



September 26, 2024

Family, Children and Adult Services Procedure Letter No. 419

TO: Family, Children and Adult Services Manual Holders

FROM: Kara B. Wentz, DCY Director
Matt Damschroder, ODJFS Director

SUBJECT: Revisions to Title IV-E Single Cost Report Form (DCY 02911) and Instructions (DCY 02911-I) for State Fiscal Year (SFY) 2024 Reporting Period

Background

The DCY 02911 “Title IV-E Single Cost Report” must be submitted by each agency receiving a Title IV-E foster care reimbursement ceiling amount. Each agency is to file the DCY 02911 "Title IV-E Single Cost Report" including supplements and attachments as outlined in rule 5101:2-47-26.2 of the Ohio Administrative Code (OAC) annually on or before December 31st following the cost reporting period. The cost reporting period is July 1st through June 30th. Each year a procedure letter is published to provide updated information.

Purpose

This letter transmits revisions to the DCY 02911 “Title IV-E Single Cost Report” and DCY 02911-I “Instructions for Completing DCY 02911 Title IV-E Single Cost Report”. The revised form and instructions will be used for the state fiscal year reporting period of July 1, 2023, through June 30, 2024. Both have been updated to reflect the SFY 2024 period. The following was revised on the DCY 02911:

- Agency Summary worksheet
 - Note 1 section revised to capture the breakout of wages and fringe benefits for Medicaid and Other programs, Personnel Costs – Direct and Personnel Costs – Support. **As illustrated below.**
- Reimbursement Ceilings worksheet
 - The inflation factor was updated to 5.3% based on the Consumer Price Index data for the SFY 2024 reporting period.
 - Effective period updated to April 1, 2025, through March 31, 2026.

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Total Agency Cost - Summary

Program	Personnel Costs - Direct (Note 1)	Personnel Costs - Support (Note 1)	Non-Personnel Costs	Administrative Overhead	Other Cost (Note 2)	Total
Title IV-E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid (Note 1, 2, 3)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Other (Note 1, 2)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note 1						
Personnel Costs - Direct, Personnel Costs - Support. For Medicaid and Other programs, enter applicable amount for wages and fringe benefits.						
Program	Personnel Costs - Direct			Personnel Costs - Support		
	Wage	Fringe Benefits	Total	Wage	Fringe Benefits	Total
Medicaid			\$0.00			\$0.00
Other			\$0.00			\$0.00

Instructions

The following chart indicates the materials that should be removed from the Family, Children and Adult Services Manual and Adult Services Manual (FCASM) and the materials to be inserted in the FCASM.

LOCATION	REMOVE AND FILE AS OBSOLETE	INSERT/REPLACEMENT
PROCEDURE LETTERS	FCASPL No. 411	FCASPL 419
FORMS	JFS 02911 (Rev. 9/2023)	DCY 02911 (Rev. 9/2024)
	JFS 02911-I (Rev. 9/2023)	DCY 02911-I (Rev. 9/2024)

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Ohio Department of Children and Youth
TITLE IV-E SINGLE COST REPORT

Operating Agency Information

Operating Agency Name	Operational Status <i>(select)</i>	Reported Programs <i>(check all that apply)</i>	Federal Tax I.D.	Phone
		Title IV-E <input type="checkbox"/>		
Mailing Address		Medicaid <input type="checkbox"/>		
		Other <input type="checkbox"/>		
City	State <i>(select)</i>	Zip Code	Cost Reporting Period	Date Prepared
			7/1/2023 - 6/30/2024 (SFY 2024)	

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 agency and 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) Medicaid and other non-Title IV-E cost are accurately reported to their designated areas on the cost report. I understand 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 (Note 1)	Personnel Costs - Support (Note 1)	Non-Personnel Costs	Administrative Overhead	Other Cost (Note 2)	Total
Title IV-E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid (Note 1, 2, 3)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Other (Note 1, 2)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note 1

Medicaid and Other Programs: Personnel Costs - Direct, Personnel Costs - Support. Enter applicable amount for wages and fringe benefits.

Program	Personnel Costs - Direct			Personnel Costs - Support		
	Wage	Fringe Benefits	Total	Wage	Fringe Benefits	Total
Medicaid			\$0.00			\$0.00
Other			\$0.00			\$0.00

Note 2

Other Cost column - Refer to cost report instructions (Form DCY 02911-I, page 7) for specific reporting guidance related to Aftercare Support Cost, Aftercare Services Cost, and Other Cost for Medicaid and Other programs.

