

# RECAPS

3/18/2014

---

## TABLE OF CONTENTS

- 111.1 GENERAL POLICY
- 111.2 DEFINITION & ACRONYMS
- 111.3 GOALS & OBJECTIVES
- 111.4 OCDEL RESPONSIBILITIES
- 111.5 CCIS RESPONSIBILITIES
  - 111.5.1 Process for Reporting Revenues
  - 111.5.2 Process for Reporting Expenditures
  - 111.5.3 Process for Submitting the Recap
  - 111.5.4 Supplemental Payments
  - 111.5.5 Carry Forward Process
- 111.6 TRAINING GUIDE
  - 111.6.1 Goals
  - 111.6.2 Objectives
  - 111.6.3 Section Checkpoint Questions
    - 111.6.3.1 Questions – 111.1 – General Policy
    - 111.6.3.2 Questions – 111.4 – OCDEL Responsibilities
    - 111.6.3.3 Questions – 111.5 - CCIS Responsibilities
    - 111.6.3.4 Questions – 111.5.1 – Process for Reporting Revenues
    - 111.6.3.5 Questions – 111.5.2 – Process for Reporting Expenditures
    - 111.6.3.6 Questions – 111.5.3 – Process for Submitting the Recap
    - 111.6.3.7 Questions – 111.5.4 – Supplemental Payments
    - 111.6.3.8 Questions – 111.5.5 Carry Forward Process
  - 111.6.4 Section Checkpoint Answers
    - 111.6.4.1 Answers – 111.1 – General Policy
    - 111.6.4.2 Answers – 111.4 – OCDEL Responsibilities
    - 111.6.4.3 Answers – 111.5 - CCIS Responsibilities
    - 111.6.4.4 Answers – 111.5.1 – Process for Reporting Revenues
    - 111.6.4.5 Answers – 111.5.2 – Process for Reporting Expenditures
    - 111.6.4.6 Answers – 111.5.3 – Process for Submitting the Recap
    - 111.6.4.7 Answers – 111.5.4 – Supplemental Payments
    - 111.6.4.8 Answers – 111.5.5 Carry Forward Process

# RECAPS

---

## 111.1 GENERAL POLICY

The Department of Public Welfare (DPW) Office of Child Development and Early Learning (OCDEL) provides funds to the Child Care Information Services (CCIS) agencies to pay providers for subsidized child care and to administer the subsidized child care program. The CCIS is required to perform an annual recap, or summary, of the funds both received and expended. Any funds received in excess of what was expended must be returned to the Commonwealth of Pennsylvania, DPW by the date agreed to in the CCIS grant. The DPW will make all attempts to provide additional payments in the event that the funds expended by the CCIS exceed the amount received.

The CCIS must submit a recap by the contractual due date. In the event that a grant is terminated in advance of the stated end date, a partial recap must be submitted by the CCIS within 90 days after the termination date of the grant. [See CCIS Grant, Rider 1, Item 2L](#)

The information in this chapter contains directions and procedures to accurately complete the CCIS recap.

[See Manual Section “111.6.3.1 Questions – Manual Section 111.1 – General Policy”](#)

[Return to Table of Contents](#)

## 111.2 DEFINITIONS & ACRONYMS

[See Manual “101 – Definitions & Acronyms” for a complete, alphabetical listing of definitions and an alphabetical table of acronyms.](#)

[Return to Table of Contents](#)

## 111.3 GOALS & OBJECTIVES

[See Manual Section “111.6.1 – Goals”](#) and [Manual Section “111.6.2 – Objectives”](#)

[Return to Table of Contents](#)

## 111.4 OCDEL RESPONSIBILITIES

The following establishes the responsibilities of OCDEL.

1. OCDEL is responsible for providing the CCIS with a Recap Worksheet pre-populated with the Service and FSS revenues and expenditures from PELICAN CCW

# RECAPS

---

- 2 Notifying the CCIS of any change to the contractual date on which the Recap packets are due to OCDEL from the CCIS.

NOTE: A change to the contractual date will be communicated to the CCIS in an OCDEL Announcement.

[See Manual Section “111.6.3.2 - Questions – Manual Section “111.4 – OCDEL Responsibilities”](#)

[Return to Table of Contents](#)

## 111.5 CCIS RESPONSIBILITIES

The following establishes the responsibilities of the CCIS.

The CCIS will:

1. Complete the Recap Worksheet with the requested information by following the instructions given in this chapter.
2. Use the exact figures for expenditures, revenues, amounts due and check amounts – using dollars and cents with no rounding.
3. Include the final budget revisions – signed and approved by both the CCIS and OCDEL representatives with the Recap package. This is applicable for all – LI, FT and TANF. [See Manual “108 – Budget Revisions”](#).

