

**Ohio**

**Department of  
Job and Family Services**

John R. Kasich, Governor  
Cynthia C. Dungey, Director

**Office of Families  
and Children  
Bureau of Fiscal Accountability**



**How to Develop the Allowable Cost Pool  
and  
Complete the Quarterly Billing Form (JFS 01797)  
for  
Title IV-E**

# What is Title IV-E?

Title IV-E is a federal program, awarded by the US Department of Health and Human Services (HHS), Title IV-E of the Social Security Act. The program provides funds to assist with costs of foster care maintenance for eligible children, administrative costs to manage the program and for eligible training.

*The Catalog of Federal Domestic Assistance (CFDA) # 93.658  
(see Handout # 1)*

# What is the ODJFS Sub-Grant Agreement?

For a Juvenile Court to receive reimbursement for Title IV-E they must enter into a sub-grant agreement with the Ohio Department of Job and Family Services (ODJFS) and the Board of County Commissioners. This allows the Juvenile Court to assume full responsibility for the placement and care of adjudicated unruly and delinquent children. The sub-grant agreement enables courts to receive Title IV-E reimbursement for allowable foster care maintenance (FCM), administration, and training costs as outlined in Ohio Administrative Code (OAC) 5101:9-7-08.

*(see Handout #2 and #3)*

# **Attachment B of the Sub-Grant Agreement**

How a Juvenile Court distributes their costs to receive reimbursement for administrative costs is detailed in Attachment B of the sub-grant agreement.

Attachment B also lists the activities associated to the costs that may be performed by personnel of the court, by contractual agreement, or by another party on behalf of the court.

# Attachment B of the Sub-Grant Agreement

Attachment B of the sub-grant agreement, Title IV-E, Juvenile Court Social Services Random Moment Cost Allocation Methodology, Quarterly Billing explains:

➤ **Allowable Costs:**

Direct, Purchased, Shared Administrative Costs as well as Training Costs for Guardians *ad litem* (GALs) and Court Appointed Special Advocates (CASAs)

➤ **Unallowable Costs:**

Costs that are not allowed to be claimed in Title IV-E

➤ **The Eligibility Ratio (ER)**

aka the participation, penetration or discount rate

➤ **Where Form JFS 01797 can be found**

# How To Develop the Allowable Cost Pool

*as reported on line 4 of the JFS Form 01797 Quarterly Billing*

➤ **Methods of Allocation**

➤ **Components that make up the Cost Pool**

# Cost Allocation Methodology

Cost allocation methodology is the approach or process used to allocate costs to services that benefit more than one program. An agency must determine an appropriate allocation method to be used to allocate shared costs. The method must be reasonable, consistently applied and fairly distributes shared costs to both, allowable and unallowable cost centers and must be consistently supported by accounting and other records that detail the correctness of these costs.

*These processes must be in compliance with 2 CFR Part 225 Cost Principles for State, Local, and Indian Tribal Governments (formerly OMB circular A-87), Subtitle A, Chapter II, part 225, Appendix A-General Principles for Determining Allowable Costs, C. Basic Guidelines.*

[Link: http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105\\_a87.pdf](http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105_a87.pdf)

# 2 CFR 225 – Federal Cost Principles (OMB Circular A-87)

## § 225.5 - Purpose.

This part establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units).

## Appendix A to Part 225—General Principles for Determining Allowable Costs

### C. *Basic Guidelines*

#### 1. Factors affecting allowability of costs.

To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of 2 CFR part 225.
- c. Be authorized or not prohibited under State or local laws or regulations.
- d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- g. Except as otherwise provided for in 2 CFR part 225, be determined in accordance with generally accepted accounting principles.
- h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- i. Be the net of all applicable credits.
- j. Be adequately documented.

## **2 CFR 225 – Federal Cost Principles (OMB Circular A-87)**

### ***D. Composition of Cost***

1. Total cost. The total cost of Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits.
2. Classification of costs. There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost. Guidelines for determining direct and indirect costs charged to Federal awards are provided in the sections that follow.

### ***E. Direct Costs***

1. General. Direct costs are those that can be identified specifically with a particular final cost objective.
2. Application. Typical direct costs chargeable to Federal awards are:
  - a. Compensation of employees for the time devoted and identified specifically to the performance of those awards.
  - b. Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.
  - c. Equipment and other approved capital expenditures.
  - d. Travel expenses incurred specifically to carry out the award.
3. Minor items. Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives.

### ***F. Indirect Costs***

1. General. Indirect costs are those: Incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term “indirect costs,” as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

# 2 CFR 225 – Federal Cost Principles (OMB Circular A-87)

## 2. Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally-funded. In determining reasonableness of a given cost, consideration shall be given to:

- a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.
- b. The restraints or requirements imposed by such factors as: Sound business practices; arm's-length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the Federal award.
- c. Market prices for comparable goods or services.
- d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.
- e. Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost.

## 3. Allocable costs.

- a. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- b. All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.
- c. Any cost allocable to a particular Federal award or cost objective under the principles provided for in 2 CFR part 225 may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.
- d. Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required as described in Appendices C, D, and E to this part.

## 4. Applicable credits.

- a. Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: Purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

# Example of One Methodology

## Actual Cost Method

### Example:

- ✓ Total cost of supplies for quarter: \$ 10,000.00
- ✓ Actual cost of supplies used by Title IV-E staff: \$ 2,000.00
- ✓ *(1<sup>st</sup> month \$ 1,000.00, 2<sup>nd</sup> month \$ 500.00, 3<sup>rd</sup> month \$ 500.00)*
  
- ✓ Cost that can be charged to cost pool:  
Actual Cost = \$ 2,000.00

# Example of Another Methodology

## Percentage of Full Time Equivalent (FTE) Method

Example:

- ✓ Total cost of supplies for quarter: \$10,000.00
- ✓ Total number of staff using supplies: 20
- ✓ Total number of Title IV-E staff using supplies: 5
- ✓ Percentage of FTE  $5/20 = 25\%$
  
- ✓ Cost that can be charged to cost pool:  
25% of \$ 10,000.00 = \$2,500.00

# Determining the Allowable and Unallowable Direct Costs Percentages using the Full-Time Equivalent (FTE) method

The FTE allocation method is the ODJFS preferred method and is in line with the allocation costs for Title IV-D (Child Support) services which uses FTE's to allocate their costs. The County Job and Family services (CJFS) agency shared costs are allocated by FTE and random moment sampling (RMS). Many of the Title IV-E Juvenile Courts also have contracts to provide Title IV-D services to local Child Support Enforcement Agencies. In some cases portions of the same cost must be allocated to both Title IV-D and Title IV-E (such as a portion of a Clerk's salary may go to IV-D and a portion to IV-E).

The allocation base **must** be the same for the two federal programs and all other federal programs across the board. Since Title IV-D contracts use FTE allocations, use of another allocation method for Title IV-E purposes would violate the general federal cost principles in 2 CFR 225. The FTE allocation is the best, most appropriate allocation method.

**The dynamics that make up the cost pool consist of three (3) components:**

**1. Allowable Activities**

*as outlined in Article I. of the sub-grant agreement, the Guidance for Juvenile Courts, the Readiness Review Instrument (RRI) and the ODJFS/OFC Title IV-E Rules (see Handout #5)*

**2. Allowable Youth**

*as outlined in Article I. of the sub-grant agreement and trained via Foster Care Maintenance Eligibility, the RRI and the ODJFS/OFC Title IV-E Rules (see Handout #5)*

**3. Allowable Costs**

*as outlined in Attachment B of the sub-grant agreement and RRI*

*These components are important and necessary to consider when looking at Title IV-E reimbursement.*

# Allowable Cost Pool

## *Line 4 of Form JFS 01797*

The dollar amount claimed in the “Allowable Cost Pool” is also referred as Title IV-E “Allowable Administrative Costs.”

