

**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

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](mailto:stephen.fullenwider@dcss.ca.gov).

These reconciliation guidelines were not developed specifically for the three LCSAs that are on ARS (ACES 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.

Reason for this Transmittal

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

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](mailto: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.<sup>1</sup>

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

<sup>1</sup> Four additional worksheets/tabs are included with sample data

**CHILD SUPPORT TRUST FUND  
DETAIL RECONCILIATION SURVEY**

Month/Year: \_\_\_\_\_  
 County: \_\_\_\_\_  
 Fund #: \_\_\_\_\_  
 Fund Name: \_\_\_\_\_

<b>TRUST FUND SUMMARY</b>		
<b>Account #</b>	<b>Account Description</b>	<b>Amount</b>
	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	
<b>Total Assets</b>		
	Accounts Payable	
	Warrants Payable	
	Undistributed Collections	
	Due to Other Funds	
	Due to Other Governments	
	Fund Balance	
	Receipts	
	Disbursements	
<b>Total Liabilities &amp; Equity</b>		
<b>Difference</b>		
<b>RECONCILIATION OF TRUST FUND</b>		
Fund Balance		
Receipts		
Disbursements		
<b>Adjusted Fund Balance or Cash</b>		
Journal Entry in Transit to Trust Fund	Deposits	
	Warrant Issues/Cancellations	
	A/R - NSF	
	A/R - Misapplication	
	A/R - Negative Tax	
	A/R - Tax Advance	
Due to/from Other Fund	Cost & Fees due General/CS Fund (genetic testing, etc.)	
	Other Funds due General/CS Fund (not support)	
	Pending Escheatment due General/CS Fund	
	IRS Fees due from General/CS Fund	
	4K/5K Collections due IV-A	
Due other Agencies	Funds due Other Agencies (not the County IV-A)	
Welfare Distribution	Due State for CS35 (net of pending disbursements/timing differences)	
Undistributed Collections	Exception List	
	Prepaid List	
	Batches in Process (deposit in Trust Fund not in CASES)	
Pending Adjustments in CASES	Warrant Cancellations in Trust Fund not recorded in CASES	
Other (Explain)		
<b>Unreconciled Difference</b>		

<sup>1</sup> 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:

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

\* 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 [redacted]  
Department of Child Support Services

### Stratification of Total Receivables (by dollar amount)

As of: [redacted]

Amount	#	Notes
< \$50		
\$51 - \$100		
\$101 - \$500		
\$501 - \$1000		
> \$1000		
<b>Total Receivables:</b>	[redacted]	

\* *Please complete this table if possible*  
\*\* See Sample Receivables Size tab for sample with data

Comments: [redacted]

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

**Warrant Payable Summary Reconciliation**

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





# SAMPLE

For CASES Counties

## CHILD SUPPORT TRUST FUND DETAIL RECONCILIATION SURVEY

County: Sample County LCSA  
Month/Year: April 2005  
Fund #: 1234  
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
1132070	Due From Other Govt Agency - Fed/State Govt	0.00
<b>Total Assets</b>		<b>5,217,000.00</b>
2100000,10	Accounts Payable	0.00
2100610	Warrants Payable	(2,800,000.00)
2220810	Undistributed Collections	0.00
2350700	Due to Other Funds	0.00
2360500	Due to Other Governments	0.00
3400000	Fund Balance	(415,000.00)
4980010	Receipts	(50,700,000.00)
5800010	Disbursements	48,100,000.00
<b>Total Liabilities &amp; Equity</b>		<b>(5,815,000.00)</b>
<b>Difference</b>		<b>(598,000.00)</b>

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



# SAMPLE

## Stratification of Receivables (by dollar amount)

As of

April 30, 2005

Amount	#	Notes
< \$50	220	
\$51 - \$100	170	
\$101 - \$500	40	
\$501 - \$1000	20	
> \$1000	10	
Total Receivables	400	

**Warrant Payable Summary Reconciliation**

<b>Reconciliation of Trust Fund to ARS or CASES (Part A)<sup>2</sup></b>			
<b>Per Trust Fund</b>			
<b>Beginning Balance (From previous month end)</b>	2000.00		
Warrants Issued	500.00		
Warrants Cancelled	50.00		
Warrants Paid	250.00		
Misc <sup>1</sup>	50.00		
<b>Ending Balance Per Trust Fund</b>		<b>2850.00</b>	
<b>Per ARS or CASES</b>			
<b>Beginning Balance (From previous month end)</b>	1000.00		
Warrants Issued	900.00		
Warrants Cancelled	75.00		
Warrants Paid	500.00		
Misc <sup>1</sup>	75.00		
<b>Ending Balance Per CASES</b>		<b>2550.00</b>	
<b>Difference</b>			<b>300.00</b>
<b>Reconciling Adjustments:</b>			
<b>Warrant Issues:</b>			
Warrant Issues in ARS/CASES not recorded in Trust Fund	400.00		
Warrant Issues recorded in Trust Fund; Issued in ARS/CASES prior month	(350.00)		
Warrant Issues incorrectly recorded in Trust Fund	50.00		
<b>Warrant Cancellations:</b>			
ARS/CASES Warrant Cancellations not recorded in Trust Fund	(50.00)		
Warrant Cancellations recorded in Trust Fund; Cancelled in ARS/CASES prior month	50.00		
Warrant Cancellations incorrectly recorded in Trust Fund	(300.00)		
<b>Miscellaneous Adjustments<sup>1</sup>: (may be + or -)</b>			
1)	(100.00)		
2)			
3)			
<b>Total Reconciling Adjustments:</b>		<b>(300.00)</b>	
<b>Reconciled Difference (Must be zero \$0.00):</b>			<b>0.00</b>
<b>Trust Fund to Auditor Controller/Bank (Part B)<sup>2</sup></b>			
<b>Per Trust Fund</b>			
Warrants Payable Ending Balance from Trust Fund	<b>2850.00</b>		
+/- Adjustments <sup>1</sup>	550.00		
	25.00		
	25.00		
<b>Per Auditor Controller(A/C)-- Bank</b>			
Ending Balance from A/C-- Bank	3250.00		
+/- Adjustments <sup>1</sup>	150.00		
	50.00		
<b>Difference (Must be Zero \$0.00):</b>			<b>0.00</b>

## Trust Fund to Auditor Controller/Bank (Part C)<sup>2</sup>

Miscellaneous Info<sup>1</sup>:

SAMPLE

**Blue** = Calculated field or copied from another cell/worksheet

**Green** = Check field to confirm formulas balance

**Red** = Instructions

<sup>1</sup> Provide explanation for miscellaneous items below:

<sup>2</sup> This Worksheet consists of Parts A, B, and C.

