



OFFICE OF CHILDREN, YOUTH AND FAMILIES BULLETIN

COMMONWEALTH OF PENNSYLVANIA * DEPARTMENT OF PUBLIC WELFARE

NUMBER:

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ISSUE DATE:

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EFFECTIVE DATE:

DRAFT July 1,
2010

SUBJECT:

Out Of Home Placement Services - Contract Documentation

BY:

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Deputy Secretary of Children, Youth and Families

SCOPE:

COUNTY COMMISSIONERS AND COUNTY EXECUTIVES
COUNTY CHILDREN AND YOUTH SOCIAL SERVICE AGENCY ADMINISTRATORS
CHIEF JUVENILE PROBATION OFFICERS
COUNTY CHILDREN AND YOUTH FISCAL OFFICERS
PRIVATE CHILDREN AND YOUTH SOCIAL SERVICE AGENCIES

PURPOSE:

The purpose of this bulletin is to give guidelines to county children and youth social service agencies and where applicable, public and private providers of contracted children and youth social services, concerning the Commonwealth's fiscal policies relating to reimbursement for out of home placement services and programs.

Specific topics contained in this bulletin are:

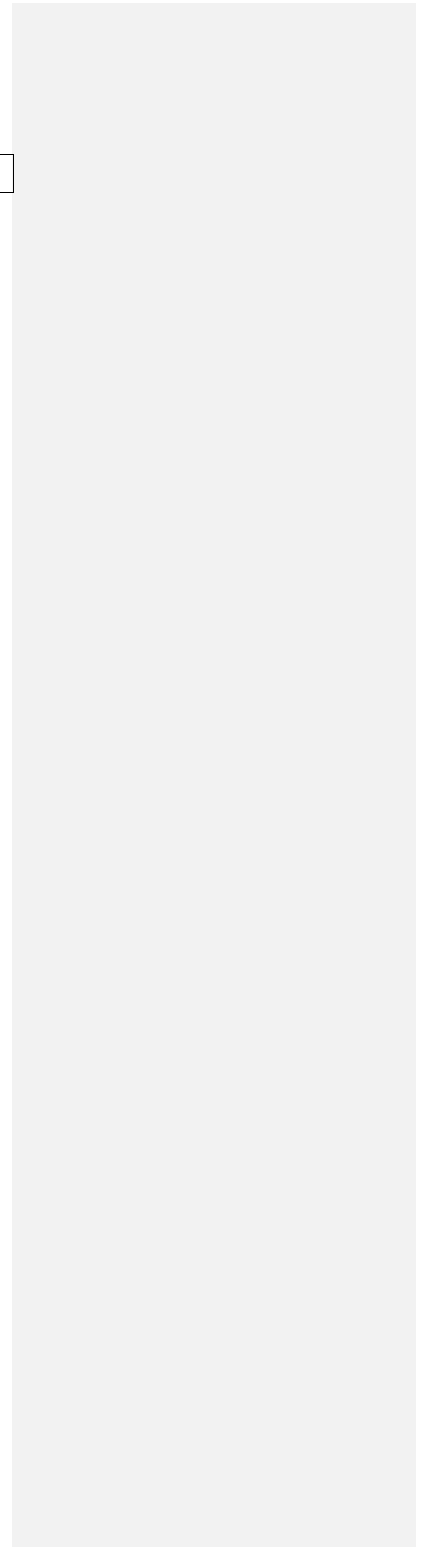
- An explanation of the Commonwealth's policies for Departmental financial participation in the costs of services provided through contracted agencies; including policies regarding the maximum allowable expenditures for Departmental participation in accordance to 55 Pa. Code §§ 3170.84 and 3170.103.
- The procedures the Department is using to determine the allowable costs for reimbursement for services to children in out of home care, including guidance to classify the expenditures in the out of home placement service funding requests in accordance with 55 Pa. Code §§ 3140.17, 3140.21, 3140.22, 3140.23, 3140.131, 3140.132, 3140.133, 3140.134, 3170.83 and 3170.84.
- An explanation of the documentation and reports the Department requests to be included in all out of home placement service contracts using Federal Title IV-E and State Act 148 funding in accordance with 55 Pa. Code § 3170.93.

COMMENTS AND QUESTIONS REGARDING THIS BULLETIN SHOULD BE DIRECTED TO:

Office of Children, Youth and Families

Origin: Bureau of Budget and Program Support

DRAFT



- The documentation requested from public and private providers to support the anticipated direct and indirect costs associated with the provision of out of home placement services in accordance with 55 Pa. Code §§ 3170.60 and 3170.92; and the Department's Office of Children, Youth, and Families (OCYF) Bulletin 00-95-12 Indirect Cost Guidelines for County Children and Youth Agencies.
- Explanation of the requirements for program funded out of home placement services, including the requirements for the contract components in any agreement between the county and a program-funded provider in accordance with 55 Pa. Code §§ 3170.23 and 3170.93.
- Instructions for the submissions of the pre-contractual audit reports to OCYF to allow OCYF to perform its due diligence to determine compliance with regulations and policies in accordance with 55 Pa. Code § 3170.106.

BACKGROUND:

In accordance with 55 Pa. Code §§ 3170.11 and 3170.84, the Department is responsible ~~to-for~~ establishing the maximum allowable expenditures for its participation in reimbursing counties for services provided through the county agency on an unit of service funding basis. Moreover, in accordance with 55 Pa. Code §§ 3170.11 and 3170.23, the Department is authorized to ensure that expenses for reimbursed program funded services are allowable, reasonable, and meet the requirements established by the Department. Finally, both state and federal regulations require that the Department manage the day-to-day operations of State Act 148 and Title IV-E supported activities, including monitoring all activities to assure compliance with the applicable state and federal requirements under 55 Pa. Code § 3130.12(b)(4) and 45 CFR § 92.40(a).

Previous audits by the Federal Department of Health and Human Services, Office of the Inspector General (HHS/OIG) have identified internal control weaknesses in Pennsylvania's monitoring practices of the Federal Title IV-E Program. The HHS/OIG audits prompted the Department to review its practices for monitoring State Act 148 funded programs and services in conjunction with Title IV-E expenditures. One necessary component for an effective monitoring program for both the Title IV-E and State Act 148 funds is the assurance of accurate and reasonable accounting for expenditures relating to out-of-home placement service public funding requests.

In Fiscal Year (FY) 2008-2009, the Department issued OCYF Bulletin 3170-08-01 to address the lack of monitoring and auditing highlighted in the HHS/OIG reports. Public and private providers of out of home placement services were asked to submit pre-contractual audit materials that explained, documented, and supported the county-contracted Federal Title IV-E and State Act 148 funding rates. Based on feedback from the county agencies and providers of out of home placement services, as well as OCYF observation, the Department determined that the content within OCYF Bulletin 3170-08-01 was not sufficient to ensure the accurate and reasonable accounting for the Department's out-of-home placement service expenditures; therefore, for FY 2009-2010 the Department revised the process in OCYF Bulletin 3170-08-01 through the release of OCYF Bulletin 3170-09-01.

In this bulletin, the Department is clarifying and refining its auditing and monitoring processes of the out-of-home placement service expenditures, as well as refining its procedures for establishing

the maximum allowable levels of reimbursement for state and federal dollars for out-of-home placement services. The Department is asking for an increased level of detail so expenditures can be identified so an allowable assessment can be made. The increased level of detail helps ensure that claims of Federal and State funding can be tied to allowable expenses as reported in this process.

[In Fiscal Year 2010-2011, the Department released Bulletin 3170-10-01. The Bulletin did not introduce any major changes to the practice. The Bulletin was used to clarify roles and distinguish more detail related to current functioning practices.](#)

The pre-contractual audit reports are designed to identify direct and indirect expenditures and categorize allowable from non-allowable expenditures for **Federal Title IV-E and State Act 148 funding** and will allow the State to fulfill its responsibility to determine the maximum levels of reimbursement in which it will participate in accordance with 55 Pa. Code §§ 3170.84, 3170.92 and 3170.106. Additionally, the documentation contained in this bulletin will assist public and private providers of out of home placement services and county agencies to review the allowability of their out of home placement service expenditures under State and Federal regulations prior to their negotiating a contract rate. In addition, county agencies will be able to analyze the out of home placement service provider's expenditure and service trends prior to contracting for services to help the counties meet their responsibility to obtain the best possible rate for the purchase of services under 55 Pa. Code § 3170.85.

DISCUSSION:

This bulletin is directed to county children and youth social services agencies and providers of service to county agencies, where applicable, including any public or private provider of out of home placement services eligible for Federal Title IV-E and/or State Act 148 funding directly from OCYF or indirectly through a contractual relationship with a county agency. This includes any public or private provider that is not eligible for federal Title IV-E "Foster Care" funding but nevertheless receives State Act 148 funding for out of home placement services such as Juvenile Detention, Secure Residential, or a publicly operated facility with more than 25 beds as well as any provider that meets the Federal definition of "Foster Care" found in 45 CFR § 1355.20:

Foster Care - Twenty-four (24) hour substitute care in a placement away from his/her parents or guardians and for whom the county has placement and care responsibility. This includes: foster family homes, foster homes of relatives, kinship foster homes, group homes, emergency shelters, residential facilities, child-care institutions, (public facilities with less than 25 beds or private facilities with any number of beds), and pre-adoptive homes. Foster care does **not** include a child in one of the following placements: detention (or facilities that are primary for the detention of children who are adjudicated delinquent), secure treatment facilities, psychiatric facilities, hospitals, and forestry camps.

In accordance with 55 Pa. Code §§ 3170.83, 3170.85 and 3170.93, county authorities are responsible for the negotiation and execution of agreements with providers of out-of-home services. Counties are responsible for ensuring that the agreements are for the best possible rates under 55 Pa. Code § 3170.85 and that they conform to the procedures promulgated by the Department in 55 Pa. Code § 3170.93. Furthermore, the Department may establish maximum levels of state and federal reimbursement under 55 Pa. Code § 3170.83. Counties may "fund programs, services and

facilities at rates they elect. However, the expenditures above the approved levels are the responsibility of the county” under 55 Pa. Code § 3170.103.

The Department is requesting that all public and private providers of out of home placement services who anticipate receiving Federal Title IV-E and/or State Act 148 funding in FY 2010-2011, submit pre-contractual audit reports for FY 2010-2011. The Department will review the pre-contractual audit forms to verify the appropriate and allowable expenditures for the prior and/or anticipated out of home placement services and also will provide the maximum allowable federal and state reimbursement. Counties may decide to wait to enter into contracts until the Department’s determination of the approved levels or may enter into contracts prior to receiving the Department’s approval. However pursuant to 55 Pa. Code § 3170.103, **expenditures above the level of Departmental participation and those services funded without Departmental approval will be the fiscal responsibility of the county.**

The state and federal regulations and policies the Department will use to verify the Federal Title IV-E and State Act 148 allowable expenditures are listed below.

- 55 Pa. Code Chapters 3130, 3140 and 3170;
- OCYF Bulletin 3140-08-01, “Title IV-E Foster Care Maintenance and Adoption Assistance Program Costs Allowable for Federal Financial Participation”;
- The Social Security Act, Title IV, Part E (http://www.socialsecurity.gov/OP_Home/ssact/title04/0400.htm); and
- The Child Welfare Policy Manual, specifically the chapters delineating allowable administrative and placement costs. (<http://www.acf.hhs.gov/j2ee/programs/cb/lawspolicies/laws/cwpm/policy.jsp?idFlag=8>)

Purchase of service funding may be by unit of service funding or by program funding. Unit of service funding contracts must meet the requirements set forth in 55 Pa. Code §§ 3170.81-3170.86 and § 3170.94 in order to qualify for reimbursement. Program funded contracts must meet the requirements set forth in 55 Pa. Code §§ 3170.23 (d) and (e) and 3170.94. If a county chooses to contract for a service using program funding, the county must certify and document that the requirements of 55 Pa. Code §§ 3170.23 (d) and (e) have been met and attach that certification and documentation to the contract agreement between the county agency and the service provider.

~~The appendices to this bulletin have been revised to account for the FY 2010-2011 pre-contractual audit reports request for all out of home placement services. Listed below are the components of the pre-contractual audit reports and accompanying audit documentation for the various out of home placement services, divided into categories based on the type of out of home service. Procedures for the submission and review of the requested materials are also set forth below. The forms and instructions to complete the forms will be included in a Special Transmittal which will be released by the Department. The purpose of the forms is to provide a foundational reporting document. In addition to the forms, other supporting documentation will be needed to assist in verifying allowable cost claiming.~~

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• Out-Of-Home Placement Services - Foster Family Providers

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The pre-contractual audit report forms, instructions and definitions in [Appendix A Special Transmittal related to Foster Family Home Services](#) pertain to public and private out-of-home placement services for foster family providers. This includes: foster family homes, foster homes of relatives, kinship foster homes and/or pre-adoptive homes.

The pre-contractual audit report forms and accompanying audit documentation will be used to identify the expenditures for each assigned class of foster family service, the local service provider expenditures, and the proportionate share of indirect staff and operational expenditures. The combination of expenditures will be used to calculate the maximum allowable Federal Title IV-E and/or State Act 148 expenditures for Departmental participation based on each assigned class of foster family service for children in placement.

The pre-contractual audit report forms and accompanying required audit documentation for **Public Out-Of-Home Placement Services - Foster Family Providers** include:

- 2.0 Foster Family Providers - Cover Sheet.
- 3.0 Summary Rate Sheet.*
- 4.0 Current Foster Family Service Descriptions.
- 5.0 Foster Family Per Diems Calculations.

Prior to the Department's reimbursement of a county children and youth agency for services rendered by a **Private Out-of-Home Placement Services- Foster Family Provider**, the Department will review the pre-contractual audit report forms to support the requested allowable State Act 148 and/or Federal Title IV-E maintenance funding. In addition, the remaining applicable pre-contractual forms within [Appendix A Special Transmittal related to Foster Family Home Services](#) will be used to support the Title IV-E administrative funding request. These forms include:

- 1.0 Local Service Provider Staff Roster.
- 2.0 Local Service Provider by Job Classification.
- 3.0 Direct Administrative Expenditure.
- 4.0 Indirect Administrative Staff Roster.*
- 5.0 Indirect Administrative Expense.*
- 6.0 Master List of All Agency Programs.*
- 7.0 Service Projection Chart.*
- 8.0 Administrative Cost Per Child By Class of Service.
- 9.0 Cost Allocation Description.

*Please reference the [Indirect Package section on page 8 of this bulletin.](#)

NOTE: Only the allowable maintenance expenditures paid to the foster family provider or third party organization that provides allowable maintenance items for the foster family provider are reimbursable under the foster care maintenance program. The Child Welfare Policy Manual which provides the federal guidelines for administration of Title IV-E of the Social Security Act require that

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the allowable Title IV-E administrative expenditures associated with foster family providers **must be separated** from the allowable foster care maintenance expenditures for a separate Title IV-E administrative claim.

As defined in the Social Security Act Section 475 (4) (A), "foster care maintenance payments means payments to cover the cost of (and the cost of providing):

- food,
- clothing,
- shelter,
- daily supervision,
- school supplies,
- a child's personal incidentals,
- liability insurance with respect to a child,
- reasonable travel to the child's home for visitation, and
- reasonable travel for the child to remain in the school in which the child is enrolled at the time of placement.

-In the case of institutional care, such term shall include the reasonable costs of administration and operation of such institution as are necessarily required to provide the items described in the preceding sentence."

As required by 45 CFR § 1356.60 and 55 Pa. Code Chapters 3140 and 3170, the Title IV-E allowable administrative expenditures are limited to the following and the services delivered by the providers relating to these allowable expenditures must be specifically detailed in the contract between the county agencies and the foster family providers' agencies.

10. Per diem development, defined as the administrative time spent by the private foster family providers in completing the pre-contractual audit documentation forms required by this OCYF bulletin.

11. Referral to services, comprised and including the administrative activity when the worker is providing a child or his/her family with requested information about needed services, directing an individual to needed treatment, aid, or information; administrative time only and does not include the participation in service delivery or providing a service directly to a client.

12. Placement of children, which is the administrative activity of identifying appropriate foster family providers, completing necessary paperwork to submit and to review criminal background checks for prospective foster family providers, matching of a particular child referred by the county agency to the private foster family provider agency with a particular foster family provider to meet the child's particular needs, working with foster provider to prepare them to receive a specific child.

13. Day-to-day administrative case management when foster family provider agency workers arrange for services, monitors and assures that services are being provided, schedules and arranges for appointments for the provision of services for the children in placement; arranges for services and assures that services are provided, excludes participating in a service delivery/provision or providing a service directly to the client; and supervises a particular child's adjustment in the foster family home.

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14 Recruitment, licensing, and approval of foster family providers (finding, training, approving, monitoring, and supervising of the particular homes).

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Out-Of-Home Placement Services - Institutional Facility Providers

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The pre-contractual audit report forms, instructions and definitions in [Appendix B Special Transmittal related to Group Home/Institutional Care Services](#) pertain to public and private providers of out-of-home placement services for Institutional facility providers. This includes: group homes, emergency shelters, residential facilities, juvenile detentions and secured facilities. The pre-contractual audit report forms and accompanying audit documentation will be used to identify the expenditures for the facility, the expenditures for direct care of the children in placement and the proportionate share of indirect staff and operational expenditures related to the facility/unit. These expenditures, along with the number of licensed beds and occupancy rate, will be used to calculate the maximum allowable Federal Title IV-E and State Act 148 expenditures for Departmental participation for each facility/unit.

The maximum allowable Federal Title IV-E and State Act 148 expenditures for Departmental participation for the unit of service funding basis are calculated based on the pre-contractual audit reports, accompanying documentation and the licensed bed capacity of the institution. The licensed bed capacity is indicated on the Certificate of Compliance issued by the Pennsylvania Department of Welfare, except as follows:

- **Institutional facility providers that program fund a portion of their beds/capacity - A** contract must show the number of beds that are proposed to be program funded. The balance of beds listed on the certificate of compliance will be used to calculate the Title IV-E and/or State Act 148 funding requests.
- **Institutional facility providers that are licensed by the Office of Developmental Programs (ODP) -** ~~The licensing requirements are different than the licensing requirements outlined by OCYF; therefore, t~~he expenses for ODP-licensed providers will be child specific. Please read the "Office of Developmental Programs" section listed below to verify the documentation needed to request for State Act 148 and Title IV-E funding.

Prior to the Department's reimbursement of a county children and youth agency for services rendered by an Institutional facility provider, the Department will review the applicable pre-contractual audit report forms in [Appendix B Special Transmittal related to Group Home/Institutional Care Services](#) to support their State Act 148 and Federal Title IV-E funding requests. The pre-contractual audit report and accompanying documentation for **Public Out-Of-Home Placement Services-Institutional Facility Providers** include:

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- 6 Institutional Residential Facilities-Cover Sheet.
- 7 Summary Rate Sheet.*
- 8 Institutional Facility Staff Roster.
- 9 Institutional Facility Staff Projection.
- 10 Institutional Facility Expenditures.
- 11 Master List of all Agency Programs.*

12.0 Service Delivery Chart.*

13.0 Institutional Facility Per Diem Calculation.

*Please reference the Indirect Package section on page 8 of this bulletin.

Prior to the Department's reimbursement of a county children and youth agency for services rendered by a **Private Out-of-Home Placement Services - Institutional Facility Providers**, the Department will review the above mentioned pre-contractual audit report forms to support the requested total State Act 148 and allowable Title IV-E requests. In addition, the remaining applicable pre-contractual audit report forms within Appendix B Special Transmittal related to Group Home/Institutional Care Services will be used to support the Federal Title IV-E and State Act 148 funding requests. These forms include:

14.0 Indirect Administrative Staff Roster.*

15.0 Indirect Administrative Expense.*

16.0 Cost Allocation Description.

NOTE: The Title IV-E maintenance and administrative expenditures do not need to be separate for institutional care providers as they are for out-of-home placement services for foster family providers. The reasonable cost of administration and operation of the institution that is necessary to provide services for children served under the Title IV-E foster care maintenance program are allowable elements in payments to child care institutions. The costs of supporting activities provided to a program or another unit of a program shall be apportioned into the service to directly benefit the facility.

Indirect Costs are defined by OMB Circular A – 122 Attachment A Section C.1. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. Direct cost of minor amounts may be treated as indirect costs under the conditions described in subparagraph B.2. After direct costs have been determined and assigned directly to awards or other work as appropriate, indirect costs are those remaining to be allocated to benefiting cost objectives. A cost may not be allocated to an award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to an award as a direct cost. If applicable, the service provider should complete this individual fiscal packet which should provide the necessary details to support the indirect amounts allocated to the local service provider office.

*Indirect Package

This package is designed to capture expenditures related to the parent organization that indirectly oversees the operation of the facility and has indirect management responsibilities of all programs. Indirect costs are those costs that are incurred for a common or joint purpose and not readily assignable to any specific program or facility but benefit the program as a whole and are necessary to operation of the agency.