*Note: This training explains the way administrative costs are claimed via form JFS 01797 only.*

*Title IV-E foster care maintenance (FCM) costs are claimed via the State Automated Child Welfare Information System (SACWIS).*

# Development of the (Allowable) Cost Pool

## JFS Form 01797- Line 4 - Allowable Cost Pool



Ohio Department of Job and Family Services

### JUVENILE COURT

### SOCIAL SERVICES RANDOM MOMENT COST ALLOCATION

### QUARTERLY BILLING

Line	COURT NAME				
1					
2	FEDERAL TAX ID	INVOICE # (ODJFS will assign)			
3	STATE FISCAL YEAR	BILLING QUARTER (include calendar months and year)			
4	SUBGRANT AGREEMENT #	PURCHASE ORDER #			<b>Allowable Cost Pool</b>
				<b><u>RMS%</u></b>	<b><u>DOLLAR AMOUNT</u></b>
5	104 Title IV-E Eligibility Determination			0.00%	\$0.00
6	109 Child Welfare Custody Case Management			0.00%	\$0.00

## Development of the (Allowable) Cost Pool

Costs that are claimed for Title IV-E reimbursements must originally be paid from local and state funds and further cannot be claimed to any other federal reimbursement program.

*OAC 5101:9-7-50 (A) and sub-grant agreement*

# Allowable Cost Pool Categories

- **Direct Administrative Costs**
- **Shared (Indirect) Administrative Costs**
- **Purchased Administrative Costs**
- **Training Costs**

Child Welfare Training

Guardian *ad litem* (GALs)

Court Appointed Special Advocates (CASAs)

# Development of the (Allowable) Cost Pool

## Direct Administrative Costs that are allowable:

Staff and first line supervisors...

...who perform direct case services related to Title IV-E and who participate in the Random Moment Sample (RMS)

# Development of the (Allowable) Cost Pool

## Direct Administrative Costs that are allowable:

Staff that spend 100% of  
their time working with  
Title IV-E...

...who do not perform direct case services  
and do not participate in the RMS

# Development of the (Allowable) Cost Pool

*Specific Direct Administrative Costs for staff includes but is not limited to:*

- Payroll and Fringe Benefits
- Equipment & Consumable Supply Costs
- Separately Metered Postage
- Telephone Costs

# Development of the (Allowable) Cost Pool

## Direct Administrative Costs that are allowable:

- Liability Insurance

The cost of liability insurance can be used provided the cost of such insurance is related to the performance of the Title IV-E award, is separately identified in a master policy and is carried as a separate policy or as a rider to an existing policy

# Development of the (Allowable) Cost Pool

## Direct Administrative Costs that are allowable:

- Travel and per Diem Costs
- Training Registration Fees
- Operational Costs inclusive of rent, leases, utilities

### *Note:*

*Occupancy rental and utility costs for housing of Title IV-E staff may only be claimed for reimbursement if such staff is housed in quarters that are not owned by the county and for which the court has entered into a lease agreement*

# Development of the (Allowable) Cost Pool

Shared (Indirect) Administrative Costs consists of either:

- Unallowable Costs
- Allowable Costs

# Development of the (Allowable) Cost Pool

## Shared (Indirect) Administrative Costs - Unallowable

Examples of costs **not** allowable to be reported include but are not limited to:

- All costs associated with the operation of a detention facility
- All costs associated with the operation of a placement setting for which ODJFS computes a Title IV-E reimbursement rate
- Personnel cost of an elected official

# Development of the (Allowable) Cost Pool

## Shared (Indirect) Administrative Costs – Unallowable, cont'd

- Costs stemming from the court exercising its authority as a judicial body specifically including (but not limited to) costs incurred in regards to:
  - Docket cases;
  - Conduct hearings;
  - Maintenance of the court journal;
  - Personnel costs for magistrates, clerks, and bailiffs;
  - Providing notice to compel the presence of parties to appear before the court;
  - Operation and maintenance of a law library; and
  - Subscription to a legal reference service.

# Development of the (Allowable) Cost Pool

## Shared (Indirect) Administrative Costs – Unallowable, cont'd

- Fees paid for services provided to children who are in the legal custody of the court, its probation department, or a probation officer or fees paid for services provided to the families of such children
- Fees paid for services, other than case management services, provided to children, or their families, where the court has determined and documented that such children are at imminent risk of removal into placement and for whom the court has initiated a program of reasonable efforts (RE) to prevent that removal
- All foster care maintenance costs paid for any child
- All costs incurred for mechanical or electronic detention devices and services
- Salaries or compensation for eligible GALs/CASAs trainees

# Development of the (Allowable) Cost Pool

## Shared (Indirect) Administrative Costs - Allowable

Shared costs that are incurred for a common purpose that benefit more than one major function and are not readily assigned to any specific cost center

Examples:

- Personnel in management information systems
- Personnel in fiscal or accounting departments

# Development of the (Allowable) Cost Pool

## Purchased Administrative Costs

Purchased administrative costs are the payments made under contracts or governmental agreements directly related to the performance of activities required by the Title IV-E program. Costs include, but are not limited to:

- ✓ Professional fees paid for case management activities and home studies
- ✓ Payments made to the county public children services agency (PCSA) for eligibility determinations, or claims processing activities
- ✓ Fees paid to an outside vendor(s) to operate a RMS system

***Note: Contingency fees paid to a third party are not claimable.  
(A contingency fee is a fee for services paid upon successful completion of the services and is usually calculated as a percentage of the gain realized for the client).***

# Development of the (Allowable) Cost Pool

## Training Costs

### Conducting Child Welfare Training

Staff time incurred preparing for, traveling to or from, or engaged in conducting training specifically related to child welfare. Child welfare training include but are not limited to:

- ✓ Modifications to the case plan
- ✓ Completing the risk assessment
- ✓ Making reasonable candidate determinations
- ✓ Case review requirements of candidate for foster care
- ✓ Monitoring plans for compliance with candidate policy
- ✓ Facilitating eligibility determinations
- ✓ Fair hearings and appeals
- ✓ Service referrals
- ✓ Preparing for and participating in judicial determinations for children in foster care settings
- ✓ Placement Activities
- ✓ Developing a case plan
- ✓ Case reviews
- ✓ Case management and supervision

# Development of the (Allowable) Cost Pool

## Training Costs

### GALs and CASAs

Changes in Fostering Connections to Success and Increasing Adoptions Act of 2008, Title IV-E Training Expansion were effective 10/07/2008. The Supreme Court of Ohio adopted the new rule effective March 1, 2009.

This consists of allowable training costs for current and prospective relative guardians, Guardians *ad litem* (GALs) or other Court Appointed Special Advocates (CASAs), including attorneys representing children and parents, child abuse and neglect court staff.

