



Michigan Department of Health and Human Services
**Annual Cost Report Handbook –
Child Care Institutions**



ANNUAL COST REPORT HANDBOOK - CHILD CARE INSTITUTIONS

Reporting for Fiscal Year Ending 9/30/2023

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CHILDREN'S SERVICES AGENCY



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PART 1: PROGRAM OVERVIEW

The purpose of the Michigan Department of Health & Human Services (MDHHS) Foster Care and Juvenile Justice Programs are to provide effective, safe, temporary living arrangements for children. Implicit in this purpose is the requirement that care and services must be provided which facilitate the individual child's development and lead to the youth's subsequent reunification with the family, adoption, permanency or independence at the earliest possible date. The Foster Care and Juvenile Justice Programs contract for the following residential service types:

General Residential

The General Residential (GR) Program type provides a discharge-focused, interdisciplinary, psycho-educational, and therapeutic 24-hour-a-day structured program with community linkages, provided through non-coercive, coordinated, individualized care, and interventions with the aim of moving individuals toward a stable, less intensive level of care or independence. Interventions should be evidence-based and include trauma-focused interventions.

Mental Health and Behavioral Stabilization

The Mental Health and Behavioral Stabilization Residential Care (MHBS) Program provides intensive and frequent services and has a lower staff to child ratio than General Residential. The staffing, structure, and environment make more intensive child supervision possible. The Mental Health and Behavioral Stabilization Program provides a comprehensive array of services that include psychiatric and clinical assessments and evaluations and corresponding interventions designed to stabilize and treat the conditions of mental health/behavioral instability. Level of service intensity is tailored to and based on the needs of the child and the child's diagnosis at the time of intake and ongoing progress in the program.

Human Trafficking

The Intensive Stabilization HTS (ISHTS) program provides a therapeutic intervention and stabilization environment for youth who are in crisis due to sex or labor trafficking or other severe forms of sexual exploitation. ISHTS provides intensive, trauma-informed Integrated Behavioral Health stabilization services focused on youth who are typically rescued from trafficking situations. The intent of the program is to stabilize the youth while diagnostic services, supportive relationships and treatment goals are established. The anticipated length of stay could be from 3 to 9 months depending on the familial relations, youth needs and relationship to the trafficker. It is an important consideration to explore power and control dynamics between the youth and the trafficker. When the role of the trafficker is identified as a parent, trusted family member or familial acquaintance, the trafficker has ruptured the youth's perception of trust therefore posing complex and complicated challenges toward possible solutions to build positive relations with others. The program team implements crisis and safety care plans as well as identify short and long-term treatment goals. Preparation toward



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community reintegration will be contingent upon development of community supports and an appropriate living situation. Final preparation and implementation of discharge plan will be established in the Wings Reintegration program.

Intensive Stabilization

The Intensive Stabilization (IS) program provides a therapeutic environment for youth who are in current crisis or have not been able to maintain stabilized behavior. This program offers intensive specialized services in a trauma-informed short-term program. The intent of the program is to stabilize crisis while diagnostic services and supports are provided to meet the short-term treatment goals of the youth and frequent services and has a lower staff to child ratio than other residential programs. The program will help identify short and long-term treatment goals, community supports, and secure an appropriate living situation for youth which will allow the youth to return to a community-based setting as soon as possible.

Youth with Problematic Sexual Behavior (formerly titled Sexually Reactive)

The Youth with Problematic Sexual Behavior program uses a bio-psychosocial approach to address the symptoms of compulsive behaviors, Post-Traumatic Stress Disorder (PTSD), and childhood sexual and/or non-sexual abuse. The program provides individualized treatment plans in a variety of evidence-based modalities. Therapeutic approaches may include Cognitive-Behavioral Therapy (CBT), experiential therapies, psycho-educational presentations, psychopharmacological interventions, family systems theory, and integrative therapies. Treatment approaches are gender and identity specific, and age and developmentally appropriate. Treatment options for residents with aggressiveness, attachment problems, sadistic behaviors, grief and loss issues, and impulse control problems are included in the residential program. Skills training in aggression replacement, anger management, social skills, activities for daily living, coping skills, and communication skills are provided.