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Prior to the Department's reimbursement of a county children and youth agency for services rendered by a **Private Out-of-Home Placement Services- Foster Family Provider or Institutional Facility Provider**, the Department will review the pre-contractual audit report forms to support the requested allowable State Act 148 and/or Federal Title IV-E maintenance funding

Indirect Package for Special Transmittal related to Foster Family Home Services

- Summary Rate Sheet
- Sheet V - Indirect Admin Roster
- Sheet VI – Indirect Admin Expense Sheet
- Sheet VIII – Master Program List
- Sheet IX – Service Projection Chart

Indirect Package for Special Transmittal related to Group Home/Institutional Care Services

- Summary Rate Sheet
- Sheet IV – Indirect Admin Roster
- Sheet V – Indirect Admin Expense Sheet
- Sheet VII – Master Program List
- Sheet VII – Service Projection Chart

Please Note:

The indirect package should be completed one time for each service provider, regardless of the number of Special Transmittals being submitted.

ALL OUT-OF-HOME PLACEMENT SERVICE PROVIDERS:

The remaining sections of this bulletin (Out-Of-State Providers, Publicly Operated Programs, Office of Developmental Programs, Documentation and Provider Invoicing) apply to public and private out-of-home placement services for foster family providers and public and private out-of-home placement services for institutional facility providers.

In order for the Department to complete a pre-contractual audit of a provider of out-of-home placement services to ensure the accountability of state and federal expenditures or proposed expenditures, it must review the provider's cost allocation plan for Federal Title IV-E and State Act 148 funding requests and the fee-for-service contracts. A cost allocation plan is a narrative description of the procedures that an out of home placement services provider will use in identifying, measuring, and allocating expenditures incurred in support of multiple programs. Providers who receive federal and state funds for the operation of out of home placement services will need to submit their OMB Circular A-122 and Title 45 CFR Part 95 cost allocation plans to the Department at the time they submit the additional pre-contract audit documents.

To ensure conformity with the procedures outlined in this bulletin as well as the contract requirements contained in 55 Pa. Code § 3170.93, the county agencies should implement a quality assurance process to verify that their service contracts have the appropriate set of standard contract documentation forms (from Appendix A Special Transmittal related to Foster Family Home Services - Out-Of-Home Placement Services for Foster Family Providers or Appendix B Special Transmittal related to Group Home/Institutional Care Services - Out-Of-Home Placement Services for Institutional

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Facility Providers) and the necessary documentation to support each contracted rate they negotiate. Each Appendix provides the revised required pre-contractual audit forms, instructions for completion and line item definitions, to obtain the required information to calculate the allowable state and federal maximum reimbursable expenditures in the per diems.

All supporting documentation will be retained by the county for OCYF review and future audits. In accordance with 55 Pa. Code § 3170.92, records shall be kept by the county children and youth agency for a minimum of five (5) years after the close of the fiscal year.

OUT-OF-STATE-PROVIDERS:

For providers of out-of-home placement services that operate in states other than Pennsylvania, to qualify for State Act 148 and Title IV-E funding [in accordance with 45 CFR § 1356.71\(g\)](#) the provider of out-of-home placement services must be licensed by the state in which the child/children are being placed.

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If the out-of-state provider of out-of-home placement services have developed budget reports and have support documentation that can reflect Title IV-E expenditures in detail, the provider can submit that documentation in lieu of the pre-contractual audit forms and accompanying documentation outlined in this bulletin. If the cost reports and support documentation developed by the out-of-state provider of out-of-home placement services do not reflect Title IV-E expenditures, the Department will review the above mentioned pre-contractual audit report forms outlined in [Appendix A Special Transmittal related to Foster Family Home Services](#) - Out-Of-Home Placement Services for Foster Family Providers, [Appendix B Special Transmittal related to Group Home/Institutional Care Services](#) - Out-Of-Home Placement Services for Institutional Facility Providers, or both before it will reimburse Act 148 and Title IV-E funding to the counties. It will be the responsibility of the contracting counties to inform their out-of-state providers of the requirements contained in this bulletin.

PUBLICLY OPERATED PROGRAMS:

Prior to the Department's reimbursement of a county children and youth agency for services that are operated by publicly operated county agencies, the Department will review the applicable pre-contractual audit report forms as outlined in [Appendix A Special Transmittal related to Foster Family Home Services](#) - Out-Of-Home Placement Services for Foster Family Providers, [Appendix B Special Transmittal related to Group Home/Institutional Care Services](#) - Out-Of-Home Placement Services for Institutional Facility Providers, or both. OCYF will review the pre-contractual audit forms to validate the appropriate and allowable expenditures for the anticipated out-of-home placement services and also will provide the counties with the maximum allowable federal and state reimbursement. Counties may decide to wait to enter into contracts until they have received the Department's determination of the approved levels, or they may enter into contracts prior to receiving the Department's approval. However, pursuant to 55 Pa. Code § 3170.103, **expenditures above the level of Departmental participation and those services funded without Departmental approval shall be the fiscal responsibility of the county.**

NOTE: If there is a change in the projected fiscal year's per diem(s), the publicly operated out-of-home placement service providers must submit documentation to the Department for review to support the change in the Federal Title IV-E and State Act 148 funding requests.

OFFICE OF DEVELOPMENTAL PROGRAMS (ODP):

Prior to the Department's reimbursement of a county children and youth agency for services by a provider licensed by the Office of Developmental Programs (ODP), the Department will review the applicable pre-contractual audit report forms in [Appendices A and B](#). Additionally, the Department requests that the ODP-licensed provider also use the submission process listed below.

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NOTE: In order for the Department to complete a pre-contractual audit of an ODP-licensed provider to ensure the accountability of state and federal expenditures or proposed expenditures, the Department may review the provider's documentation from the ODP budget reports to reflect the relationship between the Total expenditures and the Total budgeted expenditures listed on the contract documentation for the child/children in care.

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DOCUMENTATION SUBMISSION AND REVIEW:

The Department has established a time frame and procedure for the submission and review of the pre-contractual audit forms. Counties and providers may choose whether to participate in this process and whether to meet the time frames established below. **However, pursuant to 55 Pa. Code § 3170.103, expenditures above the level of Departmental participation and those services funded without Departmental approval shall be the fiscal responsibility of the county.**

The Department originally requested that all public and private providers of out-of-home placement services who anticipate receiving Title IV-E or State Act 148 funding through the Department in FY 201~~1009~~-201~~210~~ submit all information listed within the pre-contractual audit report forms ([Appendices A, or B or both Special Transmittal Forms](#)) electronically via e-mail to OCYF by [April 30, 2010](#) to the following resource account: ra-ocyfcontracts@state.pa.us. The subject line should contain: Legal Entity/Parent Org Name - FY1~~01~~-1~~42~~ – "Initial Submission/Re-Submission." (i.e. 123456 FY 1~~01~~-1~~42~~ Initial Submission") When naming the file, the file name should contain: Certificate of Compliance Number - Unit ID – FY 1~~01~~-1~~42~~ – "Initial Submission/Resubmission." (i.e. Certificate of Compliance Number-AA-FY1~~01~~-1~~24~~-Initial Submission) Once received, OCYF will post the contract documentation on the following secure contract website: <http://www.dpwds.state.pa.us/docushare/dsweb/Login> for distribution to the **County Review Teams**.

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NOTE: The County Review Teams are defined by the county agencies. Each County Review Team designates a County Review Team Lead to facilitate the process with each provider of out of home placement services. Also, each County Review Team has a Regional Lead to coordinate the overall process for their region and to verify that all contract documentation submissions are being addressed accordingly.

The County Review Teams complete an initial evaluation of the assigned pre-contractual audit forms and documentation to preliminarily review the allowability of the Federal Title IV-E and State Act 148 funding requests pursuant to state and federal regulations. In all cases, this review will consider 55 Pa. Code § 3170.84(a)(2), which requires that the maximum level of reimbursement in which the Department will participate when services are provided on a unit of service basis cannot exceed that charged another government agency which purchases the same service from the provider agency.

The County Review Teams are responsible for contacting the providers to facilitate the initial phase of the pre-contractual audit review process, including setting up meetings/conferences, and making requests for any additional documentation to support the out of home placement providers Federal Title IV-E and State Act 148 funding requests. All additional documentation (i.e., Audit Reports, Program Descriptions, Cost Allocation Plans, Organizational charts, etc.) that is requested during the initial phase of the pre-contractual audit review by the County Review Team lead should be sent directly to that County Review Team. Only documentation outlined in the pre-contractual audit reports in [Appendices A and/or B](#) [the related Special Transmittal Forms](#) should be submitted to the resource account. Any supporting documentation that is sent to the resource account will be returned to the sender.

Supporting documentation is a vital component to completing a review. The reviewer's task is to ensure adequate support is provided to appropriately apply for Federal Title IV-E and/or State Act 148 funds. The reviewer may ask for any relevant documentation that may include all or any combination of the following:

- [Audit reports,](#)
- [Job Descriptions,](#)
- [Program Descriptions,](#)
- [Organizational Charts, and](#)
- [Consolidated Staff Rosters.](#)

Each review is unique so it is possible that other related information may be requested at the behest of the reviewer. In the situation where an Out-of-State service provider submits information for reimbursement ~~however~~ and the reviewer cannot delineate the allowable costs for Federal and or State participation, the reviewer may ask the service provider to complete the foundational fiscal forms to adequately support any claims of Federal and/or State allowable cost reimbursement.

Once the County Review Teams have completed the initial phase of the pre-contractual audit review and provided a preliminary assessment of allowable State Act 148 and Federal Title IV-E expenditures, the County Review Teams will submit, the preliminary findings and supporting documentation to their assigned Regional Lead, and that Regional Lead will send the documentation back to the following resource account: ra-ocyfcontracts@state.pa.us. The subject line should notate: the Certificate of Compliance number, the projected budget fiscal year, and the words "Final Contract" (i.e., 123456 2009-2010 Final Contract).

Upon receipt of the preliminary findings of the County Review Team, the Department, through OCYF, will review all of the reports and documentation to make the final determination of both the allowability of the State Act 148 and Title IV-E funding as well as the maximum levels of Act 148 and Federal Title IV-E reimbursement. Any discrepancies will be addressed with the Regional Lead, the County Review Teams and the providers accordingly. Thereafter, OCYF will post the final pre-contractual audit documentation on the following website: <http://www.dpwds.state.pa.us/docushare/dsweb/Login>. Finally, OCYF will send a letter to each provider informing them of the allowable maximum state and federal reimbursement. That letter will explain the time frames and procedures for providers to appeal the maximum level of state and federal reimbursement.

All contracting counties may access the above web site to obtain the support documentation needed to determine the best possible rate for the purchased service. Counties should attach the

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final pre-contractual audit documentation in all contracts with the providers. Additionally if the county uses program funding, the county must certify and document that the requirements of 55 Pa. Code §§ 3170.23 (d) and (e) have been met and attach that certification and documentation to the contract agreement between the county agency and the service provider.

Expenditures above the level of Departmental participation and those services funded without Departmental approval shall be the fiscal responsibility of the local authorities. Notwithstanding, the maximum level of reimbursement for which the Department will participate, the county agencies may fund contracted programs, services and facilities at rates they elect. **However, the expenditures above the approved levels are the responsibility of the county. In cases where the county contracts for a lower per diem than other contracting counties, the Department will only participate in expenditures based on the lower per diem in accordance with 55 Pa. Code § 3170.84.**

Once the county agencies finalize their contracts, they should enter the information from the pre-contractual audit forms and accompanying documentation into a data base via a web page application. This information will be used in another phase of the Title IV-E monitoring and validation of all county children and youth agency Federal claims. **Detailed instructions for entering data will be provided under a separate document. The Act 148 invoicing process will remain unchanged until further notice.** State Act 148 and Title IV-E maximum allowable expenditures may be entered into the data base anytime during the fiscal year, but county agencies must utilize the documentation submission process notated above. The Department will not process any county's Title IV-E invoice submission unless the county has entered all required information into the database.

NOTE: If a provider requests a change in the finalized maximum allowable state and federal reimbursement, the County Review Team responsible for reviewing the initial evaluation of the State Act 148 and Title IV-E funding requests will re-evaluate the updated request and/or supporting documentation to make an initial re-determination if the maximum State Act 148 and Title IV-E reimbursement should be modified. The submission process will remain the same with one exception. The subject line should contain: the Certificate of Compliance number, Legal Entity/Organization Name, "FY 10-11/FY 11-12" and the word "Modification" (i.e., 123456 - Shelter for All Children - FY 10-11 - Modification). OCYF must be able to identify that the submission is a modification.

DOCUMENTATION SUBMISSION FOR PUBLICLY OPERATED PROGRAMS:

The Department requested that all public providers of out-of-home placement services who anticipate receiving Title IV-E or State Act 148 funding through the Department in FY 20101-20112 submit all information listed within the pre-contractual audit report forms (Appendices A or B or both Special Transmittal Forms) electronically via e-mail to OCYF by April 16, 2010 to the following resource account: ra-ocyfcontracts@state.pa.us. Initial contract documentation submission subject line should contain: the Certificate of Compliance number, the County name, FY101-12 and the phrase "Public Initial Submission." When naming the file for submission, the file name should be listed as follows: the Certificate of Compliance number, the unit identification (if applicable) the projected budget fiscal year and the County name and the facility name" (for Appendix A Special Transmittal related to Foster Family Home Services, i.e., 123450-__-FY101-12-Doe

County-Doe Homes; for [Appendix B Special Transmittal related to Group Home/Institutional Care Services](#), i.e., 649580-SH-FY101-142-Doe County-Doe Shelter).

Once received, an associate from OCYF will review the information submitted to determine if the calculated per diems stated in the contract documentation are in accordance with State and Federal regulations. Any documentation supporting the Federal Title IV-E and State Act 148 funding request will be requested by that OCYF associate directly. Please send the requested information directly to that OCYF associate.

Once OCYF has approved the maximum allowable state and federal reimbursement, OCYF will post the contract documentation back on the following website: <http://www.dpwds.state.pa.us/docushare/dsweb/Login>. A letter will not be sent to public out of home service providers.

INVOICING:

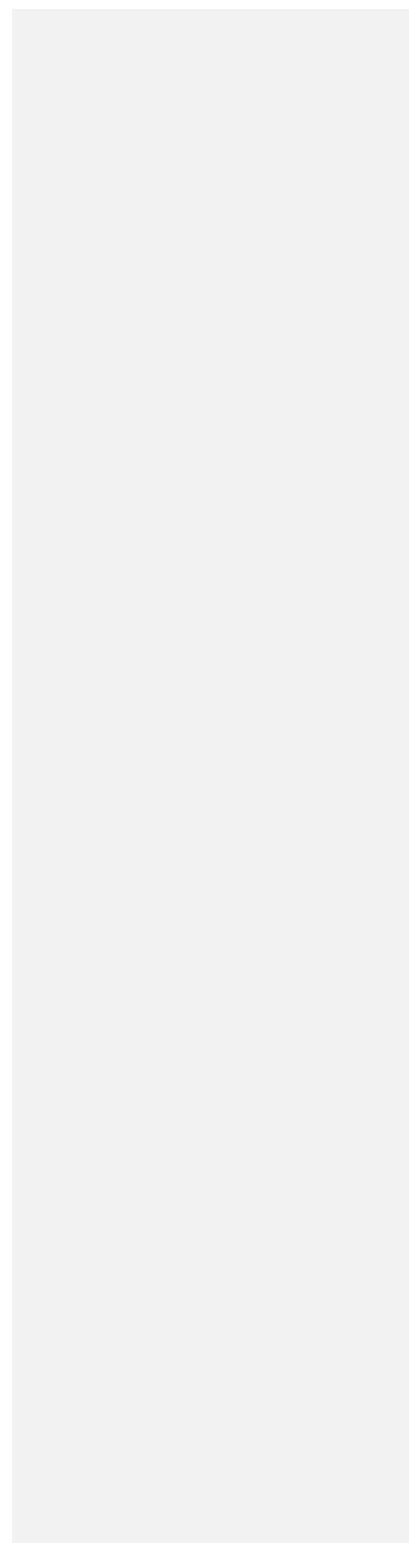
Pursuant to 55 Pa. Code §§ 3170.92 and 3170.93, the Department requests that all county Title IV-E Invoices for the reimbursement of out-of-home placement services be supported by the provider's invoice that contains the elements below. Furthermore, the Department requests that all contracts between the county agencies and their out-of-home placement providers contain a requirement that these same elements are reported from the providers to the counties in their invoices.

- Facility Name (in case of Foster Family Providers - Name of licensed Agency)
- Facility Location (as above - the licensed Agency)
- OCYF Certificate of Compliance Number (from the most recent certificate)
NOTE: For **Out-Of-State Placements**, the certification number should be listed as follows: Use the naming convention of: "1" + 2 digit county code + 3 digit identifier created by the county (i.e., 167333).
- Name of Unit and Unique Identifier (in case of Foster Family Providers-The Foster Family Home and unique per diem class)
- Child's Name (or identifier used by county)
- Specific Dates of Service for each child, for each facility (for each unit if applicable)
NOTE: According to 55 Pa. Code Chapter § 3170.81, the Department will participate in the cost of purchasing services on a fee-per-unit of service basis. When a child is placed in a foster care setting, the Department will reimburse for the first day or night of admission but not for the day of discharge.
- Total Cost of Out-of-Home Placement Services
- Total Allowable Title IV-E Maintenance for out-of-home placement services
- Personal Incidental Costs and the allowable Title IV-E portion must be identified separately from the placement

Applicable to private foster family providers only:

- Total Cost of Administrative Services
- Total Allowable Title IV-E Administration Services

Note: This bulletin, effective July 1, 2010 supersedes the OCYF Bulletin 3170-09-02 Out Of Home Placement Services - Contract Documentation, issued on August 25, 2009.



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Appendix A

Foster Family Provider

Documentation Forms, Instructions and Definitions

This Appendix includes thirteen forms, listed below, to be used to document the maximum federal and state foster family amounts in the CCYA and JPO contracts. The forms are to assist the County Children and Youth Agencies and Juvenile Probation Offices (CCYAs/JPOs) in determining appropriate and allowable and reimbursable costs pursuant to state and federal regulations before executing a service contract with the provider. A completed set of documentation forms must be submitted to the CCYA/JPO by each foster family provider for each program that the CCYA/JPO intends to contract with for services. Failure to submit a complete set of contract documentation forms within the appropriate time frame will result in the county receiving a maximum allowable financial participation that is based on the incomplete information submitted by the provider and full payment of that per diem will be the responsibility of the county contracting agency. That maximum reimbursable state and federal amounts will remain in effect until acceptable contract documentation is received by OCYF. After the acceptable supporting documentation has been received, the contract documentation will be reviewed to determine the maximum allowable state and federal financial participation. The CCYA/JPO will attach the supporting documents to the executed contract.

The following forms are included in Appendix A:

1. APPENDIX A Foster Family Providers (Cover Sheet)

- Instructions

2. Summary Rate Sheet

- Instructions

3. I. Current Foster Family Service Descriptions

- Instructions

4. II. Local Service Provider Staff Roster

- Instructions

5. III. Local Service Provider by Job Classification

- Instructions

6. IV. Direct Administrative Expenditures

- Instructions

- Line item Definitions

7. V. Indirect Administrative Staff Roster

- Instructions

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8.VI. Indirect Administrative Expense

- Instructions
- Line Item Definitions

9.VII. Cost Allocation Description

- Instructions

10.VIII. Master List of All Agency Programs

- Instructions

11.IX. Service Projection Chart

- Instructions

12.X. Administrative Cost Per Child by Class of Service

- Instructions

13.XI. Foster Family Reimbursements by Class of Service

- Instructions

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**Appendix A
Foster Family Providers**

**Instructions for
APPENDIX A Foster Family Providers (Cover Sheet)**

This Cover Sheet is designed for Foster Family Residential Service Providers to complete for OCYF to determine the maximum State Act 148 and Federal Title IV-E reimbursement amounts. In order for OCYF to accurately determine the maximum allowable state and federal reimbursement fields listed on sheet must be completed. **Please Note:** Pertinent information listed within the Cover Sheet will populate to the forms listed within this Appendix. If a field does not apply, please insert N/A in that field. This Cover Sheet must be completed for single submissions, multiple submissions, series of submissions, and/or re-submissions.

Instructions

A. General

- 1. Submission Date:** Enter the date that the submission(s) will be electronically submitted.
- 2. Submission Number:** Enter the number of complete schedule(s) that the foster family provider will submit (i.e., 1, 2, 15).
- 3. Pre-contractual audit reports documentation for Fiscal Year:** Enter the Projected FY for which the budget calculations have been prepared (i.e., 2009/10).
Note: Once the Projected fiscal year has been inserted in the above field, the previous two fiscal years will populate in the following fields: Current Estimated Actual fiscal year and the Actual Audited Fiscal year. If the fields do not populate, please complete instructions 4. and 5. listed below.
- 4. Based on Current Estimated Actual Expenses for Fiscal Year:** Enter the Current Estimated Actual Fiscal year for which the projected fiscal year calculations were based on. (i.e., 2008/09)
- 5. Actual Audited Expenses for Fiscal Year:** Enter the Actual Audited FY for which estimated actual and projected fiscal year calculations were based on. (i.e., 2007/08).

B. Foster Family Providers Information

- 1. Certificate of Compliance:** Enter the Certificate of Compliance number in the space provided. The Certificate of Compliance Number is assigned to each provider agency upon successful completion of licensing requirements.

Note: If the attached forms are being used to document identical costs for identical classes of foster family homes for **multiple** locations with different certifications, please type in the **“Certificate of Compliance”** box **“Multiple”** and the Certification number of one location then complete the schedule of ALL Certificate of Compliances at the bottom of this worksheet. (i.e., Multiple 456789).

