



August 30, 2021

Family, Children and Adult Services Procedure Letter No. 376

TO: Family, Children and Adult Services Manual Holders
FROM: Matt Damschroder, Director
SUBJECT: **Changes to Title IV-E Single Cost Report Form (JFS 02911) and Instructions (JFS 02911-I)**

This letter transmits revisions to the JFS 02911 “Title IV-E Single Cost Report” and JFS 02911-I “Instructions for Completing JFS 02911, Title IV-E Single Cost Report” which are used pursuant to Ohio Administrative Code (OAC) rule 5101:2-47-26.1 “Title IV-E Agencies, Private Child Placing Agencies (PCPA), Private Noncustodial Agencies (PNA), Residential Care Facilities, Substance Use Disorder (SUD) Facilities and a Qualified Residential Treatment Program (QRTP): Title IV-E Cost Report Filing Requirements, Record Retention Requirements and Related Party Disclosure Requirements.”

The revised form and instructions are to be used for the state fiscal year reporting period of July 1, 2020, through June 30, 2021 (SFY 2021).

An explanation of the revisions to the cost report form and instructions appears below:

Form

- All worksheet footers updated to reflect "JFS 02911 (Rev. 8/2021)."
- Based upon Consumer Price Index data for SFY 2021, an inflation factor of 9.6% has been added to the calculated amounts on the Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations worksheet.

Instructions

- Date references were revised to reflect proper reporting and effective periods.
- Facility Expense, Rental of Privately-Owned Building, updated in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Section 465, to address proper reported amount for less-than-arm’s length transactions (i.e., related party rental/lease agreements).

An agency which seeks to establish Title IV-E reimbursement ceilings for the effective period April 1, 2022, through March 31, 2023, must complete the filing requirements outlined in OAC rule 5101:2-47-26.1 (cost report) and OAC rule 5101:2-47-26.2 (agreed-upon procedures) for SFY 2021.

LOCATION	REMOVE AND FILE AS OBSOLETE	INSERT/REPLACEMENT
FORMS	JFS 02911 (Rev. 8/2020)	JFS 02911 (Rev. 8/2021)
	JFS 02911-I (Rev. 8/2020)	JFS 02911-I (Rev. 8/2021)

Ohio Department of Job and Family Services
TITLE IV-E SINGLE COST REPORT

Operating Agency Information

Operating Agency Name	Operational Status	Reported Programs <i>(check all that apply)</i>	Federal Tax I.D.	Phone
	Non-Profit <input type="checkbox"/>	Title IV-E <input type="checkbox"/>		
Mailing Address	For-Profit <input type="checkbox"/>	Medicaid <input type="checkbox"/>		
	Public <input type="checkbox"/>	Other <input type="checkbox"/>		
City, State, Zip Code	Cost Reporting Period	Date Prepared		
	7/1/2020 - 6/30/2021			

Operating Agency Contacts	Name	Email	Phone
Title IV-E Single Cost Report Preparer			
Title IV-E Single Cost Report Liaison			
Operating 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 100% of our agency's cost of operation for the reporting period, (2) is accurately reported to the programs and services provided, and (3) allowable/non-allowable and reimbursable/non-reimbursable costs are accurately reported to their designated areas on the cost report. I understand that misrepresented costs may result in a reduction to our calculated Title IV-E reimbursement ceiling per diem amounts and/or financial recoupment by a Title IV-E agency purchasing our service or by the State agency authorized under law.

Authorized Agency Representative Signature

Date

Operating Agency: _____

Total Agency Cost - Summary

Program	Personnel Costs - Direct	Personnel Costs - Support	Non-Personnel Costs	Administrative Overhead	Other	Total
Title IV-E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid				\$0.00		\$0.00
Other				\$0.00		\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Title IV-E Summary of Services

Service	Personnel Cost						Non-Personnel							Allowable Administrative Overhead	Total Reported for IV-E	Statistics	Non-Reimbursable			Total Reported for Services
	Direct Salaries	Support Salaries	Case Management Salaries	Foster Parent Payment	Fringe Benefits	Consulting Expenses	Other Direct: Food, Clothing, Graduation	Liability Insurance	Consumables	Facility, Insurance & Equipment Expense	Transportation - Maintenance	Transportation - Administration	Training Stipend/Allowance				Census	Behavioral Health	Other	
PFC 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
PFC 10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00

Service	Personnel Costs						Non-Personnel							Allowable Administrative Overhead	Total Reported For IV-E	Statistics	Non-Reimbursable				Total Reported for Service
							Other Direct	Liability Insurance	Other Consumables		Facilities, Insurance & Equipment		Transportation - Maintenance				Transportation - Administration	Census	Behavioral Health	Other	
	Direct Salaries	Support Salaries	Case Management Salaries	Fringe Benefits	Direct Consulting	Support Consulting	Other Direct: Food, Clothing, Graduation	Liability Insurance	Direct	Support	Direct	Support	Transportation - Maintenance	Transportation - Administration	Allowable Administrative Overhead	Total Reported For IV-E	Census	Behavioral Health	Other	Unallowable	Total Reported for Service
RES 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
RES 10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00
Total Residential	\$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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00

Cost Category	Direct Salaries	Support Salaries	Case Management Salaries	Foster Parent Payments	Fringe Benefits	Consulting	Other Direct	Liability Insurance	Other Consumables	Facilities, Insurance & Equipment	Transportation	Training Stipend/Allowance	Allowable Administrative Overhead	Total Reported for IV-E	Census	Behavioral Health	Other	Unallowable & Admin Overhead Unallowable/Non-reimbursable
IV-E	\$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	\$0.00	\$0.00	\$0.00

Total Reported w/o Non-Reimbursable	\$0.00
Total Reported w/ Non-Reimbursable	\$0.00

Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations

Operating Agency:

Effective Period: April 1, 2022, through March 31, 2023

Note: Based upon Consumer Price Index data, an inflation factor of 9.6% has been incorporated into all calculations below.

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount Breakout							
Service Worksheet	Service Name	Provider Number	Maintenance*	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
PFC 1												
PFC 2												
PFC 3												
PFC 4												
PFC 5												
PFC 6												
PFC 7												
PFC 8												
PFC 9												
PFC 10												

* The maintenance reimbursement ceiling for purchased foster care (PFC) services is based on a contemporaneous payment system as outlined in Ohio Administrative Code Rule 5101:2-47-10.

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 1												

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 2												

Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations

Operating Agency:

Effective Period: April 1, 2022, through March 31, 2023

Note: Based upon Consumer Price Index data, an inflation factor of 9.6% has been incorporated into all calculations below.

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 3												

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 4												

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 5												

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 6												

Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations

Operating Agency:

Effective Period: April 1, 2022, through March 31, 2023

Note: Based upon Consumer Price Index data, an inflation factor of 9.6% has been incorporated into all calculations below.

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 7												

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 8												

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 9												

Title IV-E Reimbursement Ceiling Per Diem Amount					Cost Per Diem Amount							
Service Worksheet	Service Name	Provider Number	Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
RES 10												

Allocation of Administration Overhead Cost

Operating Agency
Cost Reporting Period
7/1/2020 - 6/30/2021

Administration Overhead Cost	
Line Item	Amount
Salaries	\$0.00
Fringe Benefits	\$0.00
Consulting	\$0.00
Other Consumables	\$0.00
Facility Expense\Depreciation	\$0.00
Insurance	\$0.00
Transportation - Administration	\$0.00
Equipment Expense\Depreciation	\$0.00
Other	\$0.00
Total Administrative Overhead Cost	\$0.00

Title IV-E Program Allocation	
Service	Amount
PFC 1	\$0.00
PFC 2	\$0.00
PFC 3	\$0.00
PFC 4	\$0.00
PFC 5	\$0.00
PFC 6	\$0.00
PFC 7	\$0.00
PFC 8	\$0.00
PFC 9	\$0.00
PFC 10	\$0.00
RES 1	\$0.00
RES 2	\$0.00
RES 3	\$0.00
RES 4	\$0.00
RES 5	\$0.00
RES 6	\$0.00
RES 7	\$0.00
RES 8	\$0.00
RES 9	\$0.00
RES 10	\$0.00
Unallowable/Non-reimbursable	\$0.00
Total Title IV-E Program Allocation	\$0.00

Non-Title IV-E Programs Allocation	
Program	Amount
Medicaid	\$0.00
Other	\$0.00
Total Non-Title IV-E Programs Allocation	\$0.00

Summary		
Program	Allocation %	Allocation Total
Title IV-E		\$0.00
Medicaid		\$0.00
Other		\$0.00
Total All Programs	0.00%	\$0.00
Remainder to Allocate	100.00%	\$0.00

Allocation Methodology	
	Method Used
Program/Service Total Costs	
Direct Service Personnel Costs	
Total Service Personnel Costs	
Total Direct Service FTEs	
Total Direct Service and Support Service FTEs	
Other:	