# Development of the (Allowable) Cost Pool

## Training Costs

### GALs and CASAs, cont'd

#### What is allowed:

- Allowable training costs for short-term training for current and prospective relative guardians, Guardians *ad litem* (GALs) or other Court Appointed Special Advocates (CASAs), including attorneys representing children or parents, child abuse and neglect court staff, in proceedings of child abuse and neglect
- The guardian has to be appointed by court order
- The reimbursement allows for non-federal funds spent on allowable training activities to the eligible trainees

# Development of the (Allowable) Cost Pool

## Training Costs

### GALs and CASAs, cont'd

- Activities for attending training include, but are not limited to:
  - ✓ Staff travel time to and from attending the training (travel and per diem allowances)
  - ✓ Registration fees for attending training
    - ✗ *Allowable trainee cost DOES NOT include salary and compensation*

# Development of the (Allowable) Cost Pool

## Training Costs

### GALs and CASAs, cont'd

- Activities for **conducting** training include, but are not limited to:
  - ✓ Staff travel time to and from;
  - ✓ Preparing for training;
  - ✓ Conducting the training;
  - ✓ Resource library costs;
  - ✓ Copying of training material;
  - ✓ Continuing education application fees;
  - ✓ Training room rental and audio/visual equipment rental;
  - ✓ Trainer fees;
  - ✓ Training supplies; and
  - ✓ **DOES** include salaries/benefits of the government entity's training staff

# Development of the (Allowable) Cost Pool

## Training Costs

### GALs and CASAs, cont'd

The reimbursement is part of the JFS 01797, Quarterly Billing. The form has been revised to reflect the reimbursements. The reimbursement rate during federal fiscal year (FFY) 09 was 55% of the State's overall Title IV-E eligibility ratio. The IV-E reimbursement ratio increased by 5% each federal fiscal year through 2013 – topping out at 75% like the rest of all of Child Welfare Training.

The JFS 01797 includes a form for the 3 remaining periods of rate increases than can be claimed. An agency can file a claim for reimbursement within 24 months of the calendar quarter of the expenditure, so make sure you are using the correct version corresponding to the quarter you are claiming.

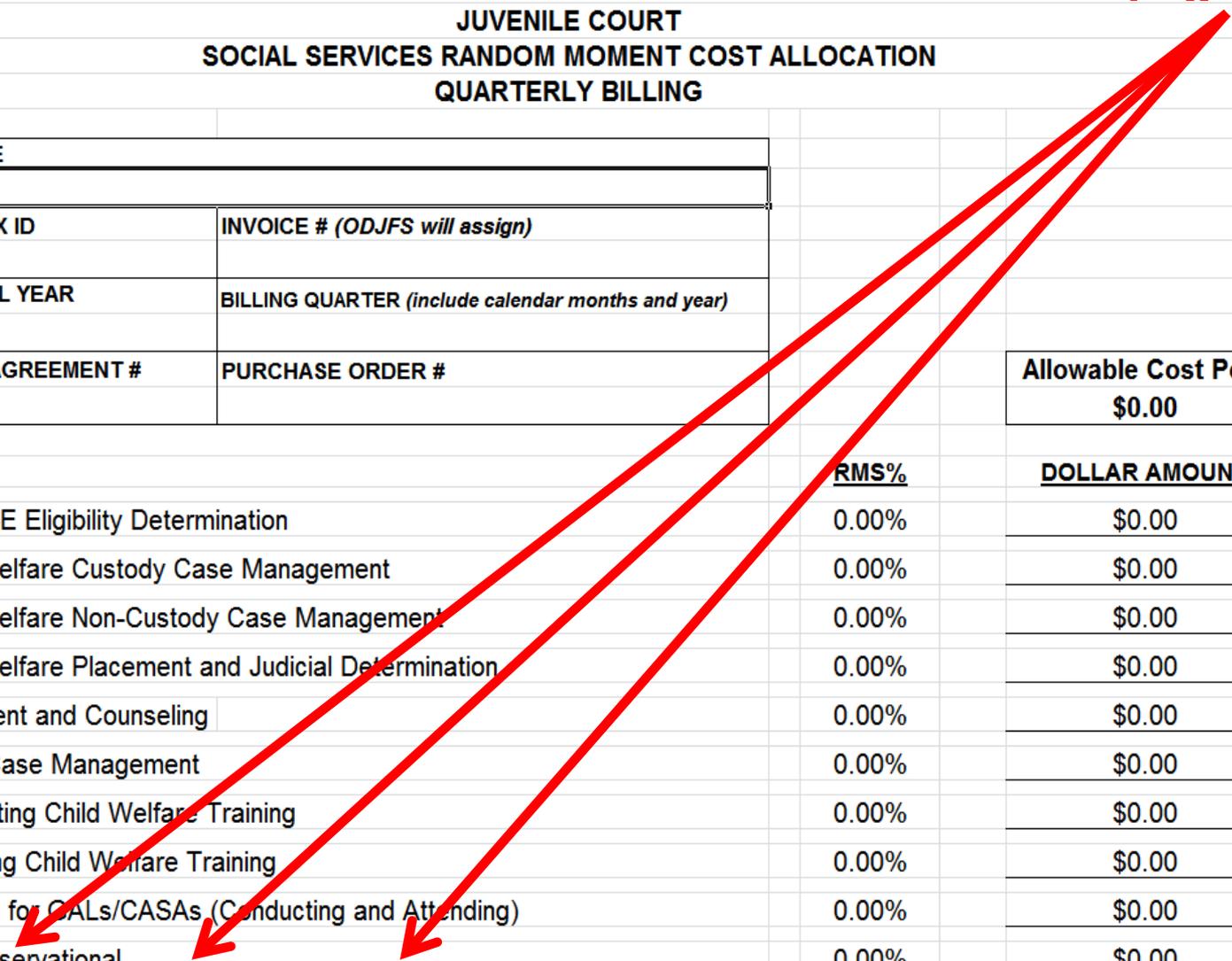
- Use the 65% form for the period from October 1, 2010-September 30, 2011
- Use the 70% form for the period from October 1, 2011-September 30, 2012
- Use the 75% form for the period beginning October 1, 2012 and going forward

# Development of the (Allowable) Cost Pool

## Training Costs GALs and CASAs, cont'd

*JFS Form 01797- color coded tabs at bottom of page*

JUVENILE COURT			
SOCIAL SERVICES RANDOM MOMENT COST ALLOCATION			
QUARTERLY BILLING			
Line	COURT NAME		
1			
	FEDERAL TAX ID	INVOICE # (ODJFS will assign)	
2			
	STATE FISCAL YEAR	BILLING QUARTER (include calendar months and year)	
3			
	SUBGRANT AGREEMENT #	PURCHASE ORDER #	
4			
	<b>Allowable Cost Pool</b>		
	<b>\$0.00</b>		
		<u>RMS%</u>	<u>DOLLAR AMOUNT</u>
5	104 Title IV-E Eligibility Determination	0.00%	\$0.00
6	109 Child Welfare Custody Case Management	0.00%	\$0.00
7	110 Child Welfare Non-Custody Case Management	0.00%	\$0.00
8	111 Child Welfare Placement and Judicial Determination	0.00%	\$0.00
9	112 Treatment and Counseling	0.00%	\$0.00
10	113 Other Case Management	0.00%	\$0.00
11	114 Conducting Child Welfare Training	0.00%	\$0.00
12	116 Attending Child Welfare Training	0.00%	\$0.00
13	118 Training for GALs/CASAs (Conducting and Attending)	0.00%	\$0.00
14	392 Non-Observational	0.00%	\$0.00



