SFY 2011
Title IV-E Cost Report Training

--- Housekeeping ---

- For the best listening experience of today's webinar, you are encouraged to use external speakers for your computer or a set of earphones.
- If you would like to ask a question during the presentation of today's material, click on the hand with the green upward arrow icon and enter your question. As time permits, we will attempt to answer questions during the presentation. All questions will be answered in a summary document and emailed to today's participants.
- NOTE: You are encouraged to print copies of the handouts that were emailed to participants prior to today's webinar. These files will be referenced during today's training session.
- We will begin at 9:00 a.m.

SFY 2011
Title IV-E Cost Report Training

Webinar

September 28, 2011

Today's Objective

- Identify changes to the SFY 2011 version of the cost report form and instructions.
- Provide first-time preparers with a basic understanding of the cost report requirements and how to properly complete the cost report.
- Provide a brief look at the agreed-upon procedures (AUP) and it's requirements.

SFY 2011 Changes

- Title IV-E – inflation factor updated…6.3%.
- ODADAS – new service taxonomy on Form A-1 (UCR/047) – Medication Assisted Treatment.
- ODADAS – Unallowable columns added to Forms A-2, A-3, and A-4.
- *Note -----> No change to the AUP! :)*

Inflation Factor Calculation

INFLATION FACTOR

Cost Report Period: 7/1/10 to 6/30/11 - SFY 2011
Effective Title IV-E Reimbursement Ceilings Period: 4/1/12 through 3/31/13

JULY 2010	AUG 2010	SEPT 2010	OCT 2010	NOV 2010	DEC 2010	JAN 2011	FEB 2011	MAR 2011	APR 2011	MAY 2011	JUN 2011
cr	cr	cr	cr	cr	cr	cr	cr	cr	cr	cr	cr
						x					
						1	2	3	4	5	6

JULY 2011	AUG 2011	SEPT 2011	OCT 2011	NOV 2011	DEC 2011	JAN 2012	FEB 2012	MAR 2012	APR 2012	MAY 2012	JUN 2012
7	8	9	10	11	12	13	14	15	16	17	18
1	2	3	4	5	6	7	8	9	10	11	12
									ry	ry	ry

JULY 2012	AUG 2012	SEPT 2012	OCT 2012	NOV 2012	DEC 2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013
19	20	21									
13	14	15	16	17	18	19	20	21			
ry	ry	ry	ry	ry	ry	ry	ry	ry			
		xx									

x = midpoint of cost report period
xx = midpoint of effective rate period

21 month period between midpoint of cost report period to midpoint of effective rate period

21 month period between the end of the cost report period to the end of the effective rate period

Inflation Factor Formula: $(r)^{\text{Exponent}}$

r = Percentage change in Consumer Price Index for cost report period.

Exponent = Number of months (e.g., 21) between midpoint of cost report period to midpoint of effective rate period divided by number of months (e.g., 12) in cost report period.

Jun-10 CPI-U	Jun-11 CPI-U
217.965	225.722

r = 215.693/218.815	1.03558828
Exponent = 21/12	1.75
Inflation Factor =	1.0631082
Rounded	1.063

R:\PRIVATE\OCF\BAFA\BAR\2 TITLE IV-E ADMINISTRATION\Title IV-E Cost Reports and Other\RATE SETTING - MASTER\SFY 2011 RY 12-13\Inflation Factor Calculation - SFY 2011 SCR - RY 4-1-12 to 3-31-13

ODADAS - New Service

JFS 02911 - SFY 2011 - ODADAS new service - Windows Picture and Fax Viewer

FORM A-1, UNIFORM COST REPORT (UCR)
AGENCY EXPENSE REPORT
ODADAS-FIS-047

_____ Owner's Federal Ta

AGENCY NAME: _____ _____ Budget _____ Actual

AGENCY ADDRESS: _____

1. Service Taxonomy and MACSIS Procedure Codes	2. Number of Units	3. Number of FTE Assigned		4. Personnel Costs		5. Service Non-Personnel Costs
		Direct Service (a)	Support Service (b)	Direct Service (a)	Support Service (b)	
TREATMENT SERVICES						
Acute Hospital Detoxification - H0009						
Ambulatory Detoxification - H0014						
Assessment - H0001						
Case Management - H0006						
Crisis Intervention - H0007						
Family Counseling - T1006						
Group Counseling - H0005						
Individual Counseling - H0004						
Intensive Outpatient - H0015						
Laboratory Urinalysis - H0003						
Medical Somatic - H0016						
Medication Assisted Treatment - 90805, 90907, 90809, 99201, 99202, 99203, 99204 99205, 99211, 99212, 99213, 99214, 99215						
Methadone Administration - H0020						
Sub Acute Detoxification - H0012						
23 Hour Observation Bed - 99236						
Urine Dip Screen - A0780						
COMMUNITY RESIDENTIAL TREATMENT Includes Room & Board costs						
Medical Community Residential Treatment - Hospital Setting - A1210						
Medical Community Residential Treatment - Non-Hospital Setting - A023						
Non-Medical Community Residential Treatment - A1220						
BH COMMUNITY RESIDENTIAL TREATMENT Excludes Room & Board costs						
BH Medical Community Residential Treatment - Hospital Setting - H0017						
BH Medical Community Residential Treatment - Non-Hospital Setting - H0018						
BH Non-Medical Community Residential Treatment - H0019						
COMMUNITY SERVICES						
Consultation - A0560						
Hotline - H0030						
Intervention - H0022						
Outreach - H0023						
Referral and Information - A0510						
Training - H0021						
PREVENTION SERVICES						
Alternatives - A0660						
Community-Based Process - A0630						
Education - A0620						
Environmental - A0640						

Start | (3 unread) Yahoo! Mail, r... | Novell GroupWise - Mailbox | Microsoft PowerPoint - [... | Desktop | JFS 02911 - SFY 2011 ... | Wednesday, September 21, 2011 11:26 AM

ODADAS – Form A-2, Unallowable Column

Microsoft Excel - JFS 02911 - SFY 2011 - Forms Central version

FORM A-2
ALCOHOL AND OTHER DRUG SERVICES
PERSONNEL SERVICES COSTS WORKSHEET

Agency Name and MACSIS UPI:

Column 1 Position Title	Column 2 Education Level	Column 3 Annual Salary, Wages and Fringe(s)	Column 4 Annual Hours	Column 5 (a) Service: **Administration**							
				DIRECT SERVICE				SUPPORT SERVICE			
				(b) TOTAL COSTS	(c) UNALLOWABLE COSTS	(d) ALLOWABLE COSTS	(e) HOURS	(b) TOTAL COSTS	(c) UNALLOWABLE COSTS	(d) ALLOWABLE COSTS	(e) HOURS

PFC 9 / PFC 10 / RES 1 / RES 2 / RES 3 / RES 4 / RES 5 / RES 6 / RES 7 / RES 8 / RES 9 / RES 10 / 1 ODADAS 047 - Form A-1 / 1 ODADAS 047 - Form A-2 / 1 OD

Ready

Ohio Department of Job and Family Services

ODADAS – Form A-3, Unallowable Column

Microsoft Excel - JFS 02911 - SFY 2011 - Forms Central version

FORM A-3
ALCOHOL AND OTHER DRUG SERVICES
NON-PERSONNEL COSTS WORKSHEET

Agency Name and MACSIS UPI:

Prepared by:

Date:

COLUMN 1	COLUMN 2	COLUMN 3			COLUMN 3			COLUMN 3		
		SERVICE:			SERVICE:			SERVICE: ADMINISTRATION		
OBJECT OF EXPENSE	METHOD OF ALLOCATION	(a) TOTAL COSTS	(b) UNALLOWABLE COSTS	(c) ALLOWABLE COSTS	(a) TOTAL COSTS	(b) UNALLOWABLE COSTS	(c) ALLOWABLE COSTS	(a) TOTAL COSTS	(b) UNALLOWABLE COSTS	A

RES 2 / RES 3 / RES 4 / RES 5 / RES 6 / RES 7 / RES 8 / RES 9 / RES 10 / 1 ODADAS 047 - Form A-1 / 1 ODADAS 047 - Form A-2 / 1 ODADAS 047 - Form A-3

Ready

Ohio Department of Job and Family Services

ODADAS – Form A-4, Unallowable Column

Microsoft Excel - JFS 02911 - SFY 2011 - Forms Central version

FORM A-4
ALCOHOL AND OTHER DRUG SERVICES
ADMINISTRATIVE OVERHEAD
COST DISTRIBUTION WORKSHEET

Agency Name and MACSIS UPI:

Prepared by:

Date:

Step 1:
Determine Base

Step 2:
Calculate % of Base per service/total Base

Step 3:
Column 3 multiplied by total Administration costs from UCR, column 6
Transfer administration allocation result by service to UCR column 7

Column 1	Column 2	Column 3	Column 4	Column 5
TYPE OF SERVICE	BASE VALUE FOR EACH SERVICE	% OF TOTAL BASE	TOTAL ADMINISTRATION ALLOCATION	UNALLOWABLE ALLOCATION
		#DIV/0!	#DIV/0!	#DIV/0!
		#DIV/0!	#DIV/0!	#DIV/0!
		#DIV/0!	#DIV/0!	#DIV/0!
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		#DIV/0!	#DIV/0!	#DIV/0!

RES 6 | RES 7 | RES 8 | RES 9 | RES 10 | 1 ODADAS 047 - Form A-1 | 1 ODADAS 047 - Form A-2 | 1 ODADAS 047 - Form A-3 | 1 ODADAS 047 - Form A-4

Ohio Department of Job and Family Services

Okay…so what is Title IV-E?

- In 1980 in response to “foster care drift,” Congress passed the Adoption Assistance and Child Welfare Act (Public Law 96-272).
- This law amended the Social Security Act and established the Title IV-E program to provide federal funding for the cost of care of eligible youth placed in foster care.

Title IV-E Program Objectives

- Reduce reliance on out-of-home care.
- Encourage the use of preventive and reunification services.
- Require permanency planning.

So what does the cost report have to do with Title IV-E?

Purpose of the Cost Report

- It serves to establish a measurable means of reasonableness (i.e., ceiling) for the federal government's participation in the cost of placement care for Title IV-E eligible children.

- It's utilized in calculating the county's financial reimbursement for eligible placements.

So Who's Required to Complete the Cost Report?