Developmentally Disabled and Cognitively Impaired

The Cognitively Impaired and Developmentally Disabled program type offers services for children with developmental disabilities consisting of individualized services that include structure and support in mastering activities of daily living, developing positive self-protective skills, community integration, behavior plans and interventions, including mental health treatment as needed. Services are designed and delivered to engage the youth at his or her level of functioning. Residential providers support children in their treatment, school programs, adult transition planning, transition planning to a less restrictive placement and, preserving connection with their families. “Intellectually disabled” is defined as mild to moderate (IQs 45 to 69) intellectually impaired children with or without substance use or dependence symptoms. This also includes children with severe or profound cognitive impairments (IQ below 45), those with autism spectrum disorder that exhibit severely restricted functioning levels, and severely



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multiply impaired, which includes those with a combination of cognitive and physical impairments and may also include mental and/or emotional impairments. Developmentally disabled individuals have been diagnosed with a mental disorder which significantly impacts their adaptive functioning and ability to care for themselves and generally is considered a lifelong condition.

Specialized Developmentally Disabled Unit

The Specialized Developmental Disability program provides enhanced residential treatment to youth with intensive and specialized service needs related to developmental disabilities, including Autism, and intellectually disabled youth, who have deficits in social communication skills, sensory activity, and a limited ability to conduct daily living tasks without intensive support.

Substance Abuse Rehabilitation

A comprehensive array of services is provided to prevent substance abuse and to address substance use disorders, and to support recovery. Interventions are co-occurring and address the full range of related issues including recognizing the harmful effects of chemicals on the child; developing strategies to prevent substance misuse, identifying alternate methods of meeting the needs previously met by chemical use; achievement and maintenance of sobriety or abstinence; health and mental health needs; counseling and/or psychotherapy; education; improved social, emotional, psychological, cognitive, and vocational functioning.

Parent/Baby (formerly titled Mother/Baby)

The Parent/Baby Residential Program type provides a discharge-focused, interdisciplinary, psycho-educational, and therapeutic 24-hour-a-day structured program with community linkages, through non-coercive, coordinated, individualized care, and interventions with the aim of moving individuals toward a stable, less intensive level of care or independence. Interventions should be evidence-based and trauma-focused. The Parent/Baby Program offers an intensive array of services to meet the short and longer-term needs of pregnant and parenting youth in the Michigan child welfare system. Research has shown that successful programs incorporate three elements that offer a pregnant or parenting youth the supports needed to succeed: socialization, nurturing and support, structure and discipline. To best support pregnant and parenting youth in Michigan, the program is designed with a continuum of care approach. The continuum may consist of three levels. Level 1 is highly structured with 24-hour supervision. Level 2 is a step down to a less restrictive living situation where the level of supervision is decreased, and the youth obtains more responsibility for managing their own money. Level 3 includes a step to a less restrictive non-residential setting. The tiered level approach encourages youth participation and investment in the program while working on their long-term goal of being self-sufficient.



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The Parent/Baby Program service delivery can be offered in several different modalities. Ideally, the program must provide a continuum of services to allow the youth to transition from a residential/group home setting to a non-residential setting. The approach should include supervision, staffing, home settings, and basic program standards that teach and support positive parenting.

Short-Term Assessment (terminated since 3/31/2021)

The Short-Term Assessment program has been terminated since 3/31/2021. Any costs and revenues attributable to Short-Term Assessment care services **cannot be included in the FY22 CCI cost report.**

Shelter

The focus of the Shelter program type is to:

- i) Provide a safe environment for children who have been removed from their home;
- ii) Conduct an evaluation to determine the appropriate placement for a child.

The Shelter program is only available for thirty days or less unless an exception is made in writing by the MDHHS County Director or designee. An exception may be made for:

- i) Children who have an identified and approved placement, but the placement is not available within 30 days of the child's entry to an emergency or temporary facility.

Children whose behavior has changed so significantly that the County Director or his/her manager designee has certified that a temporary placement for the purposes of assessment is critical for the determination of an appropriate foster placement. In no case shall a child remain in an emergency or temporary facility more than 45 days.

Unaccompanied Refugee Minors-Residential Programs

The Unaccompanied Refugee Minors (URM) program provides culturally appropriate residential services to assist eligible minors to develop skills needed to enter adulthood, while achieving economic self-sufficiency and social adjustment. The URM program currently operates in 20 program sites in 14 states. The URM program ensures that eligible unaccompanied minor populations receive the full range of assistance, care and services available to all foster children in the state by establishing a legal authority to act in place of the child's unavailable parent(s). These URM programs encourage reunification of children with their parents or other appropriate adult relatives through family tracing and coordination with local refugee resettlement agencies. However, if reunification is not possible, the program designs a case specific permanency plan for each minor in care.