INSTRUCTIONS FOR COMPLETING JFS 02911, TITLE IV-E SINGLE COST REPORT

TABLE OF CONTENTS

I.	Introduction	2
II.	Title IV-E Fiscal Accountability Rules	2
III.	General Instructions	2
	A. Programs Covered by Form JFS 02911, Title IV-E Single Cost Report	2
	B. Reporting Period	2
	C. Filing Deadline	2
	D. Effective Period of Approved Title IV-E Reimbursement Ceiling Per Diem Amounts	3
	E. Record Retention	3
	F. Overview of Form JFS 02911, Title IV-E Single Cost Report	3
	G. General Guideline for Determining Title IV-E Reimbursable Costs	3
	H. Allowable and Unallowable Cost Guidelines	5
	I. Administrative Overhead Costs	5
	J. Revenue	6
	K. Documentation	6
	L. Downloading Form JFS 02911, Title IV-E Single Cost Report	6
IV.	Detailed Instructions for Completing Form JFS 02911, Title IV-E Single Cost Report	6
	A. Identifying Information for the Operating Agency	6
	B. Total Agency Cost - Summary	7
	C. Title IV-E Services - Summary	7
	D. Purchased Foster Care Services	7
	E. Residential Services	13
	F. Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations	19
	G. Allocation of Administrative Overhead Costs Worksheet	19
	H. Filing the JFS 02911, Title IV-E Single Cost Report	20

I. INTRODUCTION

Title IV-E Single Cost Report (Form JFS 02911) should be completed by all public and private not-for-profit and for-profit providers of purchased family foster care and residential services. Form JFS 02911 is designed to capture one hundred percent of an agency's actual costs of operation and incorporates reported costs for a provider's Title IV-E, Medicaid (i.e., Ohio Department of Mental Health and Addiction Services), and other programs operated by the provider.

The costs that are allowable and reimbursable to be reported to the Title IV-E services will be used by the Ohio Department of Job and Family Services (ODJFS) to establish ODJFS-approved reimbursement ceiling per diem amounts. ODJFS-approved Title IV-E reimbursement ceiling per diem amounts established as a result of submitting Form JFS 02911 do not affect the actual payment made to the provider for the care of a child. These payments are subject to negotiation between the provider agency and the public agency purchasing the services. The reimbursement ceiling per diem amounts established by this report are used only by ODJFS as the basis for the reimbursement to public children services agencies for allowable Title IV-E placement costs of Title IV-E eligible children in Title IV-E certified/approved placement settings. Other legitimate non-Title IV-E and non-Medicaid service costs may be considered when placement contracts are negotiated; however, payments made for the purchase of such services are non-reimbursable under the previously mentioned programs.

II. TITLE IV-E FISCAL ACCOUNTABILITY RULES

The Title IV-E cost report process is governed by fiscal accountability rules within the Ohio Administrative Code (OAC) rule chapter 5101:2-47. Among other requirements, these rules govern procedures for fiscal accountability for Title IV-E agencies, Private Child Placing Agencies (PCPA), Private Noncustodial Agencies (PNA), residential care facilities, and substance use disorder (SUD) facilities. The following is a summary of the rules:

- OAC Rule 5101:2-47-26.1 identifies cost report filing requirements, record retention requirements and related party disclosure requirements.
- OAC Rule 5101:2-47-26.2 requires each Title IV-E agency (as defined in OAC Rule 5101:2-1-01) that files a cost report to have an annual agreed-upon procedures engagement of its cost report to be conducted by ODJFS. Additionally, it requires that each PCPA or PNA will engage a certified public accountant (CPA) to conduct an annual agreed-upon procedures engagement of its cost report in accordance with Form JFS 02913, Title IV-E Agreed-Upon Procedures (AUP).

III. GENERAL INSTRUCTIONS

The following general instructions provide an overview of (A) programs covered by Form JFS 02911; (B) the reporting period; (C) filing deadline; (D) the effective period of approved Title IV-E reimbursement ceiling per diem amounts; (E) record retention; (F) a general overview of the cost report; (G) general guideline for determining Title IV-E reimbursable costs; (H) allowable and unallowable cost guidelines; (I) administrative overhead costs; (J) revenue; (K) documentation; and, (L) downloading Form JFS 02911, Title IV-E Single Cost Report. Detailed instructions for completing the form are found in Section IV.

Note: Costs must be reported on an accrual basis under generally accepted accounting principles (GAAP) in accordance with current standards prescribed by the American Institute of Certified Public Accountants (AICPA).

A. PROGRAMS COVERED BY JFS 02911, TITLE IV-E SINGLE COST REPORT

Form JFS 02911 is to be completed by all public and private not-for-profit and for-profit providers of purchased foster care and residential services and is intended to capture one hundred percent of an agency's actual cost of operation. The form incorporates program costs for Title IV-E, Medicaid (i.e., Ohio Department of Mental Health and Addiction Services), and Other program costs incurred by the provider.

B. REPORTING PERIOD

The reporting period for Form JFS 02911 is the previous state fiscal year (SFY), July 1, through June 30. An exception to this requirement is Title IV-E agencies, PCPAs or PNAs that are new to the Title IV-E program, and existing Title IV-E agencies, PCPAs or PNAs that have established a new Title IV-E service during the current reporting period, must submit an interim period Form JFS 02911 for a minimum of three full calendar months of operations in order to receive approved Title IV-E reimbursement ceiling per diem amounts. Please contact the Office of Families and Children via e-mail at IVECostReports@jfs.ohio.gov for specific instructions regarding your agency's requirements for completing an interim period Form JFS 02911 and for an explanation of the required documentation which must be submitted for verification of your reported cost and statistics (i.e., census).

C. FILING DEADLINE

Form JFS 02911 cost report must be completed and filed, along with the documents required by OAC Rule 5101:2-47-26.2 of the Administrative Code (see Section IV (H)), by December 31, following the SFY reporting period.

For Title IV-E agencies (e.g., counties, courts), whose agreed-upon procedures is conducted by ODJFS' Office of Fiscal & Monitoring Services, the preliminary Form JFS 02911 should be completed and submitted electronically to ODJFS' Title IV-E Rate Setting Unit at IVECostReports@jfs.ohio.gov by September 30, following the reporting period.

For good cause and upon written application ODJFS may grant an extension of the December 31 filing deadline in accordance with OAC Rule 5101:2-47-26.1 of the Administrative Code. The written application must be filed prior to the deadline and must include information explaining the facts and circumstances giving rise to the need for a cost report extension, a projected timeline for filing the cost report and any other information the agency would like to have considered. The extension request may be sent via e-mail to IVECostReports@jfs.ohio.gov.

D. EFFECTIVE PERIOD OF APPROVED TITLE IV-E REIMBURSEMENT CEILING PER DIEM AMOUNTS

The effective period for ODJFS-approved Title IV-E reimbursement ceiling per diem amounts will be April 1 through March 31, following the SFY reporting period. For example, the effective period for SFY 2021 is April 1, 2022, through March 31, 2023.

E. RECORD RETENTION

Records used in support of costs reported on Form JFS 02911 cost report must be retained for a minimum of three years after the cost report is filed. Records include, but are not limited to, financial, programmatic, statistical, recipient records, and supporting documents. If any litigation, administrative review, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records shall be retained three years after all appeal rights related to the action taken are exhausted.

F. OVERVIEW OF FORM JFS 02911, TITLE IV-E SINGLE COST REPORT

The brief instructions provided in this section are not intended to be comprehensive. This section is only intended to generally familiarize the reader with the cost report. Detailed instructions for completing the form are provided in Section IV.

Form JFS 02911 is an automated form for reporting a provider's total cost of operation. Many of the worksheets such as Total Agency Cost Summary (except for the Medicaid and Other lines), Title IV-E Summary of Services, and Title IV-E Reimbursement Ceilings and Cost Per Diem Calculations are completed automatically based on the information input on the applicable service sheets. The top of every worksheet will be completed automatically from the information provided on the Identifying Information for Operating Agency worksheet. The reporting period cell on the Identifying Information for Operating Agency worksheet is prepopulated with the correct SFY reporting period. The calculations on each service worksheet are completed automatically. Additionally, the administrative overhead costs allocated to applicable service worksheets will be completed automatically from the Administrative Overhead Costs worksheet for the Title IV-E PFC and RES service worksheets and for the Medicaid and Other program lines on the Total Agency Cost Summary worksheet.

G. GENERAL GUIDELINE FOR DETERMINING TITLE IV-E REIMBURSABLE COSTS

Title IV-E reimbursable costs are those directly related to the cost for (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, a child's personal incidentals, liability insurance with respect to a child, and reasonable travel to the child's home for visitation. These costs should be reported on the PFC and/or RES worksheets of the cost report.

All costs associated with the provider's operation must be reported on the cost report. However, it is not necessary to complete every page of this cost report. Only the Provider's Identifying Information page, any Title IV-E service worksheets, and, where applicable, the Allocation of Administrative Overhead Costs worksheet and the Medicaid and Other lines on the Total Agency Cost Summary worksheet should be completed and printed for filing purposes.

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

The maintenance reimbursement ceiling per diem amount for purchased foster care services is based on a contemporaneous payment system with established statewide maximums as outlined in OAC Rule 5101:2-47-10.

The administration reimbursement ceiling per diem amount for purchased foster care services is comprised of total reported costs on the PFC worksheet less Foster Parent Payments, Food, Clothing, Graduation Expense, Transportation – Maintenance, Training, Non-Reimbursable - Behavioral Health, Non-Reimbursable - Other, Non-Reimbursable - Unallowable.