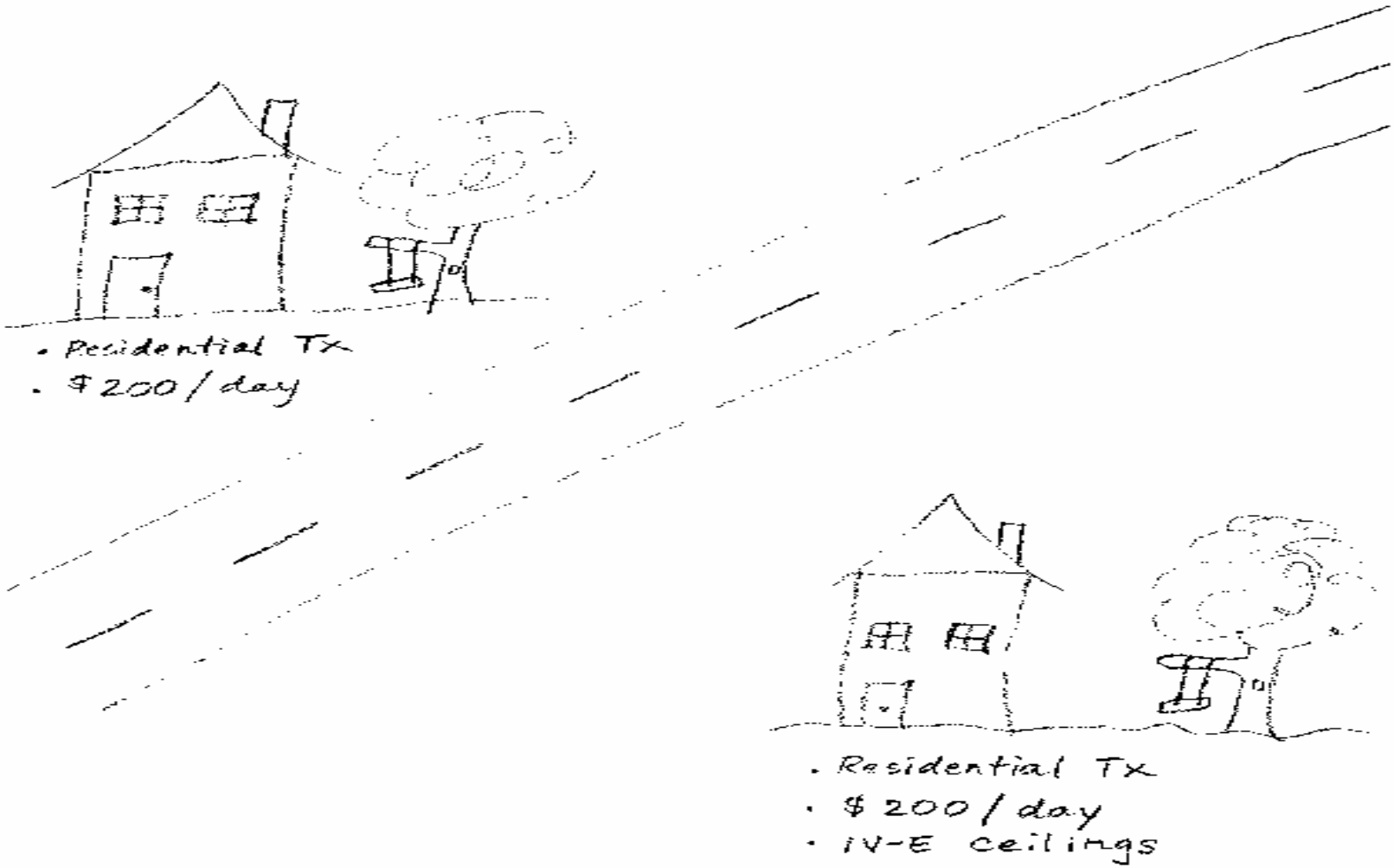
(Instructions…page 2)

- Any public agency or private agency (includes not-for-profit and for-profit) which provides foster care and/or residential services. This generally covers the following types of agencies…
  - Private Child Placing Agency (PCPA)
  - Private Non-Custodial Agency (PNA)
  - Public Children Services Agency (PCSA)
  - Juvenile Courts

Is Completion/Filing of the Cost Report Mandatory?

- No. The choice to complete and file a cost report is up to you.
- However…there's a financial incentive to file…
  - County placement often hinges upon an agency's Title IV-E reimbursable status.
  - To be designated as Title IV-E reimbursable, the Ohio Revised Code and the Ohio Administrative Code require completion and filing of the cost report.

IV-E vs. Non-IV-E Illustration



Ohio Department of Job and Family Services

Common Acronyms

PCPA

Private Child Placing Agency

PNA

Private Non-Custodial Agency

PCSA

Public Children Services Agency (i.e., county, court, etc.)

AUP

Agreed-Upon Procedures

PFC

Purchased Foster Care

RES

Residential Service

Title IV-E Fiscal Accountability Rules

(Instructions…page 2)

- OAC 5101:2-47-26.1 sets for requirements for…
  - Cost report filing (e.g., items, timelines, extensions).
  - Allowable and unallowable cost guidelines.
  - Record retention.
  - Related party disclosure.

Title IV-E Fiscal Accountability Rules

(Instructions…page 2)

- OAC 5101:2-47-26.2 establishes…
  - Requirement to complete the agreed-upon procedures (AUP).
  - Requirement that ODJFS will complete public agency's AUP.
  - Requirement that an independent CPA must complete private agency's AUP.

Title IV-E Fiscal Accountability Rules

(Instructions…page 2)

- OAC 5101:2-47-26.2 (cont.)…
  - The AUP shall be conducted by auditors who during the period of the auditor's professional engagement and during the period covered by the cost report, do not have nor are committed to acquire any direct or indirect financial interest in the ownership, financing or operation of the PCPA or PNA and were not involved in the preparation of the cost report.
  - Work papers shall be prepared in accordance with generally accepted government auditing standards (GAGAS).
  - The AUP report must be performed in accordance with the attestation standards as prescribed by the "American Institute of Certified Public Accountants" (AICPA).

Title IV-E Fiscal Accountability Rules

(Instructions…page 2)

- OAC 5101:2-47-26.2 (cont.)…
  - The independent CPA may request a waiver of any requirements imposed by the AUP.
  - Waiver must include specifics and rationale.
  - ODJFS has sole discretion to grant or deny the waiver request.
  - Decision is final…no hearing rights created under Chapter 119 of the Revised Code.

Title IV-E Fiscal Accountability Rules

(Instructions…page 2)

- OAC 5101:2-47-26.2 (cont.)…
  - ODJFS will conduct quality assurance reviews to ensure compliance with the rule and AUP.
  - Selection of AUPs will be sole discretion of ODJFS.
  - ODJFS will reject the AUPs that fail the review process.
  - ODJFS will reject AUPs where CPAs fail to make appropriate provisions for the working paper review.
  - ODJFS will notify agencies of any non-compliance found during the working paper review.
  - ODJFS will make a determination whether to perform additional audit work in the agency on the basis of its quality assurance review of the AUP.

General Instructions

(Instructions…page 2)

- Cost report is designed to capture 100% of an agency's **actual** cost of operations for the reporting period. No budgeted amounts!
- Incorporates the following programs:
  - Title IV-E
  - ODADAS
  - ODMH
  - Other

Cost Report Period

(Instructions…page 2)

- Standard reporting period covers the previous state fiscal year of July 1 through June 30.
- SFY 2011 = July 1, 2010, through June 30, 2011
- Interim period reporting – available for new agencies or existing agencies with new services; must have ninety (90) days of operations. Contact ODJFS/OFC for details.

Filing Deadline

(Instructions…page 3)

- Per OAC 5101:2-47-26.2, all required material must be submitted annually by December 31.
- PCPAs and PNAs must seek an independent CPA firm or individual to perform the agreed-upon procedures (AUP).
- PCSAs (counties/courts/etc.) must submit completed cost report to OFC by September 30. OFMS will conduct AUP engagement. Contact OFMS for scheduling.

Request for Filing Extension

(Instructions…page 3)

- Yes…extensions are granted! However, the extension request…
  - Must be in writing (*an email is preferred*).
  - Must be submitted prior to the filing deadline.
  - Must offer an explanation of facts and circumstances and any other pertinent information for consideration.
  - Must indicate your agency's projected filing date.

Effective Period of Approved Title IV-E Reimbursement Ceilings

(Instructions…page 3)

- The standard effective period for ODJFS-approved reimbursement ceiling amounts based on the submitted cost report, the agreed-upon procedures, and all other required documents to be filed will be April 1 through March 31 following the state fiscal year reporting period. An inflation factor is added to the finalized ceilings.

- The effective period for approved reimbursement ceilings for the SFY 2011 cost report filing is April 1, 2012, through March 31, 2013.

- The effective period for interim period cost reports will depend on the cost reporting period. The approval letter that your agency receives from ODJFS will indicate the proper effective period.

Record Retention

(Instructions…page 3)

- Records used in support of completion of the cost report must be retained for a minimum of three (3) years.

Overview

(Instructions…page 3)

- Cost report utilizes many formulas.
- Complete worksheets relative to your program.
- Administrative Overhead worksheet allocations flow to relative Title IV-E worksheets; must manually input ODADAS/ODMH allocations on relative Form A-1.
- Reimbursement Ceilings worksheet will populate automatically (formulas).

Title IV-E Reimbursable Costs

(Instructions…page 3)

- Title IV-E reimbursable costs are those directly related to the cost of:
  - Food
  - Clothing
  - Shelter
  - Daily supervision
  - School supplies
  - Child's personal incidentals
  - Liability insurance with respect to the child
  - Reasonable travel to the child's home for visitation

…and the cost of administering these items…that is, the associated administrative and overhead costs to provide the direct service item or function.

Allocation of Personnel Costs

(Instructions…page 4)

- Where personnel functions involve multiple programs or involve Personnel Costs Direct or Personnel Costs Support, the total costs must be allocated to each program and to both Direct and Support cost categories in reasonable proportion to the amount of time spent in each program and respective area of activity.