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Aftercare

Aftercare services must be provided for each youth who received residential services contracted by MDHHS. Aftercare services must continue for a duration of 6 months post discharge and must be provided to youth who are discharged into a community setting; this excludes discharge to another CCI, adult foster care, shelter, hospital, detention, or jail. Aftercare services are not required to be provided if the youth was in the contractor's care for 14 days or less, or if the independent initial assessment determines that the youth should be serviced in the community and that youth is discharged from the contractor's care within 30 days of entry.

The Contractor must complete a residential aftercare report at 30, 90 and 180 days after a youth's discharge from the facility. All reports must include any clinical assessments and treatment goals. The reports are due to the primary caseworker/agency no more than 15 days after completion.

To facilitate quality aftercare services, the Contractor must maintain community involvement, facilitate ongoing family voice and choice, and transition/permanency planning. This Contractor must demonstrate a strong commitment to achieving permanent connections for every youth to ensure permanency and a broad family/community support network is in place for each child served. Permanency planning ensures regular contact between youth, families, siblings, and significant adults.



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PART 2: FISCAL FACTORS

All contracted Child Care Institutions (CCI) shall be reimbursed for care on a per diem basis for each child based upon the child's program type. One per-diem unit equals the initial calendar day of placement of a referred child and any 24-hour period thereafter where a child is receiving basic supervision and care, and any specialized services as defined by the contract.

For payment to occur, CCI shall verify (*through the MiSACWIS system*) the bi-weekly roster for any child in their care. The verification shall indicate the units of service provided by the CCI and shall be submitted to MDHHS within 30 days from the end of the billing period.

For any County Child Care Fund children, MDHHS provides payment to CCI and seeks the County's share through the Chargeback process. Payment for these children is the statutory responsibility of MDHHS, however the County Child Care Fund is a 50/50 cost share with counties and tribes.

The fund source and payment procedures to be utilized in paying for the out-of-home care of youth are determined by a combination of factors including legal status, living arrangement and federal regulations. The MiSACWIS verification process is still required to process the DHS-659 payment voucher to the county for payment.

Sources of Funding

Title IV-E Funding

Title IV-E funds are established by Title IV-E of the Social Security Act to provide federal financial participation in the administrative costs and foster care maintenance payments for eligible youth.

County Child Care Funding

The County Child Care Fund is a county-state fiscal program whereby the State of Michigan reimburses counties that provide care and service for children and their families. Based upon proper establishment of a County Child Care Fund account by the county treasurer, an approved county annual plan and budget for the expenditure of foster care money and a County Child Care Fund policy, county costs are reimbursed at a rate of 50 percent for foster family care, independent living, placement agency foster care (PAFC) supervision, residential facility, county-operated facility, in-home service, and intermittent or non-scheduled payments.

State Ward Board and Care Payments

State Ward Board and Care (SWBC) is the state legislative appropriation that provides payment of foster care costs for state wards who are not eligible for Title IV-E or the placement is not Title IV-E reimbursable.

SWBC funds are available to support youth in out-of-home placements under certain conditions. SWBC funds may be used to reimburse the residential facility for care provided, for certain intermittent or non-scheduled payments to the youth if the following criteria are met:

1. The youth is a state ward committed to MDHHS under Act 150 (Delinquent), Act 220 (MCI or MCI-O), or Act 296 (Adoption Voluntary Release).
2. The child is in a MDHHS supervised and approved out-of-home placement.



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3. The child (or the placement) is not eligible for Title IV-E funding; see FOM 902, Funding Determinations and Title IV-E Eligibility.
4. The youth has not attained age 19. An exception is a P.A. 150 state ward who has had court jurisdiction extended to age 21 due to a class I or II criminal offense; see FOM 903-08, Payments Requiring Special Processing.

SWBC payments are subject to reimbursement from the county to the state for eligible children and expenses at a rate of 50% of the cost for residential placement under Act 150 and Act 220. Foster care placement is subject to reimbursement from the county to the state for eligible children and expenses at the annually determined state chargeback rate. This rate is published in August/September annual report through a letter issued to the courts.