Program	Aftercare Support Cost	Aftercare Services Cost	Other Cost	Explanation
Medicaid				
Other				

Note 3

Medicaid - For covered health care providers, enter below all billing National Provider Identifier (NPI) assigned by Centers for Medicare & Medicaid Services (CMS):

Service	Personal Cost							Non- Personnel										Allocated 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	Consultant	Other Direct Food, Clothing, Graduation	Liability Insurance	Other Consumables - Maintenance	Other Consumables Administration, Support	Facility Insurance & Equipment Expense	Transportation - CHM, Maintenance	Transportation - Child, Administration	Transportation - Administration	Training Stipend/Allowance	Allocated Allowable Administrative Overhead	Total Reported for IV-E	Census	Behavioral Health	Other	Unallowable	Total Reported for Services			
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
FFC 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	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total/Package 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	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Service	Personal Costs													Non-Personnel										GRTF Transition	Allocated Allowable Administrative Overhead	Total Reported For IV-E	Statistics	Non-Reimbursable				Total Reported for Service				
	Direct Salaries	Support Salaries	Case Management Salaries	Nurse	Clinician	Fringe Benefits	Consultant - Nurse - Direct	Consultant - Nurse - Support	Consultant - Clinician - Direct	Consultant - Clinician - Support	Consultant - Other - Direct	Consultant - Other - Support	Other Direct Food, Clothing, Graduation	Liability Insurance	Other Consumables		Facilities & Equipment	Facilities, Insurance & Equipment	Transportation - CHM, Maintenance	Transportation - CHM, Administration	Transportation - Administration	Transportation - CHM, Administration	Transportation - Administration					GRTF Transition	Allocated Allowable Administrative Overhead	Total Reported For IV-E	Census		Behavioral Health	Other	Unallowable	Total Reported for Service
															Maintenance	Administration																				
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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$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	\$0.00	\$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	\$0.00				

Cost Category	Direct Salaries	Support Salaries	Case Management Salaries	Nurse Salaries	Clinician Salaries	Foster Parent Payments	Fringe Benefits	Consultant - Nurse - Direct	Consultant - Nurse - Support	Consultant - Clinician - Direct	Consultant - Clinician - Support	Consultant - Other - Direct	Consultant - Other - Support	Other Direct	Liability Insurance	Other Consumables - Maintenance	Other Consumables Administration, Support	Facilities / Equipment / Insurance / Support	Facilities / Equipment / Insurance / Support	Transportation - CHM, Maintenance	Transportation - Child, Administration	Transportation - Administration	Training Stipend/Allowance	GRTF Transition	Allocated Allowable Administrative Overhead	Total Reported for IV-E	Census	Behavioral Health	Other	Unallowable & Admin Overhead Unreimbursable															
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	\$0.00	\$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/ Non-Reimbursable	Total Reported w/ 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, 2025, through March 31, 2026

Note: Based upon Consumer Price Index data for the reporting period, an inflation factor of 5.3% 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	
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, 2025, through March 31, 2026

Note: Based upon Consumer Price Index data for the reporting period, an inflation factor of 5.3% 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, 2025, through March 31, 2026

Note: Based upon Consumer Price Index data for the reporting period, an inflation factor of 5.3% 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 Allowable Administrative Overhead Costs

Operating Agency
Cost Reporting Period
7/1/2023 - 6/30/2024 (SFY 2024)

Allowable Support and Overhead Costs			
Cost Category	Agency-Incurred Amount	Externally-Incurred Amount (Consulting / Vendors / Parent Company)	Total Amount
Overhead Personnel Salaries <i>(provide breakout in columns I, J, K)</i>	\$0.00	\$0.00	\$0.00
Fringe Benefits	\$0.00	\$0.00	\$0.00
Other Consumables	\$0.00	\$0.00	\$0.00
Facility Expense / Depreciation	\$0.00	\$0.00	\$0.00
Insurance	\$0.00	\$0.00	\$0.00
Transportation - Administration	\$0.00	\$0.00	\$0.00
Equipment Expense / Depreciation	\$0.00	\$0.00	\$0.00
Other Allowable <i>(describe below)</i>	\$0.00	\$0.00	\$0.00
Total Support and Overhead Costs	\$0.00	\$0.00	\$0.00

Allowable Support and Overhead Costs: Other Allowable Description

Allocation of Allowable Support and Overhead Costs	
Allocation Methodology <i>(select)</i>	< select >

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

Overhead Personnel Salaries Breakout	Agency FTEs	Agency-Incurred Amount	Externally-Incurred Amount (Consulting / Vendors / Parent Company)	Total Amount
Accounting / Finance / Lawyer				\$0.00
Executive				\$0.00
Administrative				\$0.00
Housekeeping				\$0.00
Intake Staff				\$0.00
Maintenance (facility)				\$0.00
Quality Control				\$0.00
Other Personnel <i>(describe below)</i>				\$0.00
Total Overhead Personnel Salaries	0	\$0.00	\$0.00	\$0.00

Overhead Personnel Salaries: Other Personnel Description

Ohio Department of Children and Youth
Instructions for Completing DCY 02911, Title IV-E Single Cost Report

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I. INTRODUCTION

Title IV-E Single Cost Report (Form DCY 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 DCY 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 Children and Youth (ODCY) to establish ODCY-approved reimbursement ceiling per diem amounts. ODCY-approved Title IV-E reimbursement ceiling per diem amounts established through submission of Form DCY 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 utilized by ODCY 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 ODCY. 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 DCY 02913, Title IV-E Agreed-Upon Procedures (AUP).