Title IV-E Ceilings Composition

(Instructions…page 3)

- PFC Maintenance Ceiling
  - In accordance with OAC 5101:2-47-11, no maintenance ceiling is calculated. Process is based on a contemporaneous payment system whereby the amount paid to the foster parent is the amount charged to the county and billed to ODJFS.
- PFC Administration Ceiling
  - Comprised of total reported costs on worksheet less Foster Parent Payments, Food – Special Diet, Clothing, Graduation Expenses, Liability Insurance, Training, and all Non-Reimbursable categories.
- RES Maintenance Ceiling
  - Comprised of all IV-E reimbursable direct costs and a proportionate allocation of support and administrative overhead costs.
- RES Administration Ceiling
  - Comprised of case management costs and a proportionate allocation of support and administrative overhead costs.
  - Note: If no case management costs are reported on the Residential worksheet, the IV-E administration ceiling will be $0.

Title IV-E Ceilings Composition

- PFC - ceilings

SFY 2008 JFS 02911 Single Cost Report
Title IV-E Reimbursement Ceilings and Cost Per Diems Worksheet
Purchased Foster Care (PFC)

Source of Costs = Purchased Foster Care Worksheet	Title IV-E Reimbursement Ceilings (Note 1)		Cost Per Diems (Note 1)						
	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation	Other Direct Services	Behavioral Health	Other
	Ohio Administrative Code rule 5101:2-47-11(F) was amended on September 1, 2003, establishing a contemporaneous payment system for purchased foster care services. Under this system, the Title IV-E Maintenance Reimbursement Ceiling is set at the statewide maximum ceiling as established through Family, Children and Adult Services Manual (currently Procedure Letter 125, effective 9/30/07).	Total Reported Cost (PFC) less Foster Parent Payments, Food - Special Diet, Clothing, Graduation Expense, Liability Insurance, Training, Non-Reimbursable, Behavioral Health, Other, Unallowable A-(B+H+N+P+Q+R)	Foster Parent Payments - Direct Services B	Salaries - Direct Services D	Case Management Salaries - Direct Services C	Transportation/Travel - Direct Services L	Other Direct (Food - Special Diet, Clothing, Graduation Expense, Liability Insurance) - Direct Services H	Non-Reimbursable, Behavioral Healthcare P	Non-Reimbursable, Other & Unallowable Q, R
				Salaries - Support Services E Consultant - Direct/Support Services F Other Consumables - Direct Services I Facility Expense - Direct Services J Insurance - Direct Services K Equipment Expense - Direct Services M Administrative Overhead O					
				Cost Pool Allocation: Salaries - Direct/Support Services % (Salaries - Direct/Support Services + Case Management Salaries - Direct Services) % × Cost Pool	Cost Pool Allocation: Case Management Salaries - Direct Services % (Salaries - Direct/Support Services + Case Management Salaries - Direct Services) % × Cost Pool				
				Cost Pool Fringes G					

Note 1: Title IV-E Reimbursement Ceilings and Cost Per Diems include inflation factor.

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Title IV-E Ceilings Composition

- PFC - worksheet

Purchased Foster Care 1

Operating Agency Name			Cost Reporting Period		
			7/1/07 - 6/30/08		
Program/Service Name				Provider Number	
Level of Difficulty of Care	Pre-Adoptive Infant Foster Home	Family Foster Home	Treatment Foster Home: Special Needs	Treatment Foster Home: Exceptional Needs	Medically Fragile Foster Home

Personnel						
Title	No. of FTE's Direct	No. of FTE's Support	Annual Salary	Direct Services Amount	Support Services Amount	Total Reported Amount
Foster Parent Payments				B		$0.00
Case Management				C		$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
				D	E	$0.00
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						$0.00
						$0.00

Title IV-E Ceilings Composition

- RES - ceilings

SFY 2008 JFS 02[illegible]gle Cost Report
Title IV-E Reimb[illegible]t Ceilings and Cost Per Diems Worksheet
Residential Servi[illegible]ES)

Source of Costs = Residential Services Worksheet

Title IV-E Reimbursement Ceilings (note 1)									
Maintenance	Administration	Maintenance	Administration	Case Management	Transportation	Other Direct Services	Behavioral Health	Other
Salaries - Direct Services A	Case Management Salaries - Direct Services I	Salaries - Direct Services A	Salaries - Support Services J	Case Management Salaries - Direct Services I	Transportation/Travel - Direct Services G	Other Direct (Food - Special Diet, Clothing, Graduation Expense, Liability Insurance) - Direct Services C	Non-Reimbursable, Behavioral Healthcare S	Non-Reimbursable, Other & Unallowable T, U
Consultants - Direct Services B		Consultants - Direct Services B	Consultants - Support Services K		Transportation/Travel - Support Services Q			
Other Direct (Food - Special Diet, Clothing, Graduation Expense, Liability Insurance) - Direct Services C		Other Consumables - Direct Services D	Other Consumables - Support Services N					
Other Consumables - Direct Services D		Facility Expense - Direct Services E	Facility Expense - Support Services O					
Facility Expense - Direct Services E		Insurance - Direct Services F	Insurance - Support Services P					
Insurance - Direct Services F		Equipment Expense - Direct Services H	Equipment Expense - Support Services R					
Transportation/Travel - Direct Services G								
Equipment Expense - Direct Services H								
Cost Pool Allocation: Salaries - Direct Services % (Salaries - Direct Services + Case Management Salaries - Direct Services) % x Cost Pool	Cost Pool Allocation: Case Management Salaries - Direct Services % (Salaries - Direct Services + Case Management Salaries - Direct Services) % x Cost Pool	Cost Pool Allocation: Salaries - Direct Services % (Salaries - Direct Services + Salaries - Support Services + Case Management Salaries - Direct Services) % x Cost Pool	Cost Pool Allocation: Salaries - Support Services % (Salaries - Direct Services + Salaries - Support Services + Case Management Salaries - Direct Services) % x Cost Pool	Cost Pool Allocation: Case Management Salaries - Direct Services % (Salaries - Direct Services + Salaries - Support Services + Case Management Salaries - Direct Services) % x Cost Pool				
Cost Pool: Salaries - Support Services J; Consultant - Support Services K; Fringes L; Administrative Overhead M; Other Consumables - Support Services N; Facility Expense - Support Services O; Insurance - Support Services P; Transportation/Travel - Support Services Q; Equipment Expense - Support Services R		Cost Pool: Fringes L; Administrative Overhead M						

Excluded from Title IV-E Ceilings Calculation: Non-Reimbursable - Behavioral Health, Other, and Unallowable

Note 1: Title IV-E Reimbursement Ceilings and Cost Per Diems include inflation factor.

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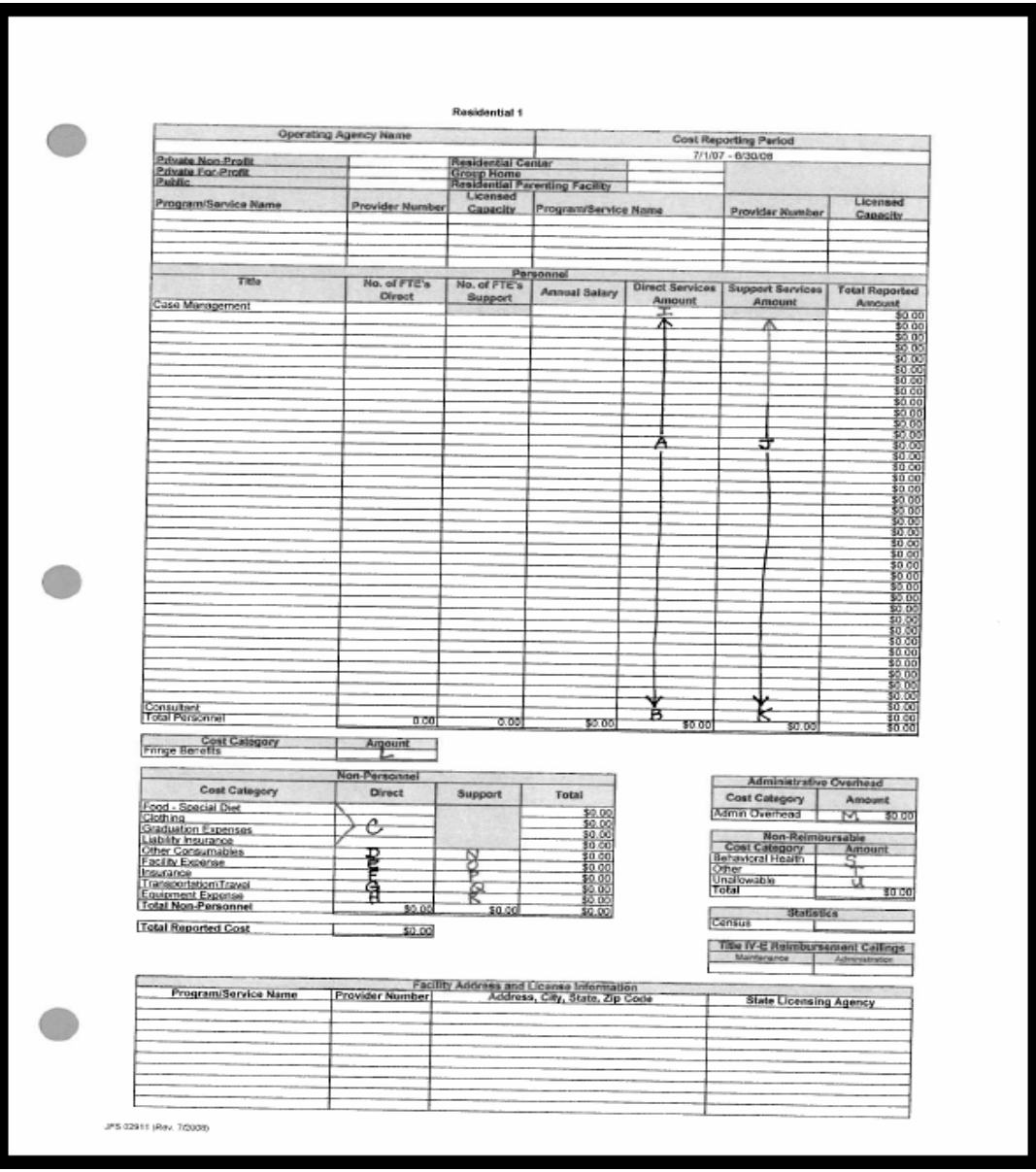
Ohio Department of Job and Family Services

Title IV-E Ceilings Composition

- RES - worksheet



Residential 1

Operating Agency Name			Cost Reporting Period		
			7/1/07 - 6/30/08		
Private Non-Profit Private For-Profit Public		Residential Center Group Home Residential Parenting Facility			
Program/Service Name	Provider Number	Licensed Capacity	Program/Service Name	Provider Number	Licensed Capacity

Personnel

Title	No. of FTE's Direct	No. of FTE's Support	Annual Salary	Direct Services Amount	Support Services Amount	Total Reported Amount
Case Management				I		$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
				A	J	$0.00
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						$0.00
						$0.00
						$0.00

Primary Reporting Categories

(Instructions…pages 4)

- Personnel Costs Direct
- Personnel Costs Support
- Non-Personnel Costs
- Administrative Overhead Costs
- Statistics
- Also…Fringes and Non-Reimbursable

Personnel Costs Direct

(Instructions…page 4)

- New definition added last year.
- Direct Service Amount column entries would be for compensation related to the watching or directing of children.
- While not all inclusive, typical activities include supervision during recreational activities and meal times; also includes reasonable transportation for home visitation and schooling.