The maintenance reimbursement ceiling per diem amount for residential services is comprised of all reimbursable direct costs on the RES worksheet and a proportionate allocation of support and administrative overhead costs.

The administration reimbursement ceiling per diem amount for residential services is comprised of case management costs, liability insurance, and a proportionate allocation of support and administrative overhead costs. A complete description of

residential case management activities is listed in Section IV(E)(4). **Note:** If no costs are reported under Case Management on the RES worksheet, the result will be a significantly reduced Title IV-E administration reimbursement ceiling per diem amount.

Costs that are associated with other programs services reimbursed by other federal systems such as Medicaid should be reported on the appropriate line of the Total Agency Cost Summary worksheet of the cost report and not on the Title IV-E service worksheets.

Title IV-E services worksheets and summary worksheets are broken down into six main categories:

1. **Personnel Costs, Direct Service** - are personnel compensation cost which relate to the watching or directing of children. While not all inclusive, typical examples of such activities include supervision of children during recreational activities, supervising of children during meal times, and reasonable transportation of children to their home for visitation as well as reasonable transportation of the child to remain in the school in which the child was enrolled at the time of placement.
2. **Personnel Costs, Support Service** - are personnel compensation costs related to all other allowable and reimbursable non-direct Title IV-E service activities. Such activities are generally administrative in nature and, while not all inclusive, typical examples include writing in children's logs, cleaning and housekeeping, maintenance, cooking children meals, and all executive functions such as bookkeeping, human resource management, and receptionist.

Where costs are common to more than one program (e.g., Title IV-E, Medicaid, or Other) or to each category of activity (Personnel Costs, Direct Service, and Personnel Costs, Support Service), the costs should be recorded as common costs and allocated on the proportional basis of time directly charged to the aforementioned programs and categories of activities. Failure to reasonably allocate costs in accordance with Code of Federal Regulations (2 CFR 200) may result in proposed costs adjustments.

Fringe Benefits are a separate category but are directly related to direct service, support service, and administrative overhead personnel costs and should be proportionate to the salary costs reported for each service.

3. **Non-Personnel Costs** - this includes non-payroll costs which can be allocated to a specific service within a program. Typical examples of Non-Personnel Costs, Direct, may include food, personal incidentals, children's food, children's bedding, and housing. Common examples of Non-Personnel Costs, Support, includes such items office supplies, conferences, advertising for staff recruitment, mailing and postage, kitchen supplies, and staff uniforms.

As the preceding list of items is not all-inclusive, when assigning non-personnel costs to the Direct and Support cost categories, the entity must be able to substantiate the basis for the classification. When assigning costs to the Direct cost category, the entity must be able to demonstrate how the cost provides direct benefit for the children.

4. **Administrative Overhead Costs** - this includes personnel 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. Typical administrative overhead costs might include salaries, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc. **Note:** If solely providing a single Title IV-E service, these costs may be included in the Support column of the appropriate line in the Non-Personnel costs section.
5. **Statistics** - this includes census days associated with Title IV-E services.
6. **Non-Reimbursable** - this includes the following costs that are not Title IV-E reimbursable:
 - a. Behavioral Health - costs of providing counseling, therapy, or medical services not reimbursable under Title IV-E. These should be reported on the Title IV-E services worksheets if the provider performs such services for children placed in their care but are not licensed nor certified to provide Medicaid services and such costs have not been reported in the aggregate cost on the Medicaid line of the Total Agency Cost Summary worksheet.
 - b. Other - costs which are allowable under the Code of Federal Regulations (2 CFR 200) but are not Title IV-E reimbursable. Such costs would include the cost of educating youth, providing religious services, and respite. Furthermore, Other includes the amount of allowable, Title IV-E non-reimbursable costs which have been offset or reimbursed through other funding mechanisms (e.g., USDA revenue).
 - c. Unallowable - costs which are items deemed unallowable in accordance with the Code of Federal Regulations (2 CFR 200).

Note: To satisfy requirements of the Code of Federal Regulations (2 CFR 200) with regard to allocation of indirect costs to benefiting functions by means of a base which best measures the relative degree of benefit, cost report preparers must ensure unallowable activities (e.g., fundraising, golf outings, marketing, etc.) are identified as a benefiting function in order that such

activities receive a proportionate share of allowable administrative overhead costs.

Case Management/Community Psychiatric Supportive Treatment Program (CPST) Service

Medicaid program providers are reminded that only child welfare (foster care) related case management service costs should be reported to Title IV-E on Form JFS 02911. Case Management/Community Psychiatric Supportive Treatment Program (CPST) service costs cannot be reported to Title IV-E unless they are child welfare (foster care) related. Case Management/CPST services can be reported to Medicaid only if the program/service is certified by the appropriate agency and the costs are Medicaid case management services that assist individuals eligible under the Medicaid state plan in gaining access to needed medical, social, educational, and other services identified in 42 CFR 440. Note: Section IV of the instructions explains how to allocate case management service costs to Title IV-E services.

Other program costs such as adoption assistance, day care, independent living, prevention, or those funded through the Ohio Department of Developmental Disabilities (ODDD) or the Ohio Department of Education (ODE) or any other program service costs that are not related to Title IV-E and/or Medicaid should be reported on the Other line on the Total Agency Cost Summary worksheet. These aggregate costs will determine the provider's total cost of operation for the reporting period.

H. **ALLOWABLE AND UNALLOWABLE COST GUIDELINES** (Ref: OAC Rule 5101:2-47-26.1)

PCPAs and PNAs shall adhere to:

1. The allowable and unallowable cost principles contained in Code of Federal Regulations (2 CFR 200);
2. Section 501(C) (3) of the Internal Revenue Code for Non-profit organizations, where applicable;
3. All applicable rules found in Chapter 5101:2-47 of the Administrative Code; and,
4. The cost report instructions.

PCSAs shall adhere to:

1. The allowable and unallowable cost principles contained in Code of Federal Regulations (2 CFR 200);
2. All applicable rules found in chapter 5101:2-47 of the Administrative Code; and,
3. The cost report instructions.

For Title IV-E agencies, PCPAs and PNAs, any costs specifically subsidized by other federal monies are unallowable, except for federal funds authorized by federal law to be used to match other federal funds.

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

Respite care costs are unallowable. 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. For example, a child was placed with foster home A (the original foster home) for 28 days in June at a cost of \$20 dollars a day. The child was temporarily placed in foster home B for 2 days with the intent to return to foster home A after the 2 days. The cost of foster home B was also \$20 a day. An agency paid foster home A for 30 days which equaled \$600 dollars. The agency paid foster home B for two days which equaled \$40 dollars for a total of \$640. The payment for the 28 days when the child was physically in foster home A (\$560 – 28 days X \$20 dollars) and the payment for the 2 days when the child was physically in foster home B (\$40 – 2 days X \$20) are allowable (Total allowable = \$600 - \$560 + \$40). However, the payment to foster home A for the 2 days when the child was **not** physically in foster home A (but physically in foster home B) is considered a respite payment and is unallowable.

An agency should take special care to be accurate and consistent in reporting their total cost of operation. Any ODJFS-approved reimbursement ceiling per diem amounts which are found to be based on an inaccurate representation of program costs is subject to an agreed-upon procedures engagement exception.

I. **ADMINISTRATIVE OVERHEAD COSTS**

Administrative overhead costs are those that have been incurred for common or joint objectives and cannot be readily identified with any specific program or service. Note: If solely providing a single Title IV-E service, these costs should be included in the non-personnel costs of the service worksheet(s) versus the Allocation of Administrative Overhead Costs worksheet.

Providers may choose any allocation methodology found in the Code of Federal Regulations (2 CFR 200) provided the cost is treated consistently between reporting periods, programs and with other costs incurred for the same purpose in like circumstances and if it:

1. Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received; and/or,
2. Is necessary to the overall operation of the organization, although a direct relationship to any specific cost

objective cannot be shown.

J. REVENUE

Revenue is not reported on Form JFS 02911. 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. The amount of the expense incurred that has been offset by the federal revenue or applicable credits or refunds should be reported in Non-Reimbursable, Other, on the specific PFC or RES worksheet.

Example: An agency received \$4,000 USDA revenue for the purchase of food for its residential facility. The amount of food expense was \$10,000. To accurately report this cost and ensure 100% of the cost of operation is reflected, the agency should report \$6,000 in Non-Personnel, Food, and \$4,000 in Non-Reimbursable, Other, on the specific RES worksheet. This example assumes that the financial statements reflect the actual food expense in the amount of \$10,000 versus the net food expense in the amount of \$6,000.

K. DOCUMENTATION

Agencies must keep detailed records to 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. Also, methodologies for allocating costs to various programs and services should be adequately documented and in compliance with the Code of Federal Regulations (2 CFR 200) as well as available for review.

