870.00
872 - Prevention & Intervention Serv													132,967.12
899 - Equipment Lease													58,540.86
"Receipts" per CR301, due to CR404 being net													185,742.93
	312,252.81	396,566.85	383,366.73	328,154.45	437,466.70	365,143.96	488,065.81	370,990.33	417,916.95	374,359.71	493,769.11	544,185.57	5,847,243.76
													5,847,243.74
													0.02
													Trivial


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OHIO AUDITOR OF STATE  
KEITH FABER



## GASB Update

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### Issued GASBs yet to be implemented

- GASB 91 – Conduit Debt (2023)
- GASB 94 – Public-Private Partnerships (2023)
- GASB 96 – SBITA (2023)
- GASB 99 – Omnibus 2022 (various, some upon issuance, some with GASB 94 & 96, some 2024)
- GASB 100 – Accounting Changes and Error Corrections (2024)
- GASB 101 – Compensated Absences (2025)

• Note: Dates relate to June year end reports  
Does not include implementation guides

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### Issued GASB CIGs yet to be implemented

- 2021-1
  - Questions 4.1–4.3, 4.23, and 5.2–5.4 and the supersession of Questions Z.51.4–Z.51.7 in Implementation Guide 2015-1 for reporting periods beginning after June 15, 2022 (FY23)
  - Questions 4.4–4.21 for fiscal years beginning after June 15, 2022, and all reporting periods thereafter (Leases FY23)
  - Question 4.22 for fiscal years beginning after June 15, 2021 (FY22 Effective date of GASB 87)
  - Question 5.1 for reporting periods beginning after June 15, 2023. (FY24)
- No IG released in 2022
- 2023-1
  - Questions 4.1–4.9 and 5.1 are effective for fiscal years beginning after June 15, 2023
  - Question 4.10 should be applied simultaneously with the requirements of Statement 100

Note: Dates relate to June year end reports

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### Projects on GASB's Agenda

- Big Three
  - Disclosure Framework (Concepts Statement Issued July 2022)
  - Financial Reporting Model (FRM) (statement expected 1<sup>st</sup> quarter 2024)
  - Revenue and Expense Recognition (RER) (exposure draft expected 2025 with final statement expected in 2027)
- Expected in 2023
  - Risk and Uncertainties disclosure (final -- third quarter 2023)
- Other Projects
  - Going Concern (TTC 3<sup>rd</sup> quarter 2024—final second quarter 2027)
  - Infrastructure Assets (TTC 3<sup>rd</sup> Quarter 2024—final second quarter 2027)
  - Classification of Nonfinancial Assets (ED 3<sup>rd</sup> quarter 2023—final second quarter 2024)

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### GASB 91 – Conduit Debt

- Effective for reporting periods beginning after December 15, 2021

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### GASB 94 – Public-Private Partnerships

Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Supersedes GASB 60 *Accounting and Financial Reporting for Service Concession Arrangements*

Public-private and public-public partnerships, collectively referred to hereinafter as PPPs, comprise a wide variety of arrangements between a government and another party that are engaged in providing services to a government's constituents. Availability payment arrangements (APAs) also have been used in practice to procure governmental services. GASB 94 ¶1

For purposes of applying this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 ¶5

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### GASB 94 – Public-Private Partnerships

**PPP**

A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 ¶5

Transferor/Operator

**Subscription-Based Information Technology Arrangements (SBITA)**

A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. GASB 96 ¶6

Government/vendor and No receivables

**Compare to GASB 87**

A lease is defined as a contract- that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

Lessee/Lessor

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### GASB 94 – Public-Private Partnerships

As defined in GASB 94 ¶6, some PPPs are service concession arrangements (SCAs). An SCA is a PPP arrangement between a transferor and an operator in which all of the following criteria are met:

- a. The transferor conveys to the operator the right and related obligation to provide public services through the use and operation of an underlying PPP asset in exchange for significant consideration, such as an up-front payment, installment payments, a new facility, or improvements to an existing facility.
- b. The operator collects and is compensated by fees from third parties.
- c. The transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services.
- d. The transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

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### GASB 94 – Public-Private Partnerships

As defined in GASB 94 ¶7, an APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The payments by the government are based entirely on the asset's availability for use rather than on tolls, fees, or similar revenues or other measures of demand. Availability for use may be based on specified criteria such as the physical condition of the asset, construction milestones, or the achievement of certain availability measures. **In an APA, a government procures a capital asset or service, rather than receiving compensation to allow another entity to provide public services.** An APA may be similar to a PPP that includes a variable payment provision; however, in contrast to a PPP, the other party to an APA is receiving compensation from the government based entirely on availability to perform and not the actual performance of a public service.

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### GASB 94 – Public-Private Partnerships

A government that has a PPP that meets the definition of a lease should apply the accounting and financial reporting guidance in Statement 87, as amended, if (a) existing assets of the transferor are the only underlying PPP assets, (b) improvements are not required to be made by the operator to those existing assets as part of the PPP arrangement, and (c) the PPP does not meet the definition of an SCA in paragraph 6. GASB 94 ¶9

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### GASB 96 – SBITA

#### Subscription-Based Information Technology Arrangements (SBITA)

A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. GASB 96 ¶6

Government/vendor  
No receivables

#### Compare to GASB 87

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.  
Lessee/Lessor

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### GASB 96 – SBITA

This Statement does not apply to:

- a. Contracts that convey control of the right to use another party's combination of IT software and tangible capital assets that meets the definition of a lease in Statement No. 87, *Leases*, in which the software component is insignificant when compared to the cost of the underlying tangible capital asset (for example, a computer with operating software or a smart copier that is connected to an IT system)
- b. Governments that provide the right to use their IT software and associated tangible capital assets to other entities through SBITAs
- c. Contracts that meet the definition of a public-private and public-public partnership in paragraph 5 of Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- d. Licensing arrangements that provide a perpetual license to governments to use a vendor's computer software, which are subject to Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, as amended.

GASB 96 ¶4

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### GASB 96 – SBITA

#### Subscription Term

Similar to GASB 87

- Noncancelable right to use
- Option to extend/Option to terminate – reasonably certain
- For purposes of applying paragraph 9 of Statement 96, an option to terminate is an **unconditional right** that exists within the SBITA contract. A provision that gives a party to the SBITA the right to terminate the SBITA contract only in certain circumstances or upon the occurrence of certain events, such as the action or inaction of the other party to the SBITA contract, should not be considered an option to terminate the SBITA for purposes of determining the SBITA term. For example, provisions that allow for the termination of a SBITA due to a violation of SBITA terms and conditions, such as a default on payments, are not considered options to terminate the SBITA. GASB 99 ¶23

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### GASB 96 – SBITA

#### Short-term SBITA

Similar to GASB 87

13. A short-term SBITA is a SBITA that, at the commencement of the subscription term, has a **maximum possible term** under the SBITA contract of 12 months (or less), **including any options to extend**, regardless of their probability of being exercised. As discussed in paragraph 9, periods for which both the government and the SBITA vendor have an option to terminate the SBITA without permission from the other party (or if both parties have to agree to extend) are cancellable periods and should be excluded from the maximum possible term. For a SBITA that has cancellable periods, such as a rolling month-to-month SBITA or a year-to-year SBITA, the maximum possible term of that SBITA is the noncancelable period, including any notice periods.

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### GASB 96 – SBITA

#### Recognition and Measurement

At the commencement of the subscription term, a government should recognize a **subscription liability and an intangible right-to-use asset** (a capital asset hereinafter referred to as the **subscription asset**), except as provided in paragraphs 13 and 14 (short-term SBITAs). The commencement of the subscription term occurs **when the initial implementation stage is completed**, as described in paragraphs 29 and 30, at which time the government has obtained control of the right to use the underlying IT assets, and, therefore, the subscription asset is placed into service  
GASB 96 ¶15

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### GASB 96 – SBITA

#### Recognition and Measurement – Subscription Liability

A government initially should measure the subscription liability at the present value of subscription payments expected to be made during the subscription term. Measurement of the subscription liability should include the following, if required by a SBITA:

- a. Fixed payments
- b. Variable payments that depend on an index or a rate (such as the Consumer Price Index or a market interest rate), measured using the index or rate as of the commencement of the subscription term
- c. Variable payments that are fixed in substance, as discussed in paragraph 17
- d. Payments for penalties for terminating the SBITA, if the subscription term reflects the government exercising (1) an option to terminate the SBITA or (2) a fiscal funding or cancellation clause
- e. Any subscription contract incentives (as discussed in paragraphs 42 and 43) receivable from the SBITA vendor
- f. Any other payments to the SBITA vendor associated with the SBITA contract that are reasonably certain of being required based on an assessment of all relevant factors

GASB 96 ¶16

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### GASB 96 – SBITA

#### Recognition and Measurement – Subscription Asset

A government initially should measure the subscription asset as the sum of the following, less any SBITA vendor incentives (as discussed in paragraphs 42 and 43) received from the SBITA vendor at the commencement of the subscription term:

- a. The amount of the initial measurement of the subscription liability, as discussed in paragraph 16
- b. Payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, if applicable
- c. Capitalizable initial implementation costs as described in paragraph 29b.

