

APPENDIX D: GLOSSARY OF FINANCIAL AND STATISTICAL TERMS

PROGRAM COLLECTIONS

Total Distributed Collections (Form OCSE-34, Line 14(A+B+C))

Total amount of collections distributed during the year on behalf of both AFDC (Aid to Families with Dependent Children) and non-AFDC families. Total collections can be calculated as the sum of AFDC/Foster Care and non-AFDC collections as defined below.

Distributed AFDC/Foster Care Collections (Form OCSE-34, Line 14(A+C))

The portion of total collections received on behalf of families receiving assistance under the AFDC program or children placed in foster care facilities. These collections are distributed by the State during the year either to reimburse itself or the Federal Government or directly to the families and facilities involved.

Distributed Non-AFDC Collections (Form OCSE-34, Line 14(B))

The portion of total collections received on behalf of families not receiving assistance under the AFDC/Foster Care programs and distributed to those families during the year.

Total Collections Per Dollar of Total Administrative Expenditures (Form OCSE-34, Line 14(A+B+C) Divided by Form OCSE-131, Part 1, Line 4(A+B))

The amount of total IV-D collections made for every dollar expended to administer the Child Support Enforcement program. Refer to definitions of total IV-D collections and total IV-D administrative expenditures.

AFDC/Foster Care Collections Per Dollar of Total Administrative Expenditures

(Form OCSE-34, Line 14(A+C) Divided by Form OCSE-131, Part 1, Line 4(A+B))

The amount of IV-D AFDC/FC child support collections made for every dollar expended to administer the Child Support Enforcement program. Refer to definitions of IV-D AFDC/FC collections and total IV-D administrative expenditures.

Non-AFDC Collections Per Dollar of Total Administrative Expenditures

(Form OCSE-34, Line 14(B) Divided by Form OCSE-131, Part 1, Line 4(A+B))

The amount of IV-D non-AFDC collections made for every dollar expended to administer the Child Support Enforcement program. Refer to definitions of IV-D non-AFDC collections and total IV-D administrative expenditures.

Net Federal Share of AFDC/Foster Care Collections (Form OCSE-34, Line 18(A+C))

The portion of AFDC/Foster Care collections that is kept by the Federal Government as a reimbursement of its share of past assistance payments under the AFDC program. The amount reported has been reduced by incentive payments made to the States. The Federal share of collections is used to reduce Federal grants awarded to State agencies under the AFDC program.

State Share of AFDC/Foster Care Collections (Form OCSE-34, Line 14(A+C))

- Line 16(A+C))

The portion of AFDC collections that is kept by the States as a reimbursement of their shares of past assistance payments under the AFDC program.

Incentive Payments (Form OCSE-34, Line 17(A+B))

The portion of the gross Federal share of collections that is retained by the State in addition to its share of AFDC/Foster Care collections. This amount is estimated by OCSE prior to the start of the fiscal year and is reported by the State on a quarterly basis. The OCSE estimate is based on the State's estimated AFDC and non-AFDC collections in relation to Total Expenditures and is calculated pursuant to a methodology found in section 458 of the Social Security Act. Actual incentive amounts are computed after the end of the fiscal year and appropriate adjustments are made in State grant awards.

AFDC/Foster Care Payment to Families (Form OCSE-34, Line 10(A) + 11(A+C))

Total amount of collections distributed by the State during the year to AFDC families and Foster Care maintenance facilities under the distribution procedures found in sections 457(b)(1), (b)(3), (b)(4)(B), and (d)(2) of the Social Security Act. This includes the "AFDC disregard" payments as defined below.

AFDC Collections Distributed as Payments to Families and Disregarded in AFDC Eligibility (Form OCSE-34, Line 10(A))

Portion of collections distributed by the State during the year to AFDC families, pursuant to section 457(b)(1) of the Social Security Act, that is disregarded in determining families' continuing eligibility for assistance payments. Beginning in FY 1985, States were required to make these "AFDC disregard payments," which are up to \$50 per month per family from the collections received for each AFDC family.

Collections from Federal Income Tax Offset (Form OCSE-34, Line 2(A+B+C))

Total amount of collections received by the State during the year from the offset of child support payments from individuals' Federal income tax refunds through the U.S. Internal Revenue Service's Income Tax Refund Offset Program.

Collections from State Income Tax Offset (Form OCSE-34, Line 3(A+B+C))

Total amount of collections received by the State during the year from the offset of child support payments from individuals' State income tax refunds. (Applicable only to States that impose a personal income tax.)