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2. Legal Entity Name as per OCYF License: Enter the Legal Entity name as it is listed on the Certificate of Compliance by the Licensing Office of the Office of Children, Youth and Families (OCYF). If the Service Provider does not have a license from OCYF, enter the Legal Entity Name listed on the Certificate of Compliance and identify the issuing Office in parenthesis (i.e. "Office of Developmental Programs (ODP)").

3. Facility Name: Enter the name of the Local Service Provider.

4. Facility Street Address: Enter the geographic location of the Local Service Provider.

5. Facility City, State, and Zip: Enter the city, state, and zip code of the geographic location of the Local Service Provider.

C. Parent Organization Information (Single or Multiple Facilities)

1. Parent Organization Name: Enter the Corporate name of the administrative agency that indirectly oversees the local service provider sites that contract with the county level agencies.

2. Parent Organization Street Address: Enter the mailing address of the Parent Organization.

3. Parent Organization City, State, and Zip: Enter the city, state, and zip code of the mailing address of the Parent Organization.

4. Federal ID#: Enter the Federal Identification/Tax Identification Number of the Parent Organization.

5. CEO/President Name: Enter the first and last name of the CEO/President of the Parent Organization.

6. Position/Title: Enter the position title of the CEO/President

7. Phone number: Enter the corporate telephone number of the CEO/President.

8. Email Address: Enter the corporate email address of the CEO/President.

9. Submission Date: Enter the most recent date of submission. This field will be updated for each resubmission.

10. Submission #: Enter the number of submission. The first submission will be "1st" then consecutively numbered (2nd, 3rd, 4th, etc.) for each resubmission.

Note: If there are multiple levels or tiers of the Parent Organization (International, National, State, Local, etc), please copy the above fields, paste the fields on a new excel sheet, complete the required fields, and attach the new data to the appropriate excel file.

Note: Pertinent information listed in the above fields will populate to the forms listed within this Appendix. If the information does not populate, please review the instructions within this Appendix to insert the information as needed.

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D. Contact Information

1. **Contact Person Name:** Enter the first and last name of the individual responsible for completing and submitting the contract documentation forms.
2. **Title:** Enter the position title of the individual responsible for completing and submitting the contract documentation forms.
3. **Street Address:** Enter the business address for individual responsible for completing and submitting the contract documentation forms.
4. **City, State, and Zip:** Enter the city, state, and zip code of the mailing address of the individual responsible for completing and submitting the contract documentation forms.
5. **Phone Number:** Enter the business telephone number for the individual responsible for completing and submitting the contract documentation forms.
6. **Fax Number:** Enter the business fax number for the individual responsible for completing and submitting the contract documentation forms.
7. **Email Address:** Enter the business email address for the individual responsible for completing and submitting the contract documentation forms.

Note: If there is an alternate contact, please copy the above fields, paste the fields on a new excel sheet, complete the required fields, and attach this sheet to the appropriate excel file.

E. Checklist and Certification Statement

1. **Contract Documentation Schedule Checklist:** Please verify that the applicable forms have been submitted by checking the boxes.
2. **Certification Statement:** Please read certification statement as noted.
3. **Print Name:** Enter the first and last name of the individual responsible for completing and submitting the pre-contractual audit report documentation forms.
4. **Title:** Enter the position title of the individual responsible for completing and submitting the pre-contractual audit report documentation forms.
5. **Date:** Enter the date that the certification statement has been read and signed.

F. Contact Information of County Agency or Review Team's Lead Reviewer (For Reviewers Only)

1. **Name:** Enter the Name of the Reviewer or the Review Team Lead Reviewer.
2. **County:** Enter the County affiliated with the Reviewer named above.
3. **Phone Number:** Enter the Phone Number of the Reviewer named above.

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~~4. **E-mail Address:** Enter the E-mail Address of the Reviewer named above.~~

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~~**G Multiple Certificated Locations**~~

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~~1. **Certification(s):** Enter the Certificate of Compliance Number(s) that will be used to develop identical per diems in this field. Upon completion of inserting certification numbers in this column, the grand total of certification numbers will appear at the top of the form.~~

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~~2. **Unit Name:** Enter the unique name commonly used for the local service provider (if applicable).~~

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~~3. **Facility Name:** Enter the name of the local office of the service provider (i.e., Central PA office of ABC Foster Homes, etc).~~

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~~4. **Facility Street Address:** Enter the geographic location of the local office of the service provider.~~

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~~5. **Facility City, State, and Zip:** Enter the city, state, and zip code of the geographic location of the local office of the service provider.~~

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~~**Note:** If completing the subsequent forms for Multiple Certificate of Compliance Numbers, compile all costs and report the overall total for each area of the forms. The singular packet will display all expenses for all included certificate of compliance numbers as well as the total days of care for all included certificate of compliance numbers.~~

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**Appendix A
Foster Family Providers**

**Instructions for
Summary Rate Sheet
(Pre-Contractual Audit Report Form)**

This form is intended to summarize all of the requested per diems for the Service Provider. The Service Provider will use this sheet for clear communication to the Contracting Agencies as to their requested per diem rates. Additionally, the contracting county agency may also use this form for contract negotiations. These maximum amounts of state and federal allowable reimbursement, will be listed for all Certificate of Compliance Numbers that the provider has available for Child Welfare residential foster care services. The listed pre-contractual audit report sheets are not limited to just Foster Family Providers but should include Group Home/Institutional residential services as well.

Instructions

1. Enter the information for Child Welfare Programs only. Include all out-of-home placement programs.
2. If you have multiple certificate numbers that are offering the same service and same costs, each certificate of compliance number does not need to be listed.

Additional Instructions

1. **Certificate of Compliance Number**— Enter the number in the designated box. If more than one Certificate of Compliance Number offers the same service for the same costs, you may enter the word **MULTIPLE** and one of the Certificate of Compliance Numbers associated with the service.
2. **Unit ID**— Enter the Unit ID if applicable.
3. Enter the Facility Name and/or Unit Name. If more than one certificate number offers the same service for the same costs, enter the name of the Program associated with the Facility and/or Unit.
4. Enter the Total Proposed Provider Per Diem Request for the associated Certificate of Compliance Number and/or Program.
5. Enter the State and Federal Maximum Allowable Reimbursement Amounts requested for the associated Certificate of Compliance Number and/or Program.

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**Appendix A
Foster Family Providers**

**Instructions for
I. Current Foster Family Service Descriptions (Worksheet)**

This form is used to detail each class of foster family ~~within the current budgeted fiscal year~~. The service provider should describe the population served and the daily expenses covered by the pre-contractual audit report for each class. The provider may use as many or few classes as needed to describe all levels of foster family services rendered. Each class will be based upon daily expenditures covered and population served not by costs. (Example: Class A and Class B have the same expenses but Class A is for infants; infant's daily expenses include diapers, wipes, and food; but Class B is for adolescents whose daily expenses are different but equivalent in total amounts).

The provider will report any other expenses considered to be incidentals, usually considered non-daily expenses, also paid to each class of foster family. Please note that these items are to be described clearly and OCYF will insure that the Contracting Agency has agreed to pay for such. Incidentals, i.e., not purchases that are required such as food, these 'expected' purchases should be included as expenses paid to the foster family home. Items of expense described in the Incidental column will not be included by OCYF in the Maintenance allowable federal reimbursement but will be listed separately.

The maximum federal Maintenance reimbursement amounts and personal incidental expenses are described as expenses meant to cover the cost of maintaining the child in care. The expenses related to maintaining the child are known as Foster Care Maintenance Payments and can be detailed further in the Social Security Act, "Title IV Grants To States For Aid And Services To Needy Families With Children And For Child Welfare Services, Part E Federal Payments for Foster Care and Adoption Assistance, Sec. 475. Definitions (4)(A).

If a provider is planning on adding one or more Classes of Service in the Projected Year, add the Class of Service or Classes of Service after the last Class of Service listed for the Current Year. Complete the form as instructed below for each Class of Service.

Medical treatment costs that are reimbursed by Medical Assistance (MA) should not be included on this page. These costs are covered by MA and will come out to a zero balance. Due to this, these expenses should not be included in the maximum allowable state and federal reimbursement amounts reported on these forms.

Instructions

A. General

- 1. Facility Name will populate from the Cover Sheet in the space provided.
- 2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The Certificate of Compliance Number is assigned to each provider agency upon successful completion of licensing requirements.

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- ~~3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.~~
- ~~4. The Federal Identification number will populate from the Cover Sheet in the space provided.~~
- ~~5. Enter proposed expenditure request as the **exact** amount paid in punctuated format.~~
- ~~6. Enter the reimbursement paid to the Foster Family Home for Each Class of Service for Each Fiscal Year.~~
- ~~7. To **add** additional Classes of Service, click on the 'button' labeled "Insert Additional Class".~~

~~**B. Detailed Instructions**~~

- ~~1. **Foster Family Daily Reimbursement** – Enter reimbursement amounts paid to foster family home to MAINTAIN the child in care in the three columns identified for each fiscal year. These are to be in 'rate' format and not total budgeted amounts for the class. (i.e., \$25.50 not \$700,000)~~
- ~~2. **Class** – Use any **two letters** (i.e., AR, PK, BB, ZC, etc.) to label each class.~~
- ~~3. **Population served in Class** – For each Class, describe the population that qualifies for each per diem in the column. (i.e., Ages 12 to 18, ages 12 to 18 with special medical needs, newborn through 2 years old, etc.)~~
- ~~4. **Foster Family Reimbursement Includes** – For each Class, outline the expenses that are covered by the amount paid to the foster family home in this column. (i.e., Food, Clothing, Shelter, Daily Supervision...) If the foster family per diem charged to the contracting agency includes reimbursement for unallowable Maintenance activities, identify the unallowable portion of the per diem amount and list the associated unallowable activities. Please note that if there is a portion of the foster family per diem rate that is reimbursed by another funding source and that expense is not included in the per diem rate charged to the contracting agency, do not include that portion of the per diem on this form.~~
- ~~5. **Incidentals not included in the Foster Family Per Diem** – For each Class, identify, if any, expenses that may be paid for that would be described as incidentals. All of these items are to be available to every member of the class of service. OCYF will insure that any item listed here is agreed upon by both the contracting county agency and the service provider.~~
- ~~6. Complete all subsequent Class of Service with the information detailed in the previous instructions.~~

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**Appendix A
Foster Family Providers**

**Instructions for
II. Local Service Provider Staff Roster**

This page is designed to display all personnel whose salary was charged to the Administrative category in the **Actual Audited Fiscal Year** (the costs that were reported in the agency's most recent audit). The provider will list all staff employees for the entire agency, whether the employee was full-time or part time, and the employee's salary allocated to this local service provider site. If an employee performs multiple job functions within the program, the amount of that employee's salary is listed under each job function that employee performs. The employee's total salary is listed as well as the amount allocated to the local service provider site. The amounts listed should be the audited amounts available to the county agency that is contracting for the service (this section is not applicable to public foster family providers).

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix A Foster Family Providers (Cover Sheet).

Instructions

A. General

1. Facility Name will populate from the Cover Sheet in the space provided.
2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The Certificate of Compliance Number is assigned to each provider agency upon successful completion of licensing requirements.
3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
4. The Federal Identification number will populate from the Cover Sheet in the space provided.

B. Detailed Instructions

1. Prior Year Actual Audited employee roster should be used when completing this form.
2. **Staff Name or Staff ID**—Enter the name or a predetermined unique identifier of each employee that worked at the facility during the prior year. If using a unique identifier in substitute of the employee name, be sure that in case of an audit, the unique identification assigned to each employee can be tracked back to a specific staff member. (**Example:** John Smith or employee number "654321", etc)
3. **Position/Title**—Enter the employee's job title or position title.
4. **Full-Time (100%) or Part-Time (xx%)**— If the employee is hired as a Full-Time (FT) employee for the provider organization, enter '100%' in this column. In the case where the employee is hired as a FT

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employee but works in other facets, outside of the scope for Child Welfare Out-of-Home placement service, the employee should still be listed as '100%.' If the employee is hired as Part Time (PT), enter the percentage (>100%) that reflects the employee's time in comparison to a full time employee's time. If the employee works in other facets outside the scope of Out-of-Home placement service, the employee's percentage of time will still reflect the employee's time as it relates to the entire provider organization. The service provider will be able to explain the distribution of the employee's time through the Narrative Box at the bottom of Local Service Provider by Job Classification form and in the Cost Allocation Plan. Please do not use the following: check marks, write the words such as "yes" or "no" or put an "x" in the cells under the categories.

5. Weeks worked during the year – For an employee who worked the entire year, leave this column BLANK. If an employee worked LESS THAN the entire year, list the number of weeks the employee worked. (i.e. if the employee worked exactly half a year, 26 weeks, the service provider would enter "26" in this column) A formula is built into the worksheet to adjust the FTE count to accurately reflect the FTE count needed to operate the local service provider site.

6. Total Annual Salary Paid – List the employee's total annual salary/wage that was paid to the employee for the Actual Audited fiscal year.

Note: When completing this form, compensation for on-call duties as well as over-time paid to the employee should be included. This can be done in two different ways.

One methodology would be to list the compensation as a single line item with all additional compensation included. In this methodology, adjust the percentage of time (FT/PT) to reflect the additional compensation. An FT employee would be listed as greater than 100% in this situation.

The other methodology would be to create a second line for the additional compensation for the individual employee. The employee's identifying information may be displayed as "Joe Smith" or "Employee 654321" for the first line assigned to that employee. The second line for the same employee that is reflective of the additional compensation may be "Joe Smith-OT" or Employee 654321-OT". In this method, the second line for the same employee would still need to reflect the percentage of time associated with the additional compensation. This situation would not produce an employee whose percentage of time is greater than 100%.

7. Percentage of Total Salary Allocated to this Site – List the percentage of the employee's salary that is allocated to this Certificate of Compliance Number. It is possible that an employee is listed as FT but the employee's total salary allocated to this site is less than his/her total annual salary paid. That example would occur if the employee splits his/her time between multiple programs within the service provider's overall agency.

8. For the next four (4) job function columns (Program Staff, Manager/Supervisor, Support and Clinical), list the amount of the employee's salary that is attributed to the four (4) job functions listed at the top of the column. Indicate the amount of the employee's total salary that corresponds to each job function. When totaled, the amount from each job function should equal the "Staff's Salary Allocated to this site" column. If an employee splits their time among more than one **facility and/or job category**, an explanation of how the employee's time is divided should be included in the narrative box at the bottom of the Local Service Provider by Job Classification form.

~~9. **Staff's Salary Allocated to this site** – Enter the employee's total salary/wages that are allocated to this local service provider. This total should be what the employee is paid to perform all job duties for this Certificate of Compliance Number. This will include compensation for on-call duties as well as over time. This amount will not be equal to the employee's total salary if a portion of the employee's salary is allocated elsewhere. This total must equal the "Percentage of Total Salary Allocated to this site" multiplied by the "Total Annual Salary Paid" column.~~

~~10. **Error Message** – A red error message will occur either above the Error Message box and/or at the end of the row for each employee when specific calculations do not total correctly.~~

~~If the Error message "Total of Job Categories does not equal Salary allocated to this site" appears (above the Error Message Box), this means that the total of all the amounts under the Job Categories does not equal the total of all the amounts under the column "Staff Salary Allocated to this Site." Please check the amounts entered to ensure these two totals are equal.~~

~~If the Error Message "Total of Job Categories does not equal Total allocated to this site or Allocation to the Facility (percentage) is incorrect" appears at the end of the employee's row, the employee's "Total Annual Salary Paid" multiplied by the "Percentage of Total Salary Allocation to this site" does not equal the "Staff's Salary Allocation to this site." Review these columns for the employee and make the adjustment to resolve the error.~~

~~11. The totals for each column will appear in the green cells directly above the total annual salary column, job categories and total salary/wages allocated to the facility columns.~~

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~~12. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.~~

~~13. To add lines for additional staff, click on the button above the column "Staff Name" labeled "To add additional lines please click on this BUTTON for each additional staff. This is to be done when the prescribed number of lines is insufficient.~~

~~14. If provider is completing this packet for multiple facilities in which the same total expenses exist for several certificate(s) of compliance numbers, then the local service provider staff roster should include all staff that work at the agencies under the certificate numbers that are stated on the foster family provider cover sheet.~~

Appendix A
Foster Family Providers

Instructions for
III. Local Service Provider by Job Classification

The local service provider staff by job classification report is a breakout of the different staff allocations per duty and job classification over a three-year progression. Refer to Foster Family Provider Line Item Expenditure Definitions to review the employee job categories and description of duties to ensure that each employee is placed into the proper job classification. The intent of this page is to work in conjunction with the Local Service Provider Staff Roster and Direct Administrative Expenditure pages. Included with this page would be any further explanation of how staff time is allocated to different Certificate of Compliance Numbers, units or programs. Provide as much detail when explaining any significant changes in staff time, FTE counts and/or personnel costs. (This form is not applicable to public foster family providers.)

Refer to Section C. Line Item Expenditures Definitions located in the instructions for Direct Administrative Expense section to review the employee job categories and description of duties to ensure that each employee is placed into the proper job classification.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix A Foster Family Provider cover sheet.

Instructions

A. General

1. Facility Name will populate from the Cover Sheet in the space provided.
2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The Certificate of Compliance Number is assigned to each provider agency upon successful completion of licensing requirements.
3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
4. The Federal Identification number will populate from the Cover Sheet in the space provided.

B. Detailed Instructions

1. **Each Job Category**— Enter the positions/job titles used by the service provider that is most appropriately described by the job function category. (i.e., Clinical/Treatment: LPN, RN, Psychologist, etc.) List all positions/titles under each applicable job function category. The service provider will not list individual employees but group the employees by position/job title. The associated personnel expenses will be added together for each position/job title. Examples are provided for each job category.

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~~For clarification a "Mental Health Technician" may be performing job duties that describe activities of a Program staff although the name alone seems to be Clinical/Treatment in nature. Each staff member should be evaluated and classified based upon job duties/activities, not just position/job title.~~

~~2. **Each Fiscal Year**—For each position/title, the service provider will complete the Total and Title IV-E Allowable columns.~~

~~3. **FTE**—The associated FTE count will be listed for each position/job title. A position/job title may reflect one employee or multiple employees. Add the FTE count for each employee listed for the position/job title. Enter the FTE count in the FTE column for each row.~~

~~FTE is defined as the fractional or whole number of positions filled during the reporting year. Indicate the number of full time equivalent positions paid in each job category for each job title named by the provider. Numbers can be rounded to two (2) decimal places. FTE is calculated by adding the number of full time staff to the percentage of all part time staff.~~

~~**FTE Calculation Example:** If a work year is defined as 2080 hours then one staff member that is employed full time for entire year then that staff member is considered to be $FTE = 1.0$. Two employees working 1040 hours each, $FTE = 0.5 \times 2 = 1.0$.~~

~~**Additional Example:** 2 full time staff and 3 part time staff (1 at 75%, 1 at 50% and 1 at 10%). FTE would equal $2.0 + 0.75 + 0.50 + 0.10$ or 3.35 FTE.~~

~~4. The total amount for each personnel category for all three (3) fiscal years.~~

~~**Prior Year Actual Audited FY**—The costs that are reported in the agency's most recent audit.~~

~~**Current Estimated Actual FY**—This should be an estimate of cost for the current twelve month fiscal year based on the agency's current expenditures.~~

~~**Projected Budget FY**—The anticipated expenditures for the next fiscal year.~~

~~5. **Subtotal**—Each column of the Program Staff, Managers/Supervisors, Support Staff and Clinical/Treatment job classifications will be added together and totaled under each section in the row "Subtotal".~~

~~6. **Total**—Each "Subtotal" will be added together and populate in this box.~~

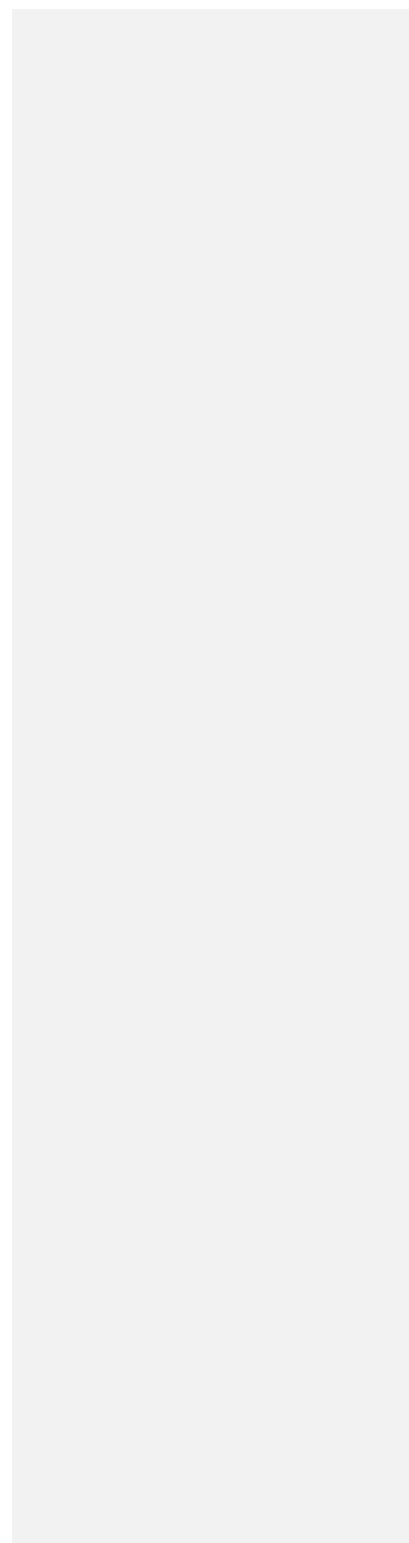
~~7. **Error Messages**—Only appears in the Actual Audit Fiscal Year. Error messages appear in two places on this form. Each message is reflective of a calculation that does not equal previously entered data on the Local Service Provider Staff Roster form.~~

~~In the gray box below the subtotaled amounts, the message "**Subtotal does not equal sum of details**" may appear. This message appears when the total of amount listed for that job category does not equal the same job category subtotal from the Local Service Provider Staff Roster. Review the entered data and make corrections to remedy the error.~~

In the final gray box under the Actual Audited fiscal year, the message "~~FTEs do not agree with WORKSHEET II~~" may appear. This message appears when the total FTE count for this form do not match the total FTE count from the Local Service Provider Staff Roster form. Review the entered data and make corrections to remedy the error.