GASB 96 ¶25

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### GASB 96 – SBITA

#### Recognition and Measurement – Subscription Asset

**Payments before the commencement of the subscription term** associated with the SBITA contract made to the SBITA vendor, as well as **payments made for the capitalizable initial implementation costs before the commencement** of the subscription term, should be reported as a **prepayment (an asset)**. A prepayment to a SBITA vendor should be reduced by any incentives received from the same SBITA vendor before the commencement of the subscription term, if a right of offset exists (as described in paragraph 501 of Statement 62, as amended). That prepayment should be reclassified as an addition to the initial measurement of the subscription asset at the commencement of the subscription term. If the SBITA vendor incentives are greater than the SBITA vendor prepayments made to the same vendor, the difference should be reported as a liability until the commencement of the subscription term, at which time that amount should reduce the initial measurement of the subscription asset.

GASB 96 ¶26

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## GASB 96 – SBITA

### Initial Implementation Costs

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

GASB 96 Summary See Also GASB 96 ¶¶ 29-40

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## GASB 96 – SBITA

### Other Topics

- Impairment
- Incentives Provided by a SBITA Vendor
- Contracts with Multiple Components
- Contract Combinations
- SBITA Modifications and Terminations

GASB 96 ¶¶41-57

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## GASB 96 – SBITA

### Financial Statements Prepared Using the Current Financial Resources Measurement Focus

If a SBITA is expected to be paid from general government resources, the SBITA should be accounted for and reported on a basis consistent with governmental fund accounting principles.

An expenditure and other financing source should be reported in the period the subscription asset is initially recognized. The expenditure and other financing source should be measured as provided in paragraphs 16–18. Subsequent governmental fund subscription payments should be accounted for consistent with principles for debt service payments on long-term debt.

GASB 96 ¶¶58-59

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### GASB 96 – SBITA

#### Notes to Financial Statements

A government should disclose in notes to financial statements the following information about its SBITAs (which may be grouped for purposes of disclosure) other than short-term SBITAs:

- a. A general description of its SBITAs, including the basis, terms, and conditions on which variable payments not included in the measurement of the subscription liability are determined
- b. The total amount of subscription assets, and the related accumulated amortization, disclosed separately from other capital assets
- c. The amount of outflows of resources recognized in the reporting period for variable payments not previously included in the measurement of the subscription liability

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### GASB 96 – SBITA

#### Notes to Financial Statements

- d. The amount of outflows of resources recognized in the reporting period for other payments, such as termination penalties, not previously included in the measurement of the subscription liability
  - e. Principal and interest requirements to maturity, presented separately, for the subscription liability for each of the five subsequent fiscal years and in five-year increments thereafter
  - f. Commitments under SBITAs before the commencement of the subscription term
  - g. The components of any loss associated with an impairment (the impairment loss and any related change in the subscription liability, as discussed in paragraph 41).
- GASB 96 ¶60

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### GASB 99 Omnibus 2022

- Syncs up guidance for financial guarantees for exchanges transactions with that of non-exchanges transactions.
- Cleans up some derivative instrument accounting and termination of hedge accounting
- Clean up for Leases, SBITA, and PPPs
- Replacement of Interbank Offered Rates
- SNAP
- Disclosure of nonmonetary transactions (e.g. land swap)
- Pledged revenues (blended component unit)
- Terminology Changes related to deferred outflows/inflows

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### GASB 99 Omnibus 2022

The requirements of GASB 99 are effective as follows:

- The requirements in paragraphs 26–32 are effective upon issuance. (LIBOR, SNAP, Disclosure of Nonmonetary Transactions, Pledges of Revenues, Government-Wide Statements, Terminology Updates)
- The requirements in paragraphs 11–25 are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. (Leases, PPPs, SBITAs)
- The requirements in paragraphs 4–10 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. (Financial Guarantees, Derivatives Instruments and Hedge Accounting)

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### GASB 100 Accounting Changes and Error Corrections

GASB 100 establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction).

Accounting changes include:

- Changes in accounting principles
- Changes in accounting estimates
- Changes to or within the financial reporting entity

GASB 100 ¶2 & ¶4

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### GASB 100 Accounting Changes and Error Corrections

#### Changes in accounting principles

Once adopted, an accounting principle should be applied consistently to account for and report transactions and other events of a similar type, except as described in this paragraph. A change in accounting principle results from either:

- A change from one generally accepted accounting principle to another generally accepted accounting principle that is justified on the basis that the newly adopted accounting principle is **preferable** to the accounting principle applied before the change. The qualitative characteristics of financial reporting—**understandability, reliability, relevance, timeliness, consistency, and comparability**—should be the basis for determining whether a new accounting principle would be preferable.
- The implementation of new authoritative accounting or financial reporting pronouncements (hereafter referred to as new pronouncements)

GASB 100 ¶5

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### GASB 100 Accounting Changes and Error Corrections

#### Changes in Accounting estimates

Accounting estimates are amounts subject to *measurement uncertainty* that are recognized or disclosed in the basic financial statements. Accounting estimates are outputs determined based on inputs such as data, assumptions, and measurement methodologies. A change in accounting estimate occurs when inputs change. Changes to inputs result from a change in *circumstance, new information, or more experience*.

- GASB 100 ¶9

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### GASB 100 Accounting Changes and Error Corrections

#### Changes to or within the financial reporting entity

Changes to or within the financial reporting entity result from:

- The *addition or removal of a fund* that results from the movement of continuing operations within the primary government, including its blended component units
- A change in a fund's presentation as *major or nonmajor*
- Except as described in paragraph 10, the *addition* of a component unit to the financial reporting entity *or removal of a component unit* from the financial reporting entity
- A change in a component unit's presentation as *blended or discretely* presented

GASB 100 ¶9

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### GASB 100 Accounting Changes and Error Corrections

#### Change in Accounting Principle

If restatement of all prior periods presented is not practicable, the cumulative effect, if any, of applying the newly adopted accounting principle should be reported as a **restatement** of beginning net position, fund balance, or fund net position, as applicable, of the earliest period for which it is practicable to apply the newly adopted accounting principle. GASB 100 ¶16

#### Changes in Accounting estimates

A change in accounting estimate, as described in paragraph 7, should be reported **prospectively** by recognizing the change in accounting estimate in the reporting period in which the change occurs GASB 100 ¶20

#### Error Correction

For financial statements that present a single period, an error correction should be reported **retroactively by restating** beginning net position, fund balance, and fund net position, as applicable, for the cumulative effect of the error correction on prior periods GASB 100 ¶25

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### GASB 100 Accounting Changes and Error Corrections

#### Changes in accounting principles –Note Disclosure

A government should disclose the following in notes to financial statements for each change in accounting principle:

- a. The **nature of the change** in accounting principle, including (1) **identification of the financial statement line items** (excluding totals and subtotals) affected by the application of the new accounting principle and (2) for the implementation of a new pronouncement, identification of the pronouncement that was implemented
- b. Except for the implementation of a new pronouncement, **the reason for the change in accounting principle**, including an explanation of why the newly adopted accounting principle is preferable
- c. For comparative financial statements, if prior periods presented are not restated because it is not practicable to do so, the reason why the restatement is not practicable.

In addition, the **effects on beginning net position, fund balance, or fund net position**, as applicable, should be disclosed as required by paragraph 32.

GASB 100 ¶17&18

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### GASB 100 Accounting Changes and Error Corrections

#### Changes in Accounting estimates – Note Disclosure

21. A government should disclose the following in notes to financial statements in each circumstance in which a change to an input (that is, a change to the data, assumptions, or measurement methodologies) has a significant effect on the accounting estimate:

- a. The **nature of the change** in accounting estimate, including **identification of the financial statement line items** (excluding totals and subtotals) affected
- b. If the change in accounting estimate results from a **change in measurement methodology**, (1) the **reason for the change** in measurement methodology and (2) except in circumstances in which the change in measurement methodology is required by a GASB pronouncement, an explanation of why the new measurement methodology is **preferable**.

GASB 100 ¶20&21

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### GASB 100 Accounting Changes and Error Corrections

#### Changes to or within the financial reporting entity – Note Disclosure

A government should disclose the following in notes to financial statements for each change to or within the financial reporting entity:

- a. The **nature of the change** to or within the financial reporting entity
- b. The **reason for the change** to or within the financial reporting entity, **except** in circumstances in which a change in a fund's presentation results only from meeting or not meeting the **quantitative threshold for major funds** in paragraph 76 of Statement 34, as amended.

In addition, the **effects on beginning net position, fund balance, or fund net position**, as applicable, should be disclosed as required by paragraph 32.

