

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**REVIEW OF OVERPAYMENT
COLLECTIONS FOR AFDC BY THE
STATE OF WYOMING DEPARTMENT
OF FAMILY SERVICES (DFS)**



JANET REHNQUIST
Inspector General

FEBRUARY 2002
A-08-01-01049



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General
Office of Audit Services

Region VII
601 East 12th Street
Room 284A
Kansas City, Missouri 64106

CIN: A-08-01-01049
February 4, 2002

Mr. Paul Yaksic, Administrator
Financial Services Division
Department of Family Services
2300 Capitol Avenue, Room 327
Cheyenne, Wyoming 82002

Dear Mr. Yaksic:

This report provides you with the results of our review of Overpayment Collections made for the former Aid to Families with Dependent Children (AFDC) Program by the State of Wyoming's Department of Family Services (DFS). The objective of our review was to determine whether the DFS remitted the Federal share of AFDC overpayment collections to the Federal government after the program was repealed.

The DFS has systems in place to identify, collect, account for, and remit the Federal share of AFDC overpayments. However, the Federal share of AFDC overpayment collections was deposited into a trust account and was not remitted quarterly after the program was repealed. Three payments totaling \$125,722 were made to the U.S. Department of Health and Human Services, Administration for Children and Families (ACF) between October 1999 and February 2000. Those payments represented the Federal share of AFDC overpayments collected during the period January 1, 1997 through December 31, 1999.

At the time of our review, the DFS had not remitted payments for the Federal share of AFDC overpayment collections for the period January 1, 2000 through June 30, 2001. Records indicate that the Federal share of AFDC overpayment collections made during that time period totals \$50,921.

We are recommending that the DFS remit \$50,921 to ACF. Furthermore, we are recommending the DFS resume making regular *quarterly* payments for the Federal share of AFDC overpayment collections as required.

The DFS agreed with our findings and recommendation in principle, but proposed two adjustments to the amount due to ACF. The DFS's response is included in its entirety as Appendix C.

Introduction

BACKGROUND

The AFDC program was a Federal and State funded income maintenance program. It was administered by the State on behalf of needy families with dependent children. Beginning in 1996, States were eligible to participate in a new program entitled Temporary Assistance for Needy Families (TANF). This new program was implemented by the State of Wyoming on January 1, 1997.

Under the former AFDC program, an individual recipient might, on occasion, receive a monthly maintenance assistance payment in excess of the amount to which he or she was entitled. The State Agency responsible for administering the AFDC program was then obligated to recover the overpayment from the recipient by means of a reduction in future payments to the recipient or by collecting a cash settlement.

Federal regulations at 45 CFR 233.20 require States to continue efforts until the full amount of overpayment has been recovered. Although the AFDC program was repealed and replaced with TANF, the requirement to recover AFDC overpayments remained in effect.

The ACF issued a Program Instruction (PI), Transmittal Number: TANF-ACF-PI-2000-2 dated September 1, 2000. This PI stated that:

For recoveries of former AFDC program overpayments made before October 1, 1996, States are required to repay to the Federal government the Federal share of these recoveries. These rules apply regardless of the fiscal year in which the recoveries are collected and received by the State. The Federal share of these recovered overpayments must be calculated by multiplying the total amount recovered by the Federal Medicaid Assistance Percentage (FMAP) rate in effect for the State during fiscal year 1996. States should not use the FMAP rate in effect during the year in which the overpayment occurred or the FMAP rate in effect during the year in which the recovery is made.

SCOPE OF REVIEW

Our review was conducted in accordance with generally accepted government auditing standards, except our review objectives did not require evaluation of the internal control structure. The objective of our review was to determine whether the DFS remitted the Federal share of AFDC overpayment collections to the Federal government. We examined supporting documentation for AFDC overpayments collected by the DFS from October 1, 1995 through June 30, 2001.

To achieve our objective, we reviewed applicable sections of TANF Program Instructions issued by the ACF and Federal regulations at 45 CFR 233.20. We researched the Cash Management Improvement Act - 31 CFR 205 to determine Federal requirements

regarding interest on collections that were not remitted on a timely basis. We interviewed personnel responsible for operations, support, and integrity of AFDC overpayments.

We examined copies of the Forms ACF-231 for the period October 1, 1995 through December 31, 1996 prepared by DFS. We considered other information provided to us, such as supporting documentation for AFDC overpayment data. A schedule of collections and payments covering October 1, 1996 through June 30, 2001 is attached as Appendix A.

