

June 3, 2016

COUNTY FISCAL LETTER (CFL) NO. 15/16-60

TO: ALL COUNTY WELFARE DIRECTORS
ALL COUNTY FISCAL OFFICERS
ALL COUNTY AUDITOR CONTROLLERS
ALL CHIEF PROBATION OFFICERS

SUBJECT: THE STATEMENT OF CASH ADVANCES – AA 190 (AA 190) AND
OTHER COUNTY PAYMENT REPORTS AVAILABLE ON-LINE

REFERENCE: [CFL NO. 11/12-29, DATED OCTOBER 21, 2011](#)
[CFL NO. 13/14-52, DATED MAY 23, 2014](#)
[CFL NO. 13/14-57, DATED JUNE 18, 2014](#)

This letter in collaboration with the County Welfare Directors Association (CWDA) informs counties that electronic versions of the AA 190, payment reports and approval letters (Reports) associated with the County Expense Claim (CEC), County Assistance Claim (CA 800) and County Automation Invoice payments will be available on the California Department of Social Services' (CDSS) Extranet starting with payments issued in July 2016. As a result, the Remittance Advice (RA) for the County Auditor-Controller and the County Welfare Director will be eliminated. Additionally, this letter provides the general overview for each section of the AA 190. Details of the California Work Opportunity and Responsibility to Kids (CalWORKs) subaccount information on the AA 190 will be addressed in a future CFL.

Extranet Site and Reports

Access to the electronic versions will replace the monthly paper distribution of the Reports to counties. A password is required to access the new Extranet site and will be provided to the counties with the paper Report copies in June 2016. During the transition, counties may access the electronic Reports issued in June 2016, while concurrently receiving paper copies of these documents. Beginning in July 2016, the Reports will be available electronically and the counties will no longer receive paper copies of these documents.

The Reports will be available on the Extranet at <http://www.cdsscounties.ca.gov/> within the "Administration/Assistance Monthly Reports" link. Counties should access the link by the 15th of each month for the CEC payments and the end of each month for the Assistance and Automation payments.

Beginning with the July 2016 Reports, the site will accumulate seven years of Reports to meet retention requirements. Additionally, each Report will have the data for all the counties.

There will be four subfolders within the "Administration/Assistance Monthly Reports" link:

1. "DFA C 430"
2. "Waiver Counties Ledgers and Payment Reports"
3. "Statement of Cash Advances – AA 190"
4. "Approval Letters"

The following provides the sort sequence by fiscal year and month or quarter and describes the documents within each subfolder:

- DFA C 430 – a quarterly report that provides authorized costs from the audited CEC by the single funding program names, codes and funding source. These documents will be sorted by quarter within each respective fiscal year.
- Waiver Counties Ledgers and Payments – the quarterly Title IV-E Waiver Ledgers reflect the recalculated CEC and CA 800 audited claims expenditures based on the waiver ratio. This subfolder will include the Non-Waiver Ledgers and Payment Reports for the CEC claims. These documents will be sorted by quarter within each respective fiscal year.
- Statement of Cash Advances – AA 190 – The AA 190 form identifies the monthly advances and the actual monthly costs for each assistance program or quarterly costs for each administrative program or automation projects. The AA 190 documents will be sorted by the warrant release month within each fiscal year.
- Approval Letters - letters that inform counties about their audited claims and the amount approved for payment. The CA 800 approval letter documents will be sorted by the respective month of the claim within each fiscal year. The approval letters for the CEC will be available beginning with the audited CEC for State Fiscal Year 2016-17.

AA 190 General Descriptions

Attachment A is an example of an AA 190 and displays the program categories by period, funding source, estimated advances, actual costs and adjustments for the period specified. The AA 190 also identifies the Catalog of Federal Domestic Assistance (CFDA) number which is used by the state and counties to report federal expenditures as mandated by the single audit requirements. Information on CFDA numbers and associated federal programs are available at <http://www.cfda.gov>. The CFDA information is also available annually in a CFL titled, annual reminder of federal fund monitoring responsibilities for counties. Please refer to CFL No. 14/15-77, dated June 26, 2015 for the most recent CFDA information.