L. DOWNLOADING FORM JFS 02911, TITLE IV-E SINGLE COST REPORT

Form JFS 02911 can be downloaded from ODJFS' Forms Central website by typing the following URL in your web browser: <http://www.odjfs.state.oh.us/forms/inter.asp>. Once you are at the website, perform your search by either Form Number or Form Name. The quickest results occur when you search by Form Number and type 2911 in the Search For field. The search results should produce the most recent version of the cost report and the instructions. SFY 2021's form and instructions will show 8/2021 in the Revision Date field.

IV. DETAILED INSTRUCTIONS FOR COMPLETING FORM JFS 02911, TITLE IV-E SINGLE COST REPORT

A. OPERATING AGENCY INFORMATION

Operating Agency Name: Enter the name of the agency legally responsible for administering the programs and services represented in the cost report. This name should match the name listed on the agency's foster care license.

Mailing Address: Enter the complete business address of the administrative office of the operating agency.

City, State, Zip Code: Enter the city, state, and zip code of the mailing address entered above.

Operational Status: Select either Non-Profit, For-profit, or Public as appropriate by checking appropriate box.

Reported Programs: Select reported programs on the cost report by checking appropriate box for Title IV-E and, where applicable, Medicaid (e.g., Ohio Department of Mental Health and Addiction Services), and/or Other.

Federal Tax I.D.: Enter the operating agency's federal tax identification number.

Phone: Enter the primary phone number of the operating agency.

Cost Reporting Period: The standard cost reporting period for Form JFS 02911 is the previous SFY, July 1 through June 30. For SFY 2021 (i.e., 7/1/2020 through 6/30/2021), the period is already identified. If you are completing a cost report for an interim reporting period, please indicate the designated reporting period following your discussion with the Office of Families and Children regarding the appropriate time period.

Date Prepared: Enter the date which completion of the JFS 02911 was finalized.

Operating Agency Contacts: Identify the name, email address, and phone number for the following individuals: Title IV-E Single Cost Report Preparer; Title IV-E Single Cost Report Liaison (if you desire someone other than the preparer to discuss issues related to the cost report); and, Operating Agency Executive Director or chief executive officer/designee.

Authorized Agency Representative Signature and Date: The operating agency's executive director or chief executive officer/designee **must sign and date** the cost report. This signature is used as certification that reported information is correct and completed in accordance with the Title IV-E Single Cost Report instructions.

B. TOTAL AGENCY COST - SUMMARY

In addition to the Agency Name, the Title IV-E program amounts are updated automatically when the Identifying Information for Operating Agency worksheet and the Title IV-E worksheets are completed. The Medicaid and Other program line amounts must be entered manually except for the Administrative Overhead column which populates automatically. The Medicaid line represents an agency's ODMHAS aggregate Medicaid and non-Medicaid program costs. If the agency has other program costs such as adoption assistance, day care, or those funded through the Ohio Department of Developmental Disabilities or the Ohio Department of Education or any other program service provided, such costs should be reported on the Other program line. These costs will be added to the Title IV-E and, if any, Medicaid program costs to determine the provider's total cost of operation for the reporting period.

C. TITLE IV-E SERVICES - SUMMARY

The information contained on this page is updated automatically when completing the Identifying Information for Operating Agency worksheet, Title IV-E worksheets, and, if applicable, the Administrative Overhead Cost worksheet.

D. PURCHASED FOSTER CARE SERVICES

Purchased foster care (PFC) means family foster care provided by an agency that operates two or more family foster homes. Family foster homes directly supervised by a Title IV-E agency (e.g., public children services agency) are not included in the definition of PFC.

The PFC service worksheets must be used to report actual costs incurred by purchased foster care programs. If a purchased foster care program desires separate reimbursement ceiling amounts for each of its levels of care, the provider must complete a separate PFC worksheet for each level of care. Since each PFC worksheet establishes a Title IV-E reimbursement ceiling for all homes included on the specific worksheet, an agency that operates several homes that offer substantially different levels of care with correspondingly different costs should complete a separate PFC worksheet for each group of similar homes; similar homes should be included on the same PFC worksheet.

Completing the PFC Worksheet(s):

1. **Agency Name and Cost Reporting Period** - This will be updated automatically from information provided on the Identifying Information for Operating Agency worksheet.
2. **Program/Service Name and Provider Number** - Type this information in the space provided. For Program/Service Name, please indicate the proper name and, if applicable, the level of care (e.g. Traditional Foster Care – Level 1, Specialized Foster Care – Level 2, etc.). For Provider Number, enter the number associated with this program/service as assigned by the Office of Families and Children.
3. **Level of Difficulty of Care** - To satisfy the mapping and scripting of foster care placement service types within State Automated Child Welfare Information System (SACWIS), please indicate with an "X" every foster home level of difficulty of care available to a child placed in the program/service name identified on the specific PFC worksheet. For example, if the foster parents within your Traditional Foster Care – Level 1 program are certified for family foster care and treatment foster care (special needs), then mark an "X" under the Family Foster Home and Treatment Foster Home (Special Needs) columns. If, however, the foster parents within the Traditional Foster Care – Level 1 program are certified for pre-adoptive infant foster care all the way through medically fragile foster care, then mark an "X" under all levels of difficulty of care columns.

The following are definitions for the various levels of difficulty of care:

- a. **Pre-Adoptive Infant Foster Home** - A foster home for the care of a child who is in the custody of a PCSA or PCPA pursuant to an agreement entered into under section 5103.15 of the Revised Code regarding a child who was less than six months of age on the date the agreement was executed.
- b. **Family Foster Home** - A foster home that is not a treatment or medically fragile foster home.
- c. **Treatment Foster Home** - A foster home that incorporates special rehabilitative services designed to treat the specific needs of the children received in the foster home and that receives and cares for children who are emotionally or behaviorally disturbed, chemically dependent, mentally retarded, or developmentally disabled, or who otherwise have exceptional needs. Children with special or exceptional needs possess the following qualifications as specified in OAC Rule 5101:2-47-18:
 1. **Special Needs:** (a) Moderate emotional or behavioral management problems. These children may display a moderate degree of acting out marked by aggressiveness and/or delinquent behavior such as truancy or running away, substance abuse or any other emotional problems with the primary location of treatment being in the treatment foster home; or (b) A physical condition determined by a physician which requires specialized

care.

2. Exceptional Needs: (a) More severe emotional or behavioral management problems than those children with special needs. These children may display a high degree of impulsive and acting out behavior toward themselves or others which is often characterized by verbal and physical aggression; or have multiple and severe psychiatric, emotional and behavioral management problems ranging from personality disorders, severe mental retardation, or autism to aggression toward animals, others and self; sexual acting out, suicidal behaviors or ideation; or (b) Has a physical handicap or disability as determined by a physician which requires a high degree of care and supervision; or who requires medical or remedial services recommended by a physician or other licensed or certified professional for the maximum reduction of physical or mental disability and restoration of the child to his best possible functioning level; or (c) For whom a licensed or certified professional, including a psychologist or psychiatrist, licensed social worker or licensed professional counselor must be involved in the child's care on an as-needed basis, but at least on a semi-annual basis or who has a physical handicap or disability as determined by a physician which requires constant twenty-four hour a day supervision provided by a licensed/registered nurse or persons closely supervised or trained by a licensed/registered nurse or physician; and (d) For whom a licensed or certified professional, including a physician, psychiatrist, psychologist, licensed social worker or licensed professional counselor must be involved in the child's care on at least a monthly basis.
- d. Medically Fragile Foster Home - A foster home that provides specialized medical services designed to meet the needs of children with intensive health care needs who meet all the following criteria:
 1. Under rules adopted by the department of job and family services governing payment under Chapter 5111 of the Revised Code for long-term care services, the children require a skilled level of care.
 2. The children require the services of a doctor of medicine or osteopathic medicine at least once a week due to the instability of their medical conditions.
 3. The children require the daily services of a registered nurse.
 4. The children are at risk of institutionalization in a hospital, skilled nursing facility, or intermediate care facility for the mentally retarded.
4. **Foster Parent Payments** - Enter the actual foster parent payment amount for the foster homes included on this worksheet for the reporting period. You must enter this cost on the Foster Parent Payments line of the Personnel section under Direct Services Amount.
5. **Case Management** - Report the total of all employees whose wages (full or partial) represent activities performed for Title IV-E reimbursable case management services (Section III (G)). Note: Although Title IV-E case management services are a direct service for the child and are reported under the Direct Services Amount column of the Personnel section, such costs are allowable administrative costs (not maintenance) and are captured in the calculation of the Title IV-E administration ceiling. Title IV-E case management costs include the following:
 - a. The referral of a child for services;
 - b. The preparation for and participation in judicial determinations;
 - c. The arrangement of the placement of the child;
 - d. The development, ongoing management, implementation, and supervision of the child's case plan, but not the cost of any therapeutic, treatment, or counseling services required thereunder;
 - e. The preparation for and participation in case reviews;
 - f. Agreements for recruiting and licensing foster homes;
 - g. Supervision of the child's placement; and
 - h. Assistance to the county children services worker for arranging discharge and after-care services.

Title IV-E case management services do not include Medicaid case management services that assist individuals eligible under the Medicaid state plan in gaining access to needed medical, social, educational, and other services identified in Code of Federal Regulations (42 CFR 440).