GASB 100 ¶23 &24

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### GASB 100 Accounting Changes and Error Corrections

#### Error Correction – Note Disclosure

27. A government should disclose the following in notes to financial statements for each error correction:

- a. The **nature of the error and its correction**, including the **periods affected** by the error and **identification of the financial statement line items** (excluding totals and subtotals) affected by the error in prior periods
- b. For financial statements that present a single period, the **effect on the prior period's** change in net position, fund balance, or fund net position, as applicable, had the error not occurred
- c. For comparative financial statements, the effect of the error correction on the change in net position, fund balance, or fund net position, as applicable, of the prior period.

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### GASB 100 Accounting Changes and Error Corrections

#### Error Correction – Note Disclosure

28. In addition, the **effects on beginning net position, fund balance, or fund net position**, as applicable, should be disclosed as required by paragraph 32

GASB 100 ¶27&28

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### GASB 100 Accounting Changes and Error Corrections

#### Reclassification

29. For a **change in accounting principle** that does not have an effect on beginning net position, fund balance, or fund net position but that results in a reclassification in the financial statements, **the disclosures required by paragraphs 17a and 17b should be included in notes to financial statements.** For comparative financial statements, amounts should be reclassified in all prior periods presented, if practicable. If amounts are not reclassified in prior periods presented because it is not practicable to do so, the reason why it is not practicable also should be disclosed.

30. For an **error correction** that does not have an effect on beginning net position, fund balance, or fund net position but that results in a reclassification in the financial statements, the disclosures required by paragraph 27a should be included in notes to financial statements. For comparative financial statements, amounts should be reclassified in all prior periods presented.

GASB 100 ¶29 Note ¶17a and 17b and 27a relate to nature of change and why preferable

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### GASB 100 Accounting Changes and Error Corrections

#### Display in Financial Statements

The **aggregate amount of adjustments** to and restatements of beginning net position, fund balance, or fund net position, as applicable, should be displayed for each reporting unit.

GASB 100 ¶31

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### GASB 100 Accounting Changes and Error Corrections

#### Note Disclosure

A government should disclose in notes to financial statements the effects on beginning net position, fund balance, or fund net position, as applicable, of the earliest period adjusted or restated for the following that occurred during the period: (a) each change in accounting principle (including the implementation of new pronouncements that result in restatement), (b) each change to or within the financial reporting entity, and (c) each error correction. Those effects should be disclosed in a **tabular format that reconciles beginning balances as previously reported to beginning balances as adjusted or restated for each reporting unit**. If the government has separately displayed in the financial statements the effects of each accounting change or error correction by reporting unit, those effects need not be repeated in notes to financial statements.

GASB 100 ¶32

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### GASB 100 Accounting Changes and Error Corrections

#### Note Disclosure

The note disclosures required by this Statement should be made in the reporting period in which the accounting change occurs or in the reporting period in which the error is discovered and corrected. If a note disclosure is included in interim financial statements, that disclosure also should be included in the related annual financial statements. For comparative financial statements, if the prior periods presented were restated in the period in which the accounting change occurred or the error was discovered and corrected, subsequent annual financial statements need not repeat the disclosures.

GASB 100 ¶34

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### GASB 100 Accounting Changes and Error Corrections

**RSI and SI**

*Change in accounting principle and change to or within the financial reporting entity*

35. For reporting periods that are presented in the basic financial statements, information for those periods that is presented in required supplementary information (RSI) (including management's discussion and analysis [MD&A]) or supplementary information (SI) should be consistent with the manner in which the information for those periods is presented in the basic financial statements. **(That is, the reporting periods should be adjusted or restated in the same manner as the basic financial statements.)**

36. For prior reporting periods that are earlier than those presented in the basic financial statements, information for those prior periods that is presented in RSI (including MD&A) or SI **should not be restated for a change in accounting principles or a change to or within the financial reporting entity.**

GASB 100 ¶35-37

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### GASB 100 Accounting Changes and Error Corrections

**RSI and SI**

*Change in accounting principle and change to or within the financial reporting entity*

37. If prior-period information presented in RSI (including MD&A) or SI is not consistent with current-period information as a result of a change in accounting principle or a change to or within the financial reporting entity, **an explanation of why the information is not consistent should be provided in RSI (including MD&A) or SI, as applicable.** In MD&A, that explanation should include a reference to the related note disclosure in the basic financial statements

GASB 100 ¶35-37

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### GASB 100 Accounting Changes and Error Corrections

**RSI and SI**

*Error Correction*

38. For reporting periods that are presented in the basic financial statements, information for those periods that is presented in RSI (including MD&A) or SI should be restated. If the error affects periods earlier than those presented in the basic financial statements, all affected information should be corrected by restating the information for those prior periods in RSI (including MD&A) or SI, if practicable.

39. Information presented in RSI (including MD&A) or SI that is affected by an error should be identified as restated or not restated, as appropriate, and an explanation about the nature of the error should be provided in RSI MD&A) or SI, as applicable. In addition, if it is not practicable to restate information in RSI or SI, an explanation of why it is not practicable to restate should be provided in RSI (including MD&A) or SI, as applicable.

GASB 100 ¶38-39

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### GASB 100 Accounting Changes and Error Corrections

#### Sample Correction of an Error Note from GASB 100

During fiscal year 20X2, Sample City determined that infrastructure assets related to a new development that were contributed by a private developer in the prior year were not reported. Therefore, capital assets, net of depreciation, were understated by \$71.312 million for the fiscal year ended December 31, 20X1. In addition, public works revenue from capital grants and contributions was understated by \$72.610 million and public works expense for related depreciation was understated by \$1.298 million for the fiscal year ended December 31, 20X1. The effect of correcting that error is shown in column C of the table below.

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### GASB 100 Accounting Changes and Error Corrections

#### Effective Date

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after **June 15, 2023**, and all reporting periods thereafter. Earlier application is encouraged.

GASB 100 ¶40

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### GASB 101 Compensated Absences

A compensated absence is leave for which employees may receive one or more (a) cash payments when the leave is used for time off; (b) other cash payments, such as payment for unused leave upon termination of employment; or (c) noncash settlements, such as conversion to defined benefit postemployment benefits. The payment or settlement could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. Examples of compensated absences include vacation (or annual) leave, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave.

(GASB 101 ¶3)

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### GASB 101 Compensated Absences

Liabilities for compensated absences should be recognized in financial statements prepared using the economic resources measurement focus for (a) leave that has not been used (paragraphs 9–20) and (b) leave that has been used but not yet paid or settled (paragraph 21). Those liabilities are not required to be aggregated for display in the basic financial statements. Applicable salary-related payments (paragraphs 22–26) should be included in the measurement of those liabilities.(GASB 101 ¶8 )

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### GASB 101 Compensated Absences

Except as discussed in paragraphs 13–15, a liability should be recognized for leave that has not been used if all of the following are true:

- a. The leave is attributable to services already rendered. (See paragraph 10.)
- b. The leave accumulates. (See paragraph 11.)
- c. The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means

(GASB ¶9)

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### GASB 101 Compensated Absences

14. For types of compensated absences that are dependent upon the occurrence of a sporadic event that affects a relatively small proportion of employees in any particular reporting period, a government should not recognize a liability until the leave commences. For the purposes of this Statement, parental leave, military leave, and jury duty leave should not be recognized as liabilities until the leave commences. However, sick leave and unrestricted sabbatical leave should be recognized in accordance with the provisions in paragraph 9

15. For the following types of compensated absences, a government should not recognize a liability until the leave is used:

- a. Leave that employees are able to take as needed without specific limits (sometimes referred to as unlimited leave)
- b. Holiday leave that is taken on a specific date not at the discretion of employees.

(GASB ¶14& 15)

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### GASB 101 Compensated Absences

18. If the leave is not attributable to a specific employee as of the date of the financial statements (for example, if leave has been donated to a shared employee leave pool), a government should measure the liability using an estimated pay rate that is representative of the eligible employee population

(GASB 101 ¶18)

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### GASB 101 Compensated Absences

B13. The Board acknowledges that governments may have to exercise professional judgment in estimating amounts of leave that are more likely than not to be used or otherwise paid or settled. The Board considered adapting the termination payment method or vesting method for sick leave from Statement 16, as amended, to provide guidance for how preparers should estimate forfeitures of leave. Paragraph 32 in the Basis for Conclusions of Statement 16 noted that the inclusion of the vesting method was due to concern from stakeholders that the historical information required for the termination payment method might not be available to all governments. Based on stakeholder outreach, the Board believes that governments now generally have access to historical data that can facilitate such an estimate. However, the Board believes that requiring a specific method to determine the estimate may be overly prescriptive. Therefore, in order to provide flexibility to preparers in estimating potential forfeitures of leave, the Board decided to provide general guidance in the form of factors to consider in determining that estimate.