III. GENERAL INSTRUCTIONS

The following general instructions provide an overview of (A) programs covered by Form DCY 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 DCY 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 DCY 02911, TITLE IV-E SINGLE COST REPORT

Form DCY 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 DCY 02911 is the previous state fiscal year (SFY), July 1, through June 30. For example, SFY 2024's reporting period is July 1, 2023, through June 30, 2024. 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 DCY 02911 for a minimum of three full calendar months of operations to be considered for approved Title IV-E reimbursement ceiling per diem amounts. Contact the ODCY Title IV-E Rate Setting Unit via e-mail at IVECostReports@childrenandyouth.ohio.gov for specific instructions regarding your agency's requirements for completing an interim period Form DCY 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 DCY 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 SFY 2024, the filing

deadline is December 31, 2024.

For Title IV-E agencies (e.g., counties, juvenile courts), whose agreed-upon procedures is conducted by ODCY Contracts & Monitoring, the preliminary Form DCY 02911 should be completed and submitted electronically to ODCY Title IV-E Rate Setting Unit at IVECostReports@childrenandyouth.ohio.gov by November 30, following the reporting period. For SFY 2024, the filing deadline is November 30, 2024.

For good cause and upon written application ODCY 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@childrenandyouth.ohio.gov.

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

The effective period for ODCY-approved Title IV-E reimbursement ceiling per diem amounts will be April 1 through March 31, following the SFY reporting period. For SFY 2024, the effective period is April 1, 2025, through March 31, 2026.

E. RECORD RETENTION

Records used in support of costs reported on Form DCY 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 DCY 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 DCY 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, Other Consumables – Maintenance, Transportation – Child-Maintenance, Training Stipend/Allowance, 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 salaries, Liability Insurance, and Transportation – Child-Administration on the RES worksheet 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** – Personnel compensation cost which relates to watching or directing of children. While not all inclusive, typical examples of such activities include supervision of children during recreational activities, mealtimes, sleep/rest, 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 updating children's logs, cleaning and housekeeping, maintenance, cooking children's 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 (i.e., 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 reported 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 Amount, include children's food, personal incidentals, children's bedding, and housing. Common examples of Non-Personnel Costs, Support Amount, include 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 Amount and Support Amount cost categories, the entity must be able to substantiate the basis for the classification. When assigning costs to the Direct Amount cost category, the entity must be able to demonstrate how the cost provides direct benefit for the children. Otherwise, the cost is assignable to the Support Amount category.

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 Amount column of the appropriate line of the Non-Personnel cost 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 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 DCY 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 ODCY-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 Allowable 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 DCY 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 DCY 02911, TITLE IV-E SINGLE COST REPORT

Form DCY 02911 can be downloaded from Forms Central website by typing the following URL in your web browser: <http://www.odjfs.state.oh.us/forms/inter.asp>. Search by Form Number and enter 2911 in the Search For field. The search results should produce the most recent version of the cost report and the instructions. SFY 2024's form and instructions will show 9/2024 in the Revision Date field.

IV. DETAILED INSTRUCTIONS FOR COMPLETING FORM DCY 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, select state from drop list, and enter zip code of the mailing address entered above.

Operational Status: Select appropriate status of Non-Profit, For-Profit, or Public from drop list.

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 DCY 02911 is the previous SFY, July 1 through June 30. For SFY 2024 (i.e., 7/1/2023 through 6/30/2024), the period is identified. If you are completing a cost report for an interim reporting period, please indicate the designated reporting period following your discussion with the Bureau of Children Services Policy and Supports regarding the appropriate period.

Date Prepared: Enter the date which completion of the DCY 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 the completed cost report is correct and completed in accordance with the Title IV-E Single Cost Report instructions and (1) accurately reflects 100% of the agency's cost of operation for the reporting period, (2) is accurately reported to the programs and services provided, and (3) Medicaid and other non-Title IV-E cost are accurately reported to their designated areas on the cost report. Misrepresented

costs may result in a reduction to the calculated Title IV-E reimbursement ceiling per diem amounts and/or financial recoupment by a Title IV-E agency purchasing your service or by the State agency authorized under law.

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 aggregate 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. The agency's total reported cost for the reporting period should represent 100% operational cost.

Note 1 – Medicaid and Other Programs: Personnel Costs – Direct, Personnel Costs – Support. For Medicaid and Other programs, enter applicable wage and fringe benefits cost incurred during the reporting period. See Section IV, (E)(7) Personnel – Salaries and Wages, and (E)(11) Personnel – Fringe Benefits for general cost guidelines.