- ~~8. ***Narrative Box~~ – Explain the method by which staff time is allocated among job duties or programs. For employees that split their time among offices or job categories, a reasonable allocation plan should detail how the employees' time is divided. In addition, any significant change in FTE counts or staff costs should be explained in this box as well. Please explain to the greatest detail possible, using details when applicable.

~~Note:~~ The 'Subtotal for each job category will populate on the Direct Administrative Expenditures form.



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**Appendix A
Foster Family Providers**

**Instructions for
IV. Direct Administrative Expenditures**

This page is designed for the private foster family provider to list all direct administrative expenses for the local service provider for the three fiscal years requested. For each fiscal year, the provider will list the portion of each expense line item that is related to allowable Title IV-E administrative activities limited to the following as specifically included in the contract between the county and provider.

Note: See comments under **GENERAL REQUIREMENTS** on Page 4 of this bulletin regarding **Administrative Claim**. The items described in the following section are generally considered Administrative expenses as it relates to private foster family home providers. These items cannot be claimed as a Foster Care Maintenance Payment.

Also, the provider will need to include a detailed cost allocation plan associated with the Title IV-E allowable and non-allowable expenditures. **Please see OCYF Bulletin 3140-08-01, "Title IV-E Foster Care Maintenance and Adoption Assistance Program Costs Allowable for Federal Financial Participation", regarding allowable costs for Title IV-E fiscal participation.**

If an expense item does not fit one of the defined line items, list separately under "Other" in terms that clearly describe the expenditure. **Do not group different types of expenditures together and identify as "Miscellaneous"**.

(This section is not applicable to public foster family providers. The administrative cost of a public operated foster family home program is captured in the statewide Random Moment Time Study.)

The identifying information located in the heading of each page should automatically populate based on proper completion of the **Appendix A Foster Family Providers (Cover Sheet)**. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

1. Facility Name will populate from the Cover Sheet in the space provided.
2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The Certificate of Compliance Number is assigned to each provider agency upon successful completion of licensing requirements.
3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
4. The Federal Identification number will populate from the Cover Sheet in the space provided.

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B. Objects of Expense

1. Personnel Expenses

The total amount of salary/wages for each job category will be populated from the Local Service Provider by Job Classification form. Employee Benefits and Staff Training expenses need to be entered for each fiscal period.

Program Staff, Support Staff, Clinical/Treatment Staff and Managers/Supervisors—All salary/wages, over-time and on-call time for Program Staff, Support Staff, Clinical/Treatment Staff and Managers/Supervisors will be listed for the local service provider location. If an employee splits their time between different areas within the agency; provide an explanation regarding the division of their time in the agency allocation plan.

Employee Benefits—Enter the total amount of benefits paid by the employer in each column. Be certain to include only benefits for those positions/employees that are considered Title IV-E allowable in the Title IV-E allowable column.

Staff Training—Include the cost of staff trainings in each column. Be certain to include only trainings for positions/employees that are Title IV-E allowable in the Title IV-E allowable column.

Total Personnel Expenses—The total of all the Personnel expenses will total in this row.

2. Office and Operational Expenses

The service provider must report all expenditures for the office for each item listed on the report. This includes the total office expenditures for each line item and the Title IV-E allowable expenditures for each of the three budget years. The expenses reported in this section should be related only to the local service provider office costs.

Refer to the Section C. Line Item Expenditure Definitions to ensure that costs reported are in the correct line item category.

Enter the total of all objects of expenditures for each line item in the row labeled "Total Office and Operational Expense".

3. Offsetting Revenue

Identify the source of any revenues received to offset any costs prior to calculation of a per diem. Add the totals of all offsetting revenue and enter on the Total Offsetting Revenue line. Ensure that the proportionate share of off-setting revenue is applied to the Title IV-E Allowable portion.

4. Net Total

Add the Total Personnel Expense and Total Office and Operational Expense. Subtract the Total Offsetting Revenue amount from that sum. Enter the amount in the Net Total line. Enter the portion of the Net Total that is Title IV-E allowable in the designated column. Complete the Net Total for each of the three budget years.

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~~5. **Direct Admin Title IV-E Percentage:** Auto-populates the Title IV-E Percentage for each fiscal year.~~

~~6. **Indirect Administrative as per Master Program List and CAP**~~

~~If applicable, add the Indirect Administrative cost allocation for the Local Service Provider. Enter the reasonable portion of costs that should reflect the benefit awarded by the program/facility. Also, the total indirect administrative expenditures for the entire provider agency should be accounted for in the allocation plan. Documentation will need to be provided regarding the indirect expenses allocated to the local service provider's expenditures.~~

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~~7. **Grand Total Administrative Expense**~~

~~Add the **Net Total** and Indirect Administrative amount to calculate the **Grand Total Administrative Expense**.~~

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~~8. **Narrative Section**~~

~~Explain in as much detail as possible how the allowable portion was determined for the local provider site. Use examples where applicable.~~

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~~C. **Line Item Expenditure Definitions**~~

~~1. **Personnel Expenses**~~

~~**Program Staff** – Staff that recruits, approves, oversees, monitors and certifies foster homes; also, staff who has responsibility for case management and related activities. (Case management is defined as the administrative time arranging for the services and monitoring the implementation of the family service plans of children in placement, assuring services are provided as required by the plan, scheduling and conducting reviews of children in placement but **excludes** the participation in social service delivery or providing a social service directly to the client.)~~

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~~**Managers/General Supervision Staff** – Staff that supervise other staff and ensure quality standards are met. Examples may include but are not limited to: Program supervisors and clerical supervisors.~~

~~**Program Support Staff** – Staff required to maintain the day-to-day general functioning of the local provider office. Staff whose activities include, but are not limited to: bookkeeping; data processing; auditing; janitorial; and clerical to the extent that these costs are not considered direct service/case management activities.~~

~~**Clinical/Treatment Staff** – Staff that provide children and their families with counseling or treatment to ameliorate or remedy the personal, medical, mental health, and/or drug or alcohol problems resulting in the child's placement.~~

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~~**Employee Benefits** – Benefits may include but are not limited to the costs of employer paid payroll taxes on behalf of the employee, employee insurance, pension, and unemployment benefit plans.~~

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~~**Staff Training** – Cost of trainings that will increase the ability or enhance the performance of staff members to provide support and assistance to children in the foster care settings.~~

2. ~~Office and Operational Expenses~~

~~**Office Space (Rent/Depreciation)**—Fair market cost of renting, leasing or depreciating the space that is being used in the administration or operation of the administrative agency.~~

~~**Maintenance**—The upkeep of the grounds. This includes necessary maintenance, normal repairs and alterations necessary to keep property in an efficient operating condition.~~

~~**Building Utilities**—Costs of all utilities for the building that are being used in the administration or operation to provide for the daily operation and functioning. Examples of these costs include but are not limited to: Heat, electricity, water, sewer services, and garbage.~~

~~**Communication**—Costs incurred for telephone services, local and long distance telephone calls, messenger, electronic or computer transmittal services.~~

~~**Office Supplies**—Cost of supplies necessary for general operation of administrative duties. Examples of these costs include but are not limited to: general office supplies, ink/toner and calculators.~~

~~**Transportation/Travel**—This includes the cost incurred for business related travel by employees who are traveling on official business of the administrative agency. Examples of these costs include but are not limited to: gasoline, mileage, hotel costs, meals, tolls, parking, and vehicle rentals.~~

~~**Vehicle Maintenance and Repair**—The operating cost of the vehicles and of all maintenance and upkeep on vehicles used for administrative and operation of the administrative agency. Examples of these costs include but are not limited to: Registration fees, gas, inspections, vehicle repairs, oil, tires and lubrication services.~~

~~**Postage and Shipping**—Cost of postage to include: stamps, shipping and handlings~~

~~**Printing and Publications**—The general costs of printing, publishing and press work associated with the ordinary function of the provider agency.~~

~~**Insurance**—The cost of insurance premiums incurred by the agency to protect its staff, equipment, supplies, and other insurable items, from loss by theft, fire, and flood. Examples would include but are not limited to: vehicle insurance and fire insurance.~~

~~**Equipment and Furniture (Depreciation)**—This depreciation of furniture and equipment that is essential to the operation of the organization. Examples include but are not limited to the following: copiers, computers for administrative uses, software, desks and chairs.~~

~~**Association Dues/License Fees**—The cost of any fees required to operate the administrative agency.~~

~~**Recruitment/Advertising**—Costs incurred by activities such as help-wanted advertising, promotional and public relations related to obtaining staff.~~

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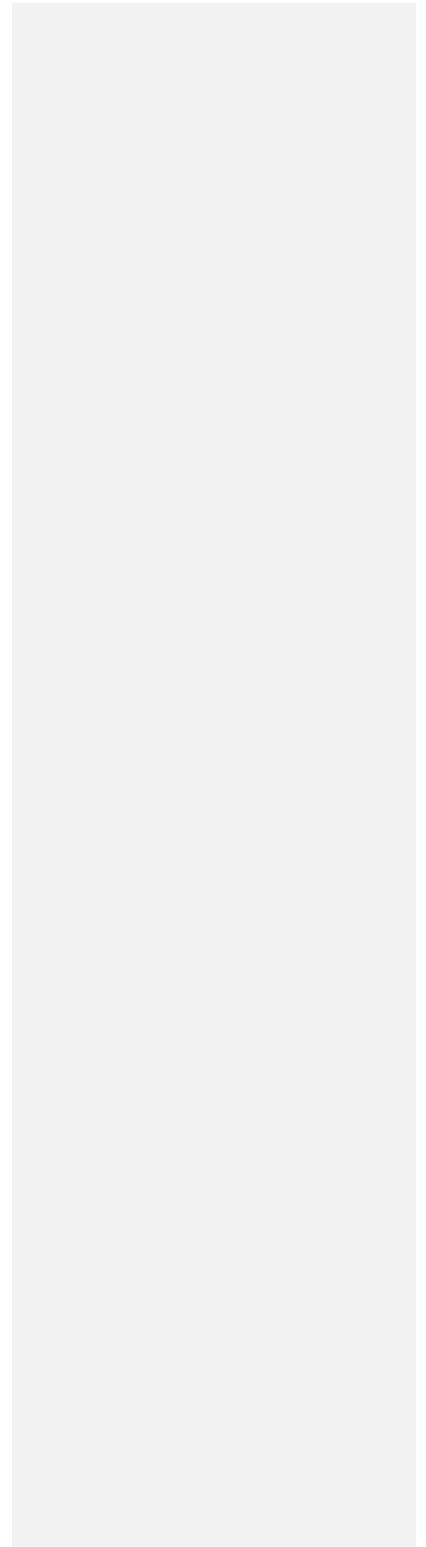
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~~**Auditing Expense**—The costs that occur as a result of financial or compliance audits performed on the administrative agency programs under their oversight.~~

~~**Other**—Any expenditures necessary for the day-to-day operations of the office but does not meet any above line item definitions; the expenditure needs to be **clearly identified** separately from any other expenditure. If the line item description is non-specific, Federal and State funds **will not participate** in that expense. Use very distinct, descriptive line item labels in order to ensure clarity of the expense.~~

~~**Offsetting Revenues**—Any source of reimbursement related to the identified expenditures and is used to reduce the cost of daily care. Examples include but are not limited to the following: donations, fundraising, national school lunch program.~~



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Appendix A
Foster Family Providers

Instructions for
V. Indirect Administrative Staff Roster

This report is designed to list the staff who are **not** considered facility staff but rather staff who are employed at the parent organization that indirectly oversees the operation of the facility. This worksheet identifies each staff member, the employee's position title, role, and salary within the provider agency. This report is to be filled out to reflect positions and salaries for three fiscal years: prior year actual audited, current estimated actual and projected budget fiscal years. The total costs reported for each job category (Admin Staff, Support Staff and Clinical/Treatment/Education Staff) on this sheet will automatically transfer to the personnel salary costs section of the Indirect Administrative Expense sheet.

Complete this form for the entire indirect administrative body or bodies for this service provider. If there is more than one level of indirect administration that charges an amount to the local service provider, complete this form for each level. As part of the service provider's Cost Allocation Plan, provide the information that explains how all levels added together is distributed in a fair and equitable manner to the local service provider. The amount allocated to the local service provider should be identified clearly. (This section is not applicable to public foster family providers.)

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix A Foster Family Provider cover sheet.

Instructions

A. General

1. Facility Name will populate from the Cover Sheet in the space provided.
2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The **Certificate of Compliance Number** - The number was assigned to each provider agency upon successful completion of licensing requirements.
3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
4. The Federal Identification number will populate from the Cover Sheet in the space provided.

B. Indirect Administrative Staff Roster

1. Staff Name - Enter the name of each employee. If you are not using staff names, construct a unique identification for each employee that worked at the facility. If using a unique identification in substitute of the employee name, be sure that in case of an audit the unique identification assigned to each employee can be tracked back to a specific staff member. (Example: John Smith or employee number "654321", etc.)

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2. ~~Position/Title~~—Enter the position or title of the job that the employee is designated to perform. For newly created positions that do not have staff assigned to them for the projected budget year, enter the word Vacant in the staff name column, then the position title and then place the salary that corresponds to the job duties in the correct column.
3. The three columns (~~Admin, Support and Clinical/Treatment/Educational~~) separate employee positions into three job categories—administrative, support staff and clinical/treatment/educational. Enter the portion of the individual's salary in the appropriate category or categories for each corresponding fiscal year. This will include compensation for on-call duties as well as over-time. (See WORKSHEET II, Local Service Provider Staff Roster—Detailed Instructions—Number 5 for further instruction regarding additional compensation reporting methods)

If staff split their time among multiple job categories (Admin, Support and Clinical/Treatment/Educational), be sure to put the salary/wage for each job category in each corresponding fiscal year. Also, if an employee splits his/her time among more than one job category, an explanation of how the employee's time is divided should be included in the narrative box at the bottom this form.
4. In the last column of each fiscal year there is a column titled "~~Total Salary/Wages~~". This should equal the employee's total salary/wages for each corresponding fiscal year. This column will automatically populate based on the information put in the Admin, Support and/or Clinical/Treatment/Education data.
5. The totals for each column will appear in the green cells directly below the job category headings and total salary/wages heading for each fiscal year.
6. At the bottom of this form, please explain any changes in Indirect Administrative staff or any changes in Indirect Administrative staff costs from year to year. If there are no changes from year to year please state "No changes on this form" as this will make the reviewer aware that this section was not overlooked by the provider. Any pre-contractual audit report documentation submitted without the proper completion of this information **will not** be accepted for review by OCYF or, the expenditures will not be selected for state and federal financial participation due to the lack of detail supporting the reported costs.
7. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.

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**Appendix A
Foster Family Providers**

**Instructions for
VI. Indirect Administrative Expense**

This report is designed to capture the Total expenditures of the administrative agency that has indirect management responsibilities of all programs for the Parent Organization. Indirect costs are those costs that are incurred for a common or joint purpose and not readily assignable to any specific program or facility but benefit the program as a whole and are necessary to operation of the agency.

The identifying information located in the heading of each page should automatically populate based on proper completion of the APPENDIX A Foster Family Providers (Cover Sheet).

Instructions

A. General

1. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
2. The Federal Identification number will populate from the Cover Sheet in the space provided.
3. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.

B. Objects of Expense

This section is to identify the cost to provide indirect administrative oversight of an agency providing out-of-home placement services to children. The form requests a three-year trend, starting with most recent prior year actual audited expenditures, the current estimated actual budget year, and projected budget year expenditures. Categorize expenditures with each line item according to the definitions found in Section C. Line Item Expenditure Definitions of these instructions. Separate allowable Title IV-E costs from the total cost in each line item for each year based on Federal regulations found in OCYF Bulletin 3140-08-01 and the Child Welfare Policy Manual.

If an expense item does not fit one of the defined line items, list separately under "Other" in terms that clearly describe the expenditure. **Do not group different types of expenditures together and identify as "Miscellaneous"**.

1. Personnel Expenses

The total of each job category (Administrative Staff, Support Staff and Clinical/Treatment/Educational Staff) should populate in the green cells located in the Personnel Expense section of this form based off the information that was reported on the Indirect Administrative Staff Roster. The total amount of prior year actual audited, current estimated actual budget year, and projected budgeted year salary

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and wages will appear in the appropriate line for each category of staff in the respective columns for each fiscal period.

Administrative, Support Staff and Clinical/Treatment/Educational Staff—Should include the total amount of salary and wages for each category of agency Administrative, Support, Clinical/Treatment/Educational Staff in each column for each budget period. Be certain to include only the Title IV-E Allowable salary costs for those positions/employees that are considered Title IV-E Allowable in the Title IV-E Allowable columns.

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Employee Benefits—Enter the total amount of benefits paid by the employer in each column. Be certain to include only benefits for those positions/employees that are considered Title IV-E Allowable in the Title IV-E Allowable columns.

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Staff Training—Include the cost of staff trainings in each column. Be certain to include only trainings for positions/employees that are Title IV-E Allowable in the Title IV-E Allowable columns.

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Total Personnel Expenses—The total for each column by budget year should appear in the "Total Personnel Expense" line of each column.

2. **Operational Expenses**

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For each line item, enter in the amount of the expenditures the agency paid for each budget year. Put the Title IV-E Allowable costs in each column for each corresponding budget year.

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The total of each column by budget year for the operational expenses should automatically populate in the "**Total Operational Expenses**" line of each column.

3. **Total Indirect Administrative Expense**

The total personnel expenses are added to the total operational expenses which should then equal the amount that is populated in the "**Total Indirect Administrative Expense**" line.

4. **Offsetting Revenue**

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Specify any offsetting revenues and report their costs in the corresponding columns for each budget year. Assure that proportionate share of revenue is allocated to Title IV-E Allowable column.

The sum total of all revenues reported in this category for each column should automatically populate in the line labeled "**Total Offsetting Revenue**".

5. **Net Total of Agency Indirect Administrative Expense**

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The Total Offsetting Revenue line for each column is then subtracted from the Total Operational Expense line for each column to determine the "**Net Total of Agency Indirect Admin Exp**".

6. *****Narrative at the bottom of the page**—Please explain to the greatest detail possible how the Title IV-E allowable amounts were developed for the indirect administrative expenses. Provide examples when applicable. Any contract documentation submitted without the proper completion of this

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~~information will not be accepted by OCYF for review or; the expenditures will not be selected for state and federal financial participation due to the lack of detail supporting the reported costs.~~

~~7. **Reminder:** A cost allocation plan (CAP) must be included with the submission of the contract documentation.~~

~~C. **Line Item Expenditure Definitions**~~

~~Expenditures below relate to the administrative agency and the day-to-day oversight of multiple programs/facilities.~~

~~1. **Personnel Expense**~~

~~**Administrative** – Administrative personnel are those staff that benefit the provider agency as a whole and are not attributed to any specific service program. Examples include but are not limited to the following: Chief Executive Officer and Chief Financial Officer.~~

~~**Support Staff** – Personnel that aid the general operation and support of administrative staff in order to benefit the entire organization. Examples include but are not limited to the following: Clerical staff, information technology staff, and mail room staff.~~

~~**Clinical/Counseling/Treatment Staff** – Staff who aid the oversight of employees who provide children and their families with counseling or treatment to ameliorate or remedy the personal, medical, mental health, and/or drug or alcohol problems resulting in the child's placement. Examples include but are not limited to the following: Director of Clinical Services, Director of Nursing, and Medical Services Director.~~

~~**Educational Staff** – Educational personnel that work to benefit the provider agency as a whole and are not attributed to any specific service program and oversee the staff providing children with basic educational programs. Examples include but are not limited to the following: Director of Education, and Director of Curriculum.~~

~~**Employee Benefits** – Benefits may include but are not limited to the costs of employer-paid payroll taxes on the behalf of the employee, employee insurance, pension, and unemployment benefit plans.~~

~~**Staff Training** – Cost of trainings that will increase the ability or enhance the performance of staff members to provide support and assistance to children in the facility settings.~~

~~2. **Operational Expense**~~

~~**Office Space (Depreciation/Rent)** – Fair market cost of renting, leasing or depreciating the space that is being used in the administration or operation of the administrative agency.~~

~~**Maintenance** – The upkeep of the grounds. This includes necessary maintenance, normal repairs and alterations necessary to keep property in an efficient operating condition.~~

~~**Building Utilities** – Costs of all utilities for the building that are being used in the administration or operation to provide for the daily operation and functioning. Examples of these costs include but are not limited to: Heat, electricity, water, sewer services, and garbage.~~

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Communication—Costs incurred for telephone services, local and long distance telephone calls, messenger, electronic or computer transmittal services.

