



Department of  
Job and Family Services

Ted Strickland, Governor  
Douglas E. Lumpkin, Director

July 23, 2010

**TO:** Directors, Public Children Services Agencies  
Directors, County Department of Job and Family Services  
Director, Ohio Department of Youth Services  
Directors, Private Child Placing Agencies  
Directors, Private Non-Custodial Agencies  
Honorable Judges, Juvenile Courts

**FROM:** Michael McCreight, Deputy Director, Office of Families and Children 

**SUBJECT: JFS 02911 SINGLE COST REPORT TRAINING**

The Office of Families and Children (OFC), Bureau of Administration and Fiscal Accountability will be conducting a training session regarding the JFS 02911 Single Cost Report (SCR) for state fiscal year (SFY) 2010 on the following date and location:

**Tuesday, August 24, 2010**  
Ohio Department of Commerce  
Division of Industrial Compliance  
6606 Tussing Road  
Reynoldsburg, Ohio 43068

The training session will take place from 10:00 AM to 12:00 PM. It is designed to educate first-time preparers of the JFS 02911 as well as those preparers desiring a review of the cost report process. The training will be comprehensive and proceed methodically to ensure first-time preparers obtain a full understanding of the process and requirements. Training will also include an overview of the agreed-upon procedures report and its related requirements. *Note: Please advise your CPA that there are no changes to the agreed-upon procedures for SFY 2010.*

The SFY 2010 JFS 02911 Single Cost Report form has been modified to include the addition of an allocation methodology checklist at the bottom of the Allocation of Administrative Overhead Costs worksheet and an update to the annual inflation factor. In accordance with Ohio Administrative Code (OAC) rule 5101:2-47-24, all calculated and approved Title IV-E reimbursement ceilings for the effective period April 1, 2011, through March 31, 2012, will include a 1.9% inflation factor as a result of the consumer price index information for SFY 2010's cost reporting period.

The SFY 2010 JFS 02911 Single Cost Report instructions have been modified to include revised definitions for Personnel Costs Direct, Personnel Costs Support, Non-Personnel Costs, Other Costs, and Unallowable Costs. Furthermore, minor clarification language was added where needed in order to facilitate understanding.

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As a reminder to all agencies, pursuant to OAC rule 5101:2-47-26.1, the SFY 2010 JFS 02911 SCR, agreed-upon procedures report, and other supplements and attachments as outlined in OAC 5101:2-47-26.2 (see pages 33 and 34 of the cost report instructions) **must be filed by December 31, 2010**. County agencies, however, are reminded that for audit purposes their cost report must be completed by September 30, 2010, in order to provide sufficient time for the Office of Fiscal & Monitoring Services, Bureau of Monitoring & Consulting Services to perform the agreed-upon procedures engagement. Submissions postmarked after the deadline are considered to have been filed late and are subject to sanctions as set forth in OAC rule 5101:2-47-26. However, for good cause and upon written application, OFC may grant an extension of the December 31, 2010, filing deadline in accordance with OAC rule 5101:2-47-26.1. The written application must be filed prior to the deadline. It must include information explaining the facts and circumstances behind the request for a filing extension. Additionally, the request must include a projected time line for filing the cost report and may include any other information the agency would like to have considered. The extension request may be sent via email to [IVECostReports@jfs.ohio.gov](mailto:IVECostReports@jfs.ohio.gov).

The JFS 02911 SCR and instructions for SFY 2010 are scheduled to be available for download at OFC's Forms Central website by July 31, 2010. The website link is: <http://www.odjfs.state.oh.us/forms/inter.asp>. At the website you'll need to search by "Form Number" and enter 02911 in the "Search For" field. The search results will produce the most recent version of the material. *Note: SFY 2010's material has a revision date of 7/2010.*

Attached you will find a RSVP form and site directions for this year's training. Please send your completed RSVP form to Ryan Meanor via email at [Ryan.Meanor@jfs.ohio.gov](mailto:Ryan.Meanor@jfs.ohio.gov), or via fax at 614-466-4359, or via mail to:

ODJFS  
Office of Families and Children  
Attention: Ryan Meanor  
P.O. Box 182709  
Columbus, Ohio 43218-2709

The registration deadline for the SFY 2010 cost report training is August 17, 2010.