The following is a description for each section of the AA 190:

- Section A

Section A provides the CDSS contact information for county inquiries on the AA 190, the month of advance, county name and the warrant release date. The warrant release date is the date funds are disbursed to the counties.

- Section B

Section B provides the program names, CFDA number if applicable and estimated monthly advance for a specific period by fund source. The monthly advance is determined by CDSS in accordance with the [Welfare and Institution Code 15153](#).

- Section C

Section C provides information on adjustments for prior period(s) by programs, fund source and CFDA number, if applicable. This section is also known as the “True-up” process for a specific period on the CEC or CA 800.

- “Actual Expenditures” - audited expenditures approved for payment.
- “Less Advances” - identifies the advance amount previously issued for the corresponding period’s audited expenditures.
- “Net Adjustment” - sums the Actual Expenditures minus the “Less: Advances” portion.
- “Total Net Adjustments” portion is the sum of the net adjustment. Within the “Total Net Adjustments” portion, there is a deferred recoupment and deferred payment.
- “Net Adjustment Deferred Recoupment” - recoups an over advancement that cannot be recouped in a particular AA 190 period and will be recovered at a later date or in a different AA 190 program for the same month (quarter).
- “Net Adjustments Deferred Payment” - a payment that will be paid at a later date, usually due to a pending increase in State or federal funding.

- Section D

Section D is for miscellaneous adjustments by programs, periods, fund source and CFDA number, if applicable. This includes adjustments for periods other than the period listed on the AA 190 and payments for cash claims. Additionally, this section includes information about the Child Poverty and Family Supplemental Support Subaccount, CalWORKs Maintenance of Effort Subaccount and the Family Support Subaccount. Please refer to [CFL No. 11/12-29](#) and [CFL No. 13/14-52](#) for additional information on the subaccounts. A subsequent CFL to address the subaccounts payment reconciliation methodology is forthcoming.

- Section E

Section E of the AA 190 is for comments. This section is used to provide general information to the counties, such as changes in legislation that may affect the payment process for a program(s). This section may also be used to communicate relevant information that may affect counties' reconciliation process.

- Section F

Section F identifies what is shown on a RA. The section summarizes the programs and payments by fund source pertaining to the corresponding RA. This amount should match the amount on the RA that accompanies the payment to the County Treasurer.

The bottom of Section F lists a unique eight-digit identification number assigned to each payment and referenced on the AA 190. This number is referred to as the claim schedule number and is used as a reference by CDSS, State Controller's Office and counties.

In the event of a zero balance on the AA 190, in which the overall adjustments equal the advances, no warrants would be issued for the corresponding AA 190. This zero balance AA 190 is still an important document for reconciling purposes.

Also, revised versions of any of the Reports will be posted in addition to the original document and will be identified as a revised version to the specific Report.

Additional information on the AA 190 is available on the CWDA website in the CEC Manual located at <http://www.cwda.org/formsguidelines/county-expense-claim-guidelines-and-procedures>.

Questions regarding this letter should be directed to ExtranetReports@dss.ca.gov.

Sincerely,

Original Document Signed By:

DIANNE OKAMOTO, Chief
Fiscal Systems and Accounting Branch

Attachments



Department of
Social Services



CDSS Extranets

• [County Financial Resources](#)

- [Automated Assistance Claims](#)
- [Administration/Assistance Monthly Reports](#)
- [CalFresh Program](#)
- [CalFresh Outreach](#)
- [C-CFSR](#)
- [CCLD](#)
- [Child Welfare Data County Extranet](#)
- [CMIPS II](#)
- [Continuum of Care Reform \(CCR\)](#)
- [Disaster Planners and Managers](#)
- [Fraud](#)
- [Katie A](#)
- [MyCCL](#)
- [Office of Child Abuse Prevention \(OCAP\)](#)
- [Residentially Based Services Program \(RBS\)](#)
- [Resource Family Approval \(RFA\)](#)



The Reports will be available at <http://www.cdsscounties.ca.gov/> within the "Administration/Assistance Monthly Reports" link

SYSTEMS

- [County Expense Claims \(CEC\)](#)
- [FSEIS](#)