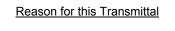
CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES P.O. Box 419064, Rancho Cordova, CA 95741-9064



May 10, 2005

CSS LETTER: 05-14

ALL IV-D DIRECTORS ALL COUNTY ADMINISTRATIVE OFFICERS ALL BOARDS OF SUPERVISOR



- [] State Law or Regulation Change
- [] Federal Law or Regulation Change
- [] Court Order or Settlement Change
- [] Clarification requested by One or More Counties
- [x] Initiated by DCSS

SUBJECT: COUNTY FUNDS DETAIL SURVEY

Thank you for your cooperation in completing and submitting the Child Support Trust Funds Data Collection Surveys per the CSS 04-34 letter dated December 30, 2004. These completed surveys have helped the Department of Child Support Services (DCSS) establish a baseline of child support fund information, which will prove invaluable throughout the State Disbursement Unit (SDU) transition process.

Now that a baseline has been established, the next step in the implementation of the California State Disbursement Unit (SDU) will be to gather detailed information about the Child Support Funds at the Local Child Support Agency (LCSA) level. To accomplish this, each LCSA must complete and return the attached Child Support Trust Fund Detail Fund Reconciliation Survey for the month of April 2005. It is imperative that every LCSA is performing monthly reconciliations of its funds/accounts. An electronic copy (Excel) of this survey may be obtained from Stephen Fullenwider at stephen.fullenwider@dcss.ca.gov.

These reconciliation guidelines were not developed specifically for the three LCSAs that are on ARS (ACSES Replacement System). To ensure ARS LCSAs meet the desired reconciliation results that DCSS and Child Support Director's Association (CSDA) seek, the ARS counties need to review and complete the attached Child Support Trust Fund Detail Reconciliation Survey or complete and submit an ARS reconciliation form, which will provide the same detailed information.

DCSS is aware of and sensitive to the staff resources that must be dedicated to these processes. However, DCSS needs a timely completion and submission of the County Funds Detail Survey. The continued input and cooperation from all stakeholders, including the LCSA Directors and the County Auditor Controllers, is essential to the success of this transition and eventual transfer of child support funds to the State.

Please complete and return the attached County Funds Detail Survey or an electronic version no later than July 1, 2005.

Send completed surveys to:

Stephen Fullenwider Department of Child Support Services CCSAS Fiscal Support Branch P.O. Box 419064 - MS 23 Rancho Cordova, California 95741-9064

Any comments and/or questions regarding this process may be directed to Stephen Fullenwider, CCSAS Fiscal Support Branch, at (916) 464-5365 or via e-mail at stephen.fullenwider@dcss.ca.gov.

Sincerely,

original signed by

DIANNE KOELZER CCSAS Project Leader

Attachment

cc: All County Auditor Controllers

County Funds Detail Survey

This Survey consists of a Detailed Fund Reconciliation, Receivables Aging, Receivables Stratification and a Warrants Payable Reconciliation.¹

Please complete this survey for April 2005.

Please complete as much of this survey as possible and provide notes, comments and other important information about the Fund(s)

For ARS Counties, please complete as much of this reconciliation as possible or submit a similar ARS Fund reconciliation report.

Please complete and return this file on or before July 1, 2005

¹ Four additional worksheets/tabs are included with sample data

CHILD SUPPORT TRUST FUND DETAIL RECONCILIATION SURVEY

Month/Year:

Cash & Cash Clearing A/R - NSF A/R - Misapplication/Misc A/R - Negative Tax Due From Other Funds Due From Other Govt Agency - Fedl/State Govt Total Assets Accounts Payable Warrants Payable Undistributed Collections Due to Other Funds Due to Other Governments Fund Balance Receipts Difference Receipts Difference Receipts Difference Receipts Difference Receipts Difference Difference Receipts Difference Difference Receipts Difference Difference Receipts Disbursements	TRUST FUNI		
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Other (Explain)	CASES	Warrant Cancellations III Trust Fund Hot recorded III CASES	
Other (Explain)			
	Other (Explain)		ļ
Unreconciled Difference	Inreconciled Diff	aranca	

¹ For ARS Counties, please complete as much of this reconciliation as possible or submit a similar ARS Fund reconciliation report.