Collections from Unemployment Compensation (Form OCSE-34, Line 4(A+B+C))

Total amount of collections received by the State during the year from the offset of individuals' Unemployment Compensation Insurance payments to satisfy past-due child support.

Collections from Wage Withholding (Form OCSE-34, Line 5(A+B+C))

Total amount of collections received by the State during the year from withholding child support payments from individuals' wages, salaries, and other income.

Total Program Savings (Form OCSE-34, Line 13(A) - OCSE-131, Part 1, Line 4(A+B))

Total program savings is defined as the difference between amounts retained from AFDC child support collections as reimbursements of AFDC assistance payments and the net amount of administrative expenditures eligible for Federal funding.

Federal Share of Program Savings (Form OCSE-34, Line 18(A+C) - OCSE-131, Part 1, Line 12(A+B))

The difference between the net Federal share of distributed collections and the Federal share of administrative expenditures.

State Share of Program Savings (Form OCSE-34, Line 4(A+B-C) - OCSE-131, Part 1, Line 12(A+B))

The difference between the State share of distributed collections plus incentive payments retained minus the State share of administrative expenditures.

PROGRAM EXPENDITURES

Total Administrative Expenditures (Form OCSE-131, Part 1, Line 4(A+B))

Total amount of expenditures eligible for Federal funding that is claimed by the States during the year for the administration of the Child Support Enforcement program. Includes all amounts claimed during the year, whether expended during the current or a previous fiscal year. The amounts being reported have been reduced by the amount of program income (fees and costs recovered in excess of fees and interest earned and other program income received) by the States.

Net Federal Share of Administrative Expenditures (Form OCSE-131, Part 1, Line 12(A+B))

The portion of total administrative expenditures claimed during the fiscal year that were paid by the Federal government at the appropriate Federal financial participation (FFP) rate. (The "regular" FFP rates for administrative expenditures were as follows: (1) FY 1987: 70 percent; (2) FY 1988 and FY 1989: 68 percent; (3) FY 1990 and FY 1991: 66 percent. The "enhanced" FFP rates for the planning, development, and implementation of approved ADP child support systems and for approved ADP operational hardware were 90 percent.) The amount reported has been reduced by the amount of fees received from the States for use of the Federal Parent Locator Service.

State Share of Administrative Expenditures (Form OCSE-131, Part 1, Line 4(A+B)
- Line 12(A+B))

The portion of total administrative expenditures claimed during the fiscal year that were paid by the State government. (For "regular" administrative expenditures, States were required to provide funding at the following rates: (1) FY 1987: 30 percent; (2) FY 1988 and FY 1989: 32 percent; and (3) FY 1990 and FY 1991: 34 percent. For approved expenditures for the planning, development, and implementation of ADP child support systems, and beginning in FY 1985 for ADP operational hardware, States were required to provide funding at 10 percent.) The amounts reported include fees paid by the States for use of the Federal Parent Locator Service.

Fees Received and Costs Recovered for Non-AFDC Cases (Form OCSE-131, Part 1, Line 2(A+B))

The amount of fees collected by the States for the processing of non-AFDC cases plus the amount of additional processing costs recovered by the States in excess of the fees charged. This amount decreases the amount of States' expenditures eligible for Federal funding.

Total Expenditures by AFDC Expenditures and Non-AFDC Expenditures (Form OCSE-158, Lines 16 and 17)

The amount of expenditures eligible for Federal funding as they apply to the AFDC/FC and Non-AFDC portions of the program.

Expenditures by Functional Cost Categories (Form OCSE-158, Lines 20 through 24)

States are required by statute to report expenditures by functional categories. The reporting should be based on an approved cost allocation plan, a time study, or a valid work sample. Total expenditures should be allocated to five categories: paternity determination, location, obligations

established, enforcement activities, and financial distribution.

ADP Expenditures at the Enhanced Funding Rate (Form OCSE-131, Part 1, Line 5(A+B) + Line 6(A+B))

The portion of total administrative expenditures claimed by the State at the enhanced funding rate (in accordance with the provisions of an approved Advanced Planning Document) for the planning, development, and implementation of an automated child support system and for the acquisition of operational hardware utilized in that system.

Expenditures for Laboratory Tests for Paternity Establishment (Form OCSE-131, Part 1, Line 8(A+B))

The amount expended for laboratory costs associated with the process of determining paternity.