Personnel Costs Support

(Instructions…page 4)

- New definition last year.
- Support Service Amount column entries would be for compensation related to all other allowable and reimbursable Title IV-E service activities (i.e., that which doesn't qualify as Direct Service Amount entries).
- While not all inclusive, typical activities include writing in children's logs, cleaning and housekeeping, maintenance, cooking meals, and all executive functions such as bookkeeping, HR management, & receptionist.

Non-Personnel Costs

(Instructions…page 4)

- Includes non-payroll costs which can be allocated to a specific service within a program.
- Direct – examples include food, personal incidentals, bedding.
- Support – examples include office supplies, conferences, advertising for staff recruitment, mailing/postage, kitchen supplies, staff uniforms.

Administrative Overhead

(Instructions…page 4)

- Includes personnel and/or non-personnel costs which have been incurred for common or joint objectives and cannot be readily identified with a specific service within a program.

- Such costs are generally associated with a multi-service or multi-function agency. Therefore, if your agency provides a single Title IV-E service, these costs should be included in the Support column of the Non-Personnel costs section.

Statistics

(Instructions…page 4)

- Includes census days associated with Title IV-E services or units of service associated with ODADAS or ODMH services.
- For Title IV-E services, includes all Title IV-E eligible and non-eligible children; also private pays, etc.
- More details offered in the PFC/RES sections of the instructions.

Fringes

(Instructions…page 4)

- Just a quick note that Fringes is a separate category on the PFC and RES worksheets. More details are offered in the PFC/RES sections of the instructions.

- Fringes are directly related to personnel costs and should be proportionate to the salary costs reported for each service.

Non-Reimbursable

(Instructions…page 5)

- Consists of Behavioral Health, Other, and Unallowable.
  - Behavioral Healthcare – costs of providing counseling, therapy, or medical services that are not reimbursable under Title IV-E. Reported on PFC or RES worksheet only if agency is not licensed or certified and such costs are not reported on the ODADAS/ODMH worksheets.
  - Other – costs that are allowable under 2 CFR 225 and 230 but are not Title IV-E reimbursable. Examples include education, providing religious services, and respite. Also includes federal funding offsets such as USDA.
  - Unallowable – costs that are unallowable under 2 CFR 225 and 230. Examples include fundraising, marketing or promotional activities, golf outings, etc.

Non-Reimbursable

(Instructions…page 5)

- Allocation of Indirect Costs
  - Note: In order to satisfy the requirements of 2 CFR 225 and 230 with regard to allocation of indirect costs to benefiting functions by means of a base which best measures the relative degree of benefit, you must ensure unallowable activities are identified as a benefiting function in order that such activities receive a proportionate share of allowable administrative overhead costs.

Case Management and CPST

(Instructions…page 5)

- Reminder that child welfare (foster care) related case management should not be reported to Medicaid (via the 047) but rather on the appropriate Title IV-E worksheet.

- CPST (Community Psychiatric Supportive Treatment) can be allocated to ODADAS/ODMH only if the program is certified and costs are deemed eligible under the state plan in gaining access to needed medical, social, educational and other services identified in 42 CFR 440.

Other Programs

(Instructions…page 5)

- Other Program costs such as ODMR/DD, Adoption Assistance, Day Care or any other program service provided should be reported in the Other Programs line on the Total Agency Cost Summary worksheet.

- This will ensure that your agency reports 100% of its operational costs for the period.

Allowable Cost Guidelines

(Instructions…page 5)

- PCPAs and PNAs shall adhere to:
  - The allowable and unallowable cost principles contained in 2 CFR 230
  - Section 501(C) (3) of the Internal Revenue Code for Non-profit organizations
  - All applicable rules found in Chapter 5101:2-47 of the Administrative Code
  - The cost report instructions

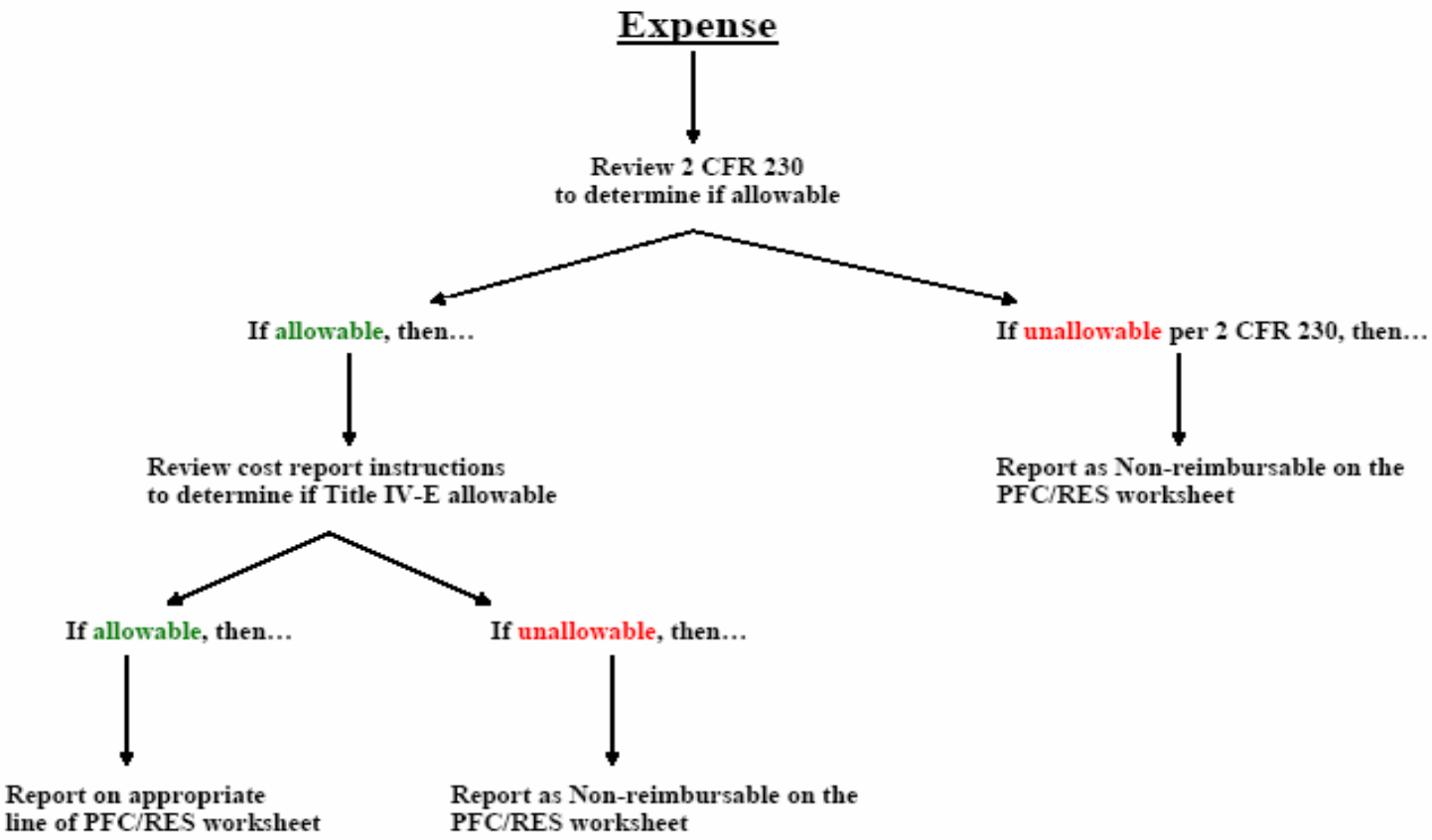
Allowable Cost Guidelines

(Instructions…page 5)

- PCSAs shall adhere to:
  - The allowable and unallowable cost principles contained in 2 CFR 225
  - All applicable rules found in Chapter 5101:2-47 of the Administrative Code
  - The cost report instructions

Allowable Cost Guidelines

(Instructions…page 5)



Depreciation

(Instructions…page 5)

- When calculating depreciation for reporting purposes, the straight-line method of depreciation must be used.

- If your agency utilizes a different depreciation method, this will likely result in a difference of total costs per the financial statements versus the cost report.

Respite Care

(Instructions…page 5)

- Respite care costs are any payments to the original foster home for the period in which the child is on temporary leave but is placed in another licensed foster home. Payments to the secondary licensed foster home where the child is temporarily placed when the intent is to return the child to the original foster home are not considered respite care costs and are allowable.

- Example scenario on page 5 of the instructions.

Administrative Overhead

(Instructions…page 6)

- Costs must be necessary to the overall operation of the program.
- Providers may choose any allocation methodology found in 2 CFR 225 and 230. Also, must be treated consistently between reporting periods and programs and with other costs incurred similarly.
- Must be distributed to benefiting functions in reasonable proportion to the benefits received.

Revenue

(Instructions…page 6)

- Not reported on the cost report.
- However, if an expense is incurred for which the provider has received federal revenue to assist in paying the expense, the amount of the expense being reported in allowable areas should be reduced by the total revenue received (see example in the instructions, page 6).
    - Title IV-E: Report offset in Other of service worksheet (e.g., PFC 1, RES 1, etc.).
    - ODADAS/ODMH: Report offset in the Un-Allowable column of specific service line.

Documentation

(Instructions…page 6)

- Agencies must keep detailed records. These will be used by an auditor to trace costs, census days, and units of service reported on the cost report back to the trial balance, general ledger, actual expenses, census logs, and units of service detail.