Note 2 – Medicaid and Other Program lines, Other Cost column:

- **Aftercare Support Cost** – For cost associated with a qualified residential treatment program (QRTP), aftercare support may be offered which is defined as monthly case management activities performed with or on behalf of a child/family by the QRTP as part of the required discharge plan developed by the permanency team for a minimum of six months from discharge. Aftercare support, as identified in the discharge plan, may be part of the "agreement for Title IV-E agencies and providers for the provision of placement services" or the Title IV-E agencies may use the "agreement for Title IV-E agencies for the provision of non-placement services" and the "Title IV-E schedule B" rate information. If incurred cost is Medicaid eligible, enter amount on Medicaid line under the Aftercare Support Cost column; if cost involves a Medicaid-ineligible child or service, enter amount on Other line under Aftercare Support Cost column. For either scenario, provide an explanation of types of cost involved for this activity.
- **Aftercare Services Cost** - For cost associated with a QRTP, aftercare services may be offered which is defined as specific individualized community-based trauma informed services that build on treatment gains to promote the safety and well-being of children and families, with the goal of preserving the youth in a supportive family environment. Aftercare services may be part of the discharge plan and added to the "agreement for Title IV-E agencies for the provision of non-placement services." If incurred cost is Medicaid eligible, enter amount on Medicaid line under the Aftercare Services Cost column; if cost involves a Medicaid-ineligible child or service, enter amount on Other line under Aftercare Services Cost column. For either scenario, provide an explanation of types of cost involved for this activity.
- **Other Cost** - For Medicaid program cost not associated with aftercare support or aftercare services and deemed unallowable per 2 CFR 200, enter amount on Medicaid line under Other Cost column. For Other program cost not associated with Medicaid or Title IV-E programs, enter amount on Other line under Other Cost column. For either scenario, provide an explanation of types of cost involved.

Note 3 – Medicaid - National Provider Identifier (NPI) - For Medicaid covered health care providers, enter all billing NPIs assigned by Centers of Medicare & Medicaid Services (CMS).

C. TITLE IV-E SERVICES - SUMMARY

The information contained on this worksheet is updated automatically when completing the Identifying Information for Operating Agency worksheet, Title IV-E (PFC and RES) worksheets, and, if applicable, the Administrative Overhead Cost worksheet. Provider input is not required nor permitted.

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 and census incurred by purchased foster care programs. If a purchased foster care program desires separate reimbursement ceiling per diem amount 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. Conversely, similar homes should be included on the same PFC worksheet.

Completing the PFC Worksheet(s):

1. **Agency Name and Cost Reporting Period** - Updated automatically from information provided on the Identifying Information for Operating Agency worksheet.
2. **Program/Service Name and Provider Number** - 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 5-digit number associated with this program/service as assigned by the Bureau of Children Services Policy and Supports.
3. **Level of Difficulty of Care** - To satisfy the mapping and scripting of foster care placement service types within Ohio State Automated Child Welfare Information System (Ohio 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 Medicaid director governing Medicaid payments for long-term care services, the children require a skilled level of care.
 2. The children require the services of a medical or osteopathic doctor 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. **Personnel – 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. **Personnel – Case Management** - Report total 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 DCY 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 program/service is certified by the appropriate agency and costs are Medicaid case management services that assist individuals eligible under 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 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 DCY 02911 submission stating why such costs were omitted. For example, such scenario might be 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. **Personnel – 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, whether 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 on the Consultant line item. Payroll related to 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, payroll related to staff merely accompanying the children but not for their supervision is not allowable.

When reporting compensation:

- a. **Title:** List designated job title, not the name of the employee; do not use abbreviations or acronyms.
- b. **Staff Group:** Select appropriate group from drop list. A selection must be completed for each listed Title position.
- c. **FTE Direct, FTE Support:** 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 position title line.
- d. **Annual Compensation:** Enter employee's annual salary attributable to the reported worksheet service.
- e. **Direct Services Amount:** Determine the amount of the position title's annual compensation to be reported as Direct Services Amount. Direct services are salary costs associated with personnel who work directly (i.e., watching, directing, supervising) with the children and can be assigned to the specific reported worksheet service (Section III (G)(1), Personnel Costs, Direct Service).
- f. **Support Services Amount:** Determine the amount of the position title's annual compensation to be reported as Support Services Amount. Support services are salary costs with personnel whose functions are generally administrative in nature (i.e., do not perform direct service) and can be assigned to the specific reported worksheet service (Section III (G)(2), Personnel Costs, Support Service).
- g. **Total Reported Amount:** The calculated amount will equal the sum of reported amounts in Direct Services Amount and Support Services Amount columns.

Example of PFC worksheet, Personnel:

Personnel							
Title	Staff Group <i>(select from list)</i>	FTE Direct	FTE Support	Annual Compensation	Direct Service Amount	Support Service Amount	Total Reported Amount
Foster Parent Payments	Foster Parent				\$350,000.00		\$350,000.00
Case Management	Case Management	1.00		\$30,000.00	\$30,000.00		\$30,000.00
Director of Foster Care	Executive		0.50	\$40,000.00		\$20,000.00	\$20,000.00
Admissions Coordinator	Intake Staff		0.50	\$35,000.00		\$17,500.00	\$17,500.00
Administrator / Licensing / Trainer	Licensing, Recruiting, Training		1.00	\$25,000.00		\$25,000.00	\$25,000.00