PROGRAM STATISTICS

Average Annual Child Support Enforcement Caseload (Form OCSE-156, Line 4(A+B+C) + Line 5(A+B+C))

The total number of child support enforcement cases open on the last day of each quarter. A child support enforcement case is defined as every absent parent who is now or may eventually be obligated under law for the support of one or more dependent children. An absent parent is counted once for each family which has a dependent child he or she is now or may eventually be obligated to support.

Average Annual CSE AFDC and Foster Care Caseload (Form OCSE-156, Line 4(A) + Line 5(A))

The total number of child support enforcement AFDC and Foster Care cases open on the last day of each quarter. An AFDC case is one in which the children to be supported are currently receiving money payments under

the provisions of titles IV-A and IV-E of the Social Security Act and in which an assignment of support rights has been made by the caretaker relative to the State.

Average Annual CSE Non-AFDC Caseload (Form OCSE-156, Line 4(B) + Line 5(B))

The total number of child support enforcement non-AFDC cases open on the last day of each quarter. A non-AFDC case is one in which the children to be supported are not currently receiving a IV-A payment and in which the caretaker relative has made written application for child support enforcement non-AFDC services. Also included are cases which are receiving services as former AFDC recipients whose collections are classified as non-AFDC collections, as well as Medicaid only cases.

Average Annual CSE AFDC and Foster Care Arrears Only Caseload (Form OCSE-156, Line 4(C) + Line 5(C))

The total number of child support enforcement AFDC and Foster Care arrears only cases open on the last day of each quarter. An AFDC and Foster Care arrears only case is one in which the children to be supported are former recipients of IV-A or IV-E payments and in which the absent parent is now delinquent in his or her reimbursement of these payments to the government.

Average Annual Child Support Caseload with Orders Established (Form OCSE-156, Line 4(A+B+C))

The total number of child support enforcement cases open on the last day of each quarter with orders established.

Average Number of CSE Cases in Which a Collection Was Made on an Obligation (Form OCSE-156, Line 9(A+B+C))

The average number of child support enforcement cases in which a collection was made during the second month of the quarter. Also includes cases in which a collection was received as a result of the Federal

Income Tax Refund Offset Program. If a case receives both an intercept collection and a regular collection during the second month of the quarter, the case is counted once.

Average Number of CSE AFDC and Foster Care Cases in Which a Collection Was Made on an Obligation (Form OCSE-156, Line 9(A))

The average number of child support enforcement AFDC and Foster Care cases in which a collection was made during the second month of the quarter. (AFDC and Foster Care arrears only cases are not included in this category.)

Average Number of CSE Non-AFDC Cases in Which a Collection Was Made on an Obligation (Form OCSE-156, Line 9(B))

The average number of child support enforcement non-AFDC cases in which a collection was made during the second month of the quarter.

Average Number of CSE AFDC and Foster Care Arrears Only Cases in Which a Collection Was Made on an Obligation (Form OCSE-156, Line 9(C))

The average number of AFDC and Foster Care arrears only cases in which a collection was made during the second month of the quarter.

Services Required (Form OCSE-156, Lines 6 through 10(A, B, and C))

The Family Support Act of 1988 requires that States report data with respect to the need and receipt of the following services: paternity determination, location to establish a child support obligation, establishment of a child support obligation, and location to enforce or modify an existing child support obligation. The Act further requires that this information should include the number of cases, by type, in the child support enforcement agency caseload which need and receive the designated services. States report the number of IV-D cases open on the last day of the quarter which need the specific service.

Services Provided (Form OCSE-156, Lines 11 through 17(A, B, and C))

States maintained and report data on services provided including paternity and support order establishment, as well as information on why absent parents needed to be located, i.e., to enforce, modify or establish a child support obligation.

Total Number of Locations Made (Form OCSE-156, Line 12(A+B+C)+Line13(A+B+C))

The total number of cases in which an absent parent's physical whereabouts, address, employer, sources of income, or assets have been located during the quarter. Relocations are also included in these figures.

Federal Parent Locator Service Requests Processed with Known Social Security Numbers

These are cases submitted to the FPLS for an address search in which the child support enforcement agency has provided an SSN for the absent parent. Based upon input from the State, the FPLS will send the case to any or all of the following Federal agencies: Internal Revenue Service, Department of Defense, Social Security Administration, Veterans Administration, National Personnel Records Center, and Selective Service System. There are also quarterly matches done with State Employment Security Agencies. Any responses are returned to the child support enforcement agency.