**NOTE:** Final budget revisions are to be the most recent, applicable revisions showing the following when appropriate: shifts of funds from FSS to Service, application of and/or a new FSS line item reflecting outstanding overpayments due to provider overpayment/fraud that is not currently in the process of being recouped. Within 2 weeks of submission of the Recap package, OCDEL must receive the budget revisions with original signatures.

**NOTE:** A budget revision is no longer required for Interest Earned. However, Interest Earned must be reflected on the Recap Worksheet.

4. Submit the Recap package such that it is received by OCDEL no later than 5:00 pm of the contractual due date. When the contractual Recap due date falls on a Saturday, Sunday, or a state holiday, the deadline is automatically extended to the first business

# RECAPS

---

day following the stated due date. Therefore, if the due date is a Sunday followed by a holiday on Monday, the due date is then Tuesday. [See CCIS Grant](#)

5. Submit an updated Recap Worksheet upon the receipt of a supplemental payment – when the supplemental payment is received after submission of the initial Recap package. The updated Recap Worksheet will need to reflect the new revenue amounts – service and/or FSS – as received by the CCIS in the supplemental payment. The new Revenue amounts can be found in the “Expenditures to Date” column of the pending CCIS Funding Page. New, approved budget revisions should accompany the updated Recap Worksheet ONLY if the allocation amounts (Service and/or FSS for each Rider – A, B, C) are different from the most recently submitted and approved budget revisions. [See Manual Section 111.5.4 – Supplemental Payments](#)

**NOTE:** Failure to follow the instructions provided may result in the return of the Recap package for proper completion. This could cause a significant delay in payment for any amount due to the CCIS according to the Recap. The DPW can issue “normal” payments for a prior fiscal year – using PELICAN Child Care Works (CCW) - through the October immediately following the end of the fiscal year. (I.e. A payment for FY 2007-08 could be made as late as October 2008.) Any amounts still owed to a CCIS after the October immediately following the end of the fiscal year may still be paid to the CCIS – but only after the DPW has completed its review of the CCIS audit for the prior fiscal year. Historically, the audit review/settlement process is such that it may be several years for the audit to reach final resolution. Therefore, a CCIS could receive the outstanding amount at some time in the future – pending final settlement of the audit for the given fiscal year.

[See Manual Section “111.6.3.3 - Questions – Manual Section “111.5 – CCIS Responsibilities”](#)

[Return to Table of Contents](#)

## 111.5.1 Process for Reporting Revenues

The following documents the steps to be followed to report revenues on the Recap Worksheet:

1. The amounts from the “Expenditures to Date” column on the CCIS Funding page in CCW have already been entered in the “DPW Funds” line in the Revenues section of the Recap Worksheet for all funding sources. **DO NOT** change these amounts.
2. Interest Earnings received by the CCIS during the contract period – that

# RECAPS

---

were NOT added to the Service allocation in a budget revision should be documented in the “Interest” line of the Revenue section on the Recap Worksheet.

**NOTE:** A budget revision showing Interest Earnings is no longer required because interest earnings do not change the allocation amount in PELICAN CCW.

3. If the CCIS owed the Department funds from a prior year due to an audit settlement and the amount was deducted from the monthly payment, record the amount of the audit adjustment in the “Audit Adjustment” line of the Revenue section.
4. Overpayments received from a provider in the current year should be documented in a separate line of the Revenues section if the overpayment was written off as an uncollected overpayment in a previous year’s annual recap.

**NOTE:** A CCIS can write off remaining outstanding overpayments back to the Fiscal Year in which the CCIS agency went live in PELICAN Release 2.0. Prior to this point, PELICAN did not reduce the service payments and therefore the CCIS would not have been negatively impacted. OCDEL strongly suggests that the CCIS maintain a running log/spreadsheet of providers and payment amounts – by funding source – that have been determined to be uncollectible. If these providers return to the subsidized program later on, future Recaps would need to reflect the collection of previously reported uncollected overpayments. (PELICAN CCW is designed to automatically recoup outstanding overpayments – regardless of the fiscal year. Therefore, an uncollected overpayment from August 2006 could potentially be recouped from a provider payment in January 2009 (or later). [See Manual “108 - Budget Revisions”, Section “108.5 – CCIS Responsibilities”](#)

Overpayments received from a client (i.e. when payment to the provider was or is not adjusted) should be documented in a separate line within the Revenues section. This refers to lump sum payments that were sent to the CCIS from a client and no changes were made to provider payments in PELICAN CCW – i.e. not through return payments nor through increased co-payment amounts.