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### GASB 101 Compensated Absences

B14. Specifically, the Board believes that certain factors provide governments with a contextual basis to estimate whether leave is more likely than not to be used or otherwise paid or settled, **including employment policies related to compensated absences; historical information about leave usage patterns, payments upon termination of employment, and forfeitures of leave; and information about current and expected future eligibility.** Those factors may need to be evaluated in combination with each other. The Board also determined that governments should consider factors that may indicate that historical information would not lead to a representative estimate of whether leave is more likely than not to be used or otherwise paid or settled. **The Board believes that governments should exercise judgment in considering historical information because, in some instances, a government may be aware of information that contradicts historical trends of payment for leave usage, payment upon termination, and forfeiture.**

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### GASB 101 Compensated Absences

#### Flows Assumption

B43. A key component in determining the estimate of the amount due within one year is the flows assumption for the pattern of usage of compensated absences. The flows assumption, whether implicit or explicit, is used in determining whether the amount the government expects to pay in the next reporting period will be attributed first to (a) the recognized liability at the date of the financial statements (a first-in, first-out [FIFO] flows assumption) or (b) the leave earned in the next reporting period (a last-in, first-out [LIFO] flows assumption).

GASB 101 ¶B43

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### GASB 101 Compensated Absences

#### Notes to Financial Statements

30. For the purpose of the long-term liabilities disclosure required by paragraph 119b of Statement 34, as amended, a government should present either (a) the separate increases and decreases or (b) a net increase or a net decrease in its liability for compensated absences included in that disclosure. A government that presents a net increase or a net decrease should indicate that it is a net amount.

31. The disclosure requirement in paragraph 119d of Statement 34, as amended, is not required to be applied to liabilities for compensated absences included in that disclosure.

(ED ¶30&31)

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### GASB 101 Compensated Absences

#### Effective Date and Transition

32. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

33. Changes adopted at transition to conform to the provisions of this Statement should be reported as a change in accounting principle in accordance with Statement No. 100, Accounting Changes and Error Corrections, including the related display and disclosure requirements.

(GASB 101 ¶32&33)

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**IG 2021-1**

5.1. Q—Should a government's capitalization policy be applied only to individual assets or can it be applied to a group of assets acquired together? Consider a government that has established a capitalization threshold of \$5,000 for equipment. If the government purchases 100 computers costing \$1,500 each, should the computers be capitalized?

A—Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture, and library books are examples of asset types that may not meet a capitalization policy on an individual basis, yet could be significant collectively. In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers.

Question 5.1 is effective for reporting periods beginning after June 15, 2023.

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**IG 2021-1**

**CIG question that will be amended by 5.1**

7.9.8. Q—Should a government's capitalization policy be applied only to individual assets or can it be applied to a group of assets acquired together? Consider a government that has established a capitalization threshold of \$5,000 for equipment. If the government purchases 100 computers costing \$1,500 each, should the computers be capitalized?

A—Authoritative pronouncements do not address the manner in which a capitalization policy should be established and applied. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of record keeping for capital assets. It may be appropriate for a government to establish a capitalization policy that would require capitalization of certain types of assets whose individual acquisition costs are less than the threshold for an individual asset. Computers, classroom furniture, and library books are assets that may not meet the capitalization policy on an individual basis, yet might be considered material collectively.

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**IG 2021-1**

**Appendix B**

Q5.1 amends Question 7.9.8 in Implementation Guide 2015-1 to clarify the capitalization requirement for capital assets that are significant in the aggregate.

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### Library Chart of Accounts

Libraries are being asked to transition from using summary program codes for their current expenditures to using the more detailed program codes.

The 12/31/2024 financial statements filed in the Hinkle system are required to be prepared with the new program codes. If the board appropriates at this detailed level-then the budget documents prepared in 2023/early 2024 should be at this detailed level. If the board does not appropriate at this detailed level or the financial system does not accommodate this detailed level for financial statement presentation, then a crosswalk from the library's system to the Hinkle filed financial statements will need to be provided to auditors when they conduct the 2024 audit.

Generally, the starting point for the 2024 reporting year is the 2024 tax budget (prepared and filed in 2023), consideration of the new program codes should be given as the 2024 year begins.

UAN users can post to their existing account structure through December 31, 2023. Exception: UAN users will not be able to add any new appropriation accounts with a 100 or 200 program code in 2023. If you need a new appropriation account, you will have to use the more detailed program codes.

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### Library Chart of Accounts

Following are the library program codes:

Current:

- Library Services (100):
  - Public Services and Programs (110)
  - Collection Development and Processing (120)
- Support Services (200):
  - Facilities Operation and Maintenance (210)
  - Information Services (220)
  - Business Administration (230)
  - Self-Insurance (280)

- Intergovernmental (750)
- Capital Outlay (760)
- Debt Service (800)

Those codes highlighted in yellow are the summary codes and those highlighted in blue are the detailed codes.

The following slides include the draft definitions which are still being finalized. Once finalized, the definitions along with related FAQs will be posted to the AOS website.

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### Library Chart of Accounts

Current:

Library Services

**110 Public Service and Programs:** Those activities directly dealing with the library's duty to provide the community with access to informational, educational, and entertainment services through a variety of media. This would include everyday services as well as educational and recreational programs and events and the costs necessary to fund these programs. These activities also include costs associated with the administration and supervision of public service personnel including salaries and benefits such as insurance, OPERS and Medicare. Examples include library building managers and staff salaries and benefits, fees paid to outside presenters, and supplies used for patron programs. This program includes salaries and associated benefits for research and circulation employees interacting with patrons. Also included in this program are activities related to reserving, checking out, and returning items that are a part of the library collection, including any related salaries and benefits.

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### Library Chart of Accounts

**120 Collection Development and Processing:** Those activities concerned with the acquisition, custody, cataloging, and security of books, periodicals, pamphlets, films, recordings, papers, and other materials and equipment (both in physical and electronic form) to be made available for public consumption. These activities include costs associated with the administration and supervision of collection development personnel including salaries and benefits such as insurance, OPERS and Medicare. Examples include databases for patron use, as well as purchase of physical and digital patron materials and other circulating patron items. This program includes the purchase of books and other materials for patron lending. Also included in this program are the membership costs and shipping costs involved in inter-library lending/borrowing of the collection. For purposes of defining 120, "collection" refers to the library collection (books, periodicals, pamphlets, films, recordings, papers, and other materials and equipment) made available to patrons and "processing" refers to making newly acquired items in the collection ready for initial patron use.

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### Library Chart of Accounts

Overall, the 120s include acquiring the collection (including replacement items) -- purchasing the books, periodicals, pamphlets, films, recording, papers and other materials and equipment (collection development) and once these items are received, getting them ready to go on the shelf or getting them ready for circulation (processing). Processing would include cataloging. Once these items are placed in circulation for the first time, the costs of the day-to-day management of the collection (reserving, checking out, and returning items as well as repairs) is part of the 110s public service and programs. For collection items that are acquired through a subscription, the ongoing cost of the subscription is part of the 120s, excluding related maintenance services.

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### Library Chart of Accounts

#### Support Services

**210 Facilities Operation and Maintenance:** Those activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings, equipment, and vehicles in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of the library. These activities include salaries and benefits of Facilities & Maintenance personnel including insurance, OPERS and Medicare as well as contract fees paid to outside vendors to provide these services. Examples include all utilities, fuel for library vehicles, supplies used for repairs and maintenance of library buildings and vehicles as well as fees paid to outside vendors for repairs and maintenance of library buildings, vehicles, equipment, and grounds keeping fees. This program would include maintenance of the bookmobile.

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### Library Chart of Accounts

**220 Information Services:** Those activities concerned with technology that supports administrative use and with supporting the library's information technology systems, including supporting networks, maintaining information systems, and processing data for administrative and managerial purposes. These activities include expenditures for technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel including salaries and benefits such as insurance, OPERS and Medicare, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs. Examples include IT peripheral supplies not included in 760 Capital Outlay, databases, purchase of staff software, internet contracts and any contracted costs to provide these services. Computers, software, and subscriptions should be charged to the program using the asset.

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### Library Chart of Accounts

**230 Business Administration:** Those activities concerned with overall administrative responsibility for the library. These activities include salaries and benefits of administrative personnel as well as expenditures incurred as a cost of doing business not directly related to individual staff members. Examples include Administration, Human Resources, and Marketing department salaries and benefits such as insurance, OPERS and Medicare, as well as benefits not tied to specific staff members such as workers compensation and unemployment fees, general office supplies, Business Administration staff training, individual and system-wide memberships, property and liability insurance, and professional fees.

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### Library Chart of Accounts

**280 Self-insurance:** Those activities associated with the library's self-insurance program.

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**Library Chart of Accounts**

**Intergovernmental**

**750 Intergovernmental:** Those activities concerned with amounts sub-granted to other governments and amounts returned to governmental granting agencies.

