



## Ohio Administrative Code

### Rule 5101:9-7-01 Public children services agency (PCSA) financing.

Effective: September 3, 2021

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The following accounting procedures are necessary for state and local accountability in the allocation of state and federal funds.

#### (A) Financing

(1) Each county shall create and maintain a single PCSA fund into which funds shall be deposited monthly for the operation of children services programs.

(2) Available funds are limited by state appropriation and federal award.

(3) The Ohio department of job and family services (ODJFS) notifies the PCSA on an annual basis, of the amount of the state child protective allocation (SCPA) advance the agency will receive for each quarter.

(4) ODJFS reimburses the county for allowable expenditures when the quarterly reconciliation is finalized.

(5) Advances and reimbursements through the county finance information system (CFIS) are issued via electronic fund transfer (EFT).

(B) The PCSA shall report quarterly receipts and disbursements to the PCSA fund as described in rule 5101:9-7-29 of the Administrative Code.

(1) Receipts to, and expenditures from this fund may include: emergency services assistance, SCPA, Title IV-E, Title IV-B, medicaid, Title IV-A and kinship care, independent living, local, foster care maintenance, post adoption special services subsidy, basic child abuse and neglect, and other local/state/federal funds.



(2) A stand alone PCSA shall establish agreements with the county department of job and family services (CDJFS) for the cash transfer of eligible funds that are deposited exclusively to the public assistance (PA) fund.

(3) Grants, endowments, levy and other funds designated for children services shall be deposited into the PCSA fund as necessary.

(C) Expenditures shall be transacted as follows:

(1) A stand alone PCSA shall pay all expenses including administrative costs, foster care maintenance, contracts, and purchased services costs from the PCSA fund.

(2) A combined CDJFS/PCSA shall pay administrative costs for expenses allocated to PCSA operations from the PA fund and reimburse the PA fund from the PCSA fund. This reimbursement shall be reported as described in rule 5101:9-7-29 of the Administrative Code. Expenses such as foster care maintenance, children services contracts, and applicable purchased services costs shall be paid from the PCSA fund.

(D) The PCSA shall maintain the completed expenditure documentation in accordance with rule 5101:9-9-21 of the Administrative Code. This documentation may be subject to inspection, monitoring, and/or audit.