Federal Parent Locator Service Requests Processed with Unknown Social Security Numbers

These are cases submitted to the FPLS for an address search in which the child support enforcement agency could not provide a valid SSN for the absent parent. The FPLS will attempt to identify the SSN of the absent parent using information from the Social Security Administration and the Internal Revenue Service. If an SSN is found, the FPLS will proceed with the address search.

Total Number of Paternities Established (Form OCSE-156, Line 14(A+B+C))

The total number of children for whom paternity was established during the year. A paternity is defined as the legal establishment of fatherhood for a child after the opening of a child support enforcement case, either by court determination or voluntary acknowledgment in States where such acknowledgments are legally enforceable.

Paternity Standard (Form OCSE-158, Line 3 (A+C+E) Divided by Line 1(A+C+E))

Public Law 100-485 requires States to meet a standard for paternity establishment in order to be in substantial compliance with the requirement to operate an effective paternity establishment program. It requires States to be judged using the following measure: the total number of children born out of wedlock for whom AFDC is being paid or IV-D services are being provided under Section 454(6) of the Social Security Act and for whom paternity has been established--divided by the total number of children born out of wedlock receiving AFDC or IV-D services.

Number of Support Obligations Established (Form OCSE-156, Line 15 (A, B, and C))

The total number of support obligations established during the year. An obligation is defined as the legal establishment of an amount of money which is to be paid on a regular basis by a non-custodial parent for the support of that parent's children. Modifications to existing obligations are also included in these figures if they are the result of actions in which the State or local child support enforcement agency participated.

Number of Support Orders Established that Include Health Insurance
(Form OCSE-156, Line 15a(A+B+C))

The total number of support orders established by the IV-D agency which included orders for health insurance or medical support.

Number of Support Orders Enforced or Modified (Form OCSE-156, Line 16(A, B, and C))

The total number of support orders enforced or modified by the IV-D agency. Modifications must have been established by court order, voluntary agreement, or other legal process.

Total Number of Support Orders Enforced or Modified that Include Health Insurance. (Form OCSE-156, Line 16a(A+B+C))

The total number of support orders enforced or modified by the IV-D agency which included orders for health insurance or medical support.

Number of Families Removed from AFDC with Child Support Collections (Form OCSE-156, 11(A))

The total number of AFDC cases terminated by the IV-A agency in which there was a collection. This information reflects all IV-A case closures with a child support collection during the month the case was terminated.

Percentage of AFDC/FC Assistance Payments Recovered through Child Support Collections (Title IV-A Basic Expenditures Divided by Child Support Enforcement AFDC/FC Collections)

The percentage of AFDC assistance payments recovered through child support collections. These figures represent the amount of AFDC/FC collections divided by the amount of income maintenance assistance money payments computable for Federal funding minus AFDC Unemployed Parent (UP) payments.

IV-A Cases in Which Parents Claim Good Cause for Refusing to Cooperate
(Form SSA-4680)

The number of cases in which refusal to cooperate occurred for any reason and the number of cases for which good cause for refusing to cooperate was determined. Examples of circumstances for which good cause is determined to exist include physical or emotional harm to the child or parent, rape or incest, legal adoption, and pre-adoption service.

Total Full Time Staff Employed as of September 30 (Form OCSE-158, Line 13(A) + Line 14(A))

Reported are the total number of FTE staff employed by the State IV-D agency and any local IV-D agencies as well as the number of FTE staff employed by an agency (public or private) working under a cooperative agreement or a purchase-of-service agreement with the IV-D agency on the last working day of September. FTE numbers include the reporting of all full-time equivalent workers and part-time workers using the number of hours worked by all part-time staff divided by 2080 hours.

Total Salary and Fringe Benefits for Full-Time Staff Employed as of September 30 (Form OCSE-158, Line 13(B) + Line 14(B))

Reported are the total salary and fringe benefits for the staff employed at State and local IV-D agencies and those under cooperative/purchase of service agreements.

Total Cases with Voluntary Payments (Form OCSE-158, Line 5(A+C+E))

The total number of cases where a legally enforceable support order has not been established but collections have been received during the current year broken out for AFDC and Foster Care, non-AFDC, and AFDC and Foster Care Arrears Only.