[See Manual Section “111.6.3.4 - Questions – Manual Section “111.5.1 – Process for Reporting Revenues”](#)

[Return to Table of Contents](#)

# RECAPS

---

## 111.5.2 Process for Reporting Expenditures

The following documents the steps to be followed to report expenditures on the Recap Worksheet:

1. The amounts from the “Administration/Family Support Services Budget Summary” page in PELICAN CCW have already been entered in the “Final Report Total” rows of the Expenditures section of the Recap Worksheet for Low Income, Former TANF and TANF FSS. **DO NOT** change these amounts.
2. The amounts from the Expenditures column of the Summary Payment Recap Report have already been entered in the Expenditures section for of the Recap Worksheet for all funding sources’ Service expenditures. **DO NOT** change these amounts.
3. Uncollected overpayments are only to be reported as an Administration/Family Support Services (FSS) expenditure if the CCIS has not/will not be able to recoup the outstanding overpayment amount from the provider. If the CCIS believes that they will eventually be able to recoup, then the outstanding/uncollected overpayment(s) should NOT be included as an FSS expenditure.

[See Manual Section “111.6.3.5 - Questions – Manual Section “111.5.2 – Process for Reporting Expenditures”](#)

[Return to Table of Contents](#)

## 111.5.3 Process for Submitting the Recap

The Recap Worksheet will automatically calculate the Total Revenues and Expenditures for Service and FSS based on the amounts entered using [Manual Sections “111.5.1 – Process for Reporting Revenues”](#) and [Manual Section “111.5.2 – Process for Reporting Expenditures”](#).

As Revenues and Expenditures are added to the Recap Worksheet, the Amount Due to DPW will automatically be calculated in the Summary FY table (upper right portion of the Recap Worksheet).

The following outlines the steps to be followed for completing and submitting the Recap:

# RECAPS

---

1. Verify that all non-system information has been accurately entered into the Recap Worksheet.
2. Sign and date the Recap Worksheet as certification that the report is accurate. The CCIS Director, the Grantee or the individual completing the worksheet may sign and date the Recap Worksheet.
3. Compile TWO (2) complete Recap Packets containing one copy each of the documents in the list below.
  - a. the completed Recap Worksheet. One packet sent to OCDEL must contain the Recap Worksheet with an original signature;
  - b. the most recent, applicable Low Income, Former TANF and TANF budget revisions showing the following, when appropriate: shifts of funds from FSS to Service, and a new FSS line item reflecting outstanding overpayments due to provider overpayments due to provider overpayment/fraud that is not currently in the process of being recouped.

Within 2 weeks of submission of the Recap package, OCDEL must receive budget revisions with original signatures; and

- c. The final or estimated check, if funds are due the DPW, must also be included with the 1 copy of the Recap Packet to be received by OCDEL.
  - i. Make checks payable to the Department of Public Welfare.
  - ii. Mail the Recap Packet for OCDEL to:

**Wendy Kemerer**  
**OCDEL**  
**333 Market St., 6<sup>th</sup> Floor**  
**Harrisburg, PA 17126**

ONE (1) copy is to be received by OCDEL by the due date given in the instructions and ONE (1) copy is to be sent to the appropriate Coordinator at the same time.

**Note:** In addition to the hard copies, an electronic copy of the completed Recap Worksheet should be sent to Wendy Kemerer ([wkemerer@pa.gov](mailto:wkemerer@pa.gov)) as soon as the Recap Worksheet is completed,

# RECAPS

---

[See Manual Section “111.6.3.6 - Questions – Manual Section “111.5.3 – Process for Submitting the Recap”](#)

[Return to Table of Contents](#)

## 111.5.4 Supplemental Payments

If the “Total Due DPW” line on the Recap Worksheet is a negative amount, DPW owes the CCIS that amount. If there are sufficient funds available, a supplemental payment will be made. Supplemental payments can be made from July to October of the year following the recap’s fiscal year. Payments made in July or August would result from an estimated recap.

If a supplemental payment is made, the CCIS must submit a revised Recap Worksheet with the new Revenue amounts. [\(See Manual Section “111.5 - CCIS Responsibilities”\)](#) The revised Revenue amounts can be found in the “Expenditures to Date” column of the latest pending CCIS invoice for the fiscal year of the recap. As soon as all of the revised Revenue amounts are entered, the “TOTAL DUE DPW” in the small table in the upper right of the Recap Worksheet should total \$0.00. It is possible, however, due to rounding, that the amount will be \$0.01 or (\$0.01). This is negligible and will not be addressed as part of the supplemental payment process.