7. **Personnel – 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. Such services are administrative in nature and not directly related to the care or supervision of children. 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 to Support Services Amount column. 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. **Personnel – Fringe Benefits** - Report 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 due to 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 – Maintenance** - Report the total amount of other consumable supplies purchased in relation to maintenance activities for the specific PFC service. Other consumables are items used up within one year. Excluding food, clothing and graduation expenses as identified above, report other consumable maintenance 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 that is child-specific;
 - 4. School fees (non-graduation);
 - 5. 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; and,
 - 6. Any other costs incidental to the delivery of maintenance activities of the Title IV-E reimbursable service (Section III (G)).
- f. **Other Consumables – Administration, Support** - Report the total amount of other consumable supplies purchased in relation to administration/support activities for the specific PFC service. Other consumables are items used up within one year. Report other consumable administration/support items including, but not limited to:
 - 1. Office supplies;
 - 2. Household and kitchen supplies;
 - 3. Membership and subscriptions;
 - 4. General bedding supplies;
 - 5. School fees (non-graduation expenses);
 - 6. Reference materials;
 - 7. Printing and reproduction;
 - 8. Conference fees;
 - 9. Advertising for staff recruitment purposes;
 - 10. Mailing and postage;
 - 11. Any other costs incidental to the delivery administration/support activities of the Title IV-E reimbursable service (Section III (G)).
- g. **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, operating, or rental of 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. Note: 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.
- h. **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.
- i. **Transportation – Child, 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, to remain in the school of enrollment at the time of placement in foster care, and/or child-specific purchased transportation from a public carrier such as bus tickets, taxi fare, etc.
- j. **Transportation – Child, 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.
- k. **Transportation – Administration** - Report the total Title IV-E reimbursable (Section III (G)) amount of reasonable costs for operation and maintenance 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; and,
 6. General purchased transportation from a public carrier (i.e., bus tickets, taxi fare, etc.).
- l. **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 including the cost of an equipment maintenance contract.
- m. **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 Ohio 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 ODCY via claim submission through Ohio 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.). 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, therapeutic 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 associated costs on the Medicaid line of the Total Agency Cost Summary worksheet; otherwise, report associated 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 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 displays the calculated Title IV-E Administration Ceiling Per Diem as reflected on the Title IV-E Reimbursement Ceiling Per Diem Amount and Cost Per Diem Amount Calculations worksheet.

E. RESIDENTIAL SERVICES

Residential (RES) service worksheets are to be used in reporting actual costs and census incurred in the operation of a group home, children's residential center, residential parenting facility, or substance use disorder residential facility. The costs and census 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 and census 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.

The implementation of Family First Prevention Services Act (FFPSA) establishes qualified residential treatment program (QRTP) compliance requirements for congregate care settings (e.g., group home, children's residential center, residential parenting facility) to be recognized as a Title IV-E reimbursable placement setting. QRTP means a program that has a trauma-informed treatment model that is designed to address the needs, including clinical needs as appropriate, of children with serious emotional or behavioral disorders or disturbances. Further, the program must have registered or licensed nursing staff and other licensed clinician staff who (1) provide care within the scope of their practice as defined by State law, (2) are on-site according to the treatment model, and (3) are available 24 hours a day and 7 days a week.

Completing the RES Worksheet(s):

1. **Agency Name and Cost Reporting Period** – Updated automatically from information provided on the Identifying Information for Operating Agency worksheet.
2. **Facility/Service Type** - Identify the facility/service type for the specific residential worksheet by selecting from drop list of Group Home, Children's Residential Center, 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, indicate the service description name as entered in the Statewide Automated Child Welfare Information System (Ohio SACWIS). Because you may report costs for similar group homes on one residential worksheet, space is provided 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 top right of the first five.
4. **Personnel – Case Management** - Report total 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 DCY 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 program/service is certified by the appropriate agency and costs are Medicaid case management services that assist individuals eligible under 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 Form DCY 02911 submission stating why such costs were omitted. For example, such scenario might be 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. **Personnel – Nurse** - Report salaries and wages for registered or licensed nursing staff who (1) provide care within the scope of their practice as defined by State law, (2) are on-site according to the treatment model, and (3) are available 24 hours a day and 7 days a week. Nursing staff includes both Registered Nurses, as well as Licensed Practical Nurses and Licensed Vocational Nurses. Enter applicable amount in the Direct Services Amount column. Cost associated with Medicaid-billable services should not be reported on this line. Additionally, Note 1 requires provider to enter a description of nurse duties administered on behalf of child placements in the service worksheet's identified residential site(s).
6. **Personnel – Clinician** - Report salaries and wages for licensed clinician staff who (1) provide care within the scope of their practice as defined by State law, (2) are on-site according to the treatment model, and (3) are available 24 hours a day and 7 days a week. Clinician staff includes social workers, therapists, psychologists, and other professionals providing care and interventions for a child. Enter applicable amount in the Direct Services Amount column. Cost associated with Medicaid-billable services should not be reported on this line. Additionally, Note 1 requires provider to enter a description of clinician duties administered on behalf of child placements in the service worksheet's identified residential site(s).
7. **Personnel – Salary and Wages** - These are salaries and wages other than Case Management, Nurse, and Clinician and should be reported on the lines after these positions and before the Consultant line. If additional space is needed 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, whether paid or accrued, for services rendered during the cost report period. Compensation is allowable to the extent costs are reasonable for the services rendered and supported by payroll timesheets, 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 illustrating an equitable and appropriate distribution of time and effort. The value of volunteer services should not be included on the cost report. Contract consultants and substitute workers for whom no fringe benefits are paid are to be reported on the Consultant – Nurse, Consultant – Clinician, and/or Consultant – Other lines, as applicable. Payroll related to 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, payroll related to staff merely accompanying the children but not for their supervision is not allowable.