# Development of the (Allowable) Cost Pool

## Allowable Direct Administrative Cost

### Example for a given Quarter

#### Staff with case loads and/or their direct supervisors:

- Probation Officer Salary \$11,250.00
- Probation Officer Salary \$15,000.00
- Probation Officer Salary \$14,500.00
- Probation Officer Salary \$12,900.00
- Probation Officer Salary \$10,800.00
- Probation Officer Supervisor \$16,500.00
- Fringe Benefits \$13,600.00

#### 100% Title IV-E Program staff:

- Assistant Program Administrator Salary \$ 6,000.00
- Fringe Benefits \$ 2,000.00

**Total Allowable Direct Administrative Costs = \$102,550.00**

# Development of the (Allowable) Cost Pool

## Allowable Shared (Indirect) Administrative Costs, Example

✓ Secretary	\$ 8,500.00
✓ Receptionist	\$ 7,500.00
✓ Office Supplies	\$ 4,500.00
✓ Utilities	\$ 1,500.00
✓ Building Depreciation	<u>\$ 2,500.00</u>
<b>Total Allowable Shared Administrative Costs =</b>	<b><u>\$24,500.00</u></b>

# Development of the (Allowable) Cost Pool

## Unallowable Shared Administrative Cost, Example

Magistrate Salary	\$ 20,000.00
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Fringe Benefits	\$ 5,000.00
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**Total Unallowable Direct Administrative Cost = \$ 25,000.00**

# Development of the (Allowable) Cost Pool

## Determining the Allowable and Unallowable Direct Costs Percentages

Allowable Direct Costs total to: \$ 102,550.00

Unallowable Direct Costs total to: \$25,000.00

# Development of the (Allowable) Cost Pool

Determining the Allowable and Unallowable Direct Costs Percentages using the Full-Time Equivalent (FTE) Method

## All Staff (Fulltime)

Direct Staff	7
Unallowable Staff	<u>1</u>
<b>Total Staff =</b>	<b><u>8</u></b>

## Number of Direct Allowable Staff (Fulltime)

Probation Officers	5
Probation Supervisor	1
Title IV-E Asst Program Administrator	<u>1</u>
<b>Total Direct Allowable Staff =</b>	<b><u>7</u></b>

# Development of the (Allowable) Cost Pool

Determining the Allowable and Unallowable Direct Costs Percentages using the Full-Time Equivalent (FTE) Method

$$\begin{aligned} & \text{Total Allowable Direct Staff of 7} \\ & \quad \text{DIVIDED BY} \\ & \quad \text{Total Staff of 8} \\ & = \underline{\underline{87.50\% \text{ of Allowable to Total Staff}}} \end{aligned}$$

$$\begin{aligned} & \text{Total Unallowable Staff of 1} \\ & \quad \text{DIVIDED BY} \\ & \quad \text{Total Staff of 8} \\ & = \underline{\underline{12.50\% \text{ of Unallowable to Total Staff}}} \end{aligned}$$

# Development of the (Allowable) Cost Pool

## Allocating Percentages to the Shared Allowable and Unallowable Costs

The percentage of Allowable Costs to Direct Costs = 87.50%

The percentage of Unallowable Costs to Direct Costs = 12.50%

**You will use the 87.50% to determine the Shared Allowable Costs**

**You will use the 12.50% to determine the Shared Unallowable Costs**

# Development of the (Allowable) Cost Pool

## Allocating Shared (Indirect) Costs to Allowable and Unallowable Costs

Allocation of Shared to Allowable Direct Cost  $\$24,500 \times 87.50\% = \$21,437.50$

*(Secretary, Receptionist, Office Supplies, Utilities, Building Depreciation)*

**PLUS**

Allocation of Shared to Unallowable Cost  $\$24,500 \times 12.50\% = \underline{\$ 3,062.50}$

**EQUALS**

**Total Shared Costs (100.00%) \$ 24,500.00**

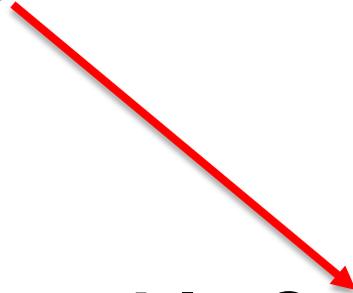
# Development of the (Allowable) Cost Pool

## Adjusted Allowable and Unallowable Costs

- Total **Allowable** Direct Costs = \$ 102,550.00
- Allocated **Allowable** Shared Costs = \$ 21,437.50
- Total **Allowable** Cost Pool Costs = \$ 123,987.50
  
- Total **Unallowable** Direct Costs = \$ 25,000.00
- Allocated **Unallowable** Shared Costs = \$ 3,062.50
- Total **Unallowable** Costs = \$ 28,062.50

# Development of the (Allowable) Cost Pool

**The Adjusted Allowable Costs**      **\$123,987.50**



**The Allowable Cost Pool**      **\$123,987.50**

*Line 4 of JFS Form 01797, Juvenile Court, Social Services Random  
Moment Cost Allocation, Quarterly Billing.*

# Development of the (Allowable) Cost Pool

Ohio Department of Job and Family Services			
JUVENILE COURT			
SOCIAL SERVICES RANDOM MOMENT COST ALLOCATION			
QUARTERLY BILLING			
Line	COURT NAME		
1	ABC County Juvenile Court		
	FEDERAL TAX ID	INVOICE # (ODJFS will assign)	
2	12-3456789		
	STATE FISCAL YEAR	BILLING QUARTER (include calendar months and year)	
3	2013	October-December 2012	
	SUBGRANT AGREEMENT #	PURCHASE ORDER #	Allowable Cost Pool
4	G-1213-00-0000	JFS01-0000000000	\$123,987.50
		<u>RMS%</u>	<u>DOLLAR AMOUNT</u>
5	104 Title IV-E Eligibility Determination		10.00% \$12,398.75
6	109 Child Welfare Custody Case Management		25.00% \$30,996.88
7	110 Child Welfare Non-Custody Case Management		20.00% \$24,797.50
8	111 Child Welfare Placement and Judicial Determination		5.00% \$6,199.38



# Completing the Quarterly Billing

## What is RMS Time Studies?

The Random Moment Sample (RMS) time studies are designed to measure Title IV-E activity for Juvenile Courts that have entered into a sub-grant agreement with the Ohio Department of Job and Family Services (ODJFS).

*Details of the process are documented on Attachment A of the sub-grant agreement. (see Handout # 3)*

# RMS Time Studies

Courts can contract with a third party vendor to use a web-based system for the Random Moment Sample (RMS) time studies. The current vendor the courts chose to use for RMS is Justice Benefits, Inc. (JBI).

Data collected from these time studies is used to calculate the percentage of time spend on the Title IV-E program by the court staff. The “Juvenile Court Random Moment Sample Observation Form, JFS 01794” is used to report juvenile court staff activity regarding the Title IV-E program.

Each quarter the vendor supplies to the court a completed JFS 01794 – Agency Result report form. *(see Handout # 6 and 7).*

This form includes the information the court originally submitted via the RMS system during a given quarter.