** See Sample Fund Recon tab for sample of this worksheet with data

Comments:

- Blue = Calculated field or copied from another cell/worksheet
- Green = Check field to confirm formulas balance
- **Red** = Instructions and notes

County of ______ Department of Child Support Services

Aging of Receivables

As of:

			1 - (60 Days	61 -	120 Days	121 - 1	180 Days	> '	180 Days
Trust Fund/Acct (Name & Number)	Туре	Total (\$)	#	\$	#	\$	#	\$	#	\$
Totals										

* Please complete as much of this table as possible.

** See Sample Receivables Aging tab for sample with data

Comments:

Blue = Calculated field or copied from another cell/worksheet

Green = Check field to confirm formulas balance

Red = Instructions and notes

County of

Department of Child Support Services

Stratification of Total Receivables

(by dollar amount)

As of:		
Amount	#	Notes
< \$50		
\$51 - \$100		
\$101 - \$500		
\$501 - \$1000		
> \$1000		
Total Receivables:		

* Please complete this table if possible

** See Sample Receivables Size tab for sample with data

Comments:

Blue = Calculated field or copied from another cell/worksheet

Green = Check field to confirm formulas balance

Red = Instructions and Notes

As of :

Warrant Payable Summary Reconciliation

Reconciliation of Trust Fund to	ARS or CASES	(Part A) ²	
Per Trust Fund			
Beginning Balance (From previous month end)			
Warrants Issued			
Warrants Cancelled			
Warrants Paid			
Misc ¹			
Ending Balance Per Trust Fund			
Per ARS or CASES			
Beginning Balance (From previous month end)			
Warrants Issued			
Warrants Cancelled			
Warrants Paid		1	
Misc ¹			
Ending Balance Per CASES			
Difference (Before Reconciling Items)			
Reconciling Adjustments:			
Warrant Issues:			
Warrant Issues in ARS/CASES not recorded in Trust Fund			
Warrant Issues recorded in Trust Fund; Issued in ARS/CASES			
prior month Warrant loguage incorrectly recorded in Truct Fund			
Warrant Issues incorrectly recorded in Trust Fund			
Warrant Cancellations:			
ARS/CASES Warrant Cancellations not recorded in Trust Fund			
Warrant Cancellations recorded in Trust Fund; Cancelled in			
ARS/CASES prior month Warrant Cancellations incorrectly recorded in Trust Fund			
Miscellaneous Adjustments ¹ : (may be + or -)			
1)			
2)			
3)			
Total Reconciling Adjustments			
Reconciled Difference (Must be zero \$0.00):			
(
Trust Fund to Auditor Cont	roller/Bank (P	art B) ²	-
Per Trust Fund		,	
Warrants Payable Ending Balance from Trust Fund			
+/- Adjustments 1			
Per Auditor Controller(A/C) Bank			
Ending Balance from A/C Bank			
+/- Adjustments ¹			
Difference (Must be Zero \$0,00)			

Miscellaneous Info ¹ :	

Blue = Calculated field or copied from another cell/worksheet

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¹ Provide explanation for miscellaneous items below:

² This Worksheet consists of Parts A, B, and C.

0.00

0.00



For CASES Counties

CHILD SUPPORT TRUST FUND DETAIL RECONCILIATION SURVEY

County: Sample County LCSA Month/Year: <u>April 2005</u> Fund #: <u>1234</u> Fund Name: Regular Collections & Disbursements

> TRUST FUND SUMMARY Account # Account Description Amount 1000000/11 Cash & Cash Clearing 5,100,000.00 1120230 A/R - NSF 52,000.00 1120380 A/R - Misapplication/Misc 15,000.00 1120390 A/R - Negative Tax 50,000.00 1121530 Due From Other Funds 0.00 Due From Other Govt Agency Fed State Gov 1132070 0.00 **Total Assets** CH/M 5,217,000.00 $\left|\Gamma\right\rangle$ Accounts Payable // // 2100000,10 11 A W // 11 0.00 2100610 Warrants Pavable (2,800,000.00) 2220810 Undistributed Collections 0.00 0.00 2350700 Due to Other Funds Due to Other Governments 0.00 2360500 Fund Balance (415,000.00) 3400000 4980010 Receipts (50,700,000.00) 5800010 Disbursements 48,100,000.00 Total Liabilities & Equity (5,815,000.00) Difference (598,000.00)