When reporting salary and wages:

- a. **Title:** List designated job title, not the name of the employee; do not use abbreviations or acronyms.
- b. **Staff Group:** Select appropriate group from drop list. A selection must be completed for each listed Title position.
- c. **FTE Direct, FTE Support:** Enter the number of full time equivalent (FTE; 2080 hours per year) positions in this program and distinguish between Direct Service Amount and Support Service Amount. Identical positions may be reported on the same position title line.
- d. **Annual Compensation:** Enter employee's annual salary attributable to the reported worksheet service.
- e. **Direct Services Amount:** Determine the amount of the position title's annual compensation to be reported as Direct Services Amount. Direct services are salary costs associated with personnel who work directly (i.e., watching, directing, supervising) with the children and can be assigned to the specific reported worksheet service (Section III (G)(1), Personnel Costs, Direct Service).
- f. **Support Services Amount:** Determine the amount of the position title's annual compensation to be reported as Support Services Amount. Support services are salary costs with personnel whose functions are generally administrative in nature (i.e., not direct service) and can be assigned to the specific reported worksheet service (Section III (G)(2), Personnel Costs, Support Service).
- g. **Total Reported Amount:** The calculated amount will equal the sum of reported amounts in Direct Services Amount and Support Services Amount columns.

Example of RES worksheet, Personnel:

Personnel							
Title	Staff Group (select from list)	FTE Direct	FTE Support	Annual Compensation	Direct Service Amount	Support Service Amount	Total Reported Amount
Case Management	Case Management	1		\$30,000.00	\$30,000.00		\$30,000.00
Nurse (Note 1)	Nurse	0.50		\$5,000.00	\$2,500.00		\$2,500.00
Clinician (Note 1)	Clinician	0.25		\$5,000.00	\$1,250.00		\$1,250.00
Administrator	Administrative	0.25	0.75	\$40,000.00	\$10,000.00	\$30,000.00	\$40,000.00
Child Care Workers	Child Care Worker	5.00		\$150,000.00	\$150,000.00		\$150,000.00
Supervisor	Front-Line Supervisor	0.50	0.50	\$35,000.00	\$17,500.00	\$17,500.00	\$35,000.00
Cook	Culinary		1.00	\$20,000.00		\$20,000.00	\$20,000.00
Maintenance Tech	Maintenance (facility)		1.00	\$25,000.00		\$25,000.00	\$25,000.00

8. **Personnel – Consultant – Nurse** - Report consultant and personal service contract fees for registered or licensed nursing staff not on the regular payroll of the agency and for whom no fringe benefits are paid who (1) provide care within the scope of their practice as defined by State law, (2) are on-site according to the treatment model, and (3) are available 24 hours a day and 7 days a week. Nursing staff includes both Registered Nurses, as well as Licensed Practical Nurses and Licensed Vocational Nurses. Cost for actual nursing activities (per occurrence) with child placements as related to Title IV-E services should be reported as Direct Service Amount. Cost for obtaining a service contract with a vendor should be reported as Support Service Amount. Cost associated with Medicaid-billable services should not be reported on this line. Additionally, Note 1 requires provider to enter a description of nurse duties administered on behalf of child placements in the service worksheet's identified residential site(s).
9. **Personnel – Consultant – Clinician** - Report consultant and personal service contract fees for licensed clinician staff not on the regular payroll of the agency and for whom no fringe benefits are paid who (1) provide care within the scope of their practice as defined by State law, (2) are on-site according to the treatment model, and (3) are available 24 hours a day and 7 days a week. Clinician staff includes social workers, therapists, psychologists, and other professionals providing care and interventions for a child. Cost for actual clinician activities (per occurrence) with child placements as related to Title IV-E services should be reported as Direct Service Amount. Cost for obtaining a service contract with a vendor should be reported as Support Service Amount. Cost associated with Medicaid-billable services should not be reported on this line. Additionally, Note 1 requires provider to enter a description of clinician duties administered on behalf of child placements in the service worksheet's identified residential site(s).
10. **Personnel – Consultant – Other** - 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. Examples include bookkeeping, accountant, legal and are administrative in purpose. Consultant costs that are reimbursable under Title IV-E (Section III (G)) should be reported in the Support Services Amount column. 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.
11. **Personnel – Fringe Benefits** - Report employer's share of fringe benefits associated with personnel cost reported in the Personnel section of the residential worksheet for salaries and wages were paid. 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.
12. **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 Ohio 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 due to 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 Ohio 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 due to 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 Ohio SACWIS. For clothing purchases incurred on behalf of non-Title IV-E eligible children (those not claimed through Ohio 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 Ohio 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 Ohio 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 Ohio SACWIS. For graduation expenses incurred on behalf of non-Title IV-E eligible children (those not claimed through Ohio 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 – Maintenance** - Report the total amount of other consumable supplies purchased in relation to maintenance activities for the specific RES service. Other consumables are items used up within one year. Excluding food, clothing and graduation expenses as identified above, report other consumable maintenance 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).