Office Supplies—Cost of supplies necessary for general operation of administrative duties. Examples of these costs include but are not limited to: General office supplies, ink/toner and calculators.

Transportation/Travel—This includes the cost incurred for business related travel by employees who are traveling on official business of the administrative agency. Examples of these costs include but are not limited to: Gasoline, mileage, hotel costs, meals, tolls, parking, and vehicle rentals.

Vehicle Maintenance and Repair—The operating cost of the vehicles and of all maintenance and upkeep on vehicles used for administrative and operation of the administrative agency. Examples of these costs include but are not limited to: Registration fees, gas, inspections, vehicle repairs, oil, tires and lubrication services.

Postage and Shipping—Cost of postage to include: Stamps, shipping and handling.

Printing and Publications—The general costs of printing, publishing and press work associated with the ordinary function of the provider agency.

Insurance—The cost of insurance premiums incurred by the agency to protect its staff, equipment, supplies, and other insurable items, from loss by theft, fire, and flood. Examples of this would include but are not limited to: Vehicle insurance and fire insurance.

Equipment and Furniture (Depreciation)—The depreciation of furniture and equipment that is essential to the operation of the organization. Examples include but are not limited to the following: Copiers, computers for administrative uses, software, desks, and chairs.

Association Dues/License Fees—The cost of any fees required to operate the administrative agency.

Recruitment/Advertising—Costs incurred by activities such as help wanted advertising, promotional and public relations related to obtaining staff.

Auditing Expense—The costs that occur as a result of financial or compliance audits performed on the administrative agency programs under their oversight.

Bank Fees—The cost of bank fees associated with administrative agency operations.

Interest—Interest paid for funds borrowed from a lending institution in the case where funds are borrowed to meet the cash flow requirements of ongoing programs.

Other—Any expenditures necessary for the day-to-day operations of the office but does not meet any above line item definitions; the expenditure needs to be **clearly identified** separately from any other expenditure. If the line item description is non-specific, Federal and State funds **will not participate**

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~~in that expense. Use very distinct, descriptive line item labels in order to ensure clarity of the expense.~~

~~**Offsetting Revenues and Non-Reimbursable** – Non-Reimbursable is any expenditure not reimbursable with state funds and not reimbursed by any other source and therefore not reimbursable with federal funds.~~

~~Offsetting revenue sources are any reimbursement related to the identified expenditures and is used to reduce the cost of the operation of the Parent Organization. Examples include but are not limited to the following: investment incomes, grants, donations, fundraising, etc.~~

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**Appendix A
Foster Family Providers**

**Instructions for
VII. Cost Allocation Description**

This page is included to give general guidance as it is related to Cost Allocation Plans. The service provider's Cost Allocation Plan (CAP) is vital in evaluating the fair and equitable distribution of expenses in total and as it relates to Allowable costs. See "All Out of Home Placement Service Providers" Section in the beginning of the Bulletin for further explanation of the Department's need for a Cost Allocation Plan.

Instructions

A. General

1. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
2. The Federal Identification number will populate from the Cover Sheet in the space provided.

B. Detailed Instructions

1. Include a CAP that will describe the distribution of expenses, staff time and allowable expenditures that are attributed to the Total and Maximum Allowable State and Federal Reimbursement for the Certificate of Compliance listed in this packet. The CAP is expected to show all methodologies used when distributing cost and/or time. When possible, include examples of the methodology that can be followed by looking at the financial data submitted. Although providers are audited each year, the annual audits are not sufficient documentation for the CAP since they are focused on ensuring compliance between the contract between the vendor and consumer. The intent of this CAP is to display the fair and equitable distribution of all expenses and furthermore the distribution of Maximum Allowable State and Federal Reimbursement amounts.
2. In addition to the allocation of expense, staff time and allowable expenditures that is described above, the service provider must include an explanation of how the overall Administrative Cost is distributed to each Class of Service. Include examples of the methodology that can be followed by looking at the financial data submitted. A detailed explanation of change is required if the allocation changed from year to year. If the service provider is adding one or more class of service, the allocation method to the new class or classes must be explained as well.

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**Appendix A
Foster Family Providers**

**Instructions for
VIII. Master List of All Agency Programs**

This report is designed to display all programs that an agency manages. OCYF needs to verify that expenses related to the indirect administrative component are being distributed in a fair and equitable manner in accordance with 55 PA Code § 3170.60, (c) *Methods for allocation administrative overhead*. In order to do this, the evaluation must be able to see the entire indirect administrative component. The entities that compose the indirect administrative component are not limited and this sheet is intended to capture any and all sources of expense that are part of the indirect administrative budget. (This section is not applicable to public foster family providers.)

The identifying information located in the heading of each page should automatically populate based on proper completion of the **Appendix A Foster Family Providers (Cover Sheet)**. If not, the instructions in Part A of this form should be followed to ensure that each page of the pre-contractual audit documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

1. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
2. The Federal Identification number will populate from the Cover Sheet in the space provided.

B. Detailed instructions

1. **Name of Facility/Program** - Identify each Facility/Program that is part of the indirect administrative network.
2. **Certificate of Compliance Number** - Enter the certificate of compliance number from the state system of service licensing.
3. **Unit ID (if applicable)** - Enter the Unit ID if the Facility/Program has one identified for it. This Unit ID will be assigned by the service provider.
4. **Type of Service** - Identify the type of service that the facility/program provides.
5. **Number of Licensed Beds in Facility or Unit (if applicable)** - List the number of beds that have been licensed by all State Offices for the facility/program. In the case of a facility/program with a unit ID determined by the service, ensure that when the beds are totaled for each unit under one certificate of compliance number that the number matches what has

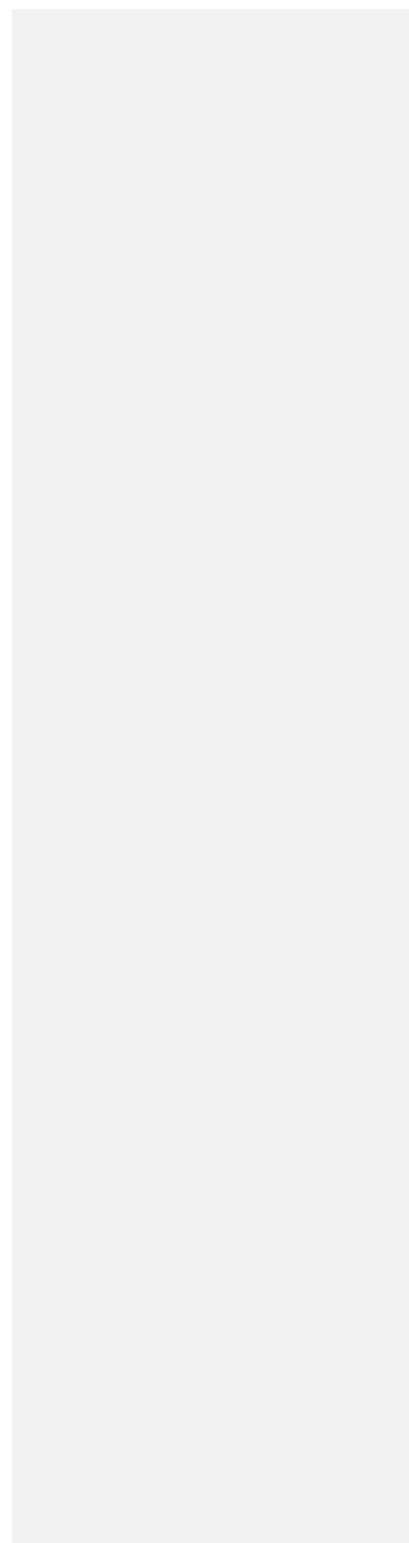
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been licensed for that certificate of compliance number. (ex. Certificate number 543210 has four (4) Units, Unit A (10 beds) + Unit B (25 beds) + Unit C (13 beds) + Unit D (12 beds) = 60, Certificate 543210 is licensed for 60 beds)

- ~~6. **Licensing Agency**—Identify the licensing agency that issued the certificate of compliance for the services provided. If this is not applicable to the described program, enter “N/A.”~~
- ~~7. **Percentage of Indirect Admin (Projected Year)**—Enter the percent of the total indirect administrative budget that is attributed to each entity. On the bottom row, the percentages should add up to 100 percent for the Projected Fiscal Year.~~
- ~~8. **Dollar Amt of Indirect Admin (Projected Year)**—Enter the dollar amount of the indirect administrative budget that is attributed to each entity. On the bottom row, the amounts should add up to the total Indirect Administrative budget for the Projected Fiscal Year.~~
- ~~9. **Title IV-E Amount (Projected Year)**—Enter the Title IV-E Allowable amount of the Total Amt of Indirect Admin. If the program is not eligible for Title IV-E funding, enter a zero “0” in this column.~~



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**Appendix A
Foster Family Providers**

**Instructions for
IX. Service Projection Chart**

This report is designed to display the annual days of service provided based on days of care for each Class of Service. This form is to be completed for the all three fiscal years. The sheet can be expanded to any length that is needed to display all Classes of service for this particular Certificate of Compliance number.

The information contained on this sheet will work in conjunction with the Direct Administrative Expense sheet, the Administrative Cost Allocation Plan by Class of Service sheet and the Administrative Costs per Child by Class of Service sheet. OCYF must be able to see trends in days of care by month and also be able to see how administrative costs are allocated.

The identifying information located in the heading of each page should automatically populate based on proper completion of the **Appendix A-Foster Family Providers (Cover Sheet)**.

Instructions

A. General

1. Facility Name will populate from the Cover Sheet in the space provided.
2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The **Certificate of Compliance Number**—The number assigned to each provider agency upon successful completion of licensing requirements.
3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
4. The Federal Identification number will populate from the Cover Sheet in the space provided.
5. The areas shaded in Green are fields that will be pre-populated from previous sections.

B. Detailed instructions

1. **Total Days of Care (All Classes)**—Days of Care will be totaled for each Class of Service.
2. **Class**—The two Alpha Codes will populate from WORKSHEET I, Current Foster Family Service Descriptions.
3. **Days of Care**—Enter the total number of days of care for each month (**Example:** 5 children in Class A for 1 day = 5 Days of Care).

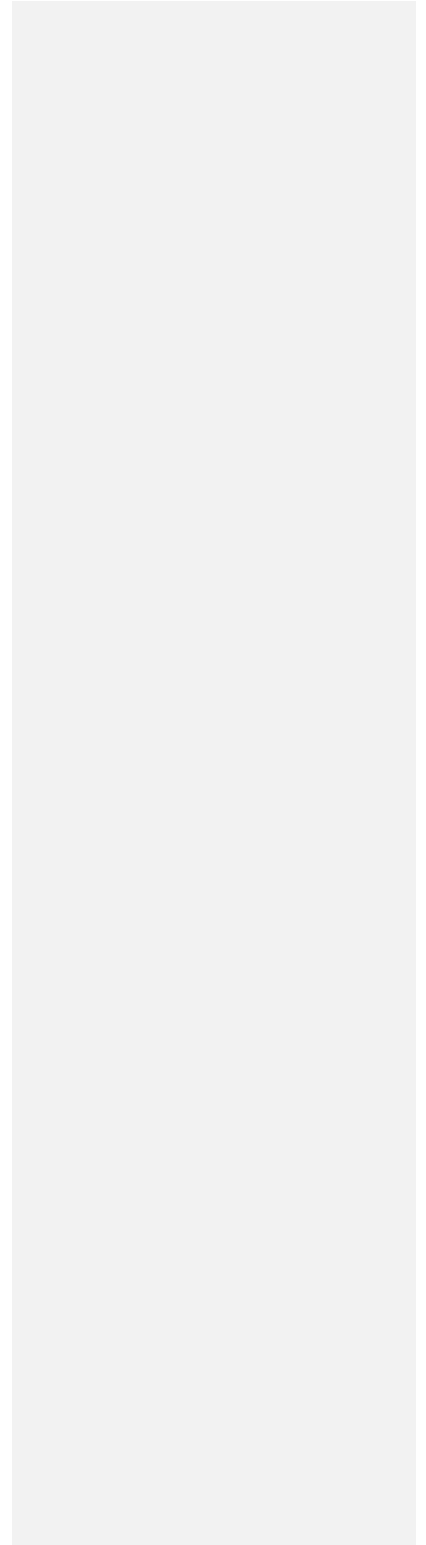
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4. ~~Final Total for Year~~—The days of care for each class of service will be added together and populate in this column.
5. ~~Percentage of days to Total days of care~~—This column will show the percentage of days of care of the Total Days of Care for the identified class of service. Complete these steps for the first two fiscal years. Enter the monthly total for each month in each fiscal year.
6. ~~For the Projected Budget fiscal year~~—Enter the total days of care for the entire year for each class of service.

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Appendix A
Foster Family Providers

Instructions for
~~X. Administrative Costs Per Child by Class of Service~~

This report is designed to calculate the average administrative cost per child per day in each Class of Service. This information will be calculated using previous information gathered together with a percentage of administrative cost allocated to each Class of Service. The service provider will report the percentage of administrative costs allocated to each Class of Service for all three fiscal years. Using that amount and dividing it by the Days of Care per Class of service will determine the Administrative Cost per child per day for each Class of Service. This information will be gathered for the Total Per Diem and Title IV-E Allowable Per Diem for all three fiscal years. (This section is not applicable to public foster family providers.)

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix A – Foster Family Provider Cover Sheet.

Instructions

A. General

1. Facility Name will populate from the Cover Sheet in the space provided.
2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The **Certificate of Compliance Number** – The number assigned to each provider agency upon successful completion of licensing requirements.
3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
4. The Federal Identification number will populate from the Cover Sheet in the space provided.
5. The areas shaded in Green are fields that will be pre-populated from previous sections.

B. Detailed Instructions

1. **Foster Family Class** – Enter the Alphabetical designation for each foster family class as determined on the Current Foster Family Class of Service Description page.
2. **Percentage of Administrative Budget per Class** – Enter the percentage of the Total Administrative amount that is allocated to each Foster Family Class. This field must be completed for each Class of Service for each fiscal year.
3. **Total Administrative Cost for Class** – This amount is determined by multiplying the Total Administrative Cost by the percentage of Administrative Budget for the Class of Service. This step is

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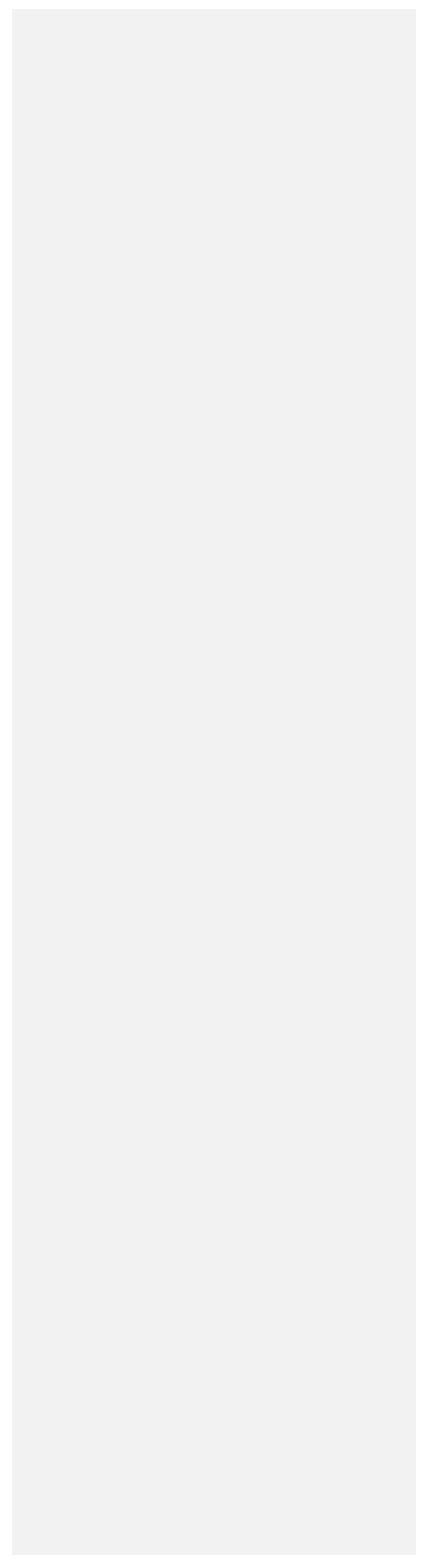
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~~repeated for each Class of Service in each Fiscal Year for both the Total Per Diem and the Title IV-E Allowable Per Diem.~~

- ~~4. **Total Placement Days per Year**—This count is from the Service Projection Chart and is extracted from each Class of Service for each fiscal year, but not an individual month.~~
- ~~5. **Average Admin Cost/Child per Day**—The amount is calculated by dividing the Total Administrative Cost for Class by the Total Placement Days per Year. This calculation will occur for each fiscal year and for both Total Per Diem and the Allowable Title IV-E Per diem.~~

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**Appendix A
Foster Family Providers**

**Instructions for
~~XI. Foster Family Reimbursements by Class of Service~~**

This report is designed to gather previously reported information and display the Maintenance, Administrative and Total Reimbursements for each Class of Service for each fiscal year. This will gather the Title IV-E Allowable reimbursements portions as well. The sections that are pre-populated from previous pages of the workbook are the "Calculated" portions of the reimbursement, Total and Allowable. The portions of the expenses labeled "Contracted" are the actual costs agreed upon the contracting agency and the service provider.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix A-Foster Family Providers (Cover Sheet).

Instructions

A. General

- ~~1. Facility Name will populate from the Cover Sheet in the space provided.~~
- ~~2. The Certificate of Compliance Number will populate from the Cover Sheet in the space provided. The **Certificate of Compliance Number** – The number assigned to each provider agency upon successful completion of licensing requirements.~~
- ~~3. The Parent Organization will populate from the Cover Sheet in the space provided. The Parent Organization is the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.~~
- ~~4. The Federal Identification number will populate from the Cover Sheet in the space provided.~~
- ~~5. The areas shaded in Green are fields that will be pre-populated from previous sections.~~

B. Detailed instructions

- ~~1. **Foster Family Class** – The Alpha Codes will populate from WORKSHEET I. Current Foster Family Service Descriptions form.~~
- ~~2. **Maintenance** – The Total Maintenance reimbursement will populate from WORKSHEET I. Current Foster Family Service Descriptions form. Enter the Title IV-E Allowable maintenance reimbursement in the next column.~~
- ~~3. **Administrative Cost** – The Total and Title IV-E Allowable reimbursement will populate based on WORKSHEET X. Administrative Costs Per Child by Class of Service form. This will populate for each fiscal year.~~

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- ~~4. **Total Provider Proposed Per Diem** – The Total proposed per diem will populate as the Maintenance and Administrative per diems are added together for each fiscal year.~~
- ~~5. **Title IV-E Allowable Reimbursement** – The Title IV-E Allowable reimbursement will calculate by adding the Title IV-E Allowable Maintenance costs per day with the Title IV-E Allowable Administrative costs per day.~~
- ~~6. **Contracted Maintenance** – Enter the contracted amount paid to the foster family home for each Class of Service for each fiscal year as agreed upon between the contracting agency and contracting agency. (Complete for Project Budgeted Fiscal Year once contract negotiation is finalized between the individual contracting agency and service provider. **Do not complete the “Contracted” fields in the initial submission.**)~~
- ~~7. **Contracted Administrative Cost** – Enter the contracted administrative amount for each Class of Service for each fiscal year as agreed upon between the service provider and contracting agency. (Complete for Project Budgeted Fiscal Year once contract negotiation is finalized between the individual contracting agency and service provider. **Do not complete the “Contracted” fields in the initial submission.**)~~
- ~~8. **Contracted Total Reimbursement** – Enter the contract Total reimbursement for each Class of Service for each fiscal year as agreed upon between the contracting agency and the service provider. (Complete for Project Budgeted Fiscal year once contract negotiation is finalized between the individual contracting agency and service provider. **Do not complete the “Contracted” fields in the initial submission.**)~~
- ~~9. **Contracted Title IV-E Allowable Reimbursement** – Enter the Title IV-E Allowable reimbursement for each Class of Service. (Complete for Project Budgeted FY once contract negotiation is finalized between the individual contracting agency and service provider. **Do not complete the “Contracted” fields in the initial submission.**)~~

~~**Note:** If a county and provider are contracting at a different amount than what is calculated, an **allowable reimbursement** must be applied to the Maintenance and Administrative Cost amounts.~~

~~If the calculated Maintenance Cost is \$30 and the Allowable Maintenance reimbursement is \$30, the **allowable reimbursement percentage** is 100 percent. If the Administrative reimbursement is \$50 but only \$40 is Title IV-E Allowable, the Total Administrative **Contracted** amount must be multiplied by the Allowable percentage which is 80 percent (40/50). If the Total Administrative **Contracted** amount is now \$40, multiple \$40 by the ALLOWABLE REIMBURSEMENT PERCENTAGE of 80 percent to determine the Total Title IV-E Allowable Administrative Cost (\$32).~~

~~This methodology of determining the allowable portion of the Contracted Maintenance and Administrative costs is applied when the contracting county negotiates a different amount than the Total Reimbursement, not when a line item expense or expenses are removed causing the calculation of the reimbursement to change.~~

~~The only exception is if the contracting county has negotiated that a particular line item expense be added or removed. That cost must be evaluated by OCYF for qualification to claim specific funds (Federal or State) and then allocated according to the previously established methodology.~~

~~10. Title IV-E Allowable Percentage (****Official Use Only**** Column) – Auto-populates the Title IV-E Allowable Percentage for applicable rows.~~

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**Appendix B
Institutional Residential Facilities**

**Appendix B
Institutional Residential Facilities
Documentation Forms, Instructions and Definitions**

This Appendix includes ten forms, listed below, to be used to document the institutional residential facilities per diems in the County Children and Youth Agency (CCYA) and Juvenile Probation Office (JPO) contracts. The forms are for OCYF to determine maximum allowable state and federal reimbursement and to assist the CCYA and JPO in determining appropriate per diems. A completed set of forms must be submitted to the CCYA/JPO by each institutional residential provider for each "unit" within each state certified facility that the CCYA/JPO intends to contract for services (Multiple certificate of compliance numbers with the same per diem costs for the same service can complete one set of contract documentation forms to reflect the cost of all facilities. Please see instructions for further details). Failure to submit a complete set of pre-contractual audit report documentation forms within the appropriate time frame will result in OCYF determining the maximum state and federal financial participation and the provider receiving a maximum allowable financial participation that is based on the incomplete information submitted and full payment of that per diem will be the responsibility of the county contracting agency. That maximum amount of federal and state reimbursement will remain in effect until acceptable budget documentation is received. After the acceptable supporting documentation has been received, the contract documentation will be reviewed by OCYF to determine the maximum allowable state and federal financial participation. The CCYA/JPO will attach the supporting documents to the executed contract.