Our fieldwork was performed at the offices of the DFS in Cheyenne, Wyoming during June 2001.

Findings and Recommendations

The DFS properly remitted the Federal share of AFDC overpayments through December 31, 1996. However, subsequent payments for the Federal share of AFDC overpayment collections were either not remitted quarterly or were not remitted at all. We are recommending the DFS remit \$50,921 to ACF. We are also recommending the DFS resume making regular *quarterly* payments for the Federal share of AFDC overpayment collections as required.

Overpayment Collections Properly Remitted

The amounts the DFS reported and paid to the ACF for the period October 1, 1995 through December 31, 1996 were accurate and sufficiently supported.

Overpayment Collections Remitted Late

With regard to AFDC overpayments, the TANF program instruction TANF-ACF-PI-99-2 dated March 9, 1999 stated:

For overpayments made on or before September 30, 1996: ...In any quarter in which one or more of these overpayments are recovered, the Federal share must be returned to this agency....

Although the DFS continued to properly collect overpayments, quarterly payments to ACF were not remitted. The DFS received \$125,722 representing the Federal share of AFDC overpayments collected during the period January 1, 1997 through December 31, 1999. Payment totaling \$104,845 for the period January 1, 1997 through June 30, 1999 was remitted October 25, 1999. Additional payments of \$11,785 and \$9,092 were made on December 30, 1999 and February 23, 2000. No further payments were made.

Overpayment Collections Not Remitted

The DFS did not submit payment to the ACF for the Federal share of AFDC overpayments collected from January 1, 2000 through June 30, 2001. The Federal share of those collections was \$50,921.

Recommendations

We recommend that the DFS:

- Remit \$50,921 to the ACF for the Federal share of AFDC overpayments collected between January 1, 2000 and June 30, 2001.
- Ensure that all subsequent collections are remitted quarterly as required.

Other Matters

In accordance with the Cash Management Improvement Act:

... a State will incur an interest liability to the Federal Government on a refund transaction of Federal funds. A State interest liability will accrue from the day the refund is credited to a State account to the day the refund is either paid out for program purposes or credited to a Federal Government account.

Since the DFS deposited overpayment collections in a trust account and did not make quarterly remittances as required, we believe the State should be liable for interest related to collections that were not remitted on a timely basis. The State should take these balances into consideration and include them in their yearend settlement with the U. S. Treasury Department.

Auditee Response

The DFS agreed with our findings and recommendations in principle, but proposed two adjustments to the amount due to ACF. The DFS's response is included in its entirety as Appendix C.

First, the DFS noted that "Emergency Assistance" adjustments of \$535 were omitted from the total amount collected, as shown on Appendix A. According to DFS, this adjustment increased the amount due ACF to \$51,136.

Second, the DFS stated that they retained \$9,785 in the second quarter of FFY 2000 and used that amount for TANF Program costs. The DFS asserts that their authority to do so is found in TANF-ACF-PI-99-2 (Revised). Therefore, the DFS believes that the amount due to ACF should be \$41,351 (\$51,136 less \$9,785), and indicated that they were remitting a check to ACF in that amount.

The DFS' response did not address the Other Matters section of our report.

OIG Comments

We concur with DFS in regards to the "Emergency Assistance" adjustments being omitted from the total amount collected. However, the DFS failed to consider that the adjustment is subject to the application of the 1996 FMAP rate. Therefore, the amount due ACF should be \$50,921 instead of the \$51,136 proposed by DFS. The amounts shown in this final report include the additional "Emergency Assistance" adjustments. In regards to DFS's second proposed adjustment, we do not agree with the application of AFDC overpayments to TANF program costs.

The DFS cited TANF-ACF-PI-99-2 (Revised) as their authority to apply AFDC overpayments totaling \$9,785 toward TANF program costs during the second quarter of FFY 2000. That PI was revised May 1, 2000, which was *after* the second quarter was completed. Therefore, the State should have used the original TANF-ACF-PI-99-2 dated March 9, 1999 for guidance concerning its treatment of the Federal share of AFDC overpayments. This PI states:

In any quarter in which one or more of these overpayments are recovered, the Federal share must be returned to this agency with a check made payable to the U.S. Department of Health and Human Services...