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**Library Chart of Accounts**

**Capital Outlay**

**760 Capital Outlay:** Those activities concerned with amounts expended for the acquisition of, or additions to, capital assets. Typically, this program code is used for expenditures reported in capital projects funds or for major capital improvement projects. (Excludes the amounts related to the collection recorded in 120 Collection Development and also excludes routine items recorded in the related program) Examples include acquisition of land, construction costs for new buildings or renovation, vehicle purchase, and furniture and equipment purchases including technology equipment. This includes all costs associated with placing the asset in service-engineering and other professional services.

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**Library Chart of Accounts**

**Debt Service**

**800 Debt Service:** Those activities concerned with principal and interest payments on debt, including issuance costs.

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### Involuntary Dissolutions

Over the past couple of years, we have been working through an involuntary dissolution with a Village. This is the second time the office has used this approach. The decision was made to follow ORC 703.201 because of the following details:

- Without a fiscal officer, since October 2019
- Only officials were Mayor and one member of council
- Due to term limits, there were no elected officials at the end of 2020
- Didn't replace operating levies because they did not have enough elected officials to vote
- Behind on OWDA debt

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### Involuntary Dissolutions – ORC 703.201

(A) As used in this section, "condition for surrendering corporate powers" means any of the following:

- (1) The village has been declared to be in a fiscal emergency under Chapter 118. of the Revised Code and has been in fiscal emergency for at least three consecutive years with little or no improvement on the conditions that caused the fiscal emergency declaration.
- (2) The village has failed to properly follow applicable election laws for at least two consecutive election cycles for any one elected office in the village.
- (3) The village has been declared during an audit conducted under section 117.11 of the Revised Code to be unauditible under section 117.41 of the Revised Code in at least two consecutive audits.
- (4) The village does not provide at least two services typically provided by municipal government, such as police or fire protection, garbage collection, water or sewer service, emergency medical services, road maintenance, or similar services. "Services" does not include any administrative service or legislative action.
- (5) The village has failed for any fiscal year to adopt the tax budget required by section 5705.28 of the Revised Code.
- (6) A village elected official has been convicted of theft in office, either under section 2921.41 of the Revised Code or an equivalent criminal statute at the federal level, at least two times in a period of ten years. The convicted official with respect to those convictions may be the same person or different persons.

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### Involuntary Dissolutions – ORC 703.201

(B) If the auditor of state finds, in an audit report issued under division (A) or (B) of section 117.11 of the Revised Code of a village that has a population of one hundred fifty persons or less and consists of less than two square miles, that the village meets at least two conditions for surrendering corporate powers, the auditor of state shall send a certified copy of the report together with a letter to the attorney general requesting the attorney general to institute legal action to dissolve the village in accordance with division (C) of this section. The report and letter shall be sent to the attorney general within ten business days after the auditor of state's transmittal of the report to the village. The audit report transmitted to the village shall be accompanied by a notice to the village of the auditor's intent to refer the report to the attorney general for legal action in accordance with this section.

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### Involuntary Dissolutions – ORC 703.201

(C) Within twenty days of receipt of the auditor of state's report and letter, the attorney general may file a legal action in the court of common pleas on behalf of the state to request the dissolution of the village that is the subject of the audit report. If a legal action is filed, the court shall hold a hearing within ninety days after the date the attorney general files the legal action with the court. Notice of the hearing shall be filed with the attorney general, the clerk of the village that is the subject of the action, and each fiscal officer of a township located wholly or partly within the village.

At the hearing on dissolution, the court shall determine if the village has a population of one hundred fifty persons or less, consists of less than two square miles, and meets at least two conditions for surrendering corporate powers. If the court so finds, it shall order the dissolution of the village and provide for the surrender of corporate powers in accordance with section 703.21 of the Revised Code. The attorney general shall file a certified copy of the court's order of dissolution with the secretary of state and the county recorder of the county in which the village is situated, who shall record it in their respective offices. Upon the recording in the county recorder's office, the corporate powers of the village shall cease.

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### Involuntary Dissolutions – ORC 703.201

(D) For purposes of this section, the population of a village shall be the population determined either at the last preceding federal decennial census or according to population estimates certified by the department of development between decennial censuses.

(E) The procedure in this section is in addition to the procedure of section 703.20 of the Revised Code for the surrender of the corporate powers of a village.

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### Involuntary Dissolutions – ORC 703.201

#### Criteria for Involuntary Dissolution which were met in our Village

From ORC 703.201 (A)

- They failed to follow proper election laws. Since 1995, the Village had all appointed officials with none going through the proper election process.
- They failed to formally adopt a tax budget from 2016 to 2021. Despite filings with the County Budget Commission, they were not formally passed by Council.

From ORC 703.201 (B)

- The square millage of the Village was less than the limit. The Village's square miles was 0.152
- The population from the 2020 census was 83 people.

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### Involuntary Dissolutions – ORC 703.201

**Procedures followed (703.201 (B)) once criteria are met.**

- The report (prepared by LGS) was submitted to Auditor Faber for review.
- Auditor Faber sent a certified copy of the report together with a letter to the Attorney General requesting legal action to dissolve the village in accordance with ORC 703.201 (C).
- The Attorney General agreed and a court hearing was held in which the judge ruled the Village should be dissolved. Once the judge's ruling was finalized, the corporate powers of the Village ceased.
- Steps taken to complete the dissolution of the Village and provide for the surrendering of corporate powers is outlined in ORC 703.21.

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### Involuntary Dissolutions – ORC 703.201

**Final Steps**

- LGS oversees the dissolution process until the final audit of the entity is complete.
- Once the final audit is complete, a final check of any remaining funds is written to the absorbing entity/entities, and the Village ceases to exist.

Note: House Bill 101, if adopted, could change procedures in ORC 703.21

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### Web-GAAP Rewrite

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**Questions?**

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OHIO AUDITOR OF STATE  
KEITH FABER

**Tracie McCreary**  
Chief Technical Specialist  
LGS  
tmccreary@ohioauditor.gov



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OHIO AUDITOR OF STATE  
KEITH FABER

2023 IPA Conference

**Ohio Competitive Bidding Laws  
2023 OCS**

*Kelly Berger-Davis, Quality Assurance & Technical Specialist  
Center for Audit Excellence*

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**Agenda**

Purpose of Training    General Requirements    Entity Specific Requirements    Suggested Audit Procedures    Red Flags    Federal Procurement Reminders

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**Purpose – Why Training?**

- OPM > Chapter 3 > Chapter 2
- New staff
- Potentially material (indirect) effect
- SATF complaints
- Employee suggestions
- Questions received by CFAE

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### Purpose – Why are we now testing?

Many of the same reasons on the previous slide:

- Potentially material (indirectly) to the financial statements
- Increased SATT complaints regarding contract expenditures
- Increase in large number of projects undertaken by local governments

Note: Must consider the funding sources used to pay for projects. If Federal monies involved, and there is a conflict between Federal, state and local laws or regulations, the most restrictive requirements apply.

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### Ohio Bidding Laws – General Requirements

- Requirements placed on entities to ensure BOTH the best **quality** for the best **price**.
- Bidding **thresholds** are set by Ohio statute.
- Prepare **plans** and **specifications**
- Competitive sealed bid process where **sealed bids** are received, **opened** at the same time, **tabulated** and “lowest and.....” bid selected or all bids rejected.
- **Notice** is required in newspaper of general circulation.

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### Ohio Bidding Laws – General Requirements Bid Thresholds

Typically \$50,000

- Schools (ORC 3313.46)
- Municipalities (ORC 735.05, 731.14, 731.141)
- Counties (ORC 307.86)
- Townships (with exceptions)
  - EXCEPT: Maintenance and repair of roads - \$45,000 (ORC 5575.01)
- County Hospitals (ORC 339.05/307.86)
- Municipal Hospitals (ORC 749.26)
- Library (ORC 3375.41)
- General – Buildings and Structures (ORC 153.50 if applicable)

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### Ohio Bidding Laws – General Requirements “Lowest.....”

- **Lowest “and Best”**
  - No guideline in statute or case law as to what constitutes “best.”
  - Appropriate factors may be brand name reliability, serviceability, proximity of service provider and past experience with bidder.
  - Applies to Cities, Villages, Counties, Townships (in certain cases), Contracts under ORC 153.50-153.52 (except schools or state), etc.
- **Lowest “Responsible”**
  - Law does not provide any precise standard
  - Not limited to financial responsibility but may include other factors
  - Applies to certain entities such as Libraries (ORC 3375.75.41(F)) and Schools (ORC 3313.46(A)(6) including OFCC projects under 3318.10, except those made pursuant to ORC 153.12) and Townships (in certain cases)

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### Ohio Bidding Laws – General Requirements “Lowest.....”

- **Lowest “Responsive and Responsible” (ORC 9.312)**
  - Applies if a state agency or political subdivision is required by law to follow
    - For example, ORC 153.52 requires this criteria for contracts under this section for a public authority of the state or any public institution and school. ORC 5549.021 requires a township to follow for certain lease-purchases.
  - Applies if municipal corporation, township, school district, county or any other political subdivision elects to require this standard by resolution or ordinance in accordance with ORC 9.312(C).
  - See following slides for discussion.