- Methodologies for allocating costs to various programs and services should be in compliance with 2 CFR 225 and 230 and adequately documented and available for review.

Downloading the Cost Report

(Instructions…page 6)

- Find it at… http://www.odjfs.state.oh.us/forms/inter.asp
- Search by Form Number (2911). Look for “Rev. 7/2011” …that’s the version for SFY 2011.

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

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Downloading the Cost Report

(Instructions…page 6)

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Searching for: 2911 in Form Number

Page 1 of 1

Form Number	Description	PDF	MS EXCEL	MS WORD	HARD-COPY	Revision Date
JFS 02911	JFS 02911 SINGLE COST REPORT	PDF	FILL-IN			7/2011
JFS 02911-I	JFS 02911 SINGLE COST REPORT INSTRUCTIONS	PDF				7/2011

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Detailed Instructions for Completing the Cost Report

(Instructions…page 6)

- Most of the information thus far has been general; now we'll look at the detailed instructions for completing the cost report.
- If you downloaded the instructions ahead of time, go ahead and pull them out and have them alongside as you follow the screen.
- Let's begin at the bottom of page 6…Detailed Instructions for Completing the JFS 02911 Single Cost Report.

Identifying Information for Operation Agency

(Instructions…page 6)

- Refer to worksheet in the cost report…

Microsoft Excel - JFS 02911 - SFY 2011 - Forms Central version

Print This Page

The Ohio Department of Job and Family Services

JFS 02911 SINGLE COST REPORT

Identifying Information for Operating Agency

Operating Agency Name	Federal Tax I.D.		Programs *(check all that apply)*	
	Telephone #		Title IV-E	☐
Mailing Address	Fax #		Mental Health	☐
			Alcohol and Drug Addiction Services	☐
City, State, Zip Code	Cost Reporting Period	Date Prepared	Other	☐
	7/1/2010 - 6/30/2011			

Operating Agency Contacts	Name	Email	Phone
JFS 02911 Single Cost Report Preparer			
JFS 02911 Single Cost Report Liaison			
Agency Executive Director			

I certify that I am an officer of the corporation and that the information contained in this cost report (1) accurately reflects

Agency Info | Agency Summary | IV-E Summary | Reimbursement Ceilings | PFC 1 | PFC 2 | PFC 3 | PFC 4 | PFC 5 | PFC 6 | PFC 7 | PFC 8 | PFC 9 | PFC 10

Ohio Department of Job and Family Services

Title Agency Cost - Summary

(Instructions…page 7)

- Refer to worksheet in the cost report…

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Agency Name: _____

Total Agency Cost - Summary

Program	Personnel Costs Direct	Personnel Costs Support	Non-Personnel Costs	Administrative Overhead	Other	Total
IV-E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ODADAS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mental Health	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Services				$0.00		$0.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Agency Info | Agency Summary | IV-E Summary | Reimbursement Ceilings | PFC 1 | PFC 2 | PFC 3 | PFC 4 | PFC 5 | PFC 6 | PFC 7 | PFC 8 | PFC 9 | PFC 10

Ohio Department of Job and Family Services

Title IV-E Services - Summary

(Instructions…page 7)

- Refer to worksheet in the cost report…

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Operating Agency Name: _____

Title IV-E Summary of Services

Service Taxonomy	Personnel Cost						Non-Personnel					Admini Over
	Direct Salaries	Support Salaries	Case Management Salaries	Foster Parent Payment	Fringe Benefits	Consulting Expenses	Other Direct	Consumables	Facility, Insurance & Equipment Expense	Transportation	Training	Admini Over
PFC 1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 3	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 5	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
PFC 10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
Total Purchased Foster Care	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.

Service Taxonomy	Personnel Costs						Non-Personnel					
							Other Direct	Other Consumables		Facilities, Insurance & Equipment		
	Direct Salaries	Support Salaries	Case Management Salaries	Fringe Benefits	Direct Consulting	Support Consulting	Other Direct	Direct	Support	Direct	Support	Dir
RES 1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 3	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 5	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
RES 10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0

Agency Info | Agency Summary | IV-E Summary | Reimbursement Ceilings | PFC 1 | PFC 2 | PFC 3 | PFC 4 | PFC 5 | PFC 6 | PFC 7 | PFC 8 | PFC 9 | PFC 10

Ready NUM

Start | (3 unread) Yahoo! ... | Novell GroupWise -... | Microsoft PowerPoi... | Desktop | Microsoft Excel - ... | Total Agency Cost ... | 2:58 PM

Purchased Foster Care Services

(Instructions…page 7)

- Purchased Foster Care Services (PFC) means family foster care provided by an agency that operates two or more family foster homes. It also applies to treatment foster homes (special needs, exceptional needs) and medically fragile foster homes.
- Each PFC worksheet generates a Title IV-E reimbursement ceiling for the costs and census listed thereon.
- Therefore, if you offer different levels of foster care, you'll want to consider completing separate worksheets for each level…but it's not mandatory to do so.

Purchased Foster Care Services

- Here's what a PFC worksheet looks like…

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Purchased Foster Care 1

Operating Agency Name	Cost Reporting Period
	7/1/2010 - 6/30/2011

Program/Service Name					Provider Number
Level of Difficulty of Care	Pre-Adoptive Infant Foster Home	Family Foster Home	Treatment Foster Home: Special Needs	Treatment Foster Home: Exceptional Needs	Medically Fragile Foster Home

Personnel						
Title	No. of FTE's Direct	No. of FTE's Support	Annual Compensation	Direct Services Amount	Support Services	Total Reported Amount
Foster Parent Payments						$0.00
Case Management						$0.00
						$0.00
						$0.00
						$0.00
Consultant						$0.00
Total Personnel Cost	0.00	0.00	$0.00	$0.00	$0.00	$0.00

Cost Category	Amount
Fringe Benefits	

Non-Personnel	
Cost Category	Direct Services Amounts
Food - Special Diet	
Clothing	
Graduation Expenses	
Liability Insurance	
Other Consumables	
Facility Expense	
Insurance	
Transportation\Travel	
Equipment Expense	
Training *(Form JFS 01550)*	
Total Non-Personnel	$0.00

Total Reported Cost	$0.00

Administrative Overhead	
Cost Category	Amount
Admin Overhead	$0.00

Non-Reimbursable	
Cost Category	Amount
Behavioral Health	
Other	
Unallowable	
Total	$0.00

Statistics	
Census	

Title IV-E Reimbursement Ceilings	
Maintenance	Administration

Agency Info | Agency Summary | IV-E Summary | Reimbursement Ceilings | PFC 1 | PFC 2 | PFC 3 | PFC 4 | PFC 5 | PFC 6 | PFC 7 | PFC 8 | PFC 9 | PFC 10

Ohio Department of Job and Family Services

Residential Services

(Instructions…page 13)

- Residential Services (RES) means residential care as provided in a licensed group home (GH), children's residential center (CRC), or residential parenting facility (RPF).
- Each RES worksheet generates a set of Title IV-E reimbursement ceiling for the costs and census listed thereon.
- Therefore, if you offer different types of group homes (e.g., girls or boys), you might consider completing separate worksheets for each. This will produce unique ceilings for each.
- On the other hand, if your group homes offer a similar program, you can choose to list all of them on one worksheet. This will produce a set of ceilings based on averaging the costs and census; all homes listed on the worksheet will have the same IV-E ceilings.
- GHs and CRCs/RPFs must be reported on separate worksheets.

Residential Services

- Here's what a RES worksheet looks like…

Microsoft Excel - JFS 02911 - SFY 2011 - Forms Central version

Residential 1

Operating Agency Name			Cost Reporting Period		
			7/1/2010 - 6/30/2011		
Private Non-Profit		Residential Center			
Private For-Profit		Group Home			
Public		Residential Parenting Facility			
Program/Service Name	Provider Number	Licensed Capacity	Program/Service Name	Provider Number	Licensed Capacity

Personnel

Title	No. of FTE's Direct	No. of FTE's Support	Annual Compensation	Direct Services Amount	Support Services Amount	Total Reported Amount
Case Management						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
Consultant						$0.00
Total Personnel	0.00	0.00	$0.00	$0.00	$0.00	$0.00

Cost Category	Amount
Fringe Benefits	

Non-Personnel

Cost Category	Direct	Support	Total
Food - Special Diet			$0.00
Clothing			$0.00
Graduation Expenses			$0.00
Liability Insurance			$0.00
Other Consumables			$0.00
Facility Expense			$0.00
Insurance			$0.00
Transportation\Travel			$0.00
Equipment Expense			$0.00
Total Non-Personnel	$0.00	$0.00	$0.00

Total Reported Cost	$0.00

Administrative Overhead

Cost Category	Amount
Admin Overhead	$0.00

Non-Reimbursable

Cost Category	Amount
Behavioral Health	
Other	
Unallowable	
Total	$0.00

Statistics

Census	

Title IV-E Reimbursement Ceilings

Maintenance	Administration

Facility Address and License Information

Program/Service Name	Provider Number	Address, City, State, Zip Code	State Licensing Agency

Reimbursement Ceilings | PFC 1 | PFC 2 | PFC 3 | PFC 4 | PFC 5 | PFC 6 | PFC 7 | PFC 8 | PFC 9 | PFC 10 | RES 1 | RES 2 | RES 3 | RES 4 | RES 5 | RES 6 | RES 7

Ohio Department of Job and Family Services

PFC and RES Worksheets

(Instructions…page 7 and 14)

- Completion of the PFC and RES worksheets…
  - Similar reporting information is required; however, there are some minor differences between the two worksheets.
- Operating Agency Name & Cost Reporting Period
  - Both fields will automatically populate based upon information entered on the front page of the cost report.
- Program/Service Name
  - PFC – Enter the name and level of care (if applicable); example, Traditional Foster Care – Level 1, Treatment Foster Care, Specialized.
  - RES – Enter the name of the GH, CRC, or RPF. Usually mirrors information listed on the license.
- Provider Number
  - Enter the unique identifier that's been assigned to your program/service by ODJFS.
- Level of Difficulty of Care
  - PFC – Indicate every level of difficulty of care available to a child placed in the program/service name that you've identified. This is based primarily on the level of licensing of the foster parent.