Both the original TANF-ACF-PI-99-2 and TANF-ACF-PI-99-2 (Revised) were rescinded by TANF-ACF-PI-2000-2, dated September 1, 2000. This PI requires:

States that have been diligent in tracking AFDC overpayment recoveries but have not returned all or any of the Federal share of such amounts recovered to ACF should remit the Federal share of the total accumulated amounts to ACF via check no later than October 31, 2000.

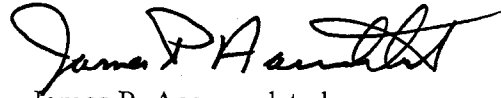
Therefore, DFS should remit a total of \$50,921 representing the Federal share of AFDC overpayments collected.

INSTRUCTIONS FOR AUDITEE RESPONSE

Final determinations as to actions to be taken on all matters reported will be made by the HHS action official identified below. We request that you respond to the recommendation in this report within 30 days from the date of this report to the HHS action official, presenting any comments or additional information that you believe may have a bearing on final determination.

In accordance with the principles of the Freedom of Information Act, 5 U.S.C. 552, as amended by Public Law 104-231, Office of Inspector General, Office of Audit Services reports are made available to the public to the extent information contained therein is not subject to exemptions in the Act. (See 45 CFR Parts 5). As such, within ten business days after the final report is issued, it will be posted on the World Wide Web at <http://oig.hhs.gov/>.

Sincerely,



James P. Aasmundstad
Regional Inspector General for
Audit Services, Region VII

Enclosures

HHS Action Official:
Ms. Judy Galloway
Acting Regional Administrator
Federal Office Building
1961 Stout Street, 9th Floor
Denver, CO 80294-3538

Appendix A

**Schedule of Collections for the Federal Share of AFDC Overpayments
State of Wyoming
Cheyenne, Wyoming
For the Period October 1, 1996 through June 30, 2001**

<u>Quarter</u>	<u>Amount Collected</u>	<u>Amount Remitted</u>	<u>Amount Not Remitted</u>
<u>FFY 97</u>			
Oct - Dec	\$ 9,944	\$ 9,944	\$
Jan - Mar			
Apr - Jun			
Jul - Sep			
<u>FFY 98</u>			
Oct - Dec			
Jan - Mar			
Apr - Jun			
Jul - Sep			
<u>FFY 99</u>			
Oct - Dec			
Jan - Mar			
Apr - Jun *	104,845	104,845	
Jul - Sep	11,785	11,785	
<u>FFY 00</u>			
Oct - Dec	9,093	9,093	
Jan - Mar	9,785		9,785
Apr - Jun	7,250		7,250
Jul - Sep	10,571		10,571
<u>FFY 01</u>			
Oct - Dec	6,100		6,100
Jan - Mar	8,459		8,459
<u>Apr - Jun</u>	<u>8,756</u>	<u> </u>	<u>8,756</u>
Totals	\$186,588	\$135,667	\$50,921

* This collection represents the period January 1, 1997 through June 30, 1999

REVIEW OF
AFDC OVERPAYMENT COLLECTIONS
BY THE STATE OF WYOMING

AUDIT REPORT CIN: A-08-01-01049
KANSAS CITY, MISSOURI

OFFICE OF AUDIT INDIVIDUALS HAVING ACCESS TO SOURCE
INFORMATION REGARDING THIS AUDIT REPORT

Name, Title

Gregory Tambke, Audit Manager
Randy Parker, Senior Auditor
Michael Helmick, Auditor
Brent Owens, Auditor
John Klatt, Independent Reviewer

Class of Persons Having Access to this Report

Office Administrative Personnel

DEPARTMENT OF FAMILY SERVICES

Jim Geringer, Governor
Susan E. Lehman, Director



HATHAWAY BUILDING, 2300 CAPITOL AVENUE, CHEYENNE, WY 82002-0490 (307)777-7561
FAX (307)777-7747 INTERNET:TTASSE@MISSC.STATE.WY.US

Appendix C
Page 1 of 6

December 20, 2001

James P. Aasmundstad
Regional Inspector General
For Audit Services
601 East 12th Street
Room 284A
Kansas City, MO 64106

RE: CIN: A-08-01-01049

Dear Mr. Aasmundstad:

We concur (with one exception) with your assessment of our overpayment recovery data pertaining to the former Aid to Families with Dependent Children (AFDC).