If the PCSA or Title IV-E agency has not sought reimbursement of these costs through Ohio 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 Ohio 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 Ohio SACWIS. For graduation expenses incurred on behalf of non-Title IV-E eligible children (those not claimed through Ohio SACWIS), or purchased for general inventory purposes, report such costs in Non-Personnel, Other Consumables – Maintenance; if purchased for general inventory purposes, report such costs in Non-Personnel, Other Consumables – Administration, Support.

2. Allowances;
3. Bedding that is child-specific;
4. School fees (non-graduation);
5. 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; and,
6. Any other costs incidental to the delivery of maintenance activities of the Title IV-E reimbursable service (Section III (G)).

If the PCSA or Title IV-E agency has not sought reimbursement of these costs through Ohio 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 Ohio 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 Ohio SACWIS. For graduation expenses incurred on behalf of non-Title IV-E eligible children (those not claimed through Ohio SACWIS), or purchased for general inventory purposes, report such costs in Non-Personnel, Other Consumables.

- f. **Other Consumables – Administration, Support** - Report the total amount of other consumable supplies purchased in relation to administration/support activities for the specific RES service. Other consumables are items used up within one year. Report other consumable administration/support items including, but not limited to:
1. Office supplies;
 2. Household and kitchen supplies;
 3. Membership and subscriptions;
 4. General bedding supplies;
 5. School fees (non-graduation expenses);
 6. Reference materials;
 7. Printing and reproduction;
 8. Conference fees;
 9. Advertising for staff recruitment purposes;
 10. Mailing and postage; and,
 11. Any other costs incidental to the delivery administration/support activities of the Title IV-E reimbursable service (Section III (G)).
- g. **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, operating, or rental of 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. Note: 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** - Cost of property taxes paid for the building(s) included on the specific RES worksheet.
 7. **Maintenance and Repair** - Cost 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.
- h. **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.

- i. **Transportation – Maintenance** - Report the total Title IV-E reimbursable (Section III (G)) amount of reasonable costs to transport a child for home visitation, to remain in the school of enrollment at the time of placement in foster care, and/or child-specific purchased transportation from a public carrier such as bus tickets, taxi fare, etc.
 - j. **Transportation – Child, 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.
 - k. **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 as well as 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; and,
 6. General purchased transportation from a public carrier (i.e., bus tickets, taxi fare, etc.).
 - l. **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 including the cost of an equipment maintenance contract.
 - m. **QRTP Accreditation** - FFPSA compliance requires residential programs be accredited by CARF, JCAHO, COA or other independent, not-for-profit accrediting organization approved by Department of Health and Human Services. Report cost associated with obtaining or maintaining accreditation compliance. Additionally, report cost associated with trauma-informed training regarding recognized principles of a trauma-informed approach and interventions to address consequences of a child's trauma and facilitate healing. If residential services are reported on more than one RES worksheet, the applicable aggregate cost should be allocated between worksheets.
13. **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.). 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 RES service worksheet will be calculated automatically. See Allocation of Administrative Overhead Costs Worksheet section for instructions for reporting administrative overhead costs.
14. **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, therapeutic 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 associated costs on the Medicaid line of the Total Agency Cost Summary worksheet; otherwise, report associated 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, Ohio 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.
16. **Statistics** - Compute 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.
17. **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.
18. **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, from State Licensing Agency list select appropriate entity which issued applicable license certifying the residential site; a copy (PDF) of the current residential license **must** accompany the DCY 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 ODCY.

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 5101:2-47-10 establishes 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+J+N+R+T+U+V) Total Reported Cost (PFC) less: Foster Parent Payments, Food, Clothing, Graduation Expense, Other Consumables - Maintenance, Transportation - Child/Maintenance, Training Stipend/Allowance, Non-Reimbursable: Behavioral Health, Other, Unallowable.	B Foster Parent Payments	D Salaries - Direct Services Amount	C Case Management Salaries	N Transportation - Child, Maintenance	O Transportation - Child, Administration	H Food	T Non-Reimbursable, Behavioral Healthcare	R Training/Stipend Allowance
		E Salaries - Support Services Amount	G Allocation of Fringes				H Clothing	U Non-Reimbursable, Other	
		F Consultant				P Transportation - Administration	H Graduation Expenses	V Non-Reimbursable, Unallowable	
		I Liability Insurance					J Other Consumables - Maintenance		
		K Other Consumables - Administration, Support							
		L Facility Expense							
		M Insurance							
		Q Equipment Expense							
		S 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. Reported category cost is divided by reported census to calculate per diem amount.