PFC and RES Worksheets

(Instructions…pages 8 and 14)

- Personnel
- Foster Parent Payments
  - PFC – Report the aggregate foster parent payment amount for the designated program/service.
- Case Management
  - Title IV-E case management includes the following:
    - Referral of child
    - Preparation for and participation in judicial determinations
    - Arrangement of child's placement
    - Development, ongoing management, implementation, and supervision of child's case plan; BUT NOT the cost of any required therapeutic, treatment, or counseling services
    - Preparation for and participation in case reviews
    - Agreements for recruiting and licensing foster homes
    - Supervision of child's placement
    - Assistance to the county children services worker for arranging discharge and after-care services

PFC and RES Worksheets

(Instructions…pages 8 and 14)

- Case Management (cont.)
  - Title IV-E case management services do not include Medicaid case management services that assist individuals which are eligible under the Medicaid state plan in gaining access to needed medical, social, educational, and other services.
  - Case management services which are related to child welfare (i.e., foster care) should not be reported to Medicaid (via the UCR/047) but rather to Title IV-E (via the cost report).
  - When reporting Title IV-E case management services:
    - Identify applicable FTEs for all staff providing case management regardless of position title.
    - Group all compensation under the Direct Service column on the Case Management line.
    - If no Title IV-E case management costs were incurred, please include an explanation in the cover letter of your cost report submission.

PFC and RES Worksheets

(Instructions…pages 9 and 14)

- Salaries and Wages
  - Includes all Title IV-E reimbursable compensation (paid or accrued).
  - Compensation is allowable to the extent the costs are reasonable for the services rendered and are supported by payroll vouchers or other generally accepted method of documentation.
  - Payroll must be supported by time and attendance or equivalent records for individual employees.
  - Compensation of employees chargeable to more than one service (especially different Federal programs) must be supported by documentation showing an equitable and appropriate distribution of time and effort.
  - The value of volunteer services should not be reported on the cost report.

PFC and RES Worksheets

(Instructions…pages 9 and 14)

- Sample Timesheet

Sample Timesheet

Employee:	Joe "IV-E" Worker
Position:	Supervisor
Pay Period:	9/26/11 - 10/9/11

			Allocation of Hours Worked									
			Title IV-E									
			Foster Care			Residential						
Day	Date	Total Hours Worked	Case Management	Direct Service	Support Service	Case Management	Direct Service	Support Service	Mental Health	Developmental Disabilities	Adoption Services	Total Allocated Hours
Week 1												
Monday	9/26/2011	8			2	1	4	1				8
Tuesday	9/27/2011	8	1		2		3	2				8
Wednesday	9/28/2011	8					8					8
Thursday	9/29/2011	8	4		2	2						8
Friday	9/30/2011	8				3	5					8
Saturday	10/1/2011	OFF										
Sunday	10/2/2011	OFF										
Total Week 1		40	5		6	6	20	3				40
Week 2												
Monday	10/3/2011	8			2	1	4	1				8
Tuesday	10/4/2011	8	1		2		3	2				8
Wednesday	10/5/2011	8					8					8
Thursday	10/6/2011	8	4		2	2						8
Friday	10/7/2011	8				3	5					8
Saturday	10/8/2011	OFF										
Sunday	10/9/2011	OFF										
Total Week 2		40	5		6	6	20	3				40
Total Pay Period		80	10		12	12	40	6				80

		Title IV-E								
		Foster Care			Residential					
		Case Management	Direct Service	Support Service	Case Management	Direct Service	Support Service	Mental Health	Developmental Disabilities	Adoption Services
Pay Period Hours	80	10		12	12	40	6			
Allocation %		12.50%		15.00%	15.00%	50.00%	7.50%			
Gross Wages - Pay Period ($20/hour)	$1,600	$200		$240	$240	$800	$120			
Gross Wages - Year (26 pay periods)	$41,600	$5,200		$6,240	$6,240	$20,800	$3,120			

Ohio Department of Job and Family Services

PFC and RES Worksheets

(Instructions…pages 9 and 14)

- Salaries and Wages (cont.)
  - When reporting compensation:
    - List the job title.
    - List the number of full-time equivalent positions in this program and distinguish between direct and support as it relates to time worked in the service.
    - Enter in the Annual Salary column only the portion of an employee's compensation that is attributable to the specific service listed on the worksheet.
    - Based on supporting documentation for time worked in program, determine amount of compensation to be reported in Direct Services Amount column.
    - Based on supporting documentation for time worked in program, determine amount of compensation to be reported in Support Services Amount column.

PFC and RES Worksheets

(Instructions…page 10 and 15)

- Consultant
  - Also known as personal service contracts.
  - These are fees for the use of personal services provided by outside agencies or persons not on the regular payroll of the agency and for whom no fringe benefits are paid.
  - Report the fees in the same manner as agency staff salaries/wages were reported. Allocate between Direct Services Amount and Support Services Amount according to the type of work performed. For example, contracted youth workers would likely be reported in the Direct Services Amount column while accountant and lawyer fees would be reported in the Support Services Amount column.
  - If the service is not IV-E reimbursable, report the fees as Non-Reimbursable, Other, or to the appropriate ODADAS or ODMH worksheet or Total Agency Summary, Other Services.

PFC and RES Worksheets

(Instructions…page 10 and 15)

- Fringe Benefits
  - Reportable fringe benefits include:
    - Social Security (6.2%)
    - Medicare (1.45%)
    - Workers' Compensation
    - Federal and state unemployment insurance
    - Retirement
    - Health
    - Other (e.g., school tuition/fees)
  - Report the employer's share of fringe benefits associated with the reported salaries and wages; do not include the employee's withholding portion.

PFC and RES Worksheets

(Instructions…page 10 and 16)

- Non-Personnel
  - Food – Special Diet
    - Report the total amount of special diet food purchased for the children included on the PFC or RES worksheet. Special diet food should be reported only when the need for special diet food was determined by a licensed nutritionist or medical doctor and is included in the child's case plan.
    - Regular food should be reported in Other Consumables in the Direct column.

PFC and RES Worksheets

(Instructions…page 10 and 16)

- Non-Personnel
  - Clothing
    - PFC – Report the total amount of clothing purchased for adequate clothing during the first sixty days of initial substitute care placement and ongoing clothing needs as a result of growth, seasonal changes, or attrition for the children included on the PFC worksheet.
    - RES – For PCPA, PNA, and PCSA or Title IV-E agencies who have not claimed these costs on the JFS 01925 or SACWIS equivalent, report the total amount of clothing purchased for adequate clothing during the first sixty days of initial substitute care placement as well as ongoing clothing needs as a result of growth, seasonal changes, or attrition for the children included on the RES worksheet.
    - RES – If the PCSA or Title IV-E agency claimed these costs on the JFS 01925 or SACWIS equivalent during the reporting period, report on the Non-Reimbursable, Other line the total amount of clothing purchased for adequate clothing during the first sixty days of initial substitute care placement as well as ongoing clothing needs as a result of growth, seasonal changes, or attrition during the reporting period on behalf of Title IV-E eligible children. Reimbursement of such expenses for Title IV-E eligible children may be sought by the PCSA or Title IV-E agency through completion of the JFS 01925 Monthly FCM Invoice or SACWIS equivalent. For clothing purchases incurred on behalf of non-Title IV-E eligible children (those not claimed on the JFS 01925 or SACWIS equivalent) and/or for general inventory purposes, report such expenses on the Non-Personnel, Clothing line.

PFC and RES Worksheets

(Instructions…page 10 and 16)

- Non-Personnel
  - Graduation Expenses
    - PFC – Report the total amount of graduation expenses during the reporting period which are directly related to the graduation event including, but not limited to, class rings, pictures, cap and gown, tuxedos, or prom gowns for the children included on the PFC worksheet.
    - RES – If the PCSA or Title IV-E agency claimed these costs on the JFS 01925 or SACWIS equivalent during the reporting period, report on the Non-Reimbursable, Other line the total amount of graduation expenses incurred during the reporting period on behalf of Title IV-E eligible children for items which are directly related to the graduation event including, but not limited to, class rings, pictures, cap and gown, tuxedos, or prom gowns. Reimbursement of such expenses for Title IV-E eligible children may be sought by the PCSA or Title IV-E agency through completion of the JFS 01925 Monthly FCM Invoice or SACWIS equivalent. For graduation expenses incurred on behalf of non-Title IV-E eligible children; those not claimed on the JFS 01925 or SACWIS equivalent and/or for general inventory purposes, report such expenses on the JFS 02911 on the Non-Personnel, Graduation Expenses line.

PFC and RES Worksheets

(Instructions…pages 10 and 16)

- Non-Personnel
  - Liability Insurance (with respect to the child)
    - For the children included on the PFC or RES worksheet, report the total amount of liability insurance that is purchased on behalf of foster parents to cover damages to the home or property of the foster parents and to cover harm done by a foster child to another party.
  - Other Consumables
    - Report the total amount of other consumable supplies purchased for the specific PFC or RES service. Other consumables are those items that are used up within one year. Examples would include:
      - Food (non-special diet)
      - Personal incidentals…hygiene, cosmetics, OTC meds, etc.
      - Allowances
      - Office, household, and kitchen supplies
      - Mailing and postage
      - Advertising for staff recruitment purposes
      - Costs of staff that provide supervision to ensure safety of children at sporting, entertainment, and cultural events
      - Any other costs incidental to the delivery of a Title IV-E reimbursable service.

PFC and RES Worksheets

(Instructions…page 11 and 17)

- Non-Personnel
  - Facility Expense
    - Rental of Privately-Owned Building

      Rental cost for space is allowable if the charge does not exceed the cost of comparable space and facilities in the same locality. The lease agreement must stipulate the extent of the lessor's responsibility for renovations. Major renovations which add to the permanent value of the property or appreciably prolong its life, the cost of which is borne by the provider, must be depreciated. If the rental or lease agreement is a less-than-arms length transaction, the agency may report only the rental amount up to the allowable amount as if the agency owned the building (e.g., depreciation amount). The difference in the actual rental cost and the allowable amount should be reported in the “Other” line item under the Non-Reimbursable section, of the specific PFC or RES worksheet.

    - Rental of Publicly-Owned Building

      The rental cost of a publicly owned building is allowable if the charge does not exceed the cost of ownership. The rental charge includes the cost of service, maintenance, depreciation on the building, and depreciation of major renovation.