Our exception is the amount to be remitted. We do not agree with the amount of \$50,601. This exception is in two parts:

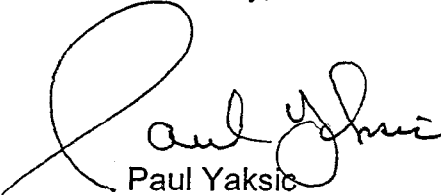
Emergency Assistance adjustments appear to be omitted from your "Amount Collected" in schedule in Appendix A. Therefore; the total for the amount collected should be \$186,803 versus the \$186,268 depicted. This would bring your request for us to remit \$51,136.

However, in the second quarter, FFY 2000, we retained \$9,785 and used that amount for TANF Program costs. Our authority to do so is found in TANF-ACF-PI-99-2 (Revised) May 1, 2000. Through our approved cost allocation procedures, we actually determine the amount of our recoveries one quarter after they actually are collected. So the \$9,785 retention adjustment was made in the third quarter, FFY 2000.

Therefore, we believe the amount to be remitted should be \$51,136 minus the retained amount of \$9,785 would equal \$41,351. Our spreadsheets are attached to explain the above.

We are remitting a check to ACF in the amount of \$41,351. In the event this letter does not provide resolution, we can remit the difference at a later date. Thank you in advance for your consideration. Please contact me at 307-777-6100 or via E-mail, pyaksi@state.wy.us should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Yaksic". The signature is fluid and cursive, with a large initial "P" and "Y".

Paul Yaksic
Financial Services Division

w01t0109.xls Federal Share of Recoveries			
11/13/01	Per Transmittal No. TANF-ACF-PI-2002-2 dated 9/1/2000		
	Collections made to PRICE Trust Fund		
Qtr End Rept	Recoveries for AFDC Overpmts occurring Prior to 10/1/96 Fed Share - FFY96 FNAP Return Fed Share to ACF via CK	Recoveries for AFDC or TANF Overpayments Occurring on or After 10/1/96 Item 3.C.1. AFDC - use FFY97 FNAP Item 3.C.1.C. AFDC or TANF overpmt recoveries rec'd after 10/1/96 credit full amt recovered to surp Yr grant	
Collection Qtr	Check # to Feds	Cost Alloc Qtr (Rev Srce 7001 & rev srce 9102)	Comments
"		189.01	5251-01-9102-T97
"		157.46	5251-01-9102-T98
"		412.92	5251-01-9102-T99
"		261.39	5251-01-9102-T00
Sep-01			
*** ADFC collection reduced TANF claimed for 5022-99 - per PI 99-2 revised (5-1-00) do not send ck to feds			

LINE 5b Child Care	1299 QR	300 QR	600 QR	900 QR	Total Expend	Fed Share 1299	Fed Share 300	Fed Share 600	Fed Share 900	Total Fed Share	GF Share/MOE
5455-99 MOE-01	\$389,013.73	\$398,449.87	\$398,618.40	\$0.00	\$1,165,280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,165,280.00
Child Care MOE Excess					\$0.00					\$0.00	\$0.00
600-99	\$398,013.73	\$398,449.87	\$398,618.40	\$0.00	\$1,165,280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,165,280.00
Total CC MOE					\$0.00					\$0.00	\$0.00

The amount needs to match the ACF-558 Child Care report

Line 5c Transportation and Other Supportive Services	1299 QR	300 QR	600 QR	900 QR	Total Expend	Fed Share 1299	Fed Share 300	Fed Share 600	Fed Share 900	Total Fed Share	GF Share/MOE
3433-99 Child and Youth 0001-12	\$250,420.69	\$330,640.25	\$335,294.02	\$0.00	\$916,354.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$916,354.96
5433-99 0004-06	\$0.00	\$1,920.34	\$918.82	\$0.00	\$2,837.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,837.16
Total	\$250,420.69	\$332,560.59	\$336,212.84	\$0.00	\$919,192.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$919,192.12