Medicaid program providers are reminded that only child welfare (foster care) related case management service costs should be reported to Title IV-E (via the JFS 02911). Case Management/Community Psychiatric Supportive Treatment Program (CPST) service costs cannot be reported to Title IV-E unless they are child welfare (foster care) related. Case Management/CPST services can be reported to Medicaid only if the program/service is certified by the appropriate agency and the costs are Medicaid case management services that assist individuals eligible under the Medicaid state plan in gaining access to needed medical, social, educational, and other services identified in Code of Federal Regulations (42 CFR 440).

When reporting Title IV-E Case Management services:

- a. Identify the number of applicable FTEs for all staff providing case management services (regardless of position title) for the specific PFC service.
 - b. Group all case management service compensation (regardless of position title) for the specific PFC service and report the total on line two of the Personnel section under Case Management, Direct Services Amount, both in the Annual Salary and the Direct Services Amount column. **Note:** Allocation to Title IV-E should not include costs that would be billable to Medicaid if your agency was a Medicaid provider.
 - c. If no case management costs are reported for Title IV-E, please include an explanation in the cover letter of your Form JFS 02911 submission stating why such costs were omitted (e.g., the county which placed the child is providing all case management related services or such services are billable through Medicaid (i.e., Ohio Department of Mental Health and Addiction Services)).
6. **Salary and Wages** - These should be reported after the Case Management line item and before the Consultant line item in the Personnel section of the PFC worksheet. If you run out of space to report job titles, group the remaining job titles and report the sum of the costs specific to the PFC service on the line item above the Consultant line item and label it "All Other Employees." This includes all Title IV-E reimbursable (Section III (G)) compensation, paid or accrued, for services rendered during the period of the cost report. Compensation is allowable to the extent that 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 must be supported by documentation maintained by the provider that shows an equitable and appropriate distribution of time and effort. The value of volunteer services should not be included on this cost report. Contract consultants and substitute workers for whom no fringe benefits are paid are to be included in the Consultant line item.

When reporting compensation:

- a. List the actual job title, not the name of the employee; do not use abbreviations or acronyms.
- b. Enter the number of full time equivalent (FTE; 2080 hours per year) positions in this program and distinguish between No. of FTE's Direct and No. of FTE's Support. Identical positions may be aggregately reported on the same line.
- c. Enter only the portion of an employee's compensation that is attributable to the service in the Annual Salary column of the Personnel section.
- d. Determine the amount of the annual salary for the position to be reported in Direct Services Amount. Direct services are compensation costs associated with personnel who work directly with the children and can be assigned directly to a specific service within a program (Section III (G), Personnel Costs, Direct Service).
- e. Determine the amount of the annual compensation for the position to be reported in Support Services Amount. Support services are generally administrative in nature (i.e., not direct service) and are salary costs that can be allocated to a specific service within a program.
- f. Total amount reported in the Annual Compensation column should equal the amount reported in the Total Reported column.

Example of PFC worksheet, Personnel:

Personnel						
Title	No. of FTE Direct	No. of FTE Support	Annual Compensation	Direct Services Amount	Support Services Amount	Total Reported
Foster Parent Payments				\$500,000.00		\$500,000.00
Case Management	1.00		\$30,000.00	\$30,000.00		\$30,000.00
Director of Foster Care		0.50	\$30,000.00		\$30,000.00	\$30,000.00
Foster Care Secretary		0.50	\$10,000.00		\$10,000.00	\$10,000.00
Intake Manager	.50	.50	\$50,000.00	\$25,000.00	\$25,000.00	\$50,000.00

7. **Consultant** - Consultant and personal service contract fees are charges 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. Consultant costs that are reimbursable under Title IV-E (see Instructions Section III (G)) should be reported in the Annual Compensation column in total and further allocated between direct and support services. Consulting fees that are not reimbursable under Title IV-E should be reported on the Non-Reimbursable, Other, line or to the appropriate non-Title IV-E program on the Total Agency Cost Summary worksheet.
8. **Fringe Benefits** - Report the employer's share of fringe benefits associated with personnel costs reported in the Personnel section of the PFC worksheet. Reportable fringe benefits costs are Social Security, Medicare, Workers' Compensation, unemployment insurance, retirement, health insurance and any other fringe benefit payments. When employees are covered by professional liability insurance that is provided at the employer's expense, the cost of the insurance should be included as a fringe benefit. If professional liability insurance for the operating agency obtained through a group policy, the cost of the group policy should be reported in the Non-Personnel section under Liability Insurance.
9. **Non-Personnel** - These are non-payroll Title IV-E reimbursable (Section III (G)) costs that can be allocated to a specific service within a program; costs must be reported in compliance with Code of Federal Regulations (2 CFR 200).
 - a. **Food** - Report the total amount of food purchased for the children included on the PFC worksheet. Include the purchase of special diet food when the need for such was determined by a licensed nutritionist or medical doctor and is included in the child's case plan.
 - b. **Clothing** - 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 result of growth, seasonal changes, or attrition for the children included on the PFC worksheet.
 - c. **Graduation Expenses** - For PCPA or PNA, 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.
 - d. **Liability Insurance (with respect to the child)** - 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 on the PFC worksheet. Only include the cost of liability insurance purchased for foster parents to cover the children included on the PFC worksheet.
 - e. **Other Consumables** - Report the total amount of other consumable supplies purchased for the specific PFC service. Other consumables are those items that are used up within one year. Excluding food, clothing and graduation expenses as identified above, report other consumable items including, but not limited to:
 1. Personal incidental items – such items include, but are not limited to:
 - a. Items related to personal hygiene.
 - b. Cosmetics.
 - c. Over-the-counter medications.
 - d. Infant and toddler supplies (e.g., highchairs, diapers).

- e. Fees related to activities (e.g., Boy/Girl Scouts).
 - f. Special lessons (e.g., horseback riding).
2. Allowances;
 3. Bedding;
 4. Household and kitchen supplies;
 5. Office supplies;
 6. Membership and subscriptions;
 7. School fees (non-graduation expenses);
 8. Reference materials;
 9. Printing and reproduction;
 10. Conference fees;
 11. Advertising for staff recruitment purposes;
 12. Mailing and postage;
 13. Reasonable and occasional cost of items for children such as tickets or other admission fees for sporting, entertainment or cultural events, or dues for clubs;
 14. Costs of staff that provide supervision to ensure the well being and safety of children at sporting, entertainment or cultural events are allowable even if the event has recreational components. However, the costs of staff merely accompanying the children but not for their supervision are not allowable; and,
 15. Any other costs incidental to the delivery of the Title IV-E reimbursable service (Section III (G)).
- f. **Facility Expense** - Report the total Title IV-E reimbursable (Section III (G)) facility expense for the specific PFC worksheet. Facility expenses are the costs of owning, renting and operating a building. Claiming this cost depends on the type of ownership and should be reported as follows:
1. **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-arm's length transaction (i.e., related party), the agency may report only the rental amount up to the allowable amount (per 2 CFR 200.465 amount includes owner's depreciation amount, property maintenance, mortgage interest, property taxes, and property insurance) as if the agency owned the building. The difference in the actual rental cost and the allowable amount should be reported on the Non-Reimbursable, Other, line of the specific PFC service worksheet.
 2. **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.
 3. **Depreciation of Provider Owned Building** - The computation of 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.
 4. **Interest Cost** - The interest cost associated with otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling.
 5. **Utilities** - Utility costs are those costs for heating, lighting, water, sewage, telephone, etc. Utility costs for related facilities are allowable if equitably distributed among services.
 6. **Property taxes for agency owned buildings** - Are the amount of property taxes paid for the building(s) included on the specific PFC worksheet.
 7. **Maintenance and Repair** - Are the costs of maintaining or making repairs to the building(s) in conjunction with facility expenses outlined above, provided they are not included as part of a rental agreement.
- g. **Insurance** - Report the total Title IV-E reimbursable (Section III (G)) amount of insurance premiums purchased for the specific PFC worksheet subtracting any refunds or performance allowances. Insurance premiums include, but are not limited to, the following:
1. Liability (except for liability insurance purchased for foster parents as identified above);
 2. Property;
 3. Accident;
 4. Auto; and,
 5. 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 service 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 on the Insurance line, but rather on the Fringe Benefits line.