PFC and RES Worksheets

(Instructions…page 11 and 17)

- Non-Personnel
  - Facility Expense
    - Use Allowance or Depreciation of Provider-Owned Building

      The computation of use allowances or depreciation will be based upon acquisition cost. The computation will exclude (1) any cost borne by the federal government through other federal grant programs, (2) the cost of land, and (3) idle or excess facilities. The straight line method of depreciation must be used for building and capital improvements. In lieu of depreciation, a use allowance for buildings and improvements may be computed at an annual rate not exceeding two percent of acquisition costs.

    - Interest Cost

      The interest cost associated with otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling.

    - Utilities

      The costs for heating, lighting, water, sewage, telephone, etc.

PFC and RES Worksheets

(Instructions…page 12 and 17)

- Non-Personnel
  - Facility Expense
    - Property Taxes for Agency-Owned Buildings

      The amount of property taxes paid for the building(s) included on the specific PFC or RES worksheet.

    - Maintenance and Repair

      The costs of maintaining or making repairs to the building(s) in conjunction with facility expenses outlined above for the specific PFC or RES worksheet, provided they are not included as part of a rental agreement.

PFC and RES Worksheets

(Instructions…page 12 and 18)

- Non-Personnel
  - Insurance
    - The amount of insurance premiums purchased for the specific PFC worksheet, subtracting any refunds or good performance allowances. Insurance premiums include, but are not limited to, liability (except as previous mentioned liability insurance purchase for foster parents), property, accident, auto, and other.

    - The insurance costs above should cover the general conduct of activities to the extent that the cost is in accordance with sound business practices. Major losses incurred through lack of available insurance coverage would be considered an unallowable cost. However, the deductible portion of insurance coverage or minor uninsurable losses is allowable. The cost of insurance on the life of any officer or employee, for which the operating agency is beneficiary, is unallowable. Any unallowable costs for the purchase of insurance should be reported on the Non-Reimbursable, Unallowable line of the specific PFC or RES worksheet in which it applies. Insurance which is allowable, but not reimbursable under Title IV-E, should be reported on the Non-Reimbursable, Other line. The cost of individual employee health or life insurance is not to be entered here, but should be entered on the Fringe Benefits line.

PFC and RES Worksheets

(Instructions…page 12 and 18)

- Non-Personnel
  - Transportation/Travel
    - The amount of the operating and maintenance costs of any agency-owned vehicles for the specific PFC or RES worksheet. Transportation/travel costs include, but are not limited to, gas, oil, maintenance, staff mileage, travel to conferences or meetings which pertain to the PFC or RES service or operation of the agency.

    - The insurance costs above should cover the general conduct of activities to the extent that the cost is in accordance with sound business practices. Major losses incurred through lack of available insurance coverage would be considered an unallowable cost. However, the deductible portion of insurance coverage or minor uninsurable losses is allowable. The cost of insurance on the life of any officer or employee, for which the operating agency is beneficiary, is unallowable. Any unallowable costs for the purchase of insurance should be reported on the Non-Reimbursable, Unallowable line of the specific PFC or RES worksheet in which it applies. Insurance which is allowable, but not reimbursable under Title IV-E, should be reported on the Non-Reimbursable, Other line. The cost of individual employee health or life insurance is not to be entered here, but should be entered on the Fringe Benefits line.

PFC and RES Worksheets

(Instructions…page 12 and 18)

- Non-Personnel
  - Equipment Expense
    - Expendable Equipment

      For the specific PFC worksheet, include any item or group of items having a useful life of less than one year and an acquisition cost of less than $5,000 (or a more restrictive agency policy). List only those items which were purchased during the period covered by the cost report and are not included as depreciated equipment.

    - Leased and Rented Equipment

      Leased or rented equipment utilized during the reporting period by the service listed on the PFC worksheet.

PFC and RES Worksheets

(Instructions…page 12 and 18)

- Non-Personnel
  - Equipment Expense
    - Depreciated Equipment

      Depreciable equipment is any article (or groupings) of nonexpendable, tangible personal property purchased for more than $5,000 and has a useful life in excess of one year. Depreciated equipment must be documented by adequate property records to ensure that assets exist and are usable and needed. Adequate depreciation records indicating the amount of depreciation taken must be maintained by the provider. Depreciation must be calculated using the straight line method of depreciation. If the agency has a more restrictive depreciation policy (i.e., items costing less than $5,000 and having a useful life of more than one year), the agency should follow that depreciation policy when calculating depreciation.

    - Maintenance and Repair

      The cost of keeping equipment in efficient operating condition which may include the cost of an equipment maintenance contract.

PFC and RES Worksheets

(Instructions…page 12)

- Non-Personnel
  - Training (Form JFS 01350)

    PFC – Report the total expense related to foster parent training and stipend payments for the specific PFC Services worksheets. This includes the costs of conducting foster parent training (i.e., cost to agency) and the total stipend payments (i.e., amount paid to foster parents) for the reporting period. These costs are typically reported on Form JFS 01350, Foster Caregiver Training Stipend and Recommending Agency Training Allowance Invoice. **Do not offset this expense by revenue received from ODJFS via completion of Form JFS 01350 noted above.**

PFC and RES Worksheets

(Instructions…page 13 and 18)

- Administrative Overhead
  - To report administrative overhead costs, complete the Allocation of Administrative Overhead Costs worksheet at the end of the cost report. Once this worksheet is completed, the allocated administrative overhead costs will automatically flow back to the PFC service worksheet.
  - See Allocation of Administrative Overhead Costs Worksheet section on page 33 of the instructions for specific reporting instructions.

PFC and RES Worksheets

(Instructions…page 13 and 18)

- Non-Reimbursable Costs
  - Consists of Behavioral Health, Other, and Unallowable.
    - Behavioral Health – These costs are associated with Alcohol and Drug and Mental Health services that are non-reimbursable under Title IV-E, (e.g., costs of providing counseling, therapy or medical services not reimbursable under Title IV-E). If the agency is not certified nor licensed by ODADAS or ODMH, do not report these costs on the ODADAS or ODMH service worksheets. Report these costs on the specific PFC or RES worksheet on the Behavioral Health line. If the agency is certified and/or licensed by ODADAS and/or ODMH, report these costs on the appropriate ODADAS or ODMH service worksheet.
    - Other – Report the amount of allowable, non-reimbursable costs which have been offset or reimbursed through other funding mechanisms (e.g., USDA revenue; Form JFS 01925 Monthly FCM Invoice or SACWIS equivalent for PCSAs or Title IV-E agencies only; cost of educating youth) but are associated directly with the specific PFC or RES worksheet.
    - Unallowable – Report the amount of costs that are deemed unallowable according to 2 CFR 225 or 2 CFR 230 and are associated directly with the specific PFC or RES worksheet.

PFC and RES Worksheets

(Instructions…page 13 and 19)

- Statistics

  Compute the actual census of child-care days provided during the reporting period and enter the result in the space provided. The total census of child-care days is the total accumulated number of children for which costs are reported on the specific PFC or RES worksheet for each day of the reporting period. When computing census, include either the day the child entered the agency's care or the day the child left the agency's care, not both. If a child is temporarily absent (e.g., AWOL, hospitalized, or on leave due to a trial reunification visit) from a placement setting and the child's placement continues with the same provider agency (e.g. ABC Foster Care, Inc.), such placement setting days should be included in the service's census count if the provider agency is compensated by the placing agency (i.e. county) for the days the child was absent. If, however, the provider agency is not compensated for the days the child was absent, then such placement setting days should not be included in the service's census count. For respite care days, if payments were made to the original foster home in which the child was on temporary leave from with the intent for the child to return to this foster home and such costs were reported in the Non-Reimbursable, Unallowable line, do not include the respite care days in the service's census count. The only exception to this is if you paid the foster home in which the child was temporarily placed with the intent of returning the child to the original foster home and this cost was reported in the foster parent payment line item; if so, the associated census days should be included in the service's census count.

PFC and RES Worksheets

(Instructions…page 13 and 19)

- Title IV-E Reimbursement Ceilings
  - No input is required by the cost report preparer. These protected cells will display the Title IV-E maintenance and administration ceilings as calculated and reflected on the Title IV-E Reimbursement Ceilings and Cost Per Diem Calculations worksheet.
  - PFC – In accordance with OAC 5101:2-47-11, no maintenance ceiling is calculated.

ODADAS Services

(Instructions…page 19)

- The ODADAS worksheets are to be used in reporting actual costs incurred in providing a specific service within the ODADAS program. The costs for ODADAS services should be reported on the ODADAS Uniform Cost Report (i.e., UCR; a.k.a., 047).

- Specific instructions for completing the UCR can be found in OAC Rule 3793:2-1-09, Appendix A. Identical instructions can also be found in the JFS 02911 Single Cost Report Instructions.

- As mentioned earlier, for the SFY 2011 reporting period a new service taxonomy entitled Medication Assistance Treatment was added to the 047. Additionally, unallowable columns were added to Forms A-2, A-3, and A-4.

- For subject expertise, contact Doug Day at Day@ada.state.oh.us.

ODMH Services

(Instructions…page 27)

- The ODADAS worksheets are to be used in reporting actual costs incurred in providing a specific service within the ODMH program. The costs for ODMH services should be reported on the ODMH Uniform Cost Report (i.e., UCR; a.k.a., 047).

- Specific instructions for completing the UCR can be found in OAC Rule 5122-26-19, Appendix A. Identical instructions can also be found in the JFS 02911 Single Cost Report Instructions.

- No changes for SFY 2011.

- For subject expertise, contact Angie Bergefurd at Angie.Bergefurd@mh.ohio.gov.

Allocation of Administrative Overhead Costs Worksheet

(Instructions…page 33)

As mentioned earlier, administrative overhead costs are those incurred for common or joint objectives and cannot be readily identified with a particular program or service, (e.g., salary, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc.).

- Administrative Overhead – Identify the total administrative overhead costs that cannot be directly attributed to a specific service within a program. Ensure the costs are reported by line item type. For ODADAS and ODMH providers, the total costs identified here should equate the total costs used in calculating the administrative overhead calculation on Form A-4 and reflected on Form A-1 UCR, column 7 (total).

- Allocation Methodology – Determine one allocation methodology (See III (I) for allowability) to use for all reported programs (i.e., Title IV-E, ODADAS, ODMH, Other). The allocation methodology should be documented at the bottom of the worksheet by indicating an "X" in the Method Used column of the appropriate line. If none of the prescribed methodologies were utilized, click on the cell next to Other and provide sufficient wording to describe the method used.