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### Ohio Bidding Laws – General Requirements ORC 9.312

- ORC 9.312 states that, generally, the government shall accept the “lowest *responsive* and *responsible* bid.”
- Determining the lowest bid is simple
- **Responsive**
  - Proposal responds to bid specs in all material respects
  - Contains no irregularities or deviations which would impact amount and give bidder a competitive advantage.
- **Responsible**
  - More complicated to determine
  - ORC 9.312 indicates factors to consider:
    - Experience of bidder, bidder’s financial condition, conduct and performance on previous contracts, facilities, management skills and ability to execute the contract properly

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### Ohio Bidding Laws – General Requirements ORC 9.312

- Must notify apparent low bidder if found to not be responsive or responsible and reasons for it.
- Notice must be sent by either certified mail or internet identifier of record (for ex. email)
- If a written protest is filed political subdivision must meet with the apparent low bidder(s)
- No final award can be made until the government affirms or reverses its previous determination

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### Ohio Bidding Laws – General Requirements Advertisements

Must advertise in a newspaper of general circulation for a period specified in law (period depends on entity type).

- Typically not less than 2 consecutive weeks.
- Second notice may be eliminated, **under certain circumstances**, if specified in law, if entity posts the notice on its website

ORC 7.16 also allows for second publication to be in abbreviated form and further publication eliminated if:

- Published in same newspaper of general circulation first notice was published
- Posted by publisher of newspaper on official public notice website
- Includes a title followed by a summary paragraph including a statement that the notice is published in its entirety on the publishers website. (Also may be posted on the political subdivision's website)
- Includes the internet address of the official public notice website along with name, address, phone # and email address of the responsible party

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### Ohio Bidding Laws – General Requirements ORC 2921.42 – Unlawful Interest in Public Contract

No public official shall knowingly authorize, or employ the authority of influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family or any of the public official's business associates has an interest.

- NOTE: This section does outline certain points in which public officials would not be considered to have a public interest.

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### Ohio Bidding Laws – General Requirements ORC 9.24

- Contract may not be awarded to person who has an unresolved finding for recovery if contract is paid in whole or in part with state funds
- Must verify with unresolved finding for recovery database prior to award
- Applies only to the certain contracts outlined in ORC 9.24
- Does NOT apply to employment contracts or situations outlined in 9.24(F). Does NOT apply to hospitals.
- Applies to political subdivisions as defined in ORC 9.82 (County, City, Village, Township, Park District, School District)

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### Ohio Bidding Laws – General Requirements ORC 9.24

Keith Faber  
Ohio Auditor
Certified Search for Unresolved Findings for Recovery



OHIO AUDITOR OF STATE  
KEITH FABER

Office of Auditor of State  
88 East Broad Street  
Post Office Box 1140  
Columbus, OH 43216-1140  
(614) 466-4514  
(800) 282-0370

Auditor of State - Unresolved Findings for Recovery Certified Search

I have searched The Auditor of State's unresolved findings for recovery database using the following criteria:

Contractor's Information:

Name: **Vance Pulley**  
 Organization:  
 Date: **3/9/2023 4:15:35 PM**

This search produced the following list of **8** possible matches:

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### Ohio Bidding Laws – General Requirements Professional Design Services

- Competitive bidding does NOT apply.
- Must adhere to ORC 153.65-153.71 which requires to publicly announce and provide notice of contract, rank firms on basis of qualifications and award contract to the most qualified firm.
- EXCEPT: Does not apply to:
  - Project with estimated professional design fee of < \$25,000
  - Project with estimated professional design fee of more than \$25,000 but less than \$50,000 if conditions in 153.71 are met.
  - Any project determined in writing to be an emergency requiring immediate action
- Professional design services=
  - Architect or landscape architect registered under ORC 4704
  - Professional engineer or surveyor registered under ORC 4733

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### Ohio Bidding Laws Municipalities

- Statutory requirements for competitive bidding may not apply or may vary for some charter municipalities.
- Prohibits City and Village elected officials from having a pecuniary interest in a contract or to be otherwise employed by the entity. (ORC 731.02 and 731.12)
  - NOTE: ORC 2921.42 also applies.
- Contracts are void unless authorized at a regular or special meeting.

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### Ohio Bidding Laws Municipalities

#### Contracts NOT required to follow competitive bidding:

- Used equipment or supplies at a public auction
- Emergencies
- Contracts with qualified non-profit agencies
- Contracts with state departments, political subdivisions or a regional planning commission
- Participation in a joint purchasing contract (ORC 9.48(C)-(D))
- Contracts for specialized services requiring particular skills or aptitudes (for example, engineering and legal services) (State ex rel Doria v. Ferguson)
- Professional design services (see previous slide)
- May purchase supplies or services from another party, including a political subdivision, if upon equivalent terms, conditions, specs but at a lower price than it can through contract with Ohio DAS (ORC 125.04)
- PPE during the COVID-19 emergency declaration period

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### Ohio Bidding Laws Municipalities – Change Orders

Alterations or modifications to contract can only be made upon the order of the appropriate individuals (i.e. change order)

In order to be effective, change orders:

- Must be in writing
- Must be signed by required officials and contractor
- Must include price to be paid for the work or material or both

Contractor may not recover anything for work or material unless contract is modified as required

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### Ohio Bidding Laws Schools/ESCs

Purchases by BOE or ESC of buses pursuant to ORC 3327.08 and contracts to build, enlarge, improve or demolish any school building with excess cost of \$50,000 requires:

- Prepare plans and specs
- Advertisement (see ORC 3313.46(A)(2) for specifics)
- Bids to be opened at time and place specified in advertisement
- Labor and materials, if applicable, BOE may be bid separately or may require bid as one
- Award to lowest "responsible" bidder (see previous slides)
- Required to approve and retain estimates and make them available to AOS upon request
- If two or more bids are equal and less than others, may accept either. May NOT divide among the bidders.
- If reason to suspect collusion, suspects are to be rejected.

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### Ohio Bidding Laws Schools/ESCs

Requirements do NOT apply to:

- Urgent necessities
- Acquisition of educational materials used for teaching
- Items Board determines is available and can only be obtained through a single source (requires 2/3 Board vote)
- Energy conservation measures (requires 2/3 Board vote)
- Acquisition of computer software or hardware for instructional purposes
- Participation in a joint purchasing contract (ORC 9.48(C)-(D))
- May purchase supplies or services from another party, including a political subdivision, if upon equivalent terms, conditions, specs but at a lower price than it can through contract with Ohio DAS (ORC 125.04(C))
- Professional design services (see previous slides)

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### Ohio Bidding Laws Schools/ESCs – ORC 3313.533

Districts operating alternative schools which meet certain criteria are permitted to contract with a nonprofit or for profit entity to operate the alternative school including provisions for personnel, supplies, equipment or facilities.

In this scenario, ORC 3313.533(G) outlines additional information the alternative school plan must include.

When contracting for operation of an alternative school the board shall:

- Publish a notice of request for proposal once per week for two consecutive weeks or as allowed in ORC 7.16 prior to the date specified for receiving proposals.
- After the date specified, evaluate the submitted proposals to understand the proposal and qualifications. (Evaluation should concern the entity's qualifications using factors specified in statute)

Contract shall be awarded to the respondent the board considers to have the most merit, considering scope, complexity and nature of services to be performed.

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### Ohio Bidding Laws Counties - General

Expenditures must be paid by warrant of the County Auditor (ORC 319.16)

- Information related to the presentation of the warrant may be provided electronically (ORC 9.37(F))
- County DD Boards are expressly authorized to approve the issuance of warrants (ORC 319.16)

Competitive bidding is required for procurements in excess of \$50,000 except where otherwise provided by law (ORC 307.86)

Advertisement – Once per week for at least two weeks

Sealed bids must be opened at time indicated in notice and tabulated (summarized) (ORC 307.88)

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### Ohio Bidding Laws Counties - Emergencies

Emergencies  
- when  
ANY of the  
following  
apply:

- Estimated cost is less than \$100,000
- Physical disaster to structures, radio comm. equip. or computers
- PPE during the COVID-19 emergency declaration period.