- h. **Transportation - Maintenance** - Report the total Title IV-E reimbursable (Section III (G)) amount of reasonable costs (not included in the foster parent per diem) to transport a child for home visitation and/or to remain in the school of enrollment at the time of placement in foster care.
 - i. **Transportation - Administration** - Report the total Title IV-E reimbursable (Section III (G)) amount of reasonable costs (not included in the foster parent per diem) to transport a child to case and/or judicial reviews. Additionally, report the total Title IV-E reimbursable (Section III (G)) amount of the operation and maintenance costs of any agency-owned vehicles for the specific PFC service. Furthermore, typical transportation/travel costs include, but are not limited to, the following:
 - 1. Gas;
 - 2. Oil;
 - 3. Maintenance;
 - 4. Staff mileage;
 - 5. Travel to conferences/meetings which pertain to the PFC service or operation of the provider;
 - 6. Purchased transportation from a public carrier (i.e., bus tickets, taxi fare, etc.); and,
 - 7. Other.
 - j. **Equipment Expense** - Report the total Title IV-E reimbursable (Section III (G)) amount of equipment expense for the specific PFC worksheet. Equipment costs include, but are not limited to, the following:
 - 1. **Expendable Equipment** - 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 local policy. List only those items which were purchased during the period covered by the cost report and are not included as depreciated equipment.
 - 2. **Leased and Rented Equipment** - Leased or rented equipment utilized during the reporting period by the service listed on the PFC worksheet.
 - 3. **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 of more than 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.
 - 4. **Maintenance and Repair** - The cost of keeping equipment in efficient operating condition which may include the cost of an equipment maintenance contract.
 - k. **Training** - Includes the cost to the agency for conducting foster parent training and the total stipend payments to foster parents for the period. These training costs are reimbursable through SACWIS and will not be included in the calculated Title IV-E administration ceiling. Report the total expense related to foster parent training and stipend payments for the specific PFC Services worksheets. Note: Do not offset this expense by revenue reimbursement received from ODJFS via claim submission through SACWIS.
10. **Administrative Overhead** - Personnel or non-personnel costs that are incurred for common or joint objectives and cannot be attributed to a specific service within a program, (e.g., salary, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc.) Do not include administrative overhead costs on the specific PFC worksheet. Instead, report administrative overhead costs by completing the Allocation of Administrative Overhead Costs worksheet. Once this worksheet is completed, the administrative overhead costs allocated to the specific PFC service worksheet will be calculated automatically. See Allocation of Administrative Overhead Costs Worksheet section for instructions for reporting administrative overhead costs.

11. **Non-Reimbursable Costs** - Costs that are non-reimbursable under the Title IV-E program or are unallowable per the Federal Code of Regulations (2 CFR 200).
 - a. **Behavioral Health** - Behavioral health care costs are those associated with physical/mental treatment 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 certified or licensed by the Ohio Department of Mental Health and Addiction Services (ODMHAS), report these costs on the Medicaid line of the Total Agency Cost Summary worksheet; otherwise, report these costs on the specific PFC worksheet in Behavioral Health.
 - b. **Other** - Report the amount of allowable, non-reimbursable costs which have been offset or reimbursed through other funding mechanisms (e.g., USDA revenue) but are associated directly with the specific PFC worksheet.
 - c. **Unallowable** - Report the amount of costs that are deemed unallowable according to the Code of Federal Regulations (2 CFR 200) but are associated directly with the specific PFC worksheet. Respite care payments are unallowable and should be reported in this line item (Section III (H)).
12. **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 service 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 from a placement setting, reimbursable leave days should be included in the census in accordance with OAC 5101:2-47-16 regardless of the child's Title IV-E eligibility or compensation received.
13. **Title IV-E Reimbursement Ceiling Per Diem** - Input is not required by the cost report preparer. This protected cell will display the Title IV-E Administration Ceiling Per Diem as calculated and reflected on the Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations worksheet.

E. RESIDENTIAL SERVICES

The residential (RES) service worksheets are to be used in reporting actual costs incurred in the operation of a group home, children's residential center, residential parenting facility, or substance use disorder residential facility. The costs for purchased foster care are not to be reported on the RES worksheets.

Each RES worksheet establishes Title IV-E reimbursement ceiling per diem amounts for all facilities included on the worksheet. Agencies can report each facility on a separate RES worksheet or, if an agency operates more than one similarly licensed facility settings (e.g., two group homes) offering the same or similar services, it may combine the costs of the similar licensed settings on one RES worksheet. If an agency operates different licensed facility settings (e.g., group home and children's residential center), separate RES service worksheets should be completed for each type of facility.

Completing the RES Worksheet(s):

1. **Agency Name, Prepared By, Date Prepared, and Reporting Period** - These will be updated automatically from the Identifying Information for Operating Agency worksheet. If the reporting period for the specific residential service is different due to the residential service being new during the SFY reporting period, type in the actual reporting period for the specific residential service in the space provided on the worksheet.
2. **Facility Type** - To identify the facility type for the specific residential worksheet, put an "X" next to Private Non-Profit, Private For-Profit, or Public. Secondly, put an "X" next to Residential Center, Group Home, Residential Parenting Facility, or Substance Use Disorder Facility.
3. **Service Name, Provider Number, and Licensed Capacity** - Type this information in the space provided. For service name, please indicate the service description name as entered in the Statewide Automated Child Welfare Information System (SACWIS). Because you may report costs for similar group homes on one residential worksheet, we have provided space to identify up to ten group homes on one residential worksheet. When typing in more than one group home on a specific residential worksheet, type from top to bottom. If you have more than five group homes to report on a specific residential worksheet, the sixth should be identified to the right of the first five.
4. **Case Management** - Report the total of all employees whose wages (full or partial) represent activities performed for Title IV-E reimbursable case management services (Section III (G)). **Note:** Although Title IV-E case management services are a direct service for the child and are reported under the Direct Services Amount column of the Personnel section, such costs are allowable administrative costs and are captured in the calculation of the Title IV-E administration ceiling per diem amount. Title IV-E case management costs include the following:
 - a. The referral of a child for services;

- b. The preparation for and participation in judicial determinations;
- c. The arrangement of the placement of the child;
- d. The development, ongoing management, implementation, and supervision of the child's case plan, BUT NOT the cost of any therapeutic, treatment, or counseling services required thereunder;
- e. The preparation for and participation in case reviews;
- f. Agreements for recruiting and licensing foster homes;
- g. Supervision of the child's placement; and
- h. Assistance to the county children services worker for arranging discharge and after-care services.

Medicaid program providers are reminded that only child welfare (foster care) related case management service costs should be reported to Title IV-E (via the JFS 02911). Case Management/Community Psychiatric Supportive Treatment Program (CPST) service costs cannot be reported to Title IV-E unless they are child welfare (foster care) related. Case Management/CPST services can be reported to Medicaid only if the program/service is certified by the appropriate agency and the costs are Medicaid case management services that assist individuals eligible under the Medicaid state plan in gaining access to needed medical, social, educational, and other services identified in 42 CFR 440.

When reporting Title IV-E Case Management services:

- a. Identify the number of applicable FTEs for all staff providing case management services (regardless of position title) for the specific residential service.
- b. Group all case management service salaries (regardless of position title) for the specific residential service and report the total on the first line of the Personnel section under Case Management, Direct Services Amount, both in the Annual Salary and Direct Services Amount column. **Note:** Allocations to Title IV-E should not include costs that otherwise would be billable to Medicaid if your agency was a Medicaid provider.
- c. If no case management costs are reported for Title IV-E, please include an explanation in the cover letter of your JFS 02911 submission stating why such costs were omitted (e.g., the county which placed the child is providing all case management related services or such services are billable through Medicaid (i.e., Ohio Department of Mental Health and Addiction Services)).

5. **Salary and Wages** - These should be reported after the case management line item and before the Consultant line item in the Personnel section of the Residential Worksheet. If you run out of space to report job titles, group the remaining job titles and report the sum of the costs specific to the RES service on the line item above the Consultant line item and label it "All Other Employees." This includes all Title IV-E reimbursable (Section III (G)) compensation, paid or accrued, for services rendered during the period of the cost report. Compensation is allowable to the extent that 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 must be supported by documentation maintained by the provider that shows an equitable and appropriate distribution of time and effort. The value of volunteer services should not be included on this cost report. Contract consultants and substitute workers for whom no fringe benefits are paid are to be included in the Consultant line item.

When reporting salary and wages:

- a. List the actual job title, not the name of the employee; do not use abbreviations or acronyms.
- b. Enter the number of full time equivalent (FTE; 2080 hours per year) positions in this program and distinguish between Direct Service and Support Service. Identical positions may be reported on the same line on the compensation page.
- c. Enter only the portion of an employee's salary that is attributable to the service in the Annual Compensation column of the Personnel section.
- d. Determine the amount of the annual compensation for the position to be reported in Direct Services Amount. Direct services are salary costs associated with personnel who work directly with the children and can be assigned directly to a specific service within a program (Section III (G), Personnel Costs, Direct Service).

- e. Determine the amount of the annual compensation for the position to be reported in Support Services Amount. Support services are generally administrative in nature (i.e., not direct service) and are salary costs that can be allocated to a specific service within a program (Section III (G), Personnel Costs, Support Service).
- f. Total amount reported in the Annual Salary column should equal the amount reported in the Total Reported column.