LINE 6: Expenditures on Non-Assistance	1299 POWER/Fed \$	1299 WORK	1299 EA	300 POWER/Fed \$	300 EA	600 POWER	600 EA	900 POWER	900 EA	Total Fed \$	GF SHARE
County Cost Alloc (See below) Non-Salary (Suppnet) Program Costs	\$12,810.35	\$3,292.08	\$13,133.38	\$0.00	\$3,466.48	\$9,322.16	\$4,601.36	\$0.00	\$0.00	\$330,063.91	\$330,063.91
5002-67789 Childman	\$2,466.64	\$2,722.02	\$5,188.66	\$0.00	\$4,632.52	\$2,466.64	\$2,466.64	\$0.00	\$0.00	\$27,244.58	\$27,244.58
5003-67789 SAV	\$442.28	\$1,927.13	\$2,369.41	\$0.00	\$2,898.82	\$1,214.83	\$1,214.83	\$0.00	\$0.00	\$4,763.81	\$4,763.81
5022-6597799 PRICE	\$4,825.99	\$0.00	\$4,825.99	\$0.00	\$0.00	\$18,214.86	\$0.00	\$0.00	\$0.00	\$51,991.36	\$51,991.36
5026-67789 Adult Sw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5026-6597799 CC	\$704.30	\$0.00	\$704.30	\$0.00	\$0.00	\$2,681.85	\$0.00	\$0.00	\$0.00	\$2,681.85	\$2,681.85
5031-6597799 CC	\$4,494.72	\$1,040.47	\$5,535.19	\$0.00	\$738.19	\$1,049.41	\$0.00	\$0.00	\$0.00	\$11,064.79	\$11,064.79
5031-6597799 EA Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5064-67789 Training	\$2,445.96	\$4,029.27	\$6,475.23	\$0.00	\$6,221.17	\$5,121.49	\$5,121.49	\$0.00	\$0.00	\$31,095.48	\$31,095.48
5064-67799 Training	\$0.00	\$6,390.23	\$6,390.23	\$0.00	\$6,390.23	\$7,002.91	\$7,002.91	\$0.00	\$0.00	\$20,099.83	\$20,099.83
5068-67789	\$0.00	\$15,079.58	\$15,079.58	\$0.00	\$12,114.54	\$16,753.91	\$16,753.91	\$0.00	\$0.00	\$44,948.33	\$44,948.33
TOTAL	\$134,770.24	\$32,318.77	\$167,089.01	\$0.00	\$59,723.40	\$122,406.88	\$58,424.87	\$0.00	\$0.00	\$324,762.16	\$324,762.16

Federal Shares	1299 Fed \$	300 Fed \$	600 Fed \$	900 Fed \$	Total Fed \$	GF SHARE
County Cost Alloc (See below) Non-Salary (Suppnet) Program Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330,063.91
5002-6597799 Childman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,244.58
5003-67789 SAV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,763.81
5022-6597799 PRICE	\$0.00	\$0.00	\$18,214.86	\$0.00	\$18,214.86	\$51,991.36
5026-67789 Adult Sw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5026-6597799 CC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,681.85
5031-6597799 EA Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,064.79
5064-67789 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,095.48
5064-67799 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,099.83
5068-67789	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,948.33
TOTAL	\$0.00	\$0.00	\$18,214.86	\$0.00	\$18,214.86	\$196,810.62

LINE 6: Expenditures on Non-Assistance	1299 POWER/Fed \$	1299 WORK	1299 EA	300 POWER/Fed \$	300 EA	600 POWER	600 EA	900 POWER	900 EA	Total Fed \$	GF SHARE
County Cost Alloc (See below) Non-Salary (Suppnet) Program Costs	\$12,810.35	\$3,292.08	\$13,133.38	\$0.00	\$3,466.48	\$9,322.16	\$4,601.36	\$0.00	\$0.00	\$330,063.91	\$330,063.91
5002-67789 Childman	\$2,466.64	\$2,722.02	\$5,188.66	\$0.00	\$4,632.52	\$2,466.64	\$2,466.64	\$0.00	\$0.00	\$27,244.58	\$27,244.58
5003-67789 SAV	\$442.28	\$1,927.13	\$2,369.41	\$0.00	\$2,898.82	\$1,214.83	\$1,214.83	\$0.00	\$0.00	\$4,763.81	\$4,763.81
5022-6597799 PRICE	\$4,825.99	\$0.00	\$4,825.99	\$0.00	\$0.00	\$18,214.86	\$0.00	\$0.00	\$0.00	\$51,991.36	\$51,991.36
5026-67789 Adult Sw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5026-6597799 CC	\$704.30	\$0.00	\$704.30	\$0.00	\$0.00	\$2,681.85	\$0.00	\$0.00	\$0.00	\$2,681.85	\$2,681.85
5031-6597799 CC	\$4,494.72	\$1,040.47	\$5,535.19	\$0.00	\$738.19	\$1,049.41	\$0.00	\$0.00	\$0.00	\$11,064.79	\$11,064.79
5031-6597799 EA Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5064-67789 Training	\$2,445.96	\$4,029.27	\$6,475.23	\$0.00	\$6,221.17	\$5,121.49	\$5,121.49	\$0.00	\$0.00	\$31,095.48	\$31,095.48
5064-67799 Training	\$0.00	\$6,390.23	\$6,390.23	\$0.00	\$6,390.23	\$7,002.91	\$7,002.91	\$0.00	\$0.00	\$20,099.83	\$20,099.83
5068-67789	\$0.00	\$15,079.58	\$15,079.58	\$0.00	\$12,114.54	\$16,753.91	\$16,753.91	\$0.00	\$0.00	\$44,948.33	\$44,948.33
TOTAL	\$134,770.24	\$32,318.77	\$167,089.01	\$0.00	\$59,723.40	\$122,406.88	\$58,424.87	\$0.00	\$0.00	\$324,762.16	\$324,762.16