# JFS 01794 Form (Blank)

Ohio Department of Job and Family Services

## JUVENILE COURT RANDOM MOMENT SAMPLE (JCRMS) TIME STUDIES

AGENCY RESULT REPORT - - Sample County Juvenile Court

**Part 1: Observation**

001 Not Working on a Title IV-E Case

002 Client Identifier

**Part 2: Activities**

Reallocated codes: 115, 117, 391

Code	Code Description	Code	Count	Raw %	Reallocated %
104	Title IV-E Eligibility Determination	104	0	0.00%	0.00%
109	Child Welfare Custody Case Management	109	0	0.00%	0.00%
110	Child Welfare Non-Custody Case Management	110	0	0.00%	0.00%
111	Child Welfare Placement and Judicial Determination	111	0	0.00%	0.00%
112	Treatment and Counseling	112	0	0.00%	0.00%
113	Other Case Management	113	0	0.00%	0.00%
114	Conducting Child Welfare Training	114	0	0.00%	0.00%
115	General Training	115	0	0.00%	Reallocated
116	Attending Child Welfare Training	116	0	0.00%	0.00%
117	General Administration	117	0	0.00%	Reallocated
118	Training for GALs/CASAs (Conducting and Attending)	118	0	0.00%	0.00%
391	Non-Related	391	0	0.00%	Reallocated
392	Non-Observational	392	0	0.00%	0.00%
899	Non-Related Activities	899	0	0.00%	0.00%
900	Intake and Investigation	900	1	100.00%	100.00%
	<b>Total:</b>		<b>1</b>	<b>100.00%</b>	<b>100.00%</b>

For use in the \_\_\_\_ Qtr. 20\_\_ Juvenile Claim

# JFS 01794 Form (Completed Example)

Ohio Department of Job and Family Services					
JUVENILE COURT RANDOM MOMENT SAMPLE (JCRMS) TIME STUDIES					
AGENCY RESULT REPORT - - Sample County Juvenile Court					
<b>Part 1: Observation</b>					
001	Not Working on a Title IV-E Case				
002	Client Identifier				
<b>Part 2: Activities</b>					
Reallocated codes: 115, 117, 391					
Code	Code Description	Code	Count	Raw %	Reallocated %
104	Title IV-E Eligibility Determination	104	0	0.00%	0.00%
109	Child Welfare Custody Case Management	109	28	4.06%	8.00%
110	Child Welfare Non-Custody Case Management	110	156	22.61%	44.57%
111	Child Welfare Placement and Judicial Determination	111	47	6.81%	13.43%
112	Treatment and Counseling	112	4	0.58%	1.14%
113	Other Case Management	113	22	3.19%	6.29%
114	Conducting Child Welfare Training	114	6	0.87%	1.71%
115	General Training	115	3	0.43%	Reallocated
116	Attending Child Welfare Training	116	12	1.74%	3.43%
117	General Administration	117	118	17.10%	Reallocated
118	Training for GALs/CASAs (Conducting and Attending)	118	28	4.06%	8.00%
391	Non-Related	391	219	31.74%	Reallocated
392	Non-Observational	392	0	0.00%	0.00%
899	Non-Related Activities	899	47	6.81%	13.43%
900	Intake and Investigation	900	0	0.00%	0.00%
<b>Total:</b>			<b>690</b>	<b>100.00%</b>	<b>100.00%</b>
For use in the ___ Qtr. 20___ Juvenile Claim					

# Applying Time Study Percentages to Allowable Costs

Example:

- 10% of the \$123,987.50 Allowable Cost Pool for Code 104 is \$12,398.75
- 25% of the \$123,987.50 Allowable Cost Pool for Code 109 is \$30,996.88
- 25% of the \$123,987.50 Allowable Cost Pool for Code 110 is \$30,996.88
- 20% of the \$123,987.50 Allowable Cost Pool for Code 111 is \$24,797.50
- 5% of the \$123,987.50 Allowable Cost Pool for Code 112 is \$6,199.38
- 3% of the \$123,987.50 Allowable Cost Pool for Code 113 is \$3,719.63
- 2% of the \$123,987.50 Allowable Cost Pool for Code 114 is \$2,479.75
- 2% of the \$123,987.50 Allowable Cost Pool for Code 116 is \$2,479.75
- 2% of the \$123,987.50 Allowable Cost Pool for Code 118 is \$2,479.75
- 2% of the \$123,987.50 Allowable Cost Pool for Code 392 is \$2,479.75
- 2% of the \$123,987.50 Allowable Cost Pool for Code 899 is \$2,479.75
- 2% of the \$123,987.50 Allowable Cost Pool for Code 900 is \$2,479.75

***The next slide shows the JFS 01797 completed with the above numbers.***

# Example of Form JFS 01797

## Applying Time Study Percentages to Allowable Costs

Ohio Department of Job and Family Services

### JUVENILE COURT

### SOCIAL SERVICES RANDOM MOMENT COST ALLOCATION

### QUARTERLY BILLING

Line	COURT NAME			
1	<b>ABC County Juvenile Court</b>			
2	<b>FEDERAL TAX ID</b> 12-3456789	<b>INVOICE # (ODJFS will assign)</b>		
3	<b>STATE FISCAL YEAR</b> 2013	<b>BILLING QUARTER (include calendar months and year)</b> October-December 2012		
4	<b>SUBGRANT AGREEMENT #</b> G-1213-00-0000	<b>PURCHASE ORDER #</b> JFS01-0000000000		<b>Allowable Cost Pool</b> <b>\$123,987.50</b>
			<b>RMS%</b>	<b>DOLLAR AMOUNT</b>
5	104 Title IV-E Eligibility Determination		10.00%	\$12,398.75
6	109 Child Welfare Custody Case Management		25.00%	\$30,996.88
7	110 Child Welfare Non-Custody Case Management		25.00%	\$30,996.88
8	111 Child Welfare Placement and Judicial Determination		20.00%	\$24,797.50
9	112 Treatment and Counseling		5.00%	\$6,199.38
10	113 Other Case Management		3.00%	\$3,719.63
11	114 Conducting Child Welfare Training		2.00%	\$2,479.75
12	116 Attending Child Welfare Training		2.00%	\$2,479.75
13	118 Training for GALs/CASAs (Conducting and Attending)		2.00%	\$2,479.75
14	392 Non-Observational		2.00%	\$2,479.75
15	899 Non-Related Activities		2.00%	\$2,479.75
16	900 Intake and Investigation		2.00%	\$2,479.75
17	<b>Totals</b>		<b>100.00%</b>	<b>\$123,987.50</b>

## 104 Title IV-E Eligibility Determination

After the RMS percentages are added to the Quarterly Billing form, Line 23, Code 104 Title IV-E Eligibility Determination, automatically populates. This category is not discounted by the Eligibility Ratio (ER). It is reimbursable at 50% per Federal Regulations.