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### Ohio Bidding Laws Counties - Exceptions

Requirements do NOT apply to:

- May purchase supplies or services from another party, including a political subdivision, if upon equivalent terms, conditions, specs but at a lower price than it can through contract with Ohio DAS (ORC 125.04(C))
- Single supplier or source for purchases of supplies, or replacement parts, or information technology
- Purchases from other government agencies
- Purchases of family service duties or workforce development activities by County JFS
- Purchases of program services by County Board of DD
- The following activities purchased from nonprofit corporations or associations under programs funded by the federal government:
  - Criminal justice services
  - Social services programs
  - Family services
  - Workforce development activities

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**Ohio Bidding Laws  
Counties - Exceptions**

**Requirements do NOT apply to:**

- Insurance or contracts negotiated under ORC 307.86(F)\*
- Federally funded computerized case management automation project\*
- Child care services for county employees
- Leased property (land, buildings and other real property) for offices, storage, parking or other purposes pursuant to ORC 307.86(I)\*
- Programs or services under ORC 307.86(J) for certain individuals under juvenile court supervision

**\*Subject to certain conditions**

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**Ohio Bidding Laws  
Counties - Exceptions**

**Requirements do NOT apply to:**

- Family services, programs or ancillary services provided by children services in certain cases
- EMS services by contract between County Commissioners and Joint EMS District
- Used supplies purchased at a public auction
- Services of an accountant, architect, physician, professional engineer, construction manager, consultant, surveyor or appraiser
- Acquisitions made through another entity's purchasing program pursuant to ORC 9.48.
- Professional design services (see previous slide)

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**Ohio Bidding Laws  
Counties – Competitive Sealed Proposals**

- ORC 307.86(M) authorizes use of competitive sealed proposals when county determines would be advantageous to the county and the county complies with the all of the requirements of ORC 307.862.
- Applies to purchases of non-construction related products, supplies and services not already exempted from competitive bidding.
  - Examples: Janitorial services, purchase of office supplies or equipment.
- May NOT be used for contracts for construction costs (ORC 307.86(G) contains specifics).

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### Ohio Bidding Laws Counties – Other

- Prohibits a County Commissioner from having a pecuniary interest in a contract or to be otherwise employed by the entity. (ORC 305.27)
  - NOTE: ORC 2921.42 also applies to Counties.
- Contracts are void unless authorized at a regular or special meeting. (ORC 305.25)
- Counties may contract for energy conservation savings pursuant to requirements of ORC 307.041 through either:
  - Competitive bidding
  - Request proposals from 3 vendors after advertising project

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### Ohio Bidding Laws Townships

#### Eight circumstances requiring competitive bidding:

Materials,  
machinery and  
tools used for  
roads and culverts  
> \$50,000

Maintenance and  
repair of roads >  
\$45,000

Construction and  
erection of  
memorial building  
or monument >  
\$50,000

Equipment for fire  
protection,  
communication,  
resuscitators,  
underwater rescue  
> \$50,000

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### Ohio Bidding Laws Townships

#### Eight circumstances requiring competitive bidding (cont.):

Street lighting  
systems > \$50,000

Street lighting  
improvements >  
\$50,000

Building  
modifications for  
energy savings  
under ORC  
505.264 > \$50,000

Private sewage  
collection tiles >  
\$50,000

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**Ohio Bidding Laws  
Townships - Exceptions**

Requirements do NOT apply to:

- Emergencies (ORC 505.08)
  - Purchase of equipment, supplies, materials or services if contract is less than \$50,000
  - Must be unanimous resolution that a real and present emergency exists
- PPE during COVID-19 emergency period
- Purchases from for certain items or services from political subdivision, SWCD, regional planning commission or ESC (ORC 505.101)
- Professional design services (see previous slides)

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**Ohio Bidding Laws  
Townships - Exceptions**

Requirements do NOT apply to:

- Participation in a joint purchasing contract (ORC 9.48 (C)-(D))
- May purchase supplies or services from another party, including a political subdivision, if upon equivalent terms, conditions, specs but at a lower price than it can through contract with Ohio DAS (ORC 125.04(C))
- Acquisitions made through another entity's purchasing program (ORC 9.48)

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**Ohio Bidding Laws  
Townships - Leases**

- May lease or lease with option to purchase fire and police protection and emergency police protection, respectively.
- ORC 505.37 also applies to leases.
  - Equipment for fire protection, communication, resuscitators, underwater rescue > \$50,000.
- May lease or lease with option to purchase (ORC 505.267 and 5549.021):
  - Real or personal property including machinery, tools trucks and other equipment used in road work.

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### Ohio Bidding Laws Townships - Leases

Lease with option to purchase must do all of the following:

- Transfer title to asset by end of lease.
- If relates to road work must:
  - Make a cash downpayment of at least 15% of total cost
  - Downpayment may be reduced by sale of equipment if part of lease
  - Be entered into only with "lowest responsive and responsible bidder" after advertising for bids

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### Ohio Bidding Laws Townships - Other

The following are other Township requirements related to contracts and expenditures:

- Construction, rebuilding and repair of footbridges to access public schools may not exceed \$15,000. (ORC 505.46)
- Payments on account for machinery, tools, material and labor must be from township road fund. (ORC 5549.21)
- Township elected officials and employees prohibited from having pecuniary interest in contract by Board. (ORC 511.13)
  - Note: ORC 2921.42 also applies

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### Ohio Bidding Laws Libraries - General

Competitive bidding applies when library constructs, demolishes, alters, improves, repairs, etc. a library > \$50,000

Does NOT apply to cases of urgent necessity or security and protection of library property.

Must advertise for sealed bids for two weeks or following ORC 7.16

- Except if no newspaper of general circulation must post advertisement in 3 public places in District

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### Ohio Bidding Laws Libraries – General

#### Ssealed Bids

- Filed with Fiscal Officer
- Opened at next meeting of Board
- Publicly read by Fiscal Officer
- Entered in full into the Board's records

By resolution, Board may provide for public opening and reading of bids by Fiscal Officer immediately after time for filing bids has expired.

- A report of the tabulation of bids is presented to Board at its next meeting.

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### Ohio Bidding Laws Libraries – General

Labor and materials may be required to be included separately or together in the bid.

Lowest responsible bidder must be accepted.

- If 2 or more bids are equal, in whole or in part, and are lower than any others, either may be accepted. However, in no case shall work be divided between these bidders.

If collusion suspected, bids are required to be rejected.

ORC 2921.42 applies (interest in public contracts)

ORC 9.24 does not apply (unresolved ffrs)

Professional design services do not need to follow bid process (see previous slide)

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### Ohio Bidding Laws ORC 153 – Project Delivery

Applies to work on buildings and other structures (institutions, bridges, culverts or improvements).

Main project delivery method for contracts:

1. **Multiple-Prime:** Traditional method of delivery. Owner holds all prime contracts and is responsible for coordination during construction.

Three alternative approaches:

1. **Construction Manager At-Risk:** Separate design services by architect and engineer. Person with substantial authority over all phases of project and provides public authority with guaranteed maximum price.

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## Ohio Bidding Laws ORC 153 – Project Delivery

Three alternative approaches (continued):

- 2. **General Contracting:** Separate design services by architect and engineer. Constructing and managing an entire public improvement project, including all branches and classes, under the award of a single aggregate lump sum contract.
  
- 3. **Design-Build:** Integrated delivery system for which a person is responsible to the public authority for both the design and construction, demolition, alteration, repair and reconstruction of a public improvement.

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## Ohio Bidding Laws ORC 153 – Project Delivery

The following table summarizes the primary provisions of Ohio law dealing with the four construction delivery methods.

Alternative Project Delivery Method	Primary ORC Sections
Multiple Prime (MP)	153.50
	153.51
General Contracting (GC)	153.50
	153.502
Design Build (DB)	153.50
	153.501
	153.502
	153.503
	153.65
	153.66
	153.67
Construction Manager at Risk (CMR)	9.33
	9.331
	9.333
	9.336
	9.335

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## Ohio Bidding Laws ORC 153 – Multiple-Prime

Group the work into separate classes before drawing up bid specs:

- Plumbing and gas-fitting
- Steam and hot-water heating; ventilating apparatus; steam-power plant
- Electrical equipment

May bid project in one bid if that bid is lower than the bids are if separately bid by separate classes.

May also group branches together if the aggregate of the bids is lower than the total sum of the individual bids.

Also requirement always variation if bidding in projects or classes does not allow entity to include all the work required into the bids.

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**Ohio Bidding Laws  
ORC 153 – Multiple-Prime**

Contract must be awarded to:

- Lowest and best separate bidder (Counties, Townships, Municipal Corporation or Public Institution belonging thereto)
- Lowest responsive and responsible bidder (State, School District, or Public Institution belonging thereto)

Contract made directly with bidder(s) upon the terms, conditions and limitations of the bid.

Applies to projects for buildings and other structures greater than \$50,000

Public authority may assign any and all interests in the contract as long as it is agreed to in the award of the contract.