If you have any questions regarding the training session or how to download the SFY 2010 JFS 02911 SCR and instructions, please email Ryan Meanor at [Ryan.Meanor@jfs.ohio.gov](mailto:Ryan.Meanor@jfs.ohio.gov).

c: Crystal Ward Allen, Executive Director, PCSAO  
Penny Wyman, Executive Director, OACCA  
Dan Shook, OFC  
Charlotte Gerhardstein, OFC

# Registration Form

SFY 2010 JFS 02911 Single Cost Report Training

**Tuesday, August 24, 2010**

10:00 AM – 12:00 PM

Ohio Department of Commerce  
Division of Industrial Compliance  
6606 Tussing Road  
Reynoldsburg, Ohio 43068

**Agency/Firm Name:** \_\_\_\_\_

**Agency/Firm Phone #:** \_\_\_\_\_

**Name(s) of the person(s) attending the training:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*Please send your completed registration form by August 17, 2010, to Ryan Meanor via email at [Ryan.Meanor@jfs.ohio.gov](mailto:Ryan.Meanor@jfs.ohio.gov), or via fax at 614-466-4359, or via mail to:*

ODJFS  
Office for Children and Families  
Attention: Ryan Meanor  
P.O. Box 182709  
Columbus, Ohio 43218-2709

**Directions to:** Ohio Department of Commerce  
Division of Industrial Compliance (DIC)  
6606 Tussing Road  
Reynoldsburg, OH 43068

**From Northeast (Cleveland, Akron, Youngstown)**

Take I-71 South to Columbus. Take I-270 East/South to I-70. Take I-70 East towards Wheeling. Stay in right lane and exit south on Brice Road (Exit 110A) in Reynoldsburg.

**OR**

Take I-77 South to Cambridge. Take I-70 West to Brice Road (Exit 110) in Reynoldsburg. Make left turn and go south on Brice Road. Refer to ★

**From Northwest (Toledo, Findlay)**

Take I-75 to Findlay. Exit on Route 15 South (Route 15 becomes Route 23). Take Rt. 23 South to Columbus. Take I-270 East/South to I-70. Take I-70 East towards Wheeling. Travel approximately one (1) mile on I-70 East and exit south at Brice Road (Exit 110A) in Reynoldsburg. Refer to ★

**From West (Dayton)**

Take I-70 East through Columbus to Reynoldsburg. Take Brice Road (Exit 110A) & go south. Refer to ★

**From Southwest (Cincinnati)**

Take I-71 North towards Columbus. Take I-270 East to I-70. Take I-70 East towards Wheeling. Take Brice Road (Exit 110A) and go south. Refer to ★

**From South (Chillicothe, Portsmouth)**

Take 23 North to I-270. Take I-270 East to I-70 East towards Wheeling. Take I-70 to Brice Road (Exit 110A) and go south. Refer to ★

**From Southeast/East (Athens, Marietta, Cambridge)**

Take Route 33 North/West towards Columbus. Take Gender Road exit, make a right turn and travel north (Gender Road becomes Brice Road). Take Brice Road to Tussing Road and make a right turn at light (stay in right lane). Travel approximately 1/2 mile to 6606 Tussing Road and turn left at Dept. of Commerce/Industrial Compliance sign. (Industrial Compliance is on the

north side of brown warehouse). Stay to the left along fence and make a right turn at front of building. Visitor parking is available on the north and east side of the building. Testing Center can be directly accessed from entrance on east side of building. All other visitors, please enter at lobby on north side of building.

**OR**

Take I-77 North at Cambridge. Take I-70 East to Brice Road (Exit 110) in Reynoldsburg and go left at light (heading south). Refer to ★

★ Merge to left lane and make a left turn at first light onto Tussing Road. Merge to right lane. Travel approximately 1/2 mile to 6606 Tussing Road. (Industrial Compliance is on north side of brown warehouse.) Stay to left along fence and make a right turn at front of building. Visitor parking is available on the north and east side of the building. The training room can be directly accessed from entrance on east side of the building.