The following forms are included in Appendix B:

- ~~1. APPENDIX B Institutional Residential Facilities (Provider Cover Sheet)
i. Instructions~~
- ~~2. Summary Rate Sheet
ii. Instructions~~
- ~~3. I. Institutional Facility Staff Roster
iii. Instructions~~
- ~~4. II. Institutional Facility Staff Projection
iv. Instructions~~
- ~~5. III. Institutional Facility Expenditure
v. Instructions
vi. Line Item Definitions~~
- ~~6. IV. Indirect Administrative Staff Roster
vii. Instructions~~

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~~7. V. Indirect Administrative Expense~~

~~viii. Instructions~~

~~x. Line Item Definitions~~

~~8. VI. Cost Allocation Description (Cost Allocation Plan)~~

~~x. Instructions~~

~~9. VII. Master List of All Agency Programs~~

~~xi. Instructions~~

~~10. VIII. Service Delivery Charts~~

~~xii. Instructions~~

~~11. IX. Institutional Facility Per Diem Calculation Worksheet~~

~~xiii. Instructions~~

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**Appendix B
Institutional Residential Facilities**

**Instructions for
APPENDIX B-Institutional Residential Facilities
(Provider Cover Sheet)**

This page is designed for Out-of-Home Placement Services—Institutional Facility Providers to complete in order to assist with the calculation of the State Act 148 and Federal Title IV-E maximum participation levels. All fields listed within these instructions must be completed. This cover sheet must be completed for any single or multiple submissions, series of submissions and/or resubmissions.

Instructions

A- General

1. Budget Documentation for Fiscal Year: Enter the Projected FY for which the budget documentation forms have been prepared (i.e., 2009/10).

Note: Once the Projected FY has been inserted in the above field, the previous two fiscal years will populate in the following fields: Current Estimated Actual fiscal year and the Actual Audited Fiscal year. If the fields do not populate, please complete instructions number 2. and 3. listed below.

2. Current Estimated Actual Expenses for Fiscal Year: Enter the Current Estimated Actual Fiscal year for which the projected fiscal year per diems were prepared (i.e., 2008/09).

3. Actual Audited Expenses for Fiscal Year: Enter the Actual Audited FY for which estimated actual and projected fiscal year calculations were prepared (i.e., 2007/08).

B- Institutional Residential Facilities Provider Information

1. Certificate of Compliance: Enter the Certificate of Compliance Number in the space provided. The Certificate of Compliance number was assigned to each provider agency upon successful completion of licensing requirements.

Note: If the attached forms are being used to develop a single maximum allowable state and federal reimbursement amounts for Multiple Facilities, please type in the "Certificate of Compliance" box "Multiple" and the Certification number of one facility then complete the schedule of all facilities at the bottom of this worksheet (i.e., Multiple 456789).

2. Unit Identification (AA-ZZ): If a facility operates multiple programs within the same certified facility with different costs/expenses, the provider must assign a unique identifier for each calculated program. The unit identifier should be the same for each county contracting for the service. Enter only values (AA-ZZ) in this field.

3. Unit Name: Enter the unique name commonly used for the program if applicable.

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4. Legal Entity Name as per OCYF License: Enter the Legal Entity name as it is listed on the Certificate of Compliance by the Licensing Office of the Office of Children, Youth and Families (OCYF). If the Service Provider does not have a license from OCYF, enter the Legal Entity Name listed on the Certificate of Compliance and identify the issuing Office in parenthesis (i.e. "Office of Developmental Programs (ODP)").

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5. Facility Name: Enter the Facility name listed on the Certificate of Compliance license.

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6. Facility Street Address: Enter the geographic location of the facility.

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7. Facility City, State, and Zip: Enter the city, state, and zip code of the geographic location of the facility.

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8. Type of Service: Enter type of service being provided by the facility/unit for which the expenses are supporting. Include age group and population that are served at the facility. Examples include but are not limited to: Group Home for females ages 15 to 17, Emergency Shelter and Residential Facilities with delinquency behaviors.

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C. Parent Organization Information (Single or Multiple Facilities)

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1. Parent Organization Name: Enter the Corporate name of the administrative agency that indirectly oversees the contracts made with the county agencies.

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2. Parent Organization Street Address: Enter the mailing address of the Parent Organization for which the report is being prepared.

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3. Parent Organization City, State, and Zip: Enter the city, state, and zip code of the mailing address of the Parent Organization.

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4. Federal Identification: Enter the Federal Identification/Tax Identification number of the Parent Organization.

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5. CEO/President: Enter the first and last name of the CEO/President of the Parent Organization.

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6. Position/Title: Enter the position title of the CEO/President.

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7. Phone Number: Enter the corporate telephone number of the CEO/President.

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8. Email Address: Enter the corporate email address of the CEO/President.

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9. Submission Date: Enter the date that the submission(s) will be electronically submitted.

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10. Submission Number: Enter the number of times the contract documentation has been submitted for review (i.e., 1st, 2nd, 3rd).

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Note: If there are multiple levels or tiers of the Parent Organization (International, National, State, Local, etc), please copy the above fields, paste the fields on a new excel sheet, complete the required fields, and attach the new data to the appropriate excel file.

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Note: Pertinent information listed in the above fields will populate to the forms listed within this Appendix. If the information does not populate, please review the instructions within this Appendix to insert the information as needed.

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D. Contact Information

1. Contact Person Name: Enter the first and last name of the individual responsible for completing and submitting the contract documentation.

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2. Title: Enter the position title of the individual responsible for completing and submitting the contract documentation.

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3. Street Address: Enter the business address for individual responsible for completing and submitting the contract documentation.

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4. City, State, and Zip: Enter the city, state, and zip code of the mailing address of the person who is responsible for completing and submitting the contract documentation.

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5. Phone Number: Enter the business telephone number for the individual responsible for completing and submitting the contract documentation.

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6. Fax Number: Enter the business fax number for the individual responsible for completing and submitting the contract documentation.

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7. Email Address: Enter the business email address for the individual responsible for completing and submitting the contract documentation.

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Note: If there is an alternate contact, please copy the above fields, paste the fields on a new excel sheet, complete the required fields, and attach this sheet to the appropriate excel file.

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E. Checklist and Certification Statement

1. Contract Documentation Schedule Checklist: Please verify that the applicable forms have been submitted by checking the boxes. If a field does not apply to the submitted facility(ies), please insert N/A in that field.

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2. Certification Statement: Please read certification statement as noted.

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3. Print Name: Enter the first and last name of the individual responsible for completing and submitting the contract documentation.

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4. Title: Enter the position title of the individual responsible for completing and submitting the contract documentation.

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5. Date: Enter the date that the certification statement has been read and signed.

Note: For every resubmission, please read the certificate statement and enter in the date. This will assist the reviewer in keeping track of the most recent information submitted.

6. Contact Information of County Agency or Review Team's Lead Reviewer (For Reviewers Only)

1. Name: Enter the Name of the Reviewer or the Review Team Lead Reviewer.

2. County: Enter the County affiliated with the Reviewer named above.

3. Phone Number: Enter the Phone Number of the Reviewer named above.

4. E-mail Address: Enter the E-mail Address of the Reviewer named above.

H. Multiple Facility Submission

1. Certification(s): Enter the Certificate of Compliance number(s) that will be combined on the Contract Documentation. Upon completion of inserting certification numbers, the grand total of certifications in this column will appear at the top of the form.

2. Unit ID: Enter the Unit ID (AA-ZZ) assigned to the certificate of compliance number(s) that will be combined on the Contract Documentation.

3. Number of Certified Beds: Enter the number of beds/capacity that each certificate of compliance and unit id will be utilizing. Upon completion of inserting number of beds, the grand total of beds/capacity in this column will populate to the top of the form.

4. Unit Name: Enter the unique name commonly used for the program.

5. Facility Name: Enter the Facility name listed on the Certificate of Compliance.

6. Facility Street Address: Enter the geographic location of the facility.

7. Facility City, State, and Zip: Enter the city, state, and zip code of the geographic location of the facility.

Note: If completing the subsequent forms for Multiple Certificate of Compliance numbers, compile all expenses and report the overall total for each area of the forms. The singular packet will display all expenses for all included certificate of compliance numbers as well as the total days of care for all included certificate of compliance numbers.

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Appendix B
Institutional Residential Facilities

Instructions for
Summary Rate Sheet

This form is intended to summarize all of the requested programs for the Service Provider. OCYF will clearly list each program with the maximum allowable state and federal reimbursement on the website which is accessible to all contracting counties. The maximum allowable state and federal reimbursement amounts will be listed for all certificate of compliance numbers that the provider has available for Child Welfare residential foster care services. The listed amounts are not limited to just Foster Family Home Providers but should include Group Home/Institutional residential services as well.

Instructions

A. General

1. Enter the information for Child Welfare Programs only. Include all out-of-home placement programs.
2. If you have multiple certificate numbers that are offering the same service and same rate, each Certificate of Compliance number does not need to be listed.

B. Detailed Instructions

1. Enter the Certificate of Compliance number in the designated box. If more than one certificate number offers the same service for the same costs, you may enter the word MULTIPLE and one of the Certificate of Compliance numbers associated with the service.
2. Enter the Unit ID if applicable. Enter "N/A" if this item is not applicable.
3. Enter the Facility Name and/or Unit Name. If more than one certificate number offers the same service for the same costs, enter the name of the Program associated with the Facility and/or Unit.
4. Enter the Total Allowable State and Federal Reimbursement requested for the associated Certificate of Compliance Number and/or Program
5. Enter the Title IV-E Allowable Amount requested for the associated Certificate of Compliance Number and/or Program.

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Appendix B
Institutional Residential Facilities

Instructions for
I. Institutional Facility Staff Roster

The Institutional Facility Staff Roster is designed to support the **Prior Year Actual Audited** column of the Institutional Facility Staff Projection form. The provider will list all staff employees, whether the employee was full-time or part-time, and the Full-Time Equivalent allocated to the program described. If an employee performs multiple job functions within the program, the amount of that employee's salary is listed under each job function that employee performs. Also on this form, the employee's total salary is listed as well as the salary amount allocated to the unit. The amounts listed should be the audited actual amounts.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix B—Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

1. Enter the Name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance #:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit Identification (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare it is given a Certificate of Compliance number for completion of licensing requirements. For some providers, there are several different populations of children being served under one Certificate of Compliance. Each of these populations may have different costs within that one Certificate of Compliance Number. If this is the case, the provider must assign a unit identifier to each unit within that Certificate of Compliance Number. The unit identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the unit identifier.

For Example: Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this Certificate of Compliance Number are for boys ages 8 to 10 at a maximum amount of state and federal participation of \$56.30. The other three beds are for boys ages 11 to 15 with participation of \$50.10.

In the example provided, there would be two different unit identifications used under the same Certificate of Compliance Number. The three beds with the boys ages 8 to 10 could have a unit identifier "AA" and the other three beds for boys ages 11 to 15 could have the unit identifier "BB". This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

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4. Parent Organization: Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.

5. Federal ID: Enter the Federal Identification Number in the box provided.

B. Facility Roster Detailed Instructions

1. Staff Name or Staff ID – Enter the name or a predetermined unique identification of each employee that worked at the facility during the prior year. If using a unique identifier in substitute of the employee name, be sure that in case of an audit the unique identification assigned to each employee can be tracked back to a specific staff member. (Example: “John Smith” or employee number “321”, etc.)

2. Position/Title – Enter the position/job title of the occupation that the employee is designated to perform in the course of their routine job duties.

3. Full-Time or Part-Time – In this column enter “100%” if the employee is listed as a full-time employee for the agency. If the employee is hired as a part-time employee, enter the percentage of time the employee was hired to work for the agency. Please do not use check marks, write in the words such as “yes” or “no” or put an “X” in the cells under the categories.

4. Weeks worked during the year – For an employee who worked the entire year, leave this column BLANK. If an employee worked less than the entire year, list the number of weeks the employee worked (i.e., the employee worked exactly half a year, 26 weeks, the service provider would enter “26” in this column). A formula is built into the worksheet to adjust the FTE count to accurately reflect the FTE count needed to operate the facility/unit.

5. Total Annual Salary/Wages – List the employee’s total annual salary/wage that is paid to the employee for the year. The total salary listed in this column should include salary costs for all job functions performed by the employee at the agency for the entire year.

Note: When completing this form, compensation for on-call duties as well as over-time paid to the employee should be included. Please do not put in a single line item identified as “Over-Time” with the cost of over-time for all employee’s that worked at the facility/unit. Documenting compensation for on-call duties as well as over-time paid to the employees can be done in two different ways:

One methodology would be to include all compensation on a single line which would include the employees’ total annual salary as well as compensation for on call duties and overtime. In this methodology, adjust the percentage of time (FT/PT) to reflect the additional compensation. A full-time employee would be listed as greater than 100% in this situation.

The other methodology would be to create a second line for the additional compensation for the individual employee. The employee’s identifying information may be displayed as “Joe Smith” or “Employee 654321” for the first line assigned to that employee along with all the necessary information to complete the sheet. The second line for the same employee that is reflective of the additional compensation may be “Joe Smith OT” or “Employee 654321-OT.” In this method, the second line for the same employee would still need to reflect the percentage of time associated with

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~~the additional compensation. This situation would not produce an employee whose percentage of time is greater than 100%.~~

~~6. **Allocation to the Facility**—Mark the Full Time Equivalent percentage that is allocated to this certificate of compliance number. (ex. Full time employee who works equal time between four (4) different units, that employee's FTE is 0.25 or 25% for each unit.) List the person's FTE count as whole numbers rounded to two decimal places.~~

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~~7. The next five columns (**Managers/Supervisors, Direct Care, Support, Clinical/Treatment and Educational**) divide employee positions into five job categories. List the amount of the employee's salary that is attributed to the five (5) job functions listed at the top of the column. Indicate the amount of the employee's total salary that corresponds to each job function. When totaled, the amount from each job function should equal the employee's salary allocated to this program.~~

~~If an employee splits his/her time among more than one **facility** or **job category**, an explanation of how the employee's time is divided should be included in the facility's staff allocation plan on the Institutional Facility Staff Cost Projection form.~~

~~8. In the **Total Salary/Wage** allocated to the facility column, enter the employee's total salary/wages that were charged to the **facility**. This amount will **not** be equal to the employee's total salary if a portion of the employee's salary is allocated elsewhere.~~

~~9. **Error Message**—A red error message in the last column on the right side of the worksheet stating "Categorical totals do not equal totals allocated to this facility." will appear if the sum of the salary amounts listed each job category do not match with the FTE amount allocated to the facility/unit.~~

~~10. The totals for each column will appear in the green cells directly above the **Total Annual Salary** column, **Job Categories** and **Total Salary/Wages Allocated to the Facility** columns.~~

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~~11. The totals of each job category (**Managers/Supervisors, Direct Care, Support, Clinical/Treatment and Educational**) on the Institutional Facility Staff Roster form should agree with the job category subtotals in the "**Prior Year Actual Audited**" column on the Institutional Facility Staff Projection form.~~

~~12. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.~~

~~13. If the provider is completing this packet for multiple facilities in which the same costs exist for several Certificate(s) of Compliance Numbers, then the Institutional Facility Staff Roster should include all staff that work at the facilities under the Certificate of Compliance Numbers that are stated on the Institutional Facility Coversheet.~~

C Inserting Additional Rows

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~~1. To insert additional rows on the form so that you have enough room to add additional staff, click on the pick button titled "**To add additional lines. Please click on the Button for each additional staff.**" This will insert one additional row to the sheet.~~

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~~2. The totals for each column will appear in the green cells directly above the Total Annual Salary/Wages, Job Categories and Total Salary/Wages Allocated to This Facility. The totals for each column should include the costs reported in the newly created line(s).~~

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Appendix B
Institutional Residential Facilities

Instructions for
II. Institutional Facility Staff Projection

The Institutional Facility Staff Projection form is a summary of staff costs categorized by job classification. The form is designed to report staff costs for three fiscal years. The total FTE count on this form should reflect the number of staff necessary to operate the facility/unit. Included on this form would be any further explanation of how staff time is allocated if an employee's time is allocated to more than one certificate of compliance number, unit or programs. Provide as much detail as possible when explaining any significant changes in staff time, FTE counts and/or personnel costs.

Refer to Section C—Line Items Expenditure Definitions located in the instructions for Institutional Facility Expenditure section to review the employee job categories and description of duties to ensure that each employee is placed into the proper job classification.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix B—Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

1. Enter the Name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance Number:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit Identification (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare, it is given a Certificate of Compliance Number for completion of licensing requirements. For some providers, there are several different populations of children being served under one certificate of compliance. Each of these populations may have different costs within that one Certificate of Compliance Number. If this is the case, the provider must assign a unit identifier to each unit within that Certificate of Compliance Number. The unit identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the unit identifier.

For example: Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this certificate of compliance number are for boys age 8 to 10 at a maximum amount of federal and state reimbursement of \$56.30. The other three beds are for boys ages 11 to 15 with a maximum reimbursement of \$50.10.

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In the example provided, there would be two different unit identifications used under the same Certificate of compliance number. The three beds with the boys ages 8 to 10 could have a unit identifier "AA" and the other three beds for boys ages 11 to 15 could have the unit identifier "BB". This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

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4. **Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.

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5. **Federal ID:** Enter the Federal Identification Number in the box provided.

6. Salary amounts must be reported in whole dollars in a punctuated format; i.e., with commas.

B Detailed Instructions

1. Directly under the cell entitled **Salary and Wages**, there are the same five job categories as identified on the Institutional Facility Staff Roster (**Managers/Supervisor, Direct Care Staff, Support Staff, Clinical/Treatment Staff and Educational Staff**). Underneath each job category is some positions/job titles commonly used within the job category.

For your convenience, some positions/job titles have been added under the Managers/Supervisors, Direct Care, Support Staff, Clinical/Treatment and Education Staff to indicate the type of staff that would work within the job category. You may use those position/job titles to report salary costs and FTE counts or you may enter the positions/job titles used by the service provider that most appropriately describes the job function for that group of employees.

Example: Under the Clinical/Treatment Staff heading you could put the following position/job titles, Medical Assistant, Physician, Clinical Counselor, etc.

To insert a line in one of the job categories (Managers/Supervisors, Direct Care, Support Staff, Clinical/Treatment and Education Staff) click on one of the preexisting position/job titles. Under Insert, choose rows. The line will be added along with the formulas that written within the worksheet. Proceed to manually enter the salary amount(s) for each position/job title in the row(s) that were added.

2. Enter the total amount of salary and wages for each of the job categories listed on the form in their respective columns for each budget year. Below are the following definitions for each FY that should be reported on the forms.

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Prior Year Actual Audited FY - The costs that are reported in the agencies most recent audit.

Current Estimated Actual FY - This should be an estimate of cost for the current twelve month fiscal year based on the agencies current expenditures.

Projected Budget FY - The anticipated expenditures for the next FY.

As a reminder, the total amount for each personnel job category in the **Prior Year Actual Audited** column on the Institutional Facility Staff Projection form must equal the total amount from the same personnel categories listed on the Institutional Facility Staff Roster.

3. Enter the total amount of salary and wages that are Title IV-E allowable in their respective columns for each budget year.

4. In the column labeled **FTE** (Full Time Equivalent), list the total FTE count for each job title/position. Do not report the actual number of employees.

FTE is defined as the fractional or whole number of positions filled during the reporting year. Indicate the number of full-time equivalent positions paid in each job category. Numbers can be rounded to two (2) decimal places. FTE is calculated by adding the number of full-time staff to the percentage of all part-time staff.