# 104 Title IV-E Eligibility Determination

	SUBGRANT AGREEMENT #	PURCHASE ORDER #		Allowable Cost Pool \$123,987.50
4				
			<b>RMS%</b>	<b>DOLLAR AMOUNT</b>
5	104 Title IV-E Eligibility Determination		10.00%	\$12,398.75
6	109 Child Welfare Custody Case Management		25.00%	\$30,996.88
7	110 Child Welfare Non-Custody Case Management		25.00%	\$30,996.88
8	111 Child Welfare Placement and Judicial Determination		20.00%	\$24,797.50
9	112 Treatment and Counseling		5.00%	\$6,199.38
10	113 Other Case Management		3.00%	\$3,719.63
11	114 Conducting Child Welfare Training		2.00%	\$2,479.75
12	116 Attending Child Welfare Training		2.00%	\$2,479.75
13	118 Training for GALs/CASAs (Conducting and Attending)		2.00%	\$2,479.75
14	392 Non-Observational		2.00%	\$2,479.75
15	899 Non-Related Activities		2.00%	\$2,479.75
16	900 Intake and Investigation		2.00%	\$2,479.75
17	<b>Totals</b>		<b>100.00%</b>	<b>\$123,987.50</b>
18	<b>Total Dollars to be discounted by the Eligibility Ratio (ER)</b>			<b>\$94,230.50</b>
19	<b>Eligibility Ratio (ER)</b>			<b>0.00%</b>
20	Administration Dollars <i>after</i> the ER Discount			\$0.00
21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount			\$0.00
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount			\$0.00
23	104 Title IV-E Eligibility Determination/Redetermination Dollars			\$12,398.75
24	Contracted Eligibility Determination Dollars			
25	Contracted Claims Processing Dollars			
26	<b>Total Reimbursable Dollars</b>			<b>\$12,398.75</b>



# The Eligibility Ratio (ER) Tally List

The Eligibility Ratio (ER) is computed by taking:

The number of placement days experienced by Title IV-E program eligible children housed in allowable settings

***DIVIDED BY***

The total number of placement days experienced for all children in custody/care placements for the reporting period

## Where do you find the placement days information?

- ✓ You should create a spreadsheet in a calendar format where you track each day that a child is in your custody/care.
- ✓ Each day you also need to record whether a child is eligible for Title IV-E and whether a child is in an allowable setting or not.
- ✓ At the end of the quarter, you will be able to tally the list and record the totals. *See example on next slide*

# Example: Eligibility Ratio (ER) Tally List

Quarter 2: October-December 2012

Children in Custody	Placement Days: Days Court has Child in Custody/Care	IV-E Eligible Child	Allowable Setting	Count all Eligible Days in Allowable Setting
George Jetson	1	Yes	Yes	1
Betty Ruble	90	No	No	0
Fred Flintstone	89	Yes	Yes	89
<b>Total</b>	<b><u>180</u></b>			<b><u>90</u></b>
Total Eligibility Days in Eligible Setting/Total Days Court has placement and care responsibility (90 divided by 180 = 50.00%			<b>50.00%</b>	
Eligibility Ratio (ER) for Quarter 2			<b>50.00%</b>	

# Total Dollars to be Discounted by the Eligibility Ratio

The Total dollar amount that is discounted by the ER is made up of the following costs:

Line 6	109	Child Welfare Custody Case Management	\$ 30,996.88
Line 7	110	Child Welfare Non-Custody Case Management	\$ 30,996.88
Line 8	111	Child Welfare Placement and Judicial Determination	\$ 24,797.50
Line 11	114	Conducting Child Welfare Training	\$ 2,479.75
Line 12	116	Attending Child Welfare Training	\$ 2,479.75
Line 13	118	Training for GALs/CASAs (Conducting and Attending)	\$ 2,479.75
<b>Line 18</b>	<b>Total</b>		<b><u>\$ 94,230.50</u></b>

*Code 112, 113, 392, 899, 900 are not added because reimbursement is not given for these activities.*

# Total Dollars to be Discounted by the Eligibility Ratio

5	104 Title IV-E Eligibility Determination	10.00%	\$12,398.75
6	109 Child Welfare Custody Case Management	25.00%	\$30,996.88
7	110 Child Welfare Non-Custody Case Management	25.00%	\$30,996.88
8	111 Child Welfare Placement and Judicial Determination	20.00%	\$24,797.50
9	112 Treatment and Counseling	5.00%	\$6,199.38
10	113 Other Case Management	3.00%	\$3,719.63
11	114 Conducting Child Welfare Training	2.00%	\$2,479.75
12	116 Attending Child Welfare Training	2.00%	\$2,479.75
13	118 Training for GALs/CASAs (Conducting and Attending)	2.00%	\$2,479.75
14	392 Non-Observational	2.00%	\$2,479.75
15	899 Non-Related Activities	2.00%	\$2,479.75
16	900 Intake and Investigation	2.00%	\$2,479.75
17	<b>Totals</b>	<b>100.00%</b>	<b>\$123,987.50</b>
18	<b>Total Dollars to be discounted by the Eligibility Ratio (ER)</b>		<b>\$94,230.50</b>
19	<b>Eligibility Ratio (ER)</b>		<b>50.00%</b>
20	Administration Dollars <i>after</i> the ER Discount		\$44,635.50
21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount		\$1,239.88
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount		\$1,239.88
23	104 Title IV-E Eligibility Determination		\$12,398.75

# Administration Dollars after the ER Discount

Line 20 Administration Dollars *after* the ER Discount is determined by the sum of:

Line 18 **Total dollars to be discounted by the Eligibility Rate (ER) \$94,230.50**

## **MINUS**

Line 11 114 Conducting Child Welfare Training \$ 2,479.75

Line 13 118 Training for GALs/CASAs (Conducting and Attending) \$ 2,479.75

## **MULTIPLIED BY**

Line 19 Eligibility Rate (ER) **50.00%**

## **EQUALS**

Line 20 Administration Dollars *after* the ER Discount \$ 44,635.50

**Line 18-Line 11- Line 13 X Line 19 = Line 20**

# Administration Dollars after the ER Discount

11	114 Conducting Child Welfare Training	2.00%	\$2,479.75
12	116 Attending Child Welfare Training	2.00%	\$2,479.75
13	118 Training for GALs/CASAs (Conducting and Attending)	2.00%	\$2,479.75
14	392 Non-Observational	2.00%	\$2,479.75
15	899 Non-Related Activities	2.00%	\$2,479.75
16	900 Intake and Investigation	2.00%	\$2,479.75
17	<b>Totals</b>	<b>100.00%</b>	<b>\$123,987.50</b>
18	<b>Total Dollars to be discounted by the Eligibility Ratio (ER)</b>		<b>\$94,230.50</b>
19	<b>Eligibility Ratio (ER)</b>		<b>50.00%</b>
20	Administration Dollars <i>after</i> the ER Discount		\$44,635.50

## Training Costs Subtracted from Administration Costs

**Training Costs** (*Line 11 - Code 114 Conducting Child Welfare Training and Line 13 - Code 118 Training for GALs/CASAs (Conducting and Attending)*) **are subtracted from Line 18 Total Dollars to be discounted by the Eligibility Ratio (ER), because training costs are set at a reimbursement rate of 75% by the federal government.**

# Training Code 114 Conducting Child Welfare Training Calculation-Step 1

Line 11 114 Conducting Child Welfare Training \$2,479.75

***MULTIPLIED BY***

Line 19 Eligibility Ratio (ER) 50.00%

***EQUALS***

Line 21 114 Conducting Child Welfare Training Dollars ***after*** the ER Discount \$1,239.88

***Line 11 X Line 19 = Line 21***

# Training Code 118 Conducting Child Welfare Training Calculation-Step 1

Line 13 118 Training for GALs/CASAs (Conducting and Attending) \$2,479.75

***MULTIPLIED BY***

Line 19 Eligibility Ratio (ER) 50.00%

***EQUALS***

Line 22 118 Training for GALs/CASAs Dollars ***after*** the ER Discount \$1,239.88