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**Ohio Bidding Laws  
ORC 153 - Other**

For more information about the alternative project delivery methods, check out these resources:

- CCAO Handbook (Chapter 6): [https://ccao.org/aww/CCAO/asset\\_manager/get\\_file/713117?ver=3](https://ccao.org/aww/CCAO/asset_manager/get_file/713117?ver=3)
- OFCC Project Delivery Method Comparison Guide: [https://ofcc.ohio.gov/Portals/0/20120319\\_OCR\\_Methods\\_Comparison\\_Guide\\_Rev110118.pdf](https://ofcc.ohio.gov/Portals/0/20120319_OCR_Methods_Comparison_Guide_Rev110118.pdf)

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**Ohio Bidding Laws  
Other**

Other entity types subject to competitive bidding

- County Hospitals (See OCS 2A-7)
- Municipal Hospitals (See OCS 2A-8)
- Colleges and Universities (See OCS 2A-9)
  - Community Colleges
  - State Community Colleges
  - Technical Colleges

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### Ohio Bidding Laws Other

The OCS does not include specific bidding requirements and tests for certain entity types however auditors are required to refer to ORC sections for these entities and test if material procurements occurred (see Other Bidding Requirements row on Legal matrix and footnote 59):

- Airport Authority (ORC 308.13)
- Conservancy District (ORC 6101.16)
- COG (ORC 167.08)
- FCFC (ORC 121.37(B)(5)(a))
- General Health District (ORC 3709.08, 3709.081, 3709.085)
- Joint Ambulance District (ORC 505.72, 505.376)
- Joint Fire District (ORC 731.14-731.16, 505.42)

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### Ohio Bidding Laws Other

The OCS does not include specific bidding requirements and tests for certain entity types however auditors are required to refer to ORC sections for these entities and test if material procurements occurred (see Other Bidding Requirements row on Legal matrix and footnote 59):

- Joint Mental Health District (Bidding is n/a but must have contract review process – See ORC 340.03(A)(8) and 340.036)
- Park District (ORC 1545.09 – required to be included in bylaws)
- Port Authority (ORC 4582.12)
- Regional Planning Commission (ORC 713.23 – required to follow ORC 307.86-.92)
- Regional Water and Sewer (ORC 6119.10)
- Soil & Water Conservation District (ORC 940.06)

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### Materiality Considerations

Must consider both quantitative and qualitative factors

#### Quantitative

- Size (\$) of contract compared to opinion unit PM
- Potential \$ impact of litigation or penalties if compliance not followed
- Etc.

#### Qualitative

- Fraud or significant risks related to contracts and expenditures such as:
  - SU investigations
  - Complaints when conducting fraud inquiries
  - Contracts with related parties
- Other risks noted such as:
  - Entities lack of experience with contracting
  - Management's attitude towards compliance
  - Audits of heightened public interest
- Etc.

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### Materiality Considerations

Should modify (reduce, increase, or perform procedures exactly as outlined in OCS) nature and extent of procedures based upon materiality.

Should not eliminate testing entirely. Should always perform tests to determine completeness.

- In other words, the entity probably isn't going to bring to our attention an expenditure that should have been subject to bidding but wasn't so we have to search for evidence of those situations.

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### Completeness Tests

Review minutes

Inquire of multiple personnel

Scan disbursement records for expenditures > bid threshold

- Consider utilizing DITA reports to make this step more efficient/effective
- Consider searching for unusual occurrences of vendors (contractors) with payments totaling more than bid threshold. Payments just under threshold may be indicative of attempts to evade bid limitations or bid-splitting.
- Consider looking for grant awards or evidence of new debt that may be related to construction

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### Other Suggested Audit Procedures

Determine (inspection, vouching, or other means):

- Contracts over bid threshold were awarded using required competitive bidding procedures
- Advertisements were made as required
- Documentation indicates lowest and best bid was received.
- Contracts were properly approved in accordance with any local requirements

Compare expenditures with original bid price

- Were changes properly approved?

Document whether there is any apparent interest in the contract by a public official.

- See related parties testing.
- Who voted?

See OCS 2A-3 through 2A-11 for specific requirements

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## Prevailing Wages (STATE) ORC 4115

Laws which require contractors, by contract, to pay certain wage rates “prevailing wages” for a certain area.

Entity required to obtain prevailing wage for their area prior to bidding and when contract is awarded (if more than 90 days after original)

Thresholds for prevailing wages are separate from bidding thresholds (see following slides).

- Some contracts meet bidding threshold but not prevailing wage threshold.

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## Prevailing Wages (STATE) ORC 4115

### Important Notice Prevailing Wage Threshold Levels

Before advertising for bids, contracting, or undertaking construction with its own forces, to construct a public improvement, the Public Authority shall have the Ohio Department of Commerce-Division of Industrial Consistency, Bureau of Wages and Hour Administration determine the prevailing rates of wages for workers employed on the public improvement. The wage determination must be included in the project specifications and printed on the bidding basis where work is done by contract.

“New” construction threshold for Building Construction:	\$250,000
“Reconstruction, enlargement, alteration, repair, remodeling, renovation, or painting” threshold level for Building Construction:	\$75,000

**As of January 1, 2020:**

“New” construction that involves roads, streets, alleys, sewers, ditches and other works connected to road or bridge construction threshold level has been adjusted to:	\$92,282
“Reconstruction, enlargement, alteration, repair, remodeling, renovation, or painting” that involves roads, streets, alleys, sewers, ditches and other works connected to road or bridge construction threshold level has been adjusted to:	\$27,850

A) Thresholds are to be adjusted annually by the Director of the Ohio Department of Commerce.  
B) Biennial adjustments to threshold levels are made according to the Building Cost for Skilled Labor Index published by McGraw-Hill’s Engineering News-Record, but may not increase or decrease more than 2% for any year.

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## Prevailing Wages (STATE) ORC 4115

### PREVAILING WAGE THRESHOLD LEVELS IMPORTANT NOTICE

Before advertising for bids, contracting, or undertaking construction with its own forces, to construct a public improvement, the Public Authority shall have the Ohio Department of Commerce-Division of Industrial Consistency, Bureau of Wages and Hour Administration determine the prevailing rates of wages for workers employed on the public improvement. The wage determination must be included in the project specifications and printed on the bidding basis where work is done by contract.

“New” construction threshold for Building Construction:	\$250,000
“Reconstruction, enlargement, alteration, repair, remodeling, renovation, or painting” threshold level for Building Construction:	\$75,000

**As of January 1, 2022:**

“New” construction that involves roads, streets, alleys, sewers, ditches and other works connected to road or bridge construction threshold level has been adjusted to:	\$96,991
“Reconstruction, enlargement, alteration, repair, remodeling, renovation, or painting” that involves roads, streets, alleys, sewers, ditches and other works connected to road or bridge construction threshold level has been adjusted to:	\$28,789

A) Thresholds are to be adjusted annually by the Director of the Ohio Department of Commerce.  
B) Biennial adjustments to threshold levels are made according to the Building Cost for Skilled Labor Index published by McGraw-Hill’s Engineering News-Record, but may not increase or decrease more than 2% for any year.

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### RED FLAGS!



- Conflicts of Interest/Related Party
  - Voted, suggested or discussed by public official with connection
- Contracts being inappropriately declared an emergency in order to evade bidding
- Bid-splitting
- Controls not being followed

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### Federal Procurement Reminders

**Subpart D, Procurement:**

- **What about Ohio Competitive Bidding Laws?**– Most restrictive laws and regulations apply. For example, if State law is more restrictive than Federal Procurement law, State law applies.
- Certain costs may be exempt from State Competitive Bidding laws but are not exempt under Federal Procurement Rules (e.g., professional services, text books, motor vehicles, fuel, cost-sharing contracts).
- Must meet one of the exemptions under **2 CFR §200.320(c)**; these are the only exceptions to Procurement Rules.

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### Federal Procurement Reminders

Remember: Most Restrictive Laws and Regulations Apply (Federal, State, Local)

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### Federal Procurement Reminders

#### What about State Term Purchasing / Joint Contracting / Intergovernmental Agreements?

- Local governments and school districts are encouraged to collaborate on procurement actions for goods and services where the result will lead to cost savings.
- **However, proceed with caution** - Procurement Rules applicable to states differ from those applicable to local governments.
- Full and open competition must be maintained.
- Local governments and school districts wishing to utilize intergovernmental agreements, etc. must be able to demonstrate that the procurements complied with all applicable federal procurement under grant rules before undertaking.

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### Federal Procurement Reminders

If a portion of a project is paid by federal funding, and procurement applies to that funding, even if procurement is not part of “Pick 6,” auditors should consider if procurement requirements have been met.

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### Key Takeaways

Always read the Summary of Requirements in the OCS when testing because entity types have subtle differences in requirements. Don't skip straight to testing.

Be alert for **red** flags!

Consider the funding source used to pay for the contract. Does federal procurement rules also apply?

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**Resources**

**Ohio Compliance Supplement**  
<https://ohioauditor.gov/references/compliancemanuals.html>

**Ohio Township Handbook**  
**Village Officer's Handbook**  
<https://ohioauditor.gov/publications.html>

**CCAO Handbook**  
<https://ccao.org/aws/CCAO/pt/sp/handbook>  
 (Use with caution. This handbook has not been reviewed by AOS for accuracy)

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**Questions?**

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