Federal Shares	1299 Fed \$	300 Fed \$	600 Fed \$	900 Fed \$	Total Fed \$	GF SHARE
County Cost Alloc (See below) Non-Salary (Suppnet) Program Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330,063.91
5002-6597799 Childman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,244.58
5003-67789 SAV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,763.81
5022-6597799 PRICE	\$0.00	\$0.00	\$18,214.86	\$0.00	\$18,214.86	\$51,991.36
5026-67789 Adult Sw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5026-6597799 CC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,681.85
5031-6597799 EA Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,064.79
5064-67789 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,095.48
5064-67799 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,099.83
5068-67789	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,948.33
TOTAL	\$0.00	\$0.00	\$18,214.86	\$0.00	\$18,214.86	\$196,810.62

LINE 6: Expenditures on Non-Assistance	1299 POWER	1299 WORK	1299 EA	300 POWER/Fed \$	300 EA	600 POWER	600 EA	900 POWER	900 EA	Total Fed \$	GF SHARE
County Cost Alloc (See below) Non-Salary (Suppnet) Program Costs	\$12,810.35	\$3,292.08	\$13,133.38	\$0.00	\$3,466.48	\$9,322.16	\$4,601.36	\$0.00	\$0.00	\$330,063.91	\$330,063.91
5002-67789 Childman	\$2,466.64	\$2,722.02	\$5,188.66	\$0.00	\$4,632.52	\$2,466.64	\$2,466.64	\$0.00	\$0.00	\$27,244.58	\$27,244.58
5003-67789 SAV	\$442.28	\$1,927.13	\$2,369.41	\$0.00	\$2,898.82	\$1,214.83	\$1,214.83	\$0.00	\$0.00	\$4,763.81	\$4,763.81
5022-6597799 PRICE	\$4,825.99	\$0.00	\$4,825.99	\$0.00	\$0.00	\$18,214.86	\$0.00	\$0.00	\$0.00	\$51,991.36	\$51,991.36
5026-67789 Adult Sw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5026-6597799 CC	\$704.30	\$0.00	\$704.30	\$0.00	\$0.00	\$2,681.85	\$0.00	\$0.00	\$0.00	\$2,681.85	\$2,681.85
5031-6597799 CC	\$4,494.72	\$1,040.47	\$5,535.19	\$0.00	\$738.19	\$1,049.41	\$0.00	\$0.00	\$0.00	\$11,064.79	\$11,064.79
5031-6597799 EA Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5064-67789 Training	\$2,445.96	\$4,029.27	\$6,475.23	\$0.00	\$6,221.17	\$5,121.49	\$5,121.49	\$0.00	\$0.00	\$31,095.48	\$31,095.48
5064-67799 Training	\$0.00	\$6,390.23	\$6,390.23	\$0.00	\$6,390.23	\$7,002.91	\$7,002.91	\$0.00	\$0.00	\$20,099.83	\$20,099.83
5068-67789	\$0.00	\$15,079.58	\$15,079.58	\$0.00	\$12,114.54	\$16,753.91	\$16,753.91	\$0.00	\$0.00	\$44,948.33	\$44,948.33
TOTAL	\$134,770.24	\$32,318.77	\$167,089.01	\$0.00	\$59,723.40	\$122,406.88	\$58,424.87	\$0.00	\$0.00	\$324,762.16	\$324,762.16