Fund Balance	N OF TRUST FUND	415,000.00
Receipts		50,700,000.00
Disbursements		(48,100,000.00)
Adjusted Fund B	Balance or Cash	3,015,000.00
	Deposits	912,500.00
	Warrant Issues/Cancellations	0.00
Journal Entry in	A/R - NSF	(29,000.00
Transit to Trust	A/R - Misapplication	3,000.00
Fund	A/R - Negative Tax	(1,300.00
	A/R - Tax Advance	0.00
	Cost & Fees due General/CS Fund (genetic testing, etc.)	1,000.00
Dura (alfreda	Other Funds due General/CS Fund (not support)	(46,000.00
Due to/from	Pending Escheatment due General/CS Fund	(15,500.00
Other Fund	IRS Fees due from General/CS Fund	300.00
	4K/5K Collections due IV-A	0.00
Due other		
Agencies	Funds due Other Agencies (not the County IV-A)	(9,500.00
Welfare		
Distribution	Due State for CS35 (net of pending disbursements/timing differences)	(2,500,000.00)
Undistributed	Exception List	(670,000.00
Collections	Prepaid List	(28,000.00
	Batches in Process (deposit in Trust Fund; not in CASES)	(630,000.00
Pending		
Adjustments in	Warrant Cancellations in Trust Fund not recorded in CASES	(2 500 00
CASES		(2,500.00)
Other (Explain)		



Aging of Receivables

As of: April 30, 2005

			1 - 6	0 Days	61	- 120 Days	12	1 - 180 Days		> 180 Days	
Trust Fund/Acct (Name & Number)	Туре		Total (\$)	#	\$	#	\$	#	\$	#	\$
Sample Data 1	NSF	101,000	250	51,000	100	31,000	20	12,000	10	7,000	
Sample Data 2	Misapplication	25,000	100	15,000	25	9,000	0	1,000	0	0	
				<u></u>							
			e	<u>Call</u> i							
Totals		126,000	350	66,000	125	40,000	30	13,000	20	7,000	



Stratification of Receivables (by dollar amount) As of April 30, 2005

Amount	#	Notes
< \$50	220	
\$51 - \$100		
\$101 - \$500		PLE
\$501 - \$1000	20	
> \$1000	10	
Total		
Receivables	400	

April 30, 2005

Warrant Payable Summary Reconciliation

Reconciliation of Trust Fund to ARS or CASES (Part A) ²							
Per Trust Fund							
Beginning Balance (From previous month end)	2000.00						
Warrants Issued	500.00						
Warrants Cancelled	50.00						
Warrants Paid	250.00						
Misc ¹	50.00						
Ending Balance Per Trust Fund		2850.00					
Per ARS or CASES							
Beginning Balance (From previous month end)	1000.00						
Warrants Issued	900.00						
Warrants Cancelled	75.00						
Warrants Paid	500.00						
	75.00						
Ending Balance Per CASES		2550.00					
Difference			300.00				
Reconciling Adjustments:							
Warrant Issues:							
Warrant Issues in ARS/CASES not recorded in Trust Fund	400.00						
Warrant Issues recorded in Trust Fund; Issued in ARS/CASES	400.00						
prior month	(350.00)						
Warrant Issues incorrectly recorded in Trust Fund	50.00						
Warrant Cancellations:							
ARS/CASES Warrant Cancellations not recorded in Trust Fund	(50.00)						
Warrant Cancellations recorded in Trust Fund; Cancelled in	(00.00)						
ARS/CASES prior month	50.00						
Warrant Cancellations incorrectly recorded in Tust Hund	(300.00)						
Miscellaneous Adjustments ¹ : (may be + 🔂 - 🖉							
1)	(100.00)						
2)							
3)							
Total Reconciling Adjustments:		(300.00)					
Reconciled Difference (Must be zero \$0.00):			0.00				
Trust Fund to Auditor Cont	roller/Bank (Pa	art B) ²					
Per Trust Fund							
Warrants Payable Ending Balance from Trust Fund	2850.00						
+/- Adjustments ¹	550.00						
	25.00						
	25.00						
Per Auditor Controller(A/C) Bank							
Ending Balance from A/C Bank	3250.00						
+/- Adjustments ¹							
<u>کارلالالالالا</u> Difference (Must be Zero \$0,00)			0.00				
	10		0.00				

Trust Fund to Auditor Controller/Bank (Part C)²

Miscellaneous Info¹:



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