[See Manual Section “111.6.3.7 - Questions – Manual Section “111.5.4 – Supplemental Payments](#)

[Return to Table of Contents](#)

## 111.5.5 Carry Forward Process

Because of funding changes that happen outside of PELICAN CCW, supplemental payments [\(See Manual Section 111.5.4 – Supplemental Payments\)](#) may not be sufficient to cover the full amount owed to the CCIS for a fiscal year. A process has been put into place to satisfy the remaining balance that may be owed to the CCIS through payments from the next fiscal year, if necessary.

If a Carry Forward amount is necessary to fully pay the CCIS, HQ will send specific instructions with the details of the carry forward amount. If necessary, update the most recently submitted Recap Worksheet by updating the Revenues as necessary to include any supplemental payment amounts. [See Manual Section 111.5.4 – Supplemental Payments](#) Entering the amounts supplied by HQ in the “Carry Forward Amount” row of the Expenditures section for the appropriate Funding Source and Service or

# RECAPS

FSS item as negative figures.

	LOW INCOME		FORMER TANF		LI & FT TOTAL
	ADMIN/FSS	SERVICE	ADMIN/FSS	SERVICE	
<b>REVENUE</b>					
DPW Funds					\$0.00
Interest					\$0.00
Audit Adjustments					\$0.00
Other (eg. Penalties)					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
<b>TOTAL REVENUE</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>EXPENDITURES</b>					
Final Report Totals					\$0.00
Carry Forward Amount					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
<b>TOTAL EXPENDITURES</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUBTOTAL-LI&amp;FT</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

<b>EXPENDITURES</b>	Final Report Totals										\$0.00
	Carry Forward Amount										\$0.00
<b>TANF/FSSGA SERVICE</b>											\$0.00
											\$0.00
											\$0.00
	<b>TOTAL SERVICE</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TANF/FSS FSS</b>	Final Report Totals	#DIV/0!	\$0.00								
	Carry Forward Amount										\$0.00
											\$0.00
											\$0.00
<b>TOTAL EXPENDITURES</b>		#DIV/0!	\$0.00								
<b>SUBTOTAL-TANF/FSSGA/FSS2</b>		#DIV/0!	\$0.00								

**NOTE:** As soon as all of the negative Carry Forward expenditures are entered, the “TOTAL DUE DPW” in the small table in the upper right of the Recap Worksheet should total \$0.00. It is possible; however, due to rounding, that the amount will be \$0.01 or (\$0.01). This is negligible and will not be addressed as part of the Carry Forward process.

SUMMARY FY 2009-10	
<b>REVENUE</b>	
Service	\$0.00
FSS	\$0.00
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>EXPENDITURES</b>	
Service	\$0.00
FSS	\$0.00
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>TOTAL DUE DPW</b>	<b>\$0.00</b>

\* If TOTAL DUE DPW is positive, issue check to Department of Public Welfare in the amount listed. Include the check with the Recap Packet - it be received by OCDEL no later than 5:00 pm, Wednesday, September 15, 2010.

[See Manual Section “111.6.3.8 - Questions – Manual Section “111.5.5 – Carry Forward Process”](#)

[Return to Table of Contents](#)

# RECAPS

---

## 111.6 TRAINING GUIDE

This section contains information pertinent to training the Recaps Manual Section. The following subsections contain the goals and objectives of the manual section, as well as helpful question and answer checkpoints.

### 111.6.1 Goals

The information in this section contains the goals with regard to the directions and procedures to accurately complete the CCIS recap.

The following are the goals of this manual section:

1. To complete and submit an accurate year-end CCIS recap by the contractual due date.

[Return to Manual Section 111.3 – Goals & Objectives](#)

### 111.6.2 Objectives

The information in this section contains the objectives with regard to the directions and procedures to accurately complete the CCIS recap.

The following are the objectives of this manual section:

1. To understand OCDEL's responsibilities in the recap process.
2. To understand the CCIS responsibilities in the recap process.
3. To understand how to correctly and accurately complete the Recap Worksheet.
4. To understand how and to whom to properly submit the complete Recap packets.

[Return to Manual Section "111.4 - OCDEL Responsibilities"](#)

[Return to Manual Section "111.5 - CCIS Responsibilities"](#)

[Return to Manual Section "111.5.1 - Process for Reporting Revenues"](#)

[Return to Manual Section "111.5.2 - Process for Reporting Expenditures"](#)

[Return to Manual Section "111.5.3 - Process for Submitting the Recap"](#)

# RECAPS

---

[Return to Manual Section “111.5.4 – Supplemental Payments](#)

[Return to Manual Section “111.5.5 – Carry Forward Process”](#)

## 111.6.3 Section Checkpoint Questions

The Policy and Operations Divisions of the Bureau of Subsidized Child Care Services developed the following questions as a check point to ensure comprehension of the information presented within this section. Upon review of the information within this section, CCIS staff should be able to answer all of the questions listed below.