Example One: If a work year is defined as 2080 hours then one staff member that is employed full time for entire year then that staff member is considered to be FTE = 1.0. Two employees working 1040 hours each, FTE = $0.5 \times 2 = 1.0$.

Example: 2 full-time staff ($1.0 + 1.0 = 2.0$) and 3 part-time staff (1 at 75%, 1 at 50% and 1 at 10%). FTE would equal $2.0 + 0.75 + 0.50 + 0.10$ or 3.35 FTE.

5. The last line in each job category there is a **Total** line. The total salary within each job category has been carried over from the Institutional Facility Staff Roster.

6. The sum of all the position/job titles within the specific job category (Managers/Supervisor, Direct Care Staff, Support Staff, Clinical/Treatment Staff and Educational Staff) should equal the amount that is pre-populated (in the green shaded cell) in the total for the specific job category.

In the column for the **Prior Year Actual Audited**, if the sum of all position/job titles within the specific job category does not equal the pre-populated Total line then the message "**No, please correct!**" will appear in the cell to the right of the statement "**Does the sum of job classification equal the total of the Institutional Staff Roster?**".

If after entering the salary amounts of all position/job titles within the job category and the sum total of all position/job titles equals the amount that is pre-populated in the job category Total, then the word **YES** will appear next to the "**Does the sum of job classification equal the total of the Institutional Staff Roster?**" cell.

7. At the bottom of each column, the total of all salary costs for all job categories should be in the "**Total of All Staff**" line. The totals will automatically populate for each column.

8. *****Narrative Box at the bottom of the page** – Explain the method by which salary costs are distributed among job duties or programs. For employees that split their time among more than one facility or job category, a reasonable allocation plan should detail how the employees' time is divided. In addition, any significant change in FTE counts or staff costs from year to year should be explained in this box as well. Please explain to the greatest detail possible, using examples when applicable. This section is mandatory. Any contract documentation submitted without the proper completion of

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~~this information will not be accepted by OCYF for review or the expenditures will not be selected for state and federal financial participation due to the lack of detail supporting the reported costs.~~

~~9. The totals of each job category (Managers/Supervisor, Direct Care Staff, Support Staff, Clinical/Treatment Staff and Educational Staff) for the Prior Year Actual Audited FY should be the same as the Total for each of the job categories listed on the Institutional Facility Staff Roster.~~

~~10. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.~~

~~**Note:** If completing this packet for multiple facilities in which the same costs will be charged for several Certificate of Compliance Numbers, then the institutional facility staff projection form should include all staff that work at the facilities under the certificate numbers that are stated on the Institutional Facility Coversheet.~~

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Institutional Residential Facilities

**Instructions for
III. Institutional Facility Expenditures**

This form is designed to identify all of the expenditures for the facility and direct care expense. This report reflects the expenditures for an institutional facility which encompasses three budget years, prior year actual audited expenses, current estimated actual budget year and projected budget year. The total Title IV-E Allowable costs for each budget year should also be recorded on this sheet.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix B Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

1. Enter the Name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance Number:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit Identification (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare it is given a Certificate of Compliance Number for completion of licensing requirements. For some providers, there are several different populations of children being served under one Certificate of Compliance. Each of these populations may have different per diem rates within that one Certificate of Compliance Number. If this is the case, the provider must assign a Unit Identifier to each unit within that Certificate of Compliance Number. The unit identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the Unit Identifier.

For Example: Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this certificate of compliance number are for boys age 8 to 10 at a maximum state and federal financial participation of \$56.30. The other three beds are for boys ages 11 to 15 with a maximum participation of \$50.10.

In the example provided, there would be two different unit identifications used under the same Certificate of Compliance Number. The three beds with the boys ages 8 to 10 could have a Unit Identifier "AA" and the other three beds for boys ages 11 to 15 could have the Unit Identifier "BB". This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

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- 4. **Unit Name:** Identifies the program by the commonly used name.
- 5. **Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
- 6. **Federal ID:** Enter the Federal Identification Number in the box provided.
- 7. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.

B. Objects of Expense

This section is to identify the cost to operate the facility and provide services to the children for a three-year period, starting with most recent prior year actual audited expenditures, the current estimated actual budget year and final projected budget year expenditures. Categorize expenditures within each line item according to the definitions found in Section C—Line Items Expenditure Definitions of these instructions. Separate Allowable Title IV-E cost from the total cost in each line item for each year based on federal regulations found in OCYF Bulletin 3140-08-01 and the Child Welfare Policy Manual.

If an expense item does not fit one of the defined line items, list it separately under “Other” in terms that clearly describe the expenditure. **Do not group different types of expenditures together and identify as “Miscellaneous”.**

1. Personnel Expense

The total of each job category (**Managers/Supervisor, Direct Care Staff, Support Staff, Clinical/Treatment Staff and Educational Staff**) should populate in the green cells located in the Personnel Expense section of this form. The total amount of prior year actual, current estimated actual budget year, and projected budgeted year salary and wages will appear in the appropriate line for each category of staff in the respective columns for each fiscal period.

Managers/Supervisors, Direct Care, Support Staff, Clinical/Counseling/Treatment, and Educational Staff—Should includes all wages and salaries, over time and on call time for staff positions that are employed at subject facility/unit in which the children are housed. The Title IV-E allowable amount of salaries and wages should appear in the total of each line and enter in the respective columns.

Employee Benefits—Enter the total amount of benefits paid by the employer on behalf of the above staff in each column. Be certain to include only benefits for those positions/employees that are considered Title IV-E allowable in the Title IV-E Allowable columns.

Staff Training—Include the cost of staff trainings in each column. Be certain to include only trainings for positions/employees that are Title IV-E allowable in the Title IV-E Allowable columns.

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Total Personnel Expenses – The sum total of all line items within the category for each column should automatically populate in the line labeled “Total Personnel Expenses”.

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2. Facility and Operational Expenses

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The provider agency must report all direct expenditures for the facility in line items listed on the form. Separate the Title IV-E allowable amount of costs from the total of each line and enter in the respective columns.

Refer to the section **C. Line Items Expenditure Definitions** to ensure that costs are reported in the appropriate line items.

Total Facility and Operational Expense – The sum total of all line items within the facility and operational expenses category for each column should automatically populate in the line “Total Facility and Operational Expense”.

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3. Direct Care Expenses

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The provider agency must report all direct expenditures for the direct care of the children placed in the facility within the line items listed on the form. Separate the Title IV-E allowable amount of direct care costs from the total of each line and enter in the respective columns.

Refer to the section **C. Line Items Expenditure Definitions** to ensure that costs are reported in the appropriate line items.

Total Direct Care Expenses – The sum total of all line items within the direct care expenses category for each column should automatically populate in the line labeled “Total Direct Care Expenses”.

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4. Total Expenses

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This line will be the sum of all expenses reported in the Personnel, Facility and Operational and Direct Care expenditures sections of this sheet. The total of all line items within all categories for each fiscal year will automatically populate in the line labeled “Total Expense.”

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5. Offsetting Revenues

Identify the source of any revenues received to offset any costs prior to calculation of a per diem. Assure that a proportionate share of revenue is allocated to Allowable Title IV-E portion of the per diem.

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The sum total of all revenues reported in this category for each column should automatically populate in the line labeled “Total Offsetting Revenue”.

6. Net Facility/Direct Care Expense

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The Total Offsetting Revenue line for each column is then subtracted from the Total Expense line for each column to determine the “Net Facility/Direct Care Expense”.

The amounts in the Net Facility/Direct Care Expense line for each fiscal year will be automatically carried over to the Institutional Facility Per Diem Calculation Sheet.

Note: If completing the packet for multiple facilities in which the same costs will be charged for several Certificate of Compliance Numbers, then the Institutional Facility Expenditure form should include expenditures for all the facilities under the certificate numbers that are stated on the institutional facility coversheet.

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~~7. Total Allowable Percentage~~

~~Auto-populates the Title IV-E allowable percentage for all three fiscal years.~~

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~~C. Line Items Expenditure Definitions~~

~~Expenditures below relate to the residential placement facility and the day to day operation of maintaining the children and services provided to residents of the facility.~~

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~~1. Personnel Expense~~

~~**Managers/Supervisors**—Staff whose duties include supervision of other staff and ensure quality standards are met. Examples may include, but are not limited to, Program Supervisors and Clerical Supervisors.~~

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~~**Direct Care Staff**—Personnel who are primarily responsible for general oversight and daily supervision of the children in child care institutions. Examples may include, but are not limited to, Youth Care Workers and Residential Staff Workers.~~

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~~**Support Staff**—Staff maintaining the day-to-day general functioning of the facility and support other staff in the direct care of residences. Examples include, but are not limited to, Food Service Workers, Custodians and Clerical Workers.~~

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~~**Clinical/Counseling/Treatment Staff**—Staff providing children and their families with counseling or treatment to ameliorate or remedy the personal, medical, mental health and/or drug or alcohol problems resulting in the child's placement.~~

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~~**Educational Staff**—Staff providing children with basic educational programs.~~

~~**Employee Benefits**—Benefits may include, but are not limited to, the costs of employer paid payroll taxes on the behalf of the employee, employee insurance, pension and unemployment benefit plans.~~

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~~**Staff Training**—Cost of trainings that will increase the ability or enhance the performance of staff members to provide support and assistance to children in the facility settings.~~

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~~2. Facility and Operational Expense~~

~~**Facility (Depreciation/Rent)**—Fair market cost of renting, leasing or depreciating the facility that is being used to provide the day to day supervision of children in child care institutions.~~

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Maintenance—The upkeep of the grounds which includes, necessary maintenance, normal repairs and alterations necessary to keep the property in an efficient operating condition.

Building Utilities—The costs of all utilities for the building that are being used in the administration or operation to provide for daily operation and functioning. Examples of these costs include but are not limited to: Heat, electricity, water, sewer services, and garbage.

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Communication—Costs incurred for telephone services, local and long distance telephone calls, messenger, electronic or computer transmittal services.

Office Supplies—Cost of supplies necessary for general operation of administrative duties for the facility that provides direct care for children in the child care institutions. Examples of these costs include but are not limited to: General office supplies, ink/toner and calculators.

Transportation/Travel—The cost of travel expenses for the purposes of conducting day-to-day operations of the facility. For example, Gasoline, mileage, hotel costs, meals, tolls, parking and vehicle rentals.

Vehicle Maintenance and Repair—The operating costs of the vehicles and of all maintenance on vehicles used for administrative and operation of the facility. Examples of these costs include, but are not limited to, registration fees, gas, inspections, vehicle repairs, oil, tires and lubrication services.

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Postage and Shipping—Cost of postage to include: stamps, shipping and handling.

Printing and Publications—The costs of printing, publishing and press work associated with the ordinary function of the facility.

Insurance—This covers the cost of liability insurance on behalf of the child and includes coverage of damages by a child to the provider's property and harm done by a child to another party.

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Equipment and Furniture (Depreciation)—The depreciation of furniture and equipment not affixed to the building. Examples include, but are not limited to, mattresses, dressers, blankets and bedding and towels.

Association Dues/License Fees—The cost of any fees required to operate the facility.

Recruitment/Advertising—Costs incurred by activities such as help wanted advertising and promotional and public relations related to obtaining staff.

Bank Fees—The cost of bank fees associated with the programs operations.

Interest—Interest paid for funds borrowed from a lending institution in the case where funds are borrowed to meet the cash flow requirements of ongoing programs.

Other—Any expenditures necessary for the day-to-day operations of the facility but does not meet any above line item definitions. The expenditure needs to be clearly identified separately from any other expenditure.

~~**Profit**—For profit companies may add in a line item identified as profit.~~

~~**2. Direct Care Expense**~~

~~**Food/Meals**—Payments to cover the cost of food for children in child care institutions.~~

~~**Clothing**—The cost of clothing for the child's personal wardrobe.~~

~~**Personal Care/Incidentals**—Items purchased on an occasional, as needed basis for children in child care institutions. Examples of these items include: personal hygiene products, special dietary needs, fees related to activities (e.g., Boy Scouts, graduation fees), miscellaneous items (e.g., stamps, envelopes, over the counter medications), reasonable and occasional costs of items (e.g., tickets or admission fees for sporting, entertainment or cultural events).~~

~~**School Supplies**—Reasonable costs of school supplies which includes, but not limited to, pencils, paper, books and bags.~~

~~**Transportation of Children**—The cost of travel as related to a child's daily supervision or the reasonable cost of travel for a child to visit their siblings, relatives and/or caretakers.~~

~~**Recreational**—Recreational activities that clearly substitute for otherwise necessary daily supervision for children in child care institutions are considered allowable Title IV-E costs. Other recreational activities are not Title IV-E allowable.~~

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~~**Other**—Any expenditures necessary for the day-to-day operations of the facility but does not meet any above line item definitions. The expenditure needs to be clearly identified separately from any other expenditure. If the line item is unclear, additional information supporting the line item expenditures may be necessary in order to evaluate if the expenditure is an allowable cost.~~

~~**Offsetting Revenues and Non-Reimbursable**—Non-reimbursable is any expenditure not reimbursable with state funds and not reimbursed by any other source and, therefore, not reimbursable with federal funds.~~

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~~**Other**—Any reimbursement related to the identified expenditures and is used to reduce the cost of daily care. Examples include but are not limited to the following: SSI, investment income, grants, donations, fundraising, national school lunch program and the Department of Education.~~

Appendix B
Institutional Residential Facilities

Instructions for
IV. Indirect Administrative Staff Roster

This report is designed to list the staff who are NOT considered facility staff but rather staff who are employed at the parent organization that indirectly oversees the operations of the programs within the agency. This worksheet identifies each staff member, their position title, their role, and their salary within the provider agency. This report is to be filled out to reflect positions and salaries for three fiscal years, prior year actual audited, current estimated actual and projected budget fiscal years. The total costs reported for each job category (Admin Staff, Support Staff and Clinical/Treatment/Education Staff) on this sheet will automatically transfer to the personnel salary costs section of the Indirect Administrative Expense sheet.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix B Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

1. Enter the Name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance #** - This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit Identification (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.)** - When a facility is licensed by the Department of Public Welfare it is given a certificate of compliance number for completion of licensing requirements. For some providers, there are several different populations of children being served under one certificate of compliance. Each of these populations may have different costs within that one certificate of compliance number. If this is the case, the provider must assign a unit identifier to each unit within that certificate of compliance number. The unit identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the unit identifier.

For Example: Certificate of compliance number 123456 is a group home with six beds. Three beds within this certificate of compliance number are for boys age 8 to 10 at a maximum state and federal reimbursement amount of \$56.30. The other three beds are for boys ages 11 to 15 with an amount of \$50.10.

In the example provided, there would be two different unit identifications used under the same Certificate of Compliance number. The three beds with the boys ages 8 to 10 could

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have a unit identifier "AA" and the other three beds for boys ages 11 to 15 could have the unit identifier "BB". This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

~~4. **Unit Name** – Identifies the program by the commonly used name.~~

~~5. **Parent Organization** – Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.~~

~~6. **Federal ID** – Enter the Federal Identification Number in the box provided.~~

~~7. Salary amounts must be reported in whole dollars in a punctuated format; i.e., with commas.~~

~~**B. Indirect Administrative Staff Roster**~~

~~1. **Staff Name/Staff ID** – Enter the name/ID of each employee. If you are not using staff names, construct a unique identification for each employee that worked at the facility. If using a unique identification in substitute of the employee name, be sure that in case of an audit the unique identification assigned to each employee can be tracked back to a specific staff member. (Example: John Smith or employee number "321", etc.)~~

~~2. **Position/Title** – Enter the position or title of the job that the employee is designated to perform.~~

~~For newly created positions that do not have staff assigned to them for the projected budget year, enter the word Vacant in the staff name column, then the position title and then place the salary that corresponds to the job duties in the correct column. An explanation should be included at the bottom of the sheet to explain the change in staff.~~

~~3. The three columns (Admin, Salary, Support and Clinical/Treatment/Educational) separate employee positions into three job categories, administrative, support staff and clinical/treatment/educational. Enter the portion of the individual's salary in the appropriate category or categories for each corresponding fiscal year. This will include compensation for on-call duties as well as over-time.~~

~~If an employee splits his/her time among multiple job categories (Admin, Support and Clinical/Treatment/Educational), be sure to put the salary/wage for each job category in each corresponding fiscal year. Also, if an employee splits his/her time among more than one job category, an explanation of how the employee's time is divided should be included in the box at the bottom this form.~~

~~4. In the last column of each fiscal year there is a column titled "**Total Salary/Wages**". This should equal the employee's total salary/wages for each corresponding fiscal year. This column will automatically populate based on the information placed in the Admin, Support and/or Clinical/Treatment/Education row.~~

~~The totals for each column will appear in the green cells directly below the job category headings (Admin Staff, Support Staff, and Clinical/Treatment/Educational Salary and Wages) and total salary/wages heading for each FY.~~

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5. At the bottom of this form, ~~****Please explain any changes in Indirect Administrative staff and any changes in Indirect Administrative staff costs from year to year.~~ If there are no changes from year to year please state "No changes on this form" as this will make the reviewer aware that this section was not overlooked by the provider. This section is mandatory. Any contract documentation submitted without the proper completion of this information will not be accepted by OCYF for review or; the expenditures will not be selected for state and federal financial participation due to the lack of detail supporting the reported costs.

7. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.

C Inserting Additional Rows

1. To insert additional rows on the form so that you have enough room to add additional staff, click on any cell between A18 and N48 within the body of the Indirect Administrative Staff Roster.

2. Next, click on Insert **Choose Rows**. One additional row will be added to the spreadsheet.

3. Final step is to copy the pre-existing formulas within the spreadsheet to the line that was added. With your mouse, highlight any one row within A18 and A48 in the body of the spreadsheet. Be sure to highlight the entire row from cell A to N and do not highlight the line that you just added to the sheet. The newly added line will not have the formulas in it. Under Edit, click Copy. Then, click on the first cell (Cell A) of the newly created line. Go under Edit, click Paste and the formula will be added into the newly created line.

4. The totals for each column will appear in the green cells directly below the job category and total salary/wages for each fiscal year. If done properly, the totals for each column should include the costs reported in the newly created line(s).

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Appendix B
Institutional Residential Facilities

Instructions for
V. Indirect Administrative Expense

This report is designed to capture the staff and operational expenditures of the administrative agency that has indirect management responsibilities of the programs within the agency. Indirect costs are those costs that are incurred for a common or joint purpose and not readily assignable to any specific program or facility but benefit the residential facility as a whole and are necessary to the operation of the agency. This sheet should be filled out to reflect the total agency indirect costs. If there is more than one level of indirect administration, complete this form for each level.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix B—Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

- 1. Parent Organization**— Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
- 2. Federal ID**— Enter the Federal Identification Number in the box provided.

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B. Objects of Expense

This section is to identify the cost to provide indirect administrative oversight of an agency providing out of home placement services to children. The form requests a three year trend, starting with most recent prior year actual audited expenditures, the current estimated actual budget year, and projected budget year expenditures. Categorize expenditures with each line item according to the definitions found in Section C. **Line Items Expenditure Definitions** of these instructions. Separate allowable Title IV-E costs from the total cost in each line item for each year based on Federal regulations found in OCYF Bulletin 3140-08-01 and the Child Welfare Policy Manual.

If an expense item does not fit one of the defined line items, list separately under "Other" in terms that clearly describe the expenditure. **Do not group different types of expenditures together and identify as "Miscellaneous".**

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1. Personnel Expense

The total of each job category (Administrative Staff, Support Staff, and Clinical/Treatment/Educational Staff) should populate in the green cells located in the Personnel Expense section of this form based off the information that was reported on the Indirect Administrative Staff Roster. The total amount of

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prior year actual audited, current estimated actual budget year, and projected budgeted year salary and wages will appear in the appropriate line for each category of staff in the respective columns for each fiscal period.

Administrative, Support Staff and Clinical/Treatment/Educational Staff—Should include the total amount of salary and wages for each category. The salary amounts for each job category (Administrative, Support, Clinical/Treatment/Educational Staff) should appear in each column for each budget period. These amounts were carried over from the Indirect Administrative Staff Roster. The Title IV-E allowable amounts will need to be calculated and placed in the appropriate columns by the residential provider agency. Be certain to include only the Title IV-E allowable salary costs for those positions/employees that are considered Title IV-E allowable in the Title IV-E Allowable columns.

Employee Benefits—Enter in the agency's costs for employee benefits relating to wages and salaries in each column for each budget year. Be certain to include only benefits for those positions/employees that are considered Title IV-E allowable in the Title IV-E Allowable columns.

Staff Training—Enter the total amount of staff training costs in each column for each budget year. Be certain to include only trainings for positions/employees that are Title IV-E allowable in the Title IV-E Allowable columns.

Total Personnel Expenses—The total for each column by budget year should appear in the "Total Personnel Expense" line of each column.

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2. Operational Expenses

For each line item, enter in the amount of the expenditures the agency paid for each budget year. Put the Title IV-E allowable costs in each column for each corresponding budget year.

The total of each column by budget year for the operational expenses should automatically populate in the "Total Operational Expenses" line of each column.

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3. Total Indirect Administrative Expense

The total personnel expenses are added to the total operational expenses which should then equal the amount that is populated in the "Total Indirect Administrative Expense" line.

4. Offsetting Revenue

Specify any offsetting revenues and report their costs in the corresponding columns for each budget year. Assure that proportionate share of revenue is allocated to Allowable Title IV-E column.