***Line 13 X Line 19 = Line 21***

## Training Codes 114 and 118 Calculations-Step 1

11	114 Conducting Child Welfare Training	2.00%	\$2,479.75
12	116 Attending Child Welfare Training	2.00%	\$2,479.75
13	118 Training for GALs/CASAs (Conducting and Attending)	2.00%	\$2,479.75
14	392 Non-Observational	2.00%	\$2,479.75
15	899 Non-Related Activities	2.00%	\$2,479.75
16	900 Intake and Investigation	2.00%	\$2,479.75
17	<b>Totals</b>	<b>100.00%</b>	<b>\$123,987.50</b>
18	<b>Total Dollars to be discounted by the Eligibility Ratio (ER)</b>		<b>\$94,230.50</b>
19	<b>Eligibility Ratio (ER)</b>		<b>50.00%</b>
20	Administration Dollars <i>after</i> the ER Discount		\$44,635.50
21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount		\$1,239.88
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount		\$1,239.88
23	104 Title IV-E Eligibility Determination		\$12,398.75

## Training Code 114 Conducting Child Welfare Training Calculation-Step 2

Line 21 114 Conducting Child Welfare Training Dollars *after* the ER Discount \$1,239.88

***MULTIPLIED BY***

Line 28 Conducting Child Welfare Training Reimbursement Percentage **75%**

***EQUALS***

Line 31 Total Conducting Child Welfare Training Reimbursement \$ 929.91

***Line 21 X Line 28 = Line 31***

## Training Code 118 Training for GALs/CASAs (Conducting and Attending) Calculation-Step 2

Line 22 118 Training for GALs/CASAs Dollars *after* the ER Discount \$1,239.88

***MULTIPLIED BY***

Line 29 Total Training Reimbursement GALs, CASAs (*5 Year Phase In*) Percentage **75.00%**

***EQUALS***

Line 32 Total Training Reimbursement GALs,CASAs (*5 Year Phase In*) \$ 929.91

***Line 22 X Line 29 = Line 32***

# Training Codes 114 and 118 Calculations- Step 2

21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount			\$1,239.88
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount			\$1,239.88
23	104 Title IV-E Eligibility Determination			\$12,398.75
24	Contracted Eligibility Determination Dollars			
25	Contracted Claims Processing Dollars			
26	<b>Total Reimbursable Dollars</b>			<b>\$59,514.00</b>
27	Administration Reimbursement Percentage			<b>50.00%</b>
28	Conducting Child Welfare Training Reimbursement Percentage			<b>75.00%</b>
29	Training Reimbursement GALs, CASAs ( <i>5 Year Phase-In</i> ) Percentage			<b>75.00%</b>
30	Total Administration Reimbursement			\$28,517.13
31	Total Conducting Child Welfare Training Reimbursement			\$929.91
32	Total Training Reimbursement GALs, CASAs ( <i>5 Year Phase- In</i> )			\$929.91

# Purchased Administrative Costs

*Contracted Eligibility Determination Dollars (Line 24 on JFS 01797)*

Example:

Public Children Services Agency (PCSA)    \$ 1,500.00

*(Payments made to a county public children services agency for eligibility determination).*

*Note: Contracted Eligibility Determination and Claims Processing Dollars are not discounted by the ER*

## Purchased Administrative Costs Contracted Eligibility Determination Costs

20	Administration Dollars <i>after</i> the ER Discount		\$44,635.50
21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount		\$1,239.88
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount		\$1,239.88
23	104 Title IV-E Eligibility Determination		\$12,398.75
24	Contracted Eligibility Determination Dollars		\$1,500.00
25	Contracted Claims Processing Dollars		\$18,500.00
26	<b>Total Reimbursable Dollars</b>		<b>\$79,514.00</b>
27	Administration Reimbursement Percentage		50.00%
28	Conducting Child Welfare Training Reimbursement Percentage		75.00%
29	Training Reimbursement GALs, CASAs ( <i>5 Year Phase-In</i> ) Percentage		75.00%
30	Total Administration Reimbursement		\$38,517.13
31	Total Conducting Child Welfare Training Reimbursement		\$929.91
32	Total Training Reimbursement GALs, CASAs ( <i>5 Year Phase- In</i> )		\$929.91
33	<b>Total Reimbursement Amount for the Quarter</b>		<b>\$40,376.94</b>

# Purchased Administrative Costs

*Contracted Claims Processing (line 25 of JFS 01797)*

## Example:

Case Management to ABC Company	\$ 16,000.00
Fee for Web Based Random Moment Sample (RMS) paid to XYZ Company	\$ 2,500.00
Total contracted claims processing:	<u>\$ 18,500.00</u>

# Purchased Administrative Costs

20	Administration Dollars <i>after</i> the ER Discount			\$44,635.50
21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount			\$1,239.88
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount			\$1,239.88
23	104 Title IV-E Eligibility Determination			\$12,398.75
24	Contracted Eligibility Determination Dollars			\$1,500.00
25	Contracted Claims Processing Dollars			\$18,500.00
26	<b>Total Reimbursable Dollars</b>			<b>\$79,514.00</b>
27	Administration Reimbursement Percentage			50.00%
28	Conducting Child Welfare Training Reimbursement Percentage			75.00%
29	Training Reimbursement GALs, CASAs ( <i>5 Year Phase-In</i> ) Percentage			75.00%
30	Total Administration Reimbursement			\$38,517.13
31	Total Conducting Child Welfare Training Reimbursement			\$929.91
32	Total Training Reimbursement GALs, CASAs ( <i>5 Year Phase- In</i> )			\$929.91
33	<b>Total Reimbursement Amount for the Quarter</b>			<b>\$40,376.94</b>

## Total Reimbursable Dollars (Line 26)

The Total Reimbursable Dollars (line 26) is the sum of

Line 20	Administration Dollars after the ER Discount	\$ 44,635.50
Line 21	114 Conducting Child Welfare Training <i>after</i> the ER Discount	\$ 1,239.88
Line 22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount	\$ 1,239.88
Line 23	104 Title IV-E Eligibility Determination Dollar Amount	\$ 12,398.75
Line 24	Contracted Eligibility Determination Dollar Amount	\$ 1,500.00
Line 25	Contracted Claims Processing	\$ 18,500.00

***EQUALS***

**Line 26 Total Reimbursable Dollars** **\$ 79,514.00**

***Line 26 = Line 20+Line 21+Line 22+Line 23+Line 24+Line 25***

## Total Reimbursable Dollars (Line 26)

20	Administration Dollars <i>after</i> the ER Discount				\$44,635.50
21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount				\$1,239.88
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount				\$1,239.88
23	104 Title IV-E Eligibility Determination				\$12,398.75
24	Contracted Eligibility Determination Dollars				\$1,500.00
25	Contracted Claims Processing Dollars				\$18,500.00
26	<b>Total Reimbursable Dollars</b>				<b>\$79,514.00</b>

# Administration Reimbursement Percentage

The federal reimbursement rate for Administration Costs is set at 50%

*or you could say*

The Federal Financial Participation (FFP) is 50% for Title IV-E administrative reimbursement

## Total Reimbursement Amount

The total quarterly reimbursement amount based on the Cost Pool amount of \$123,987.50 for this example is \$40,376.94.