Example of RES worksheet, Personnel:

Personnel						
Title	No. of FTE Direct	No. of FTE Support	Annual Compensation	Direct Services Amount	Support Services Amount	Total Reported
Case Management	1.00		\$35,000.00	\$35,000.00		\$35,000.00
Child Care Worker	20.00		\$600,000.00	\$600,000.00		\$600,000.00
Executive Director	0.25	0.75	\$100,000.00	\$25,000.00	\$75,000.00	\$100,000.00
Secretary		0.50	\$15,000.00		\$15,000.00	\$15,000.00
Child Care Supervisor	0.50	0.50	\$100,000.00	\$50,000.00	\$50,000.00	\$100,000.00
Cook		1.00	\$20,000.00		\$20,000.00	\$20,000.00
Maintenance Tech		0.50	\$5,000.00		\$5,000.00	\$5,000.00

- 6. **Consultant** - Consultant and personal service contract fees are charges 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. Consultant costs that are reimbursable under Title IV-E (Section III (G)) should be reported in the "Annual Salary" column in total and further allocated between direct and support services. Consulting fees that are not reimbursable under Title IV-E should be reported on the Non-Reimbursable, Other, line or to the appropriate non-Title IV-E program on the Total Agency Cost Summary worksheet.
- 7. **Fringe Benefits** - Report the employer's share of fringe benefits associated with personnel costs reported in the Personnel section of the residential worksheet. Reportable fringe benefits costs are Social Security, Medicare, Workers' Compensation, unemployment insurance, retirement, health insurance and any other fringe benefit payments. When employees are covered by professional liability insurance that is provided at the employer's expense, the cost of the insurance should be included as a fringe benefit. If professional liability insurance for the operating agency as a whole is obtained through a group policy, the cost of the group policy should be reported in the Non-Personnel section under Liability Insurance.
- 8. **Non-Personnel** - These are non-compensation Title IV-E reimbursable (Section III (G)) costs that can be allocated to a specific service within a program; costs must be reported in compliance with Code of Federal Regulations (2 CFR 200).
 - a. **Food** - Report the total amount of food purchased for the children included on the RES worksheet. Include the purchase of special diet food when the need for such was determined by a licensed nutritionist or medical doctor and is included in the child's case plan.
 - b. **Clothing** - For PCPA, PNA, and PCSA or Title IV-E agencies who have not sought reimbursement through SACWIS, report the total cost 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.

If the PCSA or Title IV-E agency sought reimbursement for these costs through SACWIS during the reporting period, report on Non-Reimbursable, Other, 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 SACWIS. For clothing purchases incurred on behalf of non-Title IV-E eligible children (those not claimed through SACWIS), or purchased for general inventory purposes, report such costs in Non-Personnel, Clothing.
 - c. **Graduation Expenses** - For PCPA or PNA and PCSA or Title IV-E agencies who have not sought

reimbursement through SACWIS, report the total cost of graduation expenses incurred 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 RES worksheet.

If the PCSA or Title IV-E agency sought reimbursement for these costs through SACWIS during the reporting period, report on Non-Reimbursable, Other, the total amount of graduation expenses incurred 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 SACWIS. For graduation expenses incurred on behalf of non-Title IV-E eligible children (those not claimed through SACWIS), or purchased for general inventory purposes, report such costs in Non-Personnel, Graduation Expenses.

- d. **Liability Insurance (with respect to the child)** - Report on the RES worksheet the total amount of liability insurance that is purchased to cover damages by a child to the residential facility/property and/or to cover harm done by a child to another individual. Include only the portion of the cost of liability insurance purchased to cover the children included on the RES worksheet.
- e. **Other Consumables** - Report the total amount of other consumable supplies purchased for the specific Residential worksheet. Other consumables are those items that are used up within one year. Excluding special diet food, clothing and graduation expenses as identified above, other consumable items include, but not limited to:
 - 1. Food (non-special diet);
 - 2. Personal incidental items – such items include, but are not limited to:
 - a. Items related to personal hygiene.
 - b. Cosmetics.
 - c. Over-the-counter medications.
 - d. Infant and toddler supplies (e.g., highchairs, diapers).
 - e. Fees related to activities (e.g., Boy/Girl Scouts).
 - f. Special lessons (e.g., horseback riding).

If the PCSA or Title IV-E agency has not sought reimbursement of these costs through SACWIS, report the total amount of personal incidental item expenses for the children included on the RES worksheet.

If the PCSA or Title IV-E agency sought reimbursement for these costs through SACWIS during the reporting period, report on Non-Reimbursable, Other, the total amount of personal incidental items incurred 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 SACWIS. For graduation expenses incurred on behalf of non-Title IV-E eligible children (those not claimed through SACWIS), or purchased for general inventory purposes, report such costs in Non-Personnel, Other Consumables;

- 3. Allowances;
 - 4. Bedding;
 - 5. Household and kitchen supplies;
 - 6. Office supplies;
 - 7. Membership and subscriptions;
 - 8. School fees (non-graduation expenses);
 - 9. Reference materials;
 - 10. Printing and reproduction;
 - 11. Conference fees;
 - 12. Advertising for staff recruitment purposes;
 - 13. Mailing and postage;
 - 14. Reasonable and occasional cost of items for children such as tickets or other admission fees for sporting, entertainment or cultural events, or dues for clubs;
 - 15. Costs of staff that provide supervision to ensure the well being and safety of children at sporting, entertainment or cultural events are allowable even if the event has recreational components. However, the costs of staff merely accompanying the children but not for their supervision are not allowable; and,
 - 16. Any other costs incidental to the delivery of Title IV-E reimbursable (Section III (G)) service.
- f. **Facility Expense** - Report the Title IV-E reimbursable (Section III (G)) facility expense for the specific Residential worksheet in direct and/or support services. Facility expenses are those costs of owning, renting and operating a building. Claiming this cost depends on the type of ownership and should be reported as follows:
 - 1. **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-arm's length transaction (i.e., related party), the agency may report only the rental amount up to the allowable amount (per 2 CFR 200.465 amount includes owner's depreciation amount, property maintenance, mortgage interest, property taxes, and property insurance) as if the agency owned the building. The difference in the actual rental cost and the allowable amount should be reported on the Non-Reimbursable, Other, line of the specific RES worksheet.

2. **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.
3. **Depreciation of Provider Owned Building** - The computation of 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.
4. **Interest Cost** - The interest cost associated with otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling.
5. **Utilities** - Utility costs are those costs for heating, lighting, water, sewage, telephone, etc. Utility costs for related facilities are allowable if equitably distributed among services.
6. **Property taxes for agency owned buildings** - Are the amount of property taxes paid for the building(s) included on the specific RES worksheet.
7. **Maintenance and Repair** - Are the costs of maintaining or making repairs to the building(s) in conjunction with facility expenses outlined above, provided they are not included as part of a rental agreement.

- g. **Insurance** - Report the total Title IV-E reimbursable (Section III (G)) amount of insurance premiums purchased for the specific residential worksheet subtracting any refunds or performance allowances. Insurance premiums include, but are not limited to, the following:

1. Property;
2. Accident;
3. Auto;
4. Liability; and
5. 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 RES worksheet in which it applies. The cost of individual employee health or life insurance is not to be entered Insurance line, but rather on the Fringe Benefits line.

- h. **Transportation - Maintenance** - Report the total Title IV-E reimbursable (Section III (G)) amount of reasonable costs to transport a child for home visitation and/or to remain in the school of enrollment at the time of placement in foster care.
- i. **Transportation - Administration** - Report the total Title IV-E reimbursable (Section III (G)) amount of reasonable costs to transport a child to case and/or judicial reviews. Additionally, report the total Title IV-E reimbursable (Section III (G)) amount of the operating and maintenance costs of any agency-owned vehicles for the specific RES worksheet. Furthermore, typical transportation/travel costs include, but are not limited to, the following:

1. Gas;
2. Oil;
3. Maintenance;
4. Staff mileage;
5. Travel to conferences/meetings which pertain to the RES service or operation of the provider;
6. Purchased transportation from a public carrier (i.e., bus tickets, taxi fare, etc.); and

7. **Other.**
- j. **Equipment Expense** - Report the total Title IV-E reimbursable (Section III (G)) amount of equipment expense for the specific Residential worksheet. Equipment costs are, but not limited to, the following:
 1. **Expendable Equipment** - 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 local policy. List only those items which were purchased during the period covered by the cost report.
 2. **Leased and Rented Equipment** - Leased or rented equipment utilized during the reporting period by the service listed on the residential worksheet.
 3. **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 of more than 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.
 4. **Maintenance and Repair** - The cost of keeping equipment in efficient operating condition which may include the cost of an equipment maintenance contract.
9. **Administrative Overhead** - Personnel or non-personnel costs that are incurred for common or joint objectives and cannot be attributed to a specific service within a program, (e.g., salary, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc.). Do not report administrative overhead costs on the specific residential worksheet. Instead, report administrative overhead costs by completing the Allocation of Administrative Overhead Costs worksheet. Once this worksheet is completed, the administrative overhead costs allocated to the specific residential worksheet will be calculated automatically. See Allocation of Administrative Overhead Costs Worksheet section for instructions for reporting administrative overhead costs.
10. **Non-Reimbursable Costs** - Costs that are non-reimbursable under the Title IV-E program or are unallowable per the Federal Code of Regulations (2 CFR 200).
 - a. **Behavioral Health** - Behavioral health care costs are those associated with physical/mental treatment 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 certified or licensed by the Ohio Department of Mental Health and Addiction Services (ODMHAS), report these costs on the Medicaid line of the Total Agency Cost Summary worksheet; otherwise, report these costs on the specific RES worksheet in Behavioral Health.
 - b. **Other** - Report the amount of allowable, non-reimbursable costs which have been offset or reimbursed through other funding mechanisms (e.g., USDA revenue, SACWIS (PCSA or Title IV-E agency only)) but are associated directly with the specific RES worksheet.
 - c. **Unallowable** - Report the amount of costs that are deemed unallowable according to the Code of Federal Regulations (2 CFR 200) but are associated directly with the specific RES worksheet.
11. **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 RES service 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 from a placement setting, reimbursable leave days should be included in the census in accordance with OAC 5101:2-47-16 regardless of the child's Title IV-E eligibility or compensation received.
12. **Title IV-E Reimbursement Ceilings** - Input is not required by the cost report preparer. This protected cell will display the Title IV-E Maintenance and Administration Ceilings per diem amounts as calculated and reflected on the Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations worksheet.
13. **Facility Address and License Information** - Program/Service Name(s) and Provider Number(s) identified at the top of the RES worksheet will automatically populate in this section. Preparers must identify the address, city, state, and zip code for each program/service name shown. Additionally, preparers must identify the State Licensing Agency (ex., ODJFS, ODMHAS, or other state) which has issued a license certifying the residential site; a copy of the residential license must accompany the JFS 02911 Single Cost Report filing (Section III (H)).

F. Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations

The information contained on this worksheet is updated automatically from the specific PFC and RES service worksheets. This page will identify the maintenance, if applicable, and administration reimbursement ceiling per diem amount calculated for each Title IV-E program service worksheet completed as well as the cost per diem amount calculations for the following: Maintenance, Administration, Case Management, Transportation - Maintenance, Transportation - Administration, Other Direct Services, Behavioral Health and Other. The reimbursement ceiling per diem amount and the cost per diem amount calculations include the annual inflation factor calculated by ODJFS.

The following diagrams of the Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations worksheet provide an illustration of cost composition of ceiling per diem amounts and cost per diem amounts as reported on each PFC or RES worksheet:

Form JFS 02911, Title IV-E Single Cost Report
Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Worksheet
Purchased Foster Care (PFC)

Title IV-E Reimbursement Ceiling Per Diem Amount (Note 1)		Cost Per Diem Amount (Note 1)							
Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
OAC rule 5101:2-47-11 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 Per Diem is set at the statewide maximum ceiling as established through procedure letter in the Family, Children and Adult Services Manual.	A - (B + H + M + P + R + S + T) Total Reported Cost (PFC) less: Foster Parent Payments, Food, Clothing, Graduation Expense, Transportation - Maintenance, Training Stipend/Allowance, Non-Reimbursable: Behavioral Health, Other, Unallowable.	B Foster Parent Payments	D Salaries - Direct Services Amount	C Case Management Salaries	M Transportation - Maintenance	N Transportation - Administration	H Food	R Non-Reimbursable, Behavioral Healthcare	P Training/Stipend Allowance
		E Salaries - Support Services Amount	G Allocation of Fringes					S Non-Reimbursable, Other	
		F Consultant - Direct and Support Services Amounts					H Clothing	T Non-Reimbursable, Unallowable	
		I Liability Insurance					H Graduation Expenses		
		J Other Consumables							
		K Facility Expense							
		L Insurance							
		O Equipment Expense							
		Q Administrative Overhead							
		G Allocation of Fringes							

Source of Costs = PFC worksheet.
Excluded from Title IV-E Ceiling Per Diem Amount Calculation: Behavioral Health, Other, and Unallowable.
Note 1: Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount include inflation factor; category cost is divided by reported census to calculate per diem amount.

Form JFS 02911, Title IV-E Single Cost Report
Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Worksheet
Residential Services (RES)

Title IV-E Reimbursement Ceiling Per Diem Amount (Note 1)		Cost Per Diem Amount (Note 1)							
Maintenance	Administration	Maintenance	Administration	Case Management	Transportation - Maintenance	Transportation - Administration	Other Direct Services	Behavioral Health	Other
A Salaries - Direct Services	I Case Management Salaries - Direct Services	A Salaries - Direct Services	J Salaries - Support Services	I Case Management Salaries - Direct Services	G Transportation - Maintenance - Direct	Q Transportation - Administration - Support	C Food - Direct	T Non-Reimbursable, Behavioral Healthcare	U Non-Reimbursable, Other
B Consultant - Direct Services	Q Transportation - Administration - Support	B Consultant - Direct Services	K Consultant - Support Services				C Clothing - Direct		V Non-Reimbursable
C Other Direct (Food, Clothing, Graduation Expenses) - Direct	M Liability Insurance - Support	D Other Consumables - Direct	N Other Consumables - Support				C Graduation Expenses - Direct		
D Other Consumables - Direct		E Facility Expense - Direct	O Facility Expense - Support						
E Facility Expense - Direct		F Insurance - Direct	P Insurance - Support						
F Insurance - Direct		H Equipment Expense - Direct	R Equipment Expense - Support						
G Transportation - Maintenance - Direct			M Liability Insurance - Support						
H Equipment Expense - Direct									
Cost Pool Allocation: Salaries - Direct Services %	Q Cost Pool Allocation: Case Management Salaries - Direct Services %	Cost Pool Allocation: Salaries - Direct Services %	Cost Pool Allocation: Salaries - Support Services %	Cost Pool Allocation: Case Management Salaries - Direct Services %					
Cost Pool - Ceiling J Salaries - Support Services K Consultant - Support Services L Fringes S Administrative Overhead N Other Consumables - Support O Facility Expense - Support P Insurance - Support R Equipment Expense - Support		Cost Pool - Cost Per Diem L Fringes S Administrative Overhead							

Source of Costs = RES Worksheet.
Excluded from Title IV-E Ceiling Per Diem Amount Calculation: Behavioral Health, Other, and Unallowable.
Note 1: Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount include inflation factor; category cost is divided by reported census to calculate per diem amount.

G. Allocation of Administrative Overhead Costs Worksheet

Administrative overhead costs are those incurred for common or joint objectives yet cannot be readily identified with a specific program or service, (e.g., salary, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc.).

Complete the Allocation of Administrative Overhead Costs worksheet as follows:

- 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.
- Allocation Methodology** - Determine one allocation methodology (Section III (I)) to use for all reported programs (i.e., Title IV-E, Medicaid, 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 type the method used.
- 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 the Code of Federal Regulations (2 CFR 200) should be reported on the Unallowable/Non-reimbursable line.

4. **Non-Title IV-E Programs Allocation** - Report the total administrative overhead costs attributable to non-Title IV-E programs such as Medicaid and/or Other.

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. Ensure 100% allocation of your agency's total administrative overhead costs.

H. **Filing the JFS 02911, Title Single Cost Report**

When filing the JFS 02911, Title IV-E Single Cost Report, a Title IV-E agency (e.g., county, court), PCPA, or PNA must submit the following items to ODJFS:

1. A report on Agreed-Upon Procedures (Form JFS 02913) performed in accordance with the attestation standards as prescribed by the American Institute of Certified Public Accountants (AICPA). These standards can be obtained at www.aicpa.org. Note: For a Title IV-E agency (e.g., county, court), the agreed-upon procedures will be conducted by ODJFS, Office of Fiscal and Monitoring Services.
2. A schedule of proposed cost and statistical adjustments (Schedule S-1) with an agency representative's signature;
3. A signed and dated JFS 02911, Title IV-E Single Cost Report form hard copy original which includes:
 - a. Identifying Information for Operating Agency worksheet;
 - b. Total Agency Cost - Summary worksheet;
 - c. Title IV-E Summary worksheet;
 - d. Applicable completed PFC and/or RES worksheets;
 - e. Title IV-E Reimbursement Ceiling Per Diem and Cost Per Diem Calculations worksheet;
 - f. And, where applicable, the Allocation of Administrative Overhead Costs worksheet.
4. The Excel file of the completed JFS 02911;
5. A copy of the most recent audited financial statements (not applicable for Title IV-E agency (e.g., county, court));
6. A copy of the corresponding CPA's management letter for the agencies most recent financial statement audit. If no management letter was issued, include a statement from the CPA who conducted the financial statement audit stating that there were no issues identified during the audit that gave rise to a management letter;
7. A written summary of non-compliance with applicable rules and regulations;
8. A copy of the provider's representation letter to the CPA firm conducting the Agreed-Upon Procedures engagement;
9. A list of related party transactions for the cost report period;
10. A copy of the ODJFS, ODMHAS, other state agency, or other state's approved provider license in effect during the cost report period plus any license reflecting recertification or amendments in subsequent periods.

ODJFS will consider the results of the annual Agreed-Upon Procedures Engagement, Schedule S-1, and supplemental schedules when determining the final calculation of approved Title IV-E reimbursement ceiling per diem amounts.

Note: Prior to submitting the JFS 02911, Title IV-E Single Cost Report to ODJFS, please do not make any changes to the original or the electronic (Excel) version of Form JFS 02911 based upon proposed adjustments identified on Schedule S-1, Proposed Cost and Statistical Adjustments. ODJFS will make the final determination as to which proposed adjustments will be utilized. This will ensure proposed Schedule S-1 adjustments are not duplicated.

Failure to include the above attachments (or explanation for omission) will deem an agency's cost report filing as incomplete.

Email Form JFS 02911 (**Excel file**) and all other required items (**as PDF files**) noted in Section H to the following email address: IVECostReports@jfs.ohio.gov.