The sum total of all revenues reported in this category for each column should automatically populate in the line labeled "Total Offsetting Revenue".

5. Net Total of Agency Indirect Administrative Expense

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The Total Offsetting Revenue line for each column is then subtracted from the Total Operational Expense line for each column to determine the "Net Total of Agency Indirect Admin Exp".

~~6. ***In the narrative at the bottom of the page, please explain to the greatest detail possible how the Title IV-E allowable amounts were developed for the indirect administrative expenses. Provide examples when applicable. This section is mandatory. Any contract documentation submitted without the proper completion of this information will not be accepted by OCYF for review, or the expenditures will not be selected for financial participation due to the lack of detail supporting the reported costs.~~

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~~7. When completing the narrative to explain how Title IV-E allowable amounts were developed for the Indirect Administrative Expenses, consider the following items: a) Personnel costs may be allocated differently than operational costs; b) Personnel costs could be split based on job function(s); and c) Some staff may be working in Title IV-E eligible programs but their salary costs may not be Title IV-E allowable.~~

~~C. Line Items Expenditure Definitions~~

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~~The expenditures below relate to the administrative agency and the day-to-day oversight of multiple programs/facilities.~~

~~1. Personnel Expense~~

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~~**Administrative Staff** – Administrative personnel are those staff that benefit the provider agency as a whole and are not attributed to any specific service program. Examples include but are not limited to the following: Chief Executive Officer and Chief Financial Officer.~~

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~~**Support Staff** – Personnel that aid the general operation and support of administrative staff in order to benefit the entire organization. Examples include but are not limited to the following: clerical staff, information technology staff, and mail room staff.~~

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~~**Clinical/Counseling/Treatment Staff** – Staff who aid the oversight of employees who provide children and their families with counseling or treatment to ameliorate or remedy the personal, medical, mental health and/or drug or alcohol problems resulting in the child's placement. Examples include but are not limited to the following: Director of Clinical Services, Director of Nursing and Medical Services Director.~~

~~**Educational Staff** – Educational personnel that work to benefit the provider agency as a whole and are not attributed to any specific service program and oversee the staff providing children with basic educational programming. Examples include but are not limited to the following: Director of Education and Director of Curriculum.~~

~~**Employee Benefits** – Benefits may include but are not limited to the costs of employer paid payroll taxes on the behalf of the employee, employee insurance, pension, and unemployment benefit plans.~~

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~~**Staff Training** – Cost of trainings that will increase the ability or enhance the performance of staff members to provide support and assistance to children in the facility/residential settings.~~

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~~2. Operational Expense~~

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~~**Office Space (Rent/Depreciation)** – Fair market cost of renting, leasing or depreciating the space that is being used in the administration or operation of the administrative agency.~~

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~~**Maintenance** – The upkeep of the grounds. This includes necessary maintenance, normal repairs and alterations that keep property in an efficient operating condition.~~

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~~**Building Utilities** – Costs of all utilities for the building that are being used in the administration or operation to provide for the daily operation and functioning. Examples of these costs include but are not limited to: heat, electricity, water, sewer services and garbage.~~

~~**Communication** – Costs incurred for telephone services, local and long distance telephone calls, messenger, electronic or computer transmittal services.~~

~~**Office Supplies** – Cost of supplies necessary for general operation of administrative duties. Examples of these costs include but are not limited to: general office supplies, ink/toner and calculators.~~

~~**Transportation/Travel** – This includes the cost incurred for business related travel by employees who are traveling on official business of the administrative agency. Examples of these costs include but are not limited to: gasoline, mileage, hotel costs, meals, tolls, parking and vehicle rentals.~~

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~~**Vehicle Maintenance and Repair** – The operating cost of the vehicles and of all maintenance and upkeep on vehicles used for administrative and operation of the administrative agency. Examples of these costs include but are not limited to: registration fees, gas, inspections, vehicle repairs, oil, tires and lubrication services.~~

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~~**Postage and Shipping** – Cost of postage to include: Stamps, shipping and handling.~~

~~**Printing and Publications** – The general costs of printing, publishing and press work associated with the ordinary function of the provider agency.~~

~~**Insurance** – The cost of insurance premiums incurred by the agency to protect its staff, equipment, supplies and other insurable items from loss by theft, fire and flood. Examples of this would include but are not limited to: Vehicle insurance and fire insurance.~~

~~**Equipment and Furniture (Depreciation)** – The depreciation of furniture and equipment that is essential to the operation of the organization. Examples include but are not limited to the following: copiers, computers for administrative uses, software, desks and chairs.~~

~~**Association Dues/License Fees** – The cost of any fees required to operate the administrative agency.~~

~~**Recruitment/Advertising** – Costs incurred by activities such as help wanted advertising and promotional and public relations related to obtaining staff.~~

~~**Auditing Expense** – The costs that occur as a result of financial or compliance audits performed on the administrative agency programs under their oversight.~~

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~~**Bank Fees** – The cost of bank fees associated with administrative agency operations.~~

~~**Interest** – Interest paid for funds borrowed from a lending institution in the case where funds are borrowed to meet the cash flow requirements of ongoing programs.~~

~~**Other** – Any expenditures necessary for the day to day operations of the administrative agency but does not meet any above line item definitions. The expenditure needs to be clearly identified and separate from any other expenditure. If the line item description is non-specific, OCYF **will not participate** in the expense with Federal and State funds. Use very distinct, descriptive line item labels in order to ensure clarity of the expense.~~

~~**Offsetting Revenues and Non-Reimbursable** – Non-Reimbursable is any expenditure not reimbursable with state funds **and not reimbursed by any other source** and, therefore, not reimbursable with federal funds.~~

~~Offsetting revenue sources are any reimbursement related to the identified expenditures and is used to reduce the cost of daily care. Examples include but are not limited to the following: investment incomes, grants, donations, fundraising, national school lunch program and the Department of Education.~~

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~~Appendix B
Institutional Residential Facilities~~

~~Instructions for
VI. Cost Allocation Description (Cost Allocation Plan)~~

~~The purpose of a cost allocation plan (CAP) is to determine if fair and equitable costs are being charged for the services being rendered. The total indirect administrative expenditures for the entire provider agency should be accounted for in the CAP. Be sure to include the calculations on how a portion of the indirect administrative costs are assigned to the facility. Completion of this information is essential in understanding how indirect costs are distributed. See "All Out of Home Placement Service Providers" Section in the beginning of the Bulletin for further explanation of the Department's need for a Cost Allocation Plan.~~

~~The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix B Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.~~

~~Instructions~~

~~A. General~~

- ~~1. Parent Organization enter the corporate name of the administrative agency that indirectly oversees the contracts made with the county level agencies.~~
- ~~2. Enter the Federal Identification Number in the box provided.~~

~~B. Cost Allocation Plan Description (CAP)~~

- ~~1. Explain the methods and procedures that your agency uses to allocate costs to various programs, grants, contracts, agreements, etc. Use examples to demonstrate the methodologies used to allocate costs. Please use program specific examples that can be found within a submission.~~
- ~~2. The CAP should detail that charges allocated to each facility/unit or program are reasonable and that the programs receiving the charges are directly benefiting from them.~~
- ~~3. For agencies that have multiple levels of indirect administrative expense, be sure to provide an explanation on how the costs are allocated to each facility/unit.~~
- ~~4. Please submit a copy of the agencies Organizational Chart. The organizational chart should show the structure of how all programs or departments relate to one another and relate to the parent organization(s) within the agency. Organizational charts that have specific names and position titles are not necessary if the agency has organization chart(s) that outlines the specific relationship between all departments within the agency.~~

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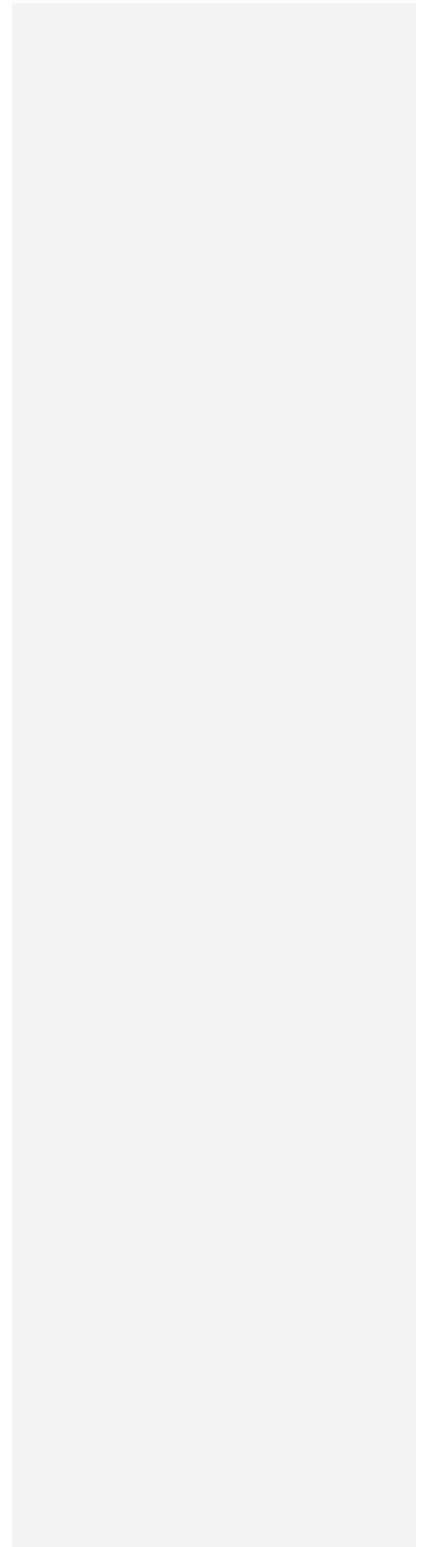
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~~5. If you have not already done so, please explain how the Title IV-E allowable amounts were developed for the indirect administrative expenses.~~

~~**Note:** All submissions will have a Cost Allocation Plan. Without a Cost Allocation Plan, a package will be considered incomplete.~~



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Appendix B
Institutional Residential Facilities

Instructions for
VII. Master List of All Agency Programs

This report is designed to display all programs that an agency manages. The contracting agency will need to verify that expenses related to the indirect administrative component are being distributed in a fair and equitable manner. In order to do this, an accounting of the provider agency's entire indirect administrative expense must be reported. The entities that compose the indirect administrative component are not limited solely to child welfare programs. This sheet is intended to capture any and all sources of expense that are part of the indirect administrative budget. This form should be completed to reflect indirect administrative expenditures that are allocated to each program for the Project Budget Year. Please report how indirect administrative costs are allocated to child welfare programs as well as all non-child welfare programs.

The identifying information located in the heading of each page should automatically populate this report based on proper completion of the Appendix B Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

- 1. Parent Organization:** Enter the name of the Parent Organization in the space provided.
- 2. Federal ID #:** Enter the Federal Identification number in the space provided.

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B. Detailed Instructions

- 1. Total Cert numbers (# of programs) within the agency** – Enter in the total number of Certificate of Compliance Numbers your agency operates. This includes any programs or services that may be licensed by any state or federal office. Examples would include nursing homes, day cares or hospitals.
- 2. Name of Facility/Program** – Identify each facility/program that is part of the indirect administrative network.
- 3. Certificate of Compliance Number** – Enter the Certificate of Compliance Number that was assigned to the facility/program upon the successful completing of licensing.
- 4. Unit ID (if applicable)** – Enter the Unit ID (Use **two letters**; e.g., AB, GS, HZ, DC, etc.) of the facility/program. This should be two (2) alphabetical characters only. Unit ID will be assigned by the service provider. Please list each unit on a separate line.

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For Example: John Doe Home for Boys Cert # 123456 Unit AA
John Doe Home for Boys Cert # 123456 Unit BB

- ~~5. **Type of Service (foster family, group home, etc.)** – Identify the type of service that the facility/program provides.~~
- ~~6. **Number of Licensed Beds in Facility or Unit (if applicable)** – List the number of beds that have been licensed for the facility/program. If you have multiple units or Unit IDs, please ensure that when the numbers of licensed beds are added for each unit under the one Certificate of Compliance Number, that the number of beds matches the total number of licensed beds assigned to that facility/program under the designated Certificate of Compliance Number. **(Example:** Certificate of Compliance Number 543210 has four (4) Units, Unit AA (10 beds) + Unit BB (25 beds) + Unit CC (13 beds) + Unit DD (12 beds) = 60, Certificate of Compliance 543210 is licensed for 60 beds)~~
- ~~7. **Licensing Entity (OCYF, ODP, etc.)** – Identify the licensing agency that issued the Certificate of Compliance for the services provided. This column is not just limited to Pennsylvania state licensing offices but any state or federally licensing entity. Please do not list accreditations that the service provider is affiliated with, such as JCAHO or COA, within this column as they are not the authorizing entities that are needed for completion of this form. If there is no licensing agency, then put **N/A** in the box.~~
- ~~8. **Percentage of Indirect Admin FY 2009-10 (Projected Budget Year)** – Enter the percent of the total indirect administrative budget that is attributed to each facility/unit and/or program. On the bottom row, the percentages should add up to 100 percent for the **actual FY**. If not, please provide an explanation for this in the CAP.~~
- ~~9. **Dollar Amount of Indirect Admin FY 2009-10 (Projected Budget Year)** – Enter the dollar amount of the indirect administrative budget that is attributed to each facility/unit and/or program. On the bottom row, the amounts should add up to the total Indirect Administrative budget for the projected FY.~~
- ~~10. **Title IV-E Allowable Dollar Amt of Indirect Admin FY 2009-10 (Projected Budget Year)** – For each facility/unit or program, enter the dollar amount of the Title IV-E allowable amount (of indirect administrative budget) that is attributed to each Title IV-E eligible program within your agency. The amounts that are attributed to all units or programs that are Title IV-E eligible should add up to the total of Title IV-E allowable amount of the Indirect Administrative Budget for the Projected FY.~~

**Appendix B
Institutional Residential Facilities**

**Instructions for
VIII. Service Delivery Chart**

This Service Delivery Chart is designed to reflect the number of units/days of service delivered. Charts should be completed for three FYs, prior year actual audited, current estimated actual and projected budget FYs. Please complete a chart for all child welfare residential services your agency operates. This includes all eligible and non-eligible Title IV-E units/facilities. Only one chart per Certificate of Compliance is necessary. You may create as many charts as necessary to report services and unduplicated clients.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Appendix B Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

- 1. Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the contracts made with the county level agencies.
- 2. Federal ID#:** Enter the Federal Identification Number.
- 3. Complete the service delivered charts for the Prior Year Actual Audited FY.**

B. Detailed Instructions

- 1. Name of Program:** Enter the name of the program for which the chart is being completed.
- 2. Type of Service:** Example, Group Home, Residential Treatment Facility, Detention, Shelter, etc.
- 3. Certificate of Compliance:** Enter only one Certificate of Compliance number in each chart for every facility/program that your agency oversees. If the facility/program has more than one unit, you may combine all the units that are included within that Certificate of Compliance Number. Each facility/program should have its own chart.
- 4. Days in Care:** Enter the total number of service days provided during the month.

For the Prior Year Audited Actual FY, the chart(s) should document the **actual** number of Days in Care for the prior year.

For the Current Estimated Actual FY, the chart(s) should document the total number of days of care that are based upon the most recent information available to the provider. To complete the chart for

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~~the upcoming months in the FY, the provider may estimate the number of unduplicated clients for future months in the Current Estimated Actual FY to complete the data needed in the chart.~~

~~For the Project Budget Year, Enter the Total Days of Care that is expected to be provided for the year.~~

~~5. **Final Total for Year:** The total number days of care should be the addition of all units of service for that year.~~

~~**Note:** If completing the packet for multiple facilities in which the same costs exist for several certificate of compliance numbers, then only one chart is necessary and the chart should include the total days of care for **all** facilities in which the contract documentation packet is being completed.~~

~~**Note:** If the provider has multiple units under one Certificate of Compliance Number, then only one chart is necessary and the chart should include the total days of care for **all** units under that Certificate of Compliance Number.~~

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Appendix B
Institutional Residential Facilities

Instructions for
IX. Institutional Facility Per Diem Calculation Worksheet

This report is designed to identify the facility's operational and direct care expenditures and, if applicable, a proportional share of indirect administrative expenditures related to the facility. This form provides the calculation of such proportionate share. This form summarizes data from other supporting documentation to make the final calculation.

The identifying information located in the heading of each page should automatically populate this chart based on proper completion of the Appendix B Institutional Residential Facilities cover sheet. If not, the instructions in Part A of this form should be followed to ensure that each page of the contract documentation is reporting the correct costs for the facility/unit.

Instructions

A. General

1. **Facility Name:** Enter the name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance #:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit ID (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare, it is given a Certificate of Compliance Number for completion of licensing requirements. For some providers, there are several different populations of children being served under one Certificate of Compliance. Each of these populations may have different costs within that one Certificate of Compliance Number. If this is the case, the provider must assign a Unit Identifier to each unit within that Certificate of Compliance Number. The Unit Identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the unit identifier.

For Example: Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this certificate of compliance number are for boys age 8 to 10 at a maximum state and federal financial participation of \$56.30. The other three beds are for boys ages 11 to 15 with a financial participation of \$50.10.

In the example provided, there would be two different Unit Identifications used under the same Certificate of Compliance Number. The three beds with the boys ages 8 to 10 could have a Unit Identifier "AA" and the other three beds for boys ages 11 to 15 could have the Unit Identifier "BB". This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

4. **Unit Name:** The Unit Name is to identify the program by the commonly used name.

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5. **Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.

6. **Federal ID#:** Enter the Federal Identification Number in the box provided.

7. **Delinquent/Dependent/Both:** Identify the population of the residential institutional services by writing in the words: Delinquent, Dependent or Both.

B. Total Amount Charged

1. **Net Facility/Direct Care Expense** – Is the total expenditures identified in the “Net Facility/Direct Care Expense” lines of the Institutional Facility Expenditure report for each budget year. Be sure to report Title IV-E allowable expenditures for each corresponding budget year in their respective columns. This line will automatically populate based off the information reported on the “Net Facility/Direct Care Expense” line at the bottom of the Institutional Facility Expenditure sheet.

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2. **Indirect Administration Expense (as allocated per attached)** – Is a calculation using data from the “Indirect Administrative Expense” form. This line should only contain the amount of indirect administrative expense that is allocated to the facility/unit in which the forms are being completed. Do not put in the total agency indirect administrative expense. For the Projected Budget FY, the amount of indirect administrative expense should match the dollar amount that is reported on the Master List of All Agency Programs for the specified unit/facility.

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3. **Grand Total** – Contains the amount in the Net Facility/Direct Care Expense added with the amount in the Indirect Administrative Expense line. The cells in the row are shaded green and, therefore, automatically calculate.

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4. **Number of Licensed Beds** – Enter the number of licensed beds indicated on the Certificate of Compliance. If the Certificate of Compliance has more than one unit assigned to it, put the number of beds that are assigned to that specific unit in this line (refer to number three under the General Instruction on this page for explanation on units).

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Reminder: If there is more than one unit under a Certificate of Compliance Number, the total number of licensed beds for all units within that Certificate of Compliance should equal the number of licensed beds assigned to the Certificate of Compliance upon successful completion of licensing requirements.

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Example: Certificate of Compliance Number 456789 is licensed for 15 beds. 5 beds are in Unit AA. 4 beds are in unit BB. 6 beds are in unit CC. 5 + 4 + 6 = 15 total licensed beds.

Providers are not permitted to interchange beds between units throughout the FY. If a Provider wishes to change the number of beds assigned to a particular unit, revised packets must be submitted and reviewed.

Note: If the provider is completing this packet for multiple facilities in which the same per costs exist for several Certificate of Compliance Numbers, then the number of licensed beds should be the total of all licensed beds for the Certificate of Compliance Numbers that are stated on the Institutional Residential Facilities cover sheet.

- ~~5. **Occupancy Rate** – Enter the occupancy rate for the facility/unit. In the Narrative section, explain how this occupancy rate was developed, especially if the occupancy rate does not tie to the Service Delivery Chart.~~
- ~~6. **Total Care Days/Units Provided** – Enter the total number of days of care/units provided by the facility for each FY. This is done by multiplying the number of licensed beds by 365 days and multiplied by occupancy rate. The cells in this row are green and, therefore, automatically calculate.~~
- ~~7. **Calculated Rate** – Calculated Total Costs for each FY is calculated by dividing the Grand Total by the product of the number of licensed beds multiplied by 365 days multiplied by the occupancy rate. Be sure to include the Title IV-E Allowable calculated rate for each corresponding budget year. The cells in this row are green and therefore automatically calculate.~~
- ~~8. **The Title IV-E allowable percentage FY 2009-10** – For each FY is calculated by dividing the Title IV-E allowable calculated rate by the Total Costs. The Title IV-E Allowable percentage for the Projected Budget Year will automatically calculate and the percentage will appear in the cell below the Title IV-E Allowable percentage FY 2009-10. This should automatically populate.~~
- ~~9. **County Contracted Rate** – This is the final per diem rate that is negotiated between the county level agency and the service provider.~~
- ~~10. **Prior Actual Audited (Column)** – Fill in the contracted rates.~~
- ~~11. **Current Estimated Actual (Column)** – Fill in the current contracted rates if you have the information.~~
- ~~12. **Projected Budget (Column)** – This will not be filled in until negotiations are completed.~~

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