Limited Term/Emergency/General Funds

Limited term/emergency/general fund is a limited funding source to assist MDHHS staff in providing foster care payment and service under the following specific circumstances:

1. The child is a court ward (legal status 40, 41 or 42) and Title IV-E eligible except for the receipt of Supplemental Security Income (SSI). The Reconciliation and Recoupment Section determines eligibility for this fund source.
2. Former Michigan Children's Institute (MCI) wards between age 19 and 20 who are in foster care or independent living.
 - a. Limited term and emergency foster care may be used to meet the living expenses of former MCI wards, but funding is not to extend beyond the ward's 20th birthday.
 - b. Payment for the basic board and care rate will be made for youth placed in family foster care, independent living or adult foster care (AFC) homes as a case service payment. Payments for determination of care supplements, administrative rates, the cost of residential care or costs that exceed the AFC rates established in ASM 377, Monthly Provider Rates, are **not** covered.
3. Emergency foster care for children in families receiving FIP (Family Independence Program) and the caretaker is hospitalized or incarcerated for seven days or less and no other plan can be made through the FIP program. If care is needed for more than seven days, see Payment for Own Home Placements.
 - a. Open a voluntary foster care case in MiSACWIS through the non-CPS intake process with legal status 51 (non-ward) and fund source limited term/emergency/general funds.
 - b. No case service payments are to be authorized.
 - c. For purposes of the use of these funds, the limit of such emergency care will be one week.
4. Children may be placed in foster care prior to release to MDHHS under the Michigan Adoption Code.



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Paycheck Protection Program (PPP) Loans

This funding includes all CPA and CCI programs loans obtained through the federal government to address economic impacts caused by the public health emergency.

Program Payments Not Captured in MiSACWIS

Bed Hold Payments

The placement provider who was receiving maintenance payments prior to temporary break is entitled to bed hold payments. These payments are made using the client's fund source that was effective the day before the temporary break. Bed hold payments for AWOLP (Absent Without Legal Permission), Detention, or Jail are limited to a maximum of five days. Bed hold payments for Medical and Psychiatric Hospitalization can be paid using the Title IV-E funding for the first five days of the leave without MDHHS approval. For temporary breaks of 6 to 14 days, Provider must provide written approval on MDHHS-5406. No payments can be approved beyond 14 calendar days.

One-To-One Supervision

One-to-one supervision is increased supervision and monitoring of a child at a ratio of one supervising individual to one child to ensure the safety of the child and others. The one-to-one staff person is in addition to the CCIs current contracted staff to youth ratio.



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Non-Reportable Funding Sources

West Michigan Partnership for Children (WMPC) – NOT REPORTABLE

The Michigan Department of Health & Human Services (MDHHS), with support from the State's Legislature and public and private stakeholders, is implementing a child welfare continuum of care model (aka performance-based funding pilot) which includes a capitated funding methodology to improve outcomes for children and families. Agencies operating within the performance-based funding pilot must **NOT** include any pilot related expenses in the cost reports submitted to the Bureau of Audit annually.

Other Non-Reportable Costs

Direct Juvenile Court Placements (JJ), Community Mental Health and Out-Of-State Contracts

Providers must remove any corresponding costs or revenues related to the aforementioned types of contracts from the cost report.

Costs not attributable to revenues in Row 27-33 in Tab-3.1 Direct or Tab-3.2 Direct JJ are considered NON-REPORTABLE; see [STATE PER-DIEM REVENUES \(TABLE 3.1a\)](#)

and [OTHER REVENUES \(TABLE 3.1b\)](#). For example, furniture and home appliances purchased for an MDHHS client are NOT REPORTABLE. Even though those items are required to serve the MDHHS client, they are considered costs attributed to Youth In Transit program, which is NOT part of the programs addressed in the Annual Cost Reporting Workbook.



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PART 3: REPORT PROCEDURE

The Michigan Department of Health and Human Services (MDHHS) establishes the “Annual Cost Report Workbook – Child Care Institutions.” Information obtained from this cost report is used to establish payment rates for costs and services that may be made to child care institutions.

A separate cost report format has been created for Private Child Placing Agencies (CPAs). The CPA format was developed based on allowable costs and activities specific to their agency type. If you did not receive a CPA cost report, and require one, please contact Amanda Doane of MDHHS DoaneA@michigan.gov to receive the necessary documentation.

The reports shall contain the annual costs incurred by providers in delivering services required in the agreement to MDHHS clients for the reporting period. Reports will be submitted using a template provided by MDHHS. The financial reports shall be submitted by **December 15** of each fiscal year. The contracted provider must comply with all program and fiscal reporting procedures as established by MDHHS including following the guidance of the “Annual Cost Report Workbook – Child Care Institutions.” Reports shall be submitted electronically to MDHHS-Foster-Care-Audits@michigan.gov.