Federal Shares	1299 Fed \$	300 Fed \$	600 Fed \$	900 Fed \$	Total Fed \$	GF SHARE
County Cost Alloc (See below) Non-Salary (Suppnet) Program Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330,063.91
5002-6597799 Childman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,244.58
5003-67789 SAV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,763.81
5022-6597799 PRICE	\$0.00	\$0.00	\$18,214.86	\$0.00	\$18,214.86	\$51,991.36
5026-67789 Adult Sw	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5026-6597799 CC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,681.85
5031-6597799 EA Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,064.79
5064-67789 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,095.48
5064-67799 Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,099.83
5068-67789	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,948.33
TOTAL	\$0.00	\$0.00	\$18,214.86	\$0.00	\$18,214.86	\$196,810.62

w01td109.xls Federal Share of Recoveries							
11/13/01	Per Transmittal No. TANF-ACF-FI-2002-2 dated 9/1/2000						
Collections made to PRICE Trust Fund							
Qtr End Rept	Recoveries for AFDC Overpays occurring Prior to 10/1/96 Fed Share = FFY96 FMAP Return Fed Share to ACF via CK			Recoveries for AFDC OR TANF Overpayments Occurring on or After 10/1/96 Item 2.C.1. AFDC = use FFY91 FMAP Item 2.C.2.C. AFDC or TANF overpays recoveries rec'd after 10/1/96 credit full amt returned to each yr grant			
Collection Qtr	Check # to Feds	Cost Alloc Qtr (Rev Srce 7001 & rev srce 9102)	Comments				
Dec-96	Reptd on ACF-231 (Ln 10	negative grant award ?					
Mar-97	amt inc w/ck 10-25-99						
Jun-97	"						
Sep-97	"						
Dec-97	"						
Mar-98	"						
Jun-98	"						
Sep-98	"						
Dec-98	"						
Mar-99	"						
Jun-99	104,844.72	AD 4384386 10-26-99					AD 4384386 10-26-99, PV 049 DFB--1596
Sep-99	11,784.75	AD 4452195 12-30-99					AD 4452195 12-30-99, PV 049 DFB--1602
"			3,235.23	Dec-99	5022-99-7001-T97		
"			7,778.97	"	5022-99-7001-T98		
"			4,080.20	"	5022-99-7001-T99		
"			1,442.74	"	5022-99-9102-T97		
"			3,469.03	"	5022-99-9102-T98		6731.33
"			1,819.56	"	5022-99-9102-T99		
Dec-99	9,092.63	AD 4511214 2-23-00					AD 4511214 2-23-00, PV 049 DFB--1609
"			1,072.25	Mar-00	5022-99-7001-T97		
"			794.62	"	5022-99-7001-T98		
"			1,501.18	"	5022-99-7001-T99		
"			358.11	"	5022-99-7001-T00		
"			441.56	"	5022-99-9102-T97		
"			352.91	"	5022-99-9102-T98		
"			685.92	"	5022-99-9102-T99		
"			165.57	"	5022-99-9102-T00		
3-00 AF	***						***
3-00 AF			9,785.46	Jun-00	5022-99-7001-AF		***
3-00 AF			585.00	"	5022-99-7001-AF		*** 12/99 corr 97TANF to A
3-00 EA			34.50	"	5022-99-7001-EA		***
Mar-00			863.96	"	5022-99-7001-T97		
"			466.02	"	5022-99-7001-T98		
"			1,177.29	"	5022-99-7001-T99		
"			1,131.92	"	5022-99-7001-T00		
"			343.16	"	5022-99-9102-T97		
"			205.86	"	5022-99-9102-T98		
"			518.94	"	5022-99-9102-T99		
"			504.83	"	5022-99-9102-T00		
6-00 AF	7,191.70						
6-00 EA	97.00						
Jun-00			2,259.82	Sep-00	5022-01-7001-T00		
"			1,116.18	"	5022-01-9102-T00		
"			575.05	"	5051-01-7001-T97		
"			416.67	"	5051-01-7001-T98		
"			572.51	"	5051-01-7001-T99		
"			252.95	"	5051-01-9102-T97		
"			203.83	"	5051-01-9102-T98		
"			279.49	"	5051-01-9102-T99		
9-00 AF	10,379.04						
9-00 EA	320.50						
Sep-00			724.36	Dec-00	5251-01-7001-T97		
"			431.76	"	5251-01-7001-T98		
"			522.13	"	5251-01-7001-T99		
"			1,689.15	"	5251-01-7001-T00		
"			320.64	"	5251-01-9102-T97		
"			211.24	"	5251-01-9102-T98		
"			254.87	"	5251-01-9102-T99		
"			1,214.06	"	5251-01-9102-T00		
12-00 AF	6,076.71						
12-00 EA	39.00						
Dec-00			301.56	Mar-01	5022-01-7001-T01		
"			157.44	"	5022-01-9102-T01		
"			561.94	"	5251-01-7001-T97		
"			1,152.23	"	5251-01-7001-T98		
"			473.08	"	5251-01-7001-T99		
"			1,584.72	"	5251-01-7001-T00		
"			567.82	"	5251-01-9102-T97		
"			563.77	"	5251-01-9102-T98		
"			230.92	"	5251-01-9102-T99		
"			782.78	"	5251-01-9102-T00		
3-01 AF	8,429.90						
3-01 EA	49.33						
