

# Annual Cost Report Handbook - Child Care Institutions

## Revisions for Reporting 9-30-22

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The following list identifies the changes in the Child Care Institution (CCI) Handbook for State of Michigan fiscal year 2022 reporting.

### **PART 2: FISCAL FACTORS** (page 12)

We added descriptions for Section 316 (1) Relief Payments and Paycheck Protection Program (PPP) Loans. All revenues, expenses and statistics must be attributable to MDHHS-provided days of care only.

Starting in FY22, Section 316 (1) payments and PPP loan amounts are included as part of Other Contract Revenues. Agencies should report the revenues as follows:

- Section 316 (1) Relief Payments (Gray, Locked for MDHHS Official Use Only): Agencies do not need to report Relief Payments as we will gather the revenue data directly from MiSACWIS or SIGMA.
- PPP Loans (Blue, Unlocked): Agencies should enter PPP loan amounts attributable to FY22 Contract activities.

### **PART 3: REPORT PROCEDURE** (page 13)

Reporting Period: Resuming for FY22, reported costs must reflect **the full fiscal year October 1 to September 30** for CCIs.

Report Due Date: We have extended the due date to submit cost reports from November 31 to **December 15**.

### **PART 5: COMPLETING THE ANNUAL COST REPORT WORKBOOK**

#### **Section 1: Salaries and Fringe Benefits**

Salaries: (page 23 - 24)

The following salary has been added in the handbook and Tab-3.1 Direct and Tab-3.2 Direct JJ of the cost report template:

- Psychiatrist

Name of existing salaries has been changed as:

- On-Call Nursing Staff → On-Call Nursing Staff / Physician Assistant (PA)

#### **Section 2: Operating Direct and Indirect/Administrative**

Contracted Psychiatrist: (page 32)

A cost line – ‘Contracted Psychiatrist’ has been added in Tab-3.1 Direct and Tab-3.2 Direct JJ as part of QRTP program expenses. This cost is reportable under MHBS, Human Trafficking-Stabilization, Human Trafficking-Reintegration, and DD/CI.

### **PART 7: STATUTES AND REGULATORY AUTHORITIES** (page 54)

We have added hyperlinks for Section 316 (1) Relief Payments and Paycheck Protection Program (PPP) Loans.