

## 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](mailto:Ryan.Meanor@jfs.ohio.gov).

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