# Completed JFS1797 Form

1	<b>ABC County Juvenile Court</b>			
	FEDERAL TAX ID	INVOICE # (ODJFS will assign)		
2	12-3456789			
	STATE FISCAL YEAR	BILLING QUARTER (include calendar months and year)		
3	2013	October-December 2012		
	SUBGRANT AGREEMENT #	PURCHASE ORDER #		
4	G-1213-00-0000	JFS01-0000000000		<b>Allowable Cost Pool \$123,987.50</b>
			<b>RMS%</b>	<b>DOLLAR AMOUNT</b>
5	104 Title IV-E Eligibility Determination		10.00%	\$12,398.75
6	109 Child Welfare Custody Case Management		25.00%	\$30,996.88
7	110 Child Welfare Non-Custody Case Management		25.00%	\$30,996.88
8	111 Child Welfare Placement and Judicial Determination		20.00%	\$24,797.50
9	112 Treatment and Counseling		5.00%	\$6,199.38
10	113 Other Case Management		3.00%	\$3,719.63
11	114 Conducting Child Welfare Training		2.00%	\$2,479.75
12	116 Attending Child Welfare Training		2.00%	\$2,479.75
13	118 Training for GALs/CASAs (Conducting and Attending)		2.00%	\$2,479.75
14	392 Non-Observational		2.00%	\$2,479.75
15	899 Non-Related Activities		2.00%	\$2,479.75
16	900 Intake and Investigation		2.00%	\$2,479.75
17	<b>Totals</b>		<b>100.00%</b>	<b>\$123,987.50</b>
18	<b>Total Dollars to be discounted by the Eligibility Ratio (ER)</b>			<b>\$94,230.50</b>
19	<b>Eligibility Ratio (ER)</b>			<b>50.00%</b>
20	Administration Dollars <i>after</i> the ER Discount			\$44,635.50
21	114 Conducting Child Welfare Training Dollars <i>after</i> the ER Discount			\$1,239.88
22	118 Training for GALs/CASAs Dollars <i>after</i> the ER Discount			\$1,239.88
23	104 Title IV-E Eligibility Determination			\$12,398.75
24	Contracted Eligibility Determination Dollars			\$1,500.00
25	Contracted Claims Processing Dollars			\$18,500.00
26	<b>Total Reimbursable Dollars</b>			<b>\$79,514.00</b>
27	Administration Reimbursement Percentage			<b>50.00%</b>
28	Conducting Child Welfare Training Reimbursement Percentage			<b>75.00%</b>
29	Training Reimbursement GALs, CASAs ( <i>5 Year Phase-In</i> ) Percentage			<b>75.00%</b>
30	Total Administration Reimbursement			\$38,517.13
31	Total Conducting Child Welfare Training Reimbursement			\$929.91
32	Total Training Reimbursement GALs, CASAs ( <i>5 Year Phase-In</i> )			\$929.91
33	<b>Total Reimbursement Amount for the Quarter</b>			<b>\$40,376.94</b>
	PRINT NAME	TITLE		
34				
	DATE	SIGNATURE		
35				

# Completed JFS1797 Form – Final Pieces

The JFS 01797 Quarterly Billing Form is now completed with the amount of total reimbursement for the quarter. On line 34, please print the name of the person completing the form and their title. On line 35 have the Judge or designated authority sign and date the form. Line 36 gives you instructions as to where to submit the form.

For audit purposes, the form needs to be submitted with the following **backup documentations**: how you figure your ER (Allowable Activities), how you figure your placement days (Allowable Youth), the costs that make up your cost pool (Allowable Costs).

## Where can I find ODJFS Forms and Instructions?

The JFS 01797, 01794 and 01794I can be downloaded from ODJFS Forms Central by going to the following link:

<http://www.odjfs.state.oh.us/forms/inter.asp>

- 1) Click on **Search/Sort by:** Form Number
- 2) Type in 01797(or the appropriate form you need to search) in the **Search For:** Field
- 3) Click the **Search** button. There is a .pdf and a MS Excel fill-in version of the form. Most likely you will use the fill-in version. Download it to your desktop for completion and future uses.

Submit **1 copy** of the completed JFS 01797 and documentation that support your claims via email to [JFS01797@jfs.ohio.gov](mailto:JFS01797@jfs.ohio.gov)

# Where can I find the Form JFS 01797/Quarterly Billing and other forms?

## JFS Forms Central

### JFS Forms Central - Innerweb Search for Forms

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Searching for 1797 in Form Number.

Page 1 of 1						
Form Number	Description	PDF	MS EXCEL	MS WORD	HARD-COPY	Revision Date
JFS 01797	JUVENILE COURT SOCIAL SERVICES RANDOM MOMENT COST ALLOCATION QUARTERLY BILLING	<u>FILL-IN</u>	<u>FILL-IN</u>			10/2013
<input type="button" value="Search Again"/>						

# JFS Form 01797

Ohio Department of Job and Family Services

## JUVENILE COURT

### SOCIAL SERVICES RANDOM MOMENT COST ALLOCATION

#### QUARTERLY BILLING

Line	COURT NAME			
1				
2	FEDERAL TAX ID	INVOICE # (ODJFS will assign)		
3	STATE FISCAL YEAR	BILLING QUARTER (include calendar months and year)		
4	SUBGRANT AGREEMENT #	PURCHASE ORDER #		<b>Allowable Cost Pool \$0.00</b>
			<b><u>RMS%</u></b>	<b><u>DOLLAR AMOUNT</u></b>
5	104 Title IV-E Eligibility Determination		0.00%	\$0.00
6	109 Child Welfare Custody Case Management		0.00%	\$0.00
7	110 Child Welfare Non-Custody Case Management		0.00%	\$0.00
8	111 Child Welfare Placement and Judicial Determination		0.00%	\$0.00
9	112 Treatment and Counseling		0.00%	\$0.00
10	113 Other Case Management		0.00%	\$0.00
11	114 Conducting Child Welfare Training		0.00%	\$0.00
12	116 Attending Child Welfare Training		0.00%	\$0.00
13	118 Training for GALs/CASAs (Conducting and Attending)		0.00%	\$0.00
14	392 Non-Observational		0.00%	\$0.00

## How to use the tabs at the bottom of JFS 01797

The Quarterly Billing form JFS 01797, includes a form for the remaining 3 periods of rate increases in regards to the GALs/CASAs 5 year phase in.

Examples:

Use the 1797 form with the 65% blue tab for the period from October 1, 2010-September 30, 2011.

Use the 70% green tab for the period from October 1, 2011-September 30, 2012.

Use the 75% violet tab for the period beginning October 1, 2012 and going forward.

# Training Costs GALs and CASAs

**JFS Form 01797- color coded tabs at bottom of page**

Ohio Department of Job and Family Services

## JUVENILE COURT SOCIAL SERVICES RANDOM MOMENT COST ALLOCATION QUARTERLY BILLING

Line	COURT NAME		
1			
	FEDERAL TAX ID	INVOICE # (ODJFS will assign)	
2			
	STATE FISCAL YEAR	BILLING QUARTER (include calendar months and year)	
3			
	SUBGRANT AGREEMENT #	PURCHASE ORDER #	
4			Allowable Cost Pool \$0.00

		<u>RMS%</u>	<u>DOLLAR AMOUNT</u>
5	104 Title IV-E Eligibility Determination	0.00%	\$0.00
6	109 Child Welfare Custody Case Management	0.00%	\$0.00
7	110 Child Welfare Non-Custody Case Management	0.00%	\$0.00
8	111 Child Welfare Placement and Judicial Determination	0.00%	\$0.00
9	112 Treatment and Counseling	0.00%	\$0.00
10	113 Other Case Management	0.00%	\$0.00
11	114 Conducting Child Welfare Training	0.00%	\$0.00
12	116 Attending Child Welfare Training	0.00%	\$0.00
13	118 Training for GALs/CASAs (Conducting and Attending)	0.00%	\$0.00
14	392 Non-Observational	0.00%	\$0.00

# Who to contact for questions?

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