Mar-01			1,068.96	Jun-01	5022-01-7001-T01		
"			584.04	"	5022-01-9102-T01		
"			1,714.67	"	5251-01-7001-T97		
"			523.07	"	5251-01-7001-T98		
"			754.18	"	5251-01-7001-T99		
"			1,358.05	"	5251-01-7001-T00		
"			579.69	"	5251-01-9102-T97		
"			288.93	"	5251-01-9102-T98		
"			410.09	"	5251-01-9102-T99		
"			739.45	"	5251-01-9102-T00		
6-01 AF	8,738.47						
6-01 EA	30.00	41,351.65					
Jun-01			1,018.29	Sep-01	5022-01-7001-T01		
"			535.71	"	5022-01-9102-T01		
"			384.99	"	5251-01-7001-T97		
"			300.04	"	5251-01-7001-T98		
"			791.81	"	5251-01-7001-T99		
"			503.61	"	5251-01-7001-T00		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1	07/24/2000																										
2		Cost Allocation of ORP, QC and EA Admin. for 9806 Quarter																									
3		[Intranseccasualbook06000.xls																									
4																											
5		Overpayment Recovery 5022																									
6		POWER	Food Stamp	Medicaid	WORK	N/D	CCB Prog	CCB Adm																			
7		1967/841	FS/7908	MA/7624	TMW/81	Child Support	Mand/759	Money/679		Total	Check																
8		918.62	688.49	671.27	0.00	0.00	0.00	443.62	2600.00	2600.00																	
9		Percent	0.3525482	0.2571115	0.2197192	0.00	0.00	0.170823	1.000000																		
10																											
11		Expenditures																									
12		12 97 4022 ORP																									
13		Allocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																	
14		Federal Share	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																	
15																											
16																											
17		Expenditures																									
18		18 99 4022 ORP																									
19		Allocated	34,000.94	247,965.45	21,180.58	0.00	0.00	16,455.58	86,443.94																		
20		AETC	10,370.46						86,443.94																		
21		EA	34.50																								
22		197 Recoveries	1,244.00																								
23		198 Recoveries	694.00																								
24		199 Recoveries	1,752.00																								
25		200 Recoveries	1,891.00																								
26		Federal Share	18,274.98	12,388.43	10,595.30	0.00	0.00	16,455.58	71,708.42																		
27									74,353%																		
28																											
29		Quality Control 5028																									
30		POWER	Food	Food	Medicaid	WORK	N/D	CCB Prog	CCB Adm																		
31		TMW/81	FS/7908	MA/7624	TMW/81	Child Support	Mand/759	Money/679		Total	Check																
32		15.78	67.37	3,340.95	14.82	0.00	0.00	41.87	459.08	3,920.08																	
33		Percent	0.004028	0.0223388	0.8497148	0.0037854	0.00	0.003028	0.11711	1.00000																	
34																											
35		Expenditures																									
36		36 97 4028 QC																									
37		Allocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																	
38		Federal Share	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																	
39																											
40																											
41		Expenditures																									
42		42 99 4028 QC																									
43		Allocated	461.68	2,560.25	87,385.70	0.00	0.00	34,244	13,421.97	114,689.88																	
44		Federal Share	0.00	1,280.13	48,682.85	0.00	0.00	347.04	13,421.97	63,858.82																	
45																											
46																											
47																											
48		Expenditures																									
49		49 99 4038 Medicaid																									
50		Direct Change Childs																									
51		Direct Change Burial																									
52		Allocated	58,849.68		5,031.34					58,849.68																	
53		Federal Share	0.00		3,773.51					34,590.26																	
54										21,068.64																	
55										60.81%																	
56																											
57																											
58																											
59																											
60																											
61																											
62																											

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