Total Amount of Voluntary Payments (Form OCSE-158, Line 5(B+C+F))

The total amount of collections received during the current year for cases where a legally enforceable support order has not been established broken out for AFDC and Foster Care, non-AFDC, and AFDC and Foster Care Arrears Only.

Total Number of Cases Opened During the Year (Form OCSE-156, Line 2(A+B+C))

The total number of IV-D cases opened during the current year through receipt of a valid written referral from the State IV-A or IV-E agency, receipt of a non-AFDC application from the custodial parent, or terminated IV-A and IV-E cases

continuing to receive services as non-AFDC and/or arrears only cases. This figure includes cases opened as a result of requests for assistance received from other States. URESA petitions from other States are counted only if the initiating petition specifically requires action on the part of the responding State's IV-D agency.

Total Number of Cases Closed During the Year (Form OCSE-156, Line 3(A+B+C))

The total number of cases formally closed during the year. There are limited conditions for closing IV-D cases set forth in Federal regulations.

INTERNAL REVENUE SERVICE INFORMATION

Federal Income Tax Refund Offset Program

States are required to submit cases to the Office of Child Support Enforcement certifying that criteria for Federal income tax refund offset are met as specified in section 464 of the Social Security Act. Cases are then submitted to IRS for match against their master file. Those cases that successfully match the IRS master file are certified for Federal income tax refunds offsets.

IRS Full Collections

Cases submitted and amounts collected as a result of collections through the IRS Full Collection Process. Under certain conditions, the IRS can collect child support against a parent's income and other assets. States submit cases to the OCSE Regional Offices which certify cases to IRS. IRS collects money through various means such as liens on property or bank accounts.

ACCOUNTS RECEIVABLE

Current Support Due (Form OCSE-158, Line 7(A through F))

The total number of orders and amounts of money due (accounts receivable) for current year support broken out for AFDC and Foster Care, non-AFDC, and AFDC Foster Care Arrears Only.

Current Support Received (Form OCSE-158, Line 8(A through F))

The total number of orders and the amount of collections received for this year applicable to total amounts ordered for the current year broken out for AFDC and Foster Care, non-AFDC, and AFDC Foster Care Arrears Only.

Prior Years' Support Due (Form OCSE-158, Line 9(A through F))

The total number of orders and amounts of money due (accounts receivable) for past due prior year child support broken out for AFDC and Foster Care, non-AFDC, and AFDC Foster Care Arrears Only.

Prior Years' Support Received (Form OCSE-158, Line 10(A through F))

The total number of orders and the amount of collections received this year for orders owing past due support from prior years broken out for AFDC and Foster Care, non-AFDC, and AFDC Foster Care Arrears Only.

Support Due for Orders Entered This Year (Form OCSE-158, Line 11(A through F))

The total number of support orders and the amount of collections due for orders which entered the IV-D system during the year. The number reported represents obligations for the current year which entered the IV-D system during

the year. The figure includes pre-existing support orders associated with cases opened during the year and new orders established during the year.

Support Received for Orders Entered This Year (Form OCSE-158, Line 12(A through F))

The total number of orders and the amount of collections received this year for orders which entered the IV-D system during the year.

INTERSTATE ACTIVITY

Cases Initiated in the Reporting States (Form OCSE-156, Line 18(A+B+C))

The number of interstate cases initiated in the reporting State during each quarter, broken out for AFDC and Foster Care, non-AFDC, and AFDC Foster Care Arrears Only.

Cases Initiated in Other States (Form OCSE-156, Line 19(A+B+C))

The total number of interstate cases initiated in another State during each quarter, broken out for AFDC and Foster Care, non-AFDC, and AFDC Foster Care Arrears Only.

Cases in Which Collections Were Sent to Other States (Form OCSE-156, Line 20(A+B+C))

The total number of cases for which collections were sent to other States during the second month of the quarter. All cases for which collections were paid to other States are reported, regardless of when the request for assistance was received.

Cases in Which Collections Were Received from Other States (Form OCSE-156, Line 21(A+B+C))

Total number of cases for which collections were received from other States. Includes all interstate

cases for which collections were received, regardless of when the request for assistance was sent.

Total Collections Made on Behalf of Other States (Form OCSE-34, Line 19(A+B+C))

Collections made by the reporting State on behalf of other States.

Total Collections Received from Other States (Form OCSE-34, Line 7(A+B+C))

Amounts collected by other States on behalf of the reporting State.