Failure to meet reporting responsibilities as identified in the agreement may result in MDHHS withholding payments until receipt of the annual financial cost report. MDHHS may withhold from current payments an amount equal to five percent (5%) of the Contractor’s reporting year MDHHS revenue, not to exceed \$60,000. MDHHS may retain withheld funds as a penalty if delinquency reaches sixty (60) days past due. MDHHS may terminate the contract if the Contractor is ninety (90) days delinquent in submitting the required annual financial cost report.

Contracts requiring this report are:

- Residential Foster Care – Abuse and Neglect
- Residential Foster Care – Juvenile Justice
- Residential Foster Care – Unaccompanied Refugee Minors
- Shelter Foster Care

If a contracted provider has multiple facilities with different licensing numbers, then separate cost reports must be completed for each licensed facility. If a contracted provider has multiple contracts/programs in one licensed facility, then a single combined cost report must be completed. In this case, each contract/program is required to report applicable direct cost in the respective columns of the “Direct” tab (“Direct - JJ” Tab for Juvenile Justice programs), as well as total applicable costs in the “CCI Indirect/Administrative” tab, and “Statistics” tab. In addition, the contracted provider is required to complete the “SSE” tab to differentiate Social Service costs and Maintenance costs.



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PART 4: EXPLANATION OF COMMON TERMS

To facilitate the completion of the cost report, certain terms are defined with brief explanations below:

Allocation Methodology

Documentation and/or a description of the methodology used to distribute costs, including direct or indirect costs, to programs and to the direct service columns on the cost report is required. All benefiting cost objectives must receive an equitable distribution in accordance with benefits received. For example, a CCI operating two separate programs may allocate shared costs to these programs based on the total utilization (days of care) for each program.

Costs should be allocated across the cost report's direct service columns if there is clear delineation and documentation for the allocation. There are many reasonable ways to allocate costs across programs or activities. In general, the methodology you choose should fairly distribute costs based on all benefiting programs and/or activities.

Contract Number

Until FY20, providers were required to report their contract numbers in the contract prefix format (e.g., RFC21-12345). As the prefix format is no longer in use for CCI contracts, providers are now required to use the SIGMA format (e.g., MA1000000123, 200000000071) for consistency purposes.

Days of Care

- Actual Days of Care – Starting in FY21, the State Per-Diem Revenue section is completed by MDHHS officials with MiSACWIS data. Providers are no longer required to complete Table 3.1 a – Per-Diem Revenues.
- The days of care must be based on Per-Diem Revenues approved and paid by the State of Michigan for the reporting year. Days of Care typed in the Direct tab are linked to tab “6.1 Statistics”, and tab “6.2 Statistics-JJ.”

Exits From Employment

Enter the number of positions that exited employment during the reporting period, ending September 30th; see handbook [Part 6 - REPORTING PROGRAM STATISTICS](#).

Full Time Equivalent (FTE)

Starting in FY20, FTEs are calculated automatically based on total hours that each position contributed to the Contract. Enter the number of total hours the position worked during the reporting year. The worksheet calculates FTEs as dividing the work hours by 2,080 hours (1 FTE = 2,080 hours worked in a year). The report will show up to four (4) decimal places, identical positions should be reported on the same line entry, and their costs totaled as one.



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- Example for calculating FTEs:** Program employs a total of 4 Direct Service Staff, total hours worked for these 4 positions was 6,395 hours. FTE entered on the cost report would be 3.0745 (6,395 hours ÷ 2,080 hours per FTE). (see [Part 5 – SECTION 1: SALARIES AND FRINGE BENEFITS](#)). Also see Table 3.3 on Tab “3.1 Direct” and “3.2 Statistics – JJ” of the CCI workbook). As shown below, Table 3.3 calculates Average Annual Salary as well, for review purposes. In this case, the average salary of Direct Service Staff is \$30,323.44 (\$93,230.00 Total Direct Service Staff costs reported by the provider / 3.0745 FTE = \$30,323.44).

RFCAN20-12345	Direct Costs
	TOTAL
\$ -	\$ -
\$ 93,230.00	\$ 93,230.00
\$ -	\$ -
\$ -	\$ -

Hours Contributed	Average Annual Salary	Full Time Equivalents
0		0.0000
6395	\$ 30,323.44	3.0745
0		0.0000
6,395		3.0745

Non-Reportable Cost

Non-Reportable Costs are identified in Part 5, Sections 1- 4 of this Handbook and should NOT be reported on any worksheet (or tab) of the “Annual Cost Report Workbook – Child Care Institutions.”

Number of Children Served

Starting in FY21, all per-diem information (Days of Care, Per-Diem