ARRA Incentive Funds

• Approval to Combine ARRA Balances into Regular Incentive Funds
  – No longer need to track separately

• Method of Transfer
  – Complete Incentive Transfer Agreement
    • CSB will send partially completed Incentive Transfer Forms to Auditors
    • Auditors include dollar amounts and transfer date
    • Form only signed by Auditor for ARRA transfer
  – Write a check from ARRA fund into regular incentive fund

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ARRA Incentive Funds

• When to zero out the fund?
  – County must receive transfer form from CSB with before zeroing out accounts
  – Process must be completed by year end so that 12/31/18 cash balances will be zero.
  – Reported by Auditors on QIB.
    • Not reported on QIE – Auditor initiated

Quarterly Incentive Expenditure (QIE)

• Report balances of all six incentive funds each quarter through the end of the year
• Hope to have the IV-D Expenditure Portal updated by beginning of 2019.
Title IV-D Health Insurance

• Type of Insurance
  – Fully Insured
  – Self Insured

• General Rule
  – Considered paid when transferred
  – Claim in months with transfers only
  – Calculation complicated
    • Different rates
    • Inconsistent transfer dates and amounts
    • Causing large adjustments during FQA reviews

Title IV-D Health Insurance

• New Method for Health Insurance Claiming
  – Consistent for all self-insured counties
  – Use of budgeted numbers
    • County-wide budgeted amount for health insurance / # employees enrolled / 12 months =
    • Budgeted cost per enrolled employee per month
      – Use for health insurance on MEC
      – Multiply by employee’s IV-D% to get eligible amount
  – Reconcile with transferred (actual) amount
    • County portion not employee portion
Title IV-D Health Insurance

- Reconcile with Transferred (Actual) Amounts
  - County-wide transferred amount / # of employees enrolled / 12 months =
  - Actual cost per enrolled employee per month
    - Use for reconciliation between budgeted and transferred (actual) costs
  - Excel spreadsheet created for Title IV-D offices to reconcile
    - Reconciliation adjustment required if budgeted > transferred (actual) amount
    - Not required if budgeted ≤ transferred (actual)

Auditor Health Insurance Form

1. Must fill out to December of which year?
2. Is the county self-insured or fully insured? (If fully insured, please sign the following questions and sign form)
3. Does the county budget health insurance costs by participant or position?
4. Total county-wide amount budgeted for health insurance premiums for the year:
5. Total number of participants/positions covered by health insurance as of 1/1/11:
6. Budgeted county cost per participant/position per month:
7. Total county-wide amount transferred to the Health Insurance Fund for the year:
8. Excess balance transferred from the Health Insurance Fund back to County General Fund:
9. Net county-wide amount transferred to the Health Insurance Fund for the year:
10. Total number of participants/positions covered by health insurance as of 12/31/:
11. Actual transferred cost per participant/position per month:
12. Other amounts included in the health insurance budget line item that are transferred into the health insurance fund:

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## Auditor Health Insurance Form

**County:** Sample  
**Date Submitted:** 12/31/18

**Complete Instructions on Back**

1. **Form filled out in December of which year?**  
   - 2018

2. **Is the county self-insured or fully insured? (If fully insured, please skip the remaining questions and sign the form.)**  
   - Self-insured -

3. **Does the county budget health insurance costs by participant or position?**  
   - Participant -

4. **Total county-wide amount BUDGETED for health insurance premiums for the year: 2019**  
   - $2,000,000.00

5. **Total number of participants/positions covered by health insurance as of 12/31/2018**  
   - 200

6. **BUDGETED county cost per participant/position per month**  
   - $833.33  
   - Use for MEC claiming in 2019

---

**County:** Sample  
**Date Submitted:** 12/31/19

**Complete Instructions on Back**

1. **Form filled out in December of which year?**  
   - 2019

2. **Is the county self-insured or fully insured? (If fully insured, please skip the remaining questions and sign the form.)**  
   - Self-insured -

3. **Does the county budget health insurance costs by participant or position?**  
   - Participant -

4. **Total county-wide amount BUDGETED for health insurance premiums for the year: 2020**  
   - $2,100,000.00

5. **Total number of participants/positions covered by health insurance as of 12/31/2019**  
   - 210

6. **BUDGETED county cost per participant/position per month**  
   - $833.33  
   - Use for MEC claiming in 2020
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Auditor Health Insurance Form

7. Total county-wide amount TRANSFERRED to the Health Insurance Fund for the year: 2019
   - $1,900,000.00

8. Excess balance transferred from the Health Insurance Fund back to County General Fund in: 2019
   - $0.00

9. Net county-wide amount TRANSFERRED to the Health Insurance Fund for the year: 2019
   - $1,900,000.00

10. Total number of participants/positions covered by health insurance as of 12/31/2018
    - 200

11. Actual TRANSFERRED cost per participant/position per month
    - Use to Reconcile for 2019
    - $791.67

12. Other amounts included in the health insurance budget line item that are transferred into health insurance fund:

<table>
<thead>
<tr>
<th>Type</th>
<th>Check</th>
<th>Included</th>
</tr>
</thead>
<tbody>
<tr>
<td>Life</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dental</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vision</td>
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<td>HSA</td>
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<tr>
<td>Other</td>
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Reconciliation Form

Reconciliation - Budgeted vs Actual IV-D Health Insurance Claimed Costs

<table>
<thead>
<tr>
<th>Employee:</th>
<th>John Mallers</th>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Month/Year</th>
<th>Actual Transferred Amount</th>
<th>Budget Amount Claimed on IV-D</th>
<th>Actual IV-D Activity %</th>
<th>Allowable IV-D Cost</th>
<th>Monthly (Over)/Under Claimed</th>
<th>Cumulative Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan-19</td>
<td>$579.67</td>
<td>$419.87</td>
<td>30.00%</td>
<td>$315.84</td>
<td>($20.84)</td>
<td>($20.84)</td>
</tr>
<tr>
<td>Feb-19</td>
<td>$561.67</td>
<td>$416.87</td>
<td>30.00%</td>
<td>$315.84</td>
<td>($20.84)</td>
<td>($20.84)</td>
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<tr>
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<td>30.00%</td>
<td>$315.84</td>
<td>($20.84)</td>
<td>($20.84)</td>
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<tr>
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<td>$579.67</td>
<td>$416.87</td>
<td>30.00%</td>
<td>$315.84</td>
<td>($20.84)</td>
<td>($20.84)</td>
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<tr>
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<td>$416.87</td>
<td>30.00%</td>
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<td>($20.84)</td>
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<td>30.00%</td>
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<td>($20.84)</td>
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<td>30.00%</td>
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<td>($20.84)</td>
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<td>30.00%</td>
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<td>30.00%</td>
<td>$315.84</td>
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</table>

For Prior Period Adjustment - Monthly Total for All Employees in Workbook

<table>
<thead>
<tr>
<th>Employee</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>Total Adjustment</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>($20.84)</td>
<td>($20.84)</td>
<td>($20.84)</td>
<td>($20.84)</td>
<td>($20.84)</td>
<td>($20.84)</td>
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<td>($20.84)</td>
<td>($20.84)</td>
</tr>
</tbody>
</table>
Title IV-D Health Insurance

• Guidance to be released after Clerk’s Conference
  – Include Reconciliation Form
  – Sent out via email and posted on CSR

• Auditor Health Insurance Form due to be completed and submitted to all Title IV-D agencies (Clerk, Prosecutor, and IV-D Court) by December 31st of each year.

• Copy of the form also to be submitted to CSB via email by December 31st.

Questions
Contact Information

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Financial Quality Assurance Department
CSBQA@dcs.in.gov