### 111.6.3.1 Questions – Manual Section “111.1 – General Policy”

1. TRUE OR FALSE. The CCIS must submit a recap by June 30.

[See Answers](#)

### 111.6.3.2 Questions – Manual Section “111.4 – OCDEL Responsibilities”

2. TRUE OR FALSE. OCDEL is responsible for providing the CCIS with a blank Recap Worksheet.

[See Answers](#)

### 111.6.3.3 Questions – Manual Section “111.5 – CCIS Responsibilities”

3. TRUE OR FALSE. Failure to correctly complete the Recap package may result a delay of payment of up to several years for any amount due to the CCIS according to the Recap.

[See Answers](#)

### 111.6.3.4 Questions – Manual Section “111.5.1 – Process of Reporting Revenues”

4. Report interest earnings on:

# RECAPS

---

- a. The Recap Worksheet.
  - b. A budget revision.
  - c. One or the other, not both.
  - d. Both.
5. TRUE or FALSE. An uncollected overpayment from August 2006 could potentially be recouped from a provider payment in January 2009 (or later).

[See Answers](#)

111.6.3.5 Questions – Manual Section “111.5.2 – Process of Reporting Expenditures”

6. TRUE or FALSE. Uncollected overpayments are only to be reported as an FSS expenditure if the CCIS has not/will not be able to recoup the outstanding overpayment amount from the provider.

[See Answers](#)

111.6.3.6 Questions – Manual Section “111.5.3 – Process for Submitting the Recap

7. Who may sign and date the Recap Worksheet?
- a. The CCIS Director.
  - b. The Grantee.
  - c. The individual completing the worksheet.
  - d. All of the above.
  - e. None of the above.

[See Answers](#)

111.6.3.7 Questions – Manual Section “111.5.4 – Supplemental Payments

# RECAPS

---

8. TRUE or FALSE. The Revenue amounts to be input in the Revised recap Worksheet can be found on the most recent pending CCIS Invoice.

[See Answers](#)

111.6.3.8 Questions – Manual Section “111.5.5 – Carry Forward Process”

9. TRUE or FALSE. The Carry Forward process is necessary for all recaps.

[See Answers](#)

## 111.6.4 Section Checkpoint Answers

The Policy and Operations Divisions of the Bureau of Subsidized Child Care Services provided the answers to all the questions asked in Manual Section “111.5.3 – Section Checkpoint Questions”.

111.6.4.1 Answers – Manual Section “111.1 – General Policy”

1. FALSE. – The CCIS must submit a recap by the contractual due date.

[Return to Manual Section “111.1 – General Policy”](#)

111.6.4.2 Answers – Manual Section “111.4 – OCDEL Responsibilities”

2. FALSE. – OCDEL is responsible to provide a Recap Worksheet pre-populated with the Service and FSS revenues and expenditures from PELICAN CCW

[Return to Manual Section “111.4 – OCDEL Responsibilities”](#)

111.6.4.3 Answers – Manual Section “111.5 – CCIS Responsibilities”

3. TRUE.

# RECAPS

---

[Return to Manual Section “111.5 – CCIS Responsibilities”](#)

111.6.4.4      Answers – Manual Section “111.5.1 – Process for Reporting Revenues”

4. a. – The Recap Worksheet.

5. TRUE.

[Return to Manual Section “111.5.1 – Process for Reporting Revenues”](#)

111.6.4.5      Answers – Manual Section “111.5.2 – Process for Reporting Expenditures”

6. TRUE.

[Return to Manual Section “111.5.2 – Process for Reporting Expenditures”](#)

111.6.4.6      Answers – Manual Section “111.5.3 – Process for Submitting the Recap”

7. d. – all of the above.

[Return to Manual Section “111.5.3 – Process for Submitting the Recap”](#)

111.6.4.7      Answers– Manual Section “111.5.4 – Supplemental Payments

8, TRUE

[Return to Manual Section “111.5.4 – Supplemental Payments”](#)

111.6.4.8      Answers– Manual Section “111.5.5 – Carry Forward Process”

9, FALSE. The Carry Forward process has been put into place to satisfy the remaining balance that may be owed to the CCIS through payments from the next fiscal year, if necessary.

# RECAPS

---

[Return to Manual Section “111.5.5 – Carry Forward Process”](#)