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	L Case Management Salaries	A Salaries - Direct Services	M Salaries - Support Services	L Case Management Salaries	J Transportation - Child, Maintenance	V Transportation - Child, Administration	G Food	Z Non-Reimbursable, Behavioral Healthcare	AA Non-Reimbursable, Other
B Nurse	R Liability Insurance	B Nurse	N Consultant - Nurse - Support Services			W Transportation - Administration	G Clothing		AB Non-Reimbursable, Unallowable
C Clinician	V Transportation - Child, Administration	C Clinician	O Consultant - Clinician - Support Services				G Graduation Expenses		
D Consultant - Nurse - Direct Services	Y QRTP Transition	D Consultant - Nurse - Direct Services	P Consultant - Other - Support Services						
E Consultant - Clinician - Direct Services		E Consultant - Clinician - Direct Services	R Liability Insurance						
F Consultant - Other - Direct Services		F Consultant - Other - Direct Services	S Other Consumables - Administration, Support						
G Other Direct (Food, Clothing, Graduation)		G Other Direct (Food, Clothing, Graduation)	T Facility Expense - Support						
H Other Consumables - Maintenance		H Other Consumables - Maintenance	U Insurance - Support						
I Facility Expense - Direct		I Facility Expense - Direct	X Equipment Expense - Support						
J Transportation - Child, Maintenance		K Equipment Expense - Direct	Y QRTP Transition						
K Equipment Expense - Direct									
Cost Pool - Ceiling Allocation: Salaries - Direct Services %	Cost Pool - Ceiling Allocation: Case Management Salaries %	Cost Pool - Cost Per Diem Allocation: Salaries - Direct Services %	Cost Pool - Cost Per Diem Allocation: Salaries - Support Services %	Cost Pool - Cost Per Diem Allocation: Case Management Salaries %					
Cost Pool - Ceiling M Salaries - Support Services N Consultant - Nurse - Support Services O Consultant - Clinician - Support Services P Consultant - Other - Support Services Q Fringes AC Administrative Overhead S Other Consumables - Administration, Support T Facility Expense - Support U Insurance - Support V Transportation - Administration X Equipment Expense - Support		Cost Pool - Cost Per Diem Q Fringes AC 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. Reported category cost is divided by reported census to calculate per diem amount.

G. Allocation of Allowable Administrative Overhead Costs Worksheet

Administrative overhead costs are support and overhead costs incurred for common or joint objectives yet cannot be readily identified with a specific program or service. Typical costs include salaries and wages, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc.

Complete the Allocation of Allowable Administrative Overhead Costs worksheet as follows:

- Allowable Support and Overhead Costs** - Identify total allowable support and overhead costs in accordance with Code of Federal Regulations (2 CFR 200) guidelines. Report cost category item according to source of cost: Agency-Incurred Amount (i.e., in-house; not parent company) or Externally-Incurred Amount (i.e., consulting, vendors, parent company).
 - For Overhead Personnel Salaries, provide breakout in columns I, J, and K for listed staff groups according to Agency-Incurred Amount or Externally-Incurred Amount. If Other Personnel staff group line is reported, provide description of staff type(s) in Overhead Personnel Salaries – Other Personnel Description section.
 - For Other Allowable cost category, provide description of reported cost in Allowable Support and Overhead Costs – Other Allowable Description section.
- Allocation of Allowable Support and Overhead Cost** - Determine allocation methodology (Section III (I)) to use for all reported programs (i.e., Title IV-E, Medicaid, Other). Select reported allocation methodology from drop list. If none of the prescribed methodologies were utilized, select Other and describe methodology in designated section below cell.
- Title IV-E Program Allocation** - Report amount (not percentage) of allowable support and 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.
- 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 Support and Overhead Costs 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 the total amount of administrative overhead costs has not been fully allocated. Ensure 100% allocation of your agency's total support and overhead costs.

H. Filing the DCY 02911, Title IV-E Single Cost Report

When filing the DCY 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 ODCY:

- A report on Agreed-Upon Procedures (Form DCY 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

ODCY, Contracts & Monitoring.

2. A schedule of proposed cost and statistical adjustments (Schedule S-1) with an agency representative's signature;
3. A signed and dated DCY 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 Allowable Administrative Overhead Costs worksheet.
4. The Excel file of the completed DCY 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 ODCY, 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.
11. For residential providers, a copy of the QRTP compliance certification from the authorized state licensure agency.

ODCY 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 DCY 02911, Title IV-E Single Cost Report to ODCY, please do not make any changes to the original or the electronic (Excel) version of Form DCY 02911 based upon proposed adjustments identified on Schedule S-1, Proposed Cost and Statistical Adjustments. ODCY 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 DCY 02911 ([Excel file](#)) and all other required items ([as PDF files](#)) noted in Section H to the following email address: IVECostReports@childrenandyouth.ohio.gov.