Allocation of Administrative Overhead Costs Worksheet

(Instructions…page 33)

- Title IV-E Program Allocation – Report the amount (not percentage) of allowable administrative overhead costs to be allocated to each applicable service. Unallowable/non-reimbursable administrative overhead costs per 2 CFR 225 and/or 2 CFR 230 should be reported on the Unallowable/Non-reimbursable line.

- Non-Title IV-E Programs Allocation – The total administrative overhead costs which were allocated on the ODADAS and ODMH Form A-4 and were applied to their respective service lines on Form A-1UCR, column 7, Allocation of Administrative Overhead, will automatically carry forward to the respective Summary (Form A-1 UCR) lines in this section. However, ODADAS and ODMH providers are reminded to identify the unallowable/non-reimbursable administrative overhead costs for each service from Form A-1 UCR, column 7, Allocation of Administrative Overhead, and include such costs in column 10, Unallowable Costs, in order to ensure the proper calculation of the allowable cost per unit on Form(s) A-1 UCR. Additionally, administrative overhead costs which are attributable to programs other than Title IV-E, ODADAS, or ODMH should be reported on the Other Programs line.

- The reported Total Administrative Overhead amount at the top of the worksheet must equal the Total All Programs amount shown in the Summary section of the worksheet. Any residual cost will be reflected on the Remainder to Allocate line of the Summary section indicating that the total amount of administrative overhead costs has not been fully allocated.

Title IV-E Filing Requirements

(Instructions…pages 33-34)

- Submit the following to ODJFS:
  - Agreed-Upon Procedures Report
  - Schedule S-1
  - Copy of most recent audited financials
  - Summary of non-compliance
  - CPA's management letter
  - Cost report – signed original, copy, and electronic
  - Related Party Disclosure Schedule
  - Provider's representation letter
  - Copy of most recent license

ODADAS/ODMH Filing Requirements

- Refer to the following for specific filing requirements:
  - ODADAS: 3793:2-1-10
  - ODMH: 5122-26-191

Schedule S-1 Adjustments

(Instructions…page 35)

- ODJFS will consider the results of the annual Agreed-Upon Procedures engagement and supplemental schedules (including Schedule S-1) when determining the Title IV-E reimbursement ceiling amounts.

- For agencies which complete the Title IV-E worksheets of the cost report, please do not make any changes based on proposed adjustments identified on Schedule S-1 prior to submitting the cost report. ODJFS will make the final determination as to which proposed adjustments will be taken.

- However, since agencies which complete the ODADAS or ODMH worksheets are required to submit adjusted cost reports which include the proposed adjustments identified on Schedule S-1, we ask that you include a statement with the filing of your cost report indicating if the included ODADAS or ODMH worksheets incorporate any proposed Schedule S-1 adjustments. This action by will help to ensure that proposed Schedule S-1 adjustments are not duplicated.

Incomplete Filing

(Instructions…page 35)

- Failure to include required attachments or provide an explanation for omission will result in the agency's cost report being classified as incomplete and labeled as "Not Filed Yet" on ODJFS' Publications website.

Mailing Address

(Instructions…page 35)

- Submit the JFS 02911 Single Cost Report and required supplements to:

Ohio Department of Job and Family Services
Office of Families & Children
Fiscal Accountability
Attention: Title IV-E Cost Report Section
P.O. Box 182709
Columbus, Ohio 43218-2709

Additional Items…

- Required Items for Interim Period Cost Reports
- Related Party Disclosure Statement
- Certification of Allowable Costs

Required Items for Interim Period Cost Reports

Filing Requirements for Interim Period Cost Reports - Microsoft Word

Interim Period Cost Report Filing

If you are filing an initial cost report, generally you are not required to have an agreed-upon procedures (AUP) performed on the cost report. In lieu of the AUP, please file the following documents in order to substantiate your reported costs for the interim reporting period:

- **Complete the JFS 02911 Single Cost Report for the appropriate reporting period. Please contact the Office of Families and Children, Bureau of Administration and Fiscal Accountability, Rate Setting Section, for a determination of your agency's specific reporting period.**
- **Submit a copy of the license for your residential or foster care program (whichever is applicable).**
- **Submit a trial balance or income & expense statement reflecting costs for the interim reporting period. This will be used to substantiate your reported costs. The amounts reported on the cost report must tie (trace) to the trial balance worksheet or income & expense statement.**
- **Submit backup documentation for the census count for the interim reporting period. Children's names are not necessary; a client number or other designation will suffice. Admission and discharge dates are required in order to calculate an accurate census number for the interim reporting period. Typically, the census is calculated by counting each day the child is in the respective program during the reporting period.** *In the calculation of your census count, please count the day of admission but not the date of departure/removal.* **If the child has not been discharged as of the final day of the reporting period, include that day in your final census count for the child.**
- **Complete a Certification of Allowable Costs sheet** *and* **a Related Party Disclosure Schedule. Please contact the Office of Families and Children for these items.**
- **Submit (email) an electronic copy (Microsoft Excel file) of the completed JFS 02911 Single Cost Report.**

If you have any questions regarding the interim period cost report process, please contact Ryan Meanor via email at Ryan.Meanor@jfs.ohio.gov.

Mailing Address:
ODJFS
Office of Families and Children
PO Box 182709
Columbus, Ohio 43218-2709

Contact
Ryan Meanor
Ryan.Meanor@jfs.ohio.gov
614-752-0237

Ohio Department of Job and Family Services

Related Party Disclosure Statement

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Bookmarks | Signatures | Pages | Attachments | Comments

Related Party Disclosure Schedule

O.A.C. 5101:2-5-08(G) states "A PCPA or PNA shall not permit public funds to be paid or committed to any corporation, firm, association or business in which any of the members of the governing body of the agency, the executive personnel or their immediate families have any direct or indirect financial interest, or in which any of these persons serve as an officer or employee, unless the services or goods involved are provided at a competitive cost or under terms favorable to the PCPA or PNA. The PCPA or PNA shall make a written disclosure, in the minutes of the board, of any financial transaction of the PCPA or PNA in which a member of the board or his/her immediate family is involved."

Related party transactions are defined for Title IV-E cost reporting purposes as: "1) Funds paid or committed to be paid to or 2) non-cash transactions of value exchanged with any individual with a direct relationship to any member of the governing body of the agency, principal owners of the agency, or executive personnel, or any corporation, firm, association or business in which any of the members of the governing body of the agency, principal owners of agency, the executive personnel or their immediate families have any direct or indirect financial interest, or in which any of these persons serve as an officer or employee."

In the sections below list all related party transactions and include documentation verifying compliance to O.A.C. 5101:2-5-08(G) shown above. If your agency has no related party transactions, mark the sections with "N/A" (not applicable).

I. Salary or Consultants & Personal Service Contracts (Schedules I - Personnel Costs & I-A - Consultants and Personal Service Contracts, pages 2 and 3 of cost report)

Position/Contract Service	Total Reported Salary/Fees	Relationship

II. Other Miscellaneous Transactions (Schedules II - Consumable Supplies and Miscellaneous Expenses, IV-Insurance Costs, V-Travel Costs and VI-Equipment costs, pages 5-7 of cost report)

Transaction Description	Total Reported Cost	Relationship

III.Property/Building (Schedule III-Occupancy Costs, page 6 of cost report)

Transaction Description	Total Reported Cost	Relationship

IV. Non-Cash Transactions (Schedules I-Personnel Costs, I.A-Consultants & Personal Service Contracts, II-Consumable Supplies, III-Occupancy Costs, IV-Insurance Costs, V-Travel Costs, VI-Equipment Costs, pages 2 through 7 of cost report)

Transaction Description	Total Reported Salary/Fees/Cost	Relationship

OPERATING AGENCY NAME & DATE

1 of 2

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Certification of Allowable Costs

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Bookmarks | Signatures | Pages | Attachments | Comments

Title IV-E Cost Report
Provider Certification of Allowable Costs

INSTRUCTION: This certification must be completed by an officer of the corporation.

The ODJFS cost reports are used to report actual allowable and reimbursable costs incurred in the operation of residential and purchased family foster care programs. For costs to be considered for Title IV-E reimbursement they must be (1) allowable (2) reasonable (3) related to foster care (4) not reportable to any other federally financed program (i.e. Medicaid, Mental Health, MRDD, ODADAS, USDA) and (5) proper documentation maintained to be supported.

The following definitions should be used for reporting your costs:

Allowable: as defined in the cost report instructions (Ohio Administrative Code (OAC) rule 5101:2-47-25 and Office of Management and Budget (OMB) Circular A-122, Attachment B).

Unallowable: as defined in the cost report instructions (OAC rule 5101:2-47-26 and OMB Circular A-122, Attachment B).

Reasonable: "A cost is reasonable if, in its nature or 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 the costs" (OMB Circular A-122, Attachment A, Section A (3)).

Related to Foster Care: cost must be directly related to the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, personal incidentals, and reasonable travel to the child's home for visitation for the child in care.

Listed below are some examples of questionable costs that are not allowable and should not be reported on the Title IV-E cost report.

- Seat licenses to sporting events
- Christmas parties for staff only
- Cruise give-a-way
- Auto leases for private use
- Back pay for inadequate compensation for services
- Travel advance not reimbursed to agency
- Undocumented expenditures
- Membership fees
- By no means is this meant to be an all inclusive list of questionable costs

I certify that I am an officer of the corporation and that the information contained in this cost report is (1) allowable (2) reasonable (3) related to foster care and (4) not reportable to any other federally financed program. Misrepresented cost may result in a reduction to your calculated reimbursement rate or financial recoupment by a PCSA purchasing your service.

_____
Name/Title

_____
Signature/Date

2 of 2

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Agreed-Upon Procedures

- Agreed-upon procedures requirements are established by OAC rule 5101:2-47-26.2. Slides 18-21 discuss the specifics of the rule.

- There are seven separate programs, each with its own set of steps, that must be addressed by the CPA:

    - General Planning and Administrative
    - Cost Report Reconciliation
    - Cash Disbursements
    - Payroll
    - Fixed Assets
    - Statistics
    - Wrap-up

- Schedule S-1

- Example of completed AUP report and Schedule S-1.

Have Questions or Need Help?

- Contact Ryan Meanor at the following email address:

Ryan.Meanor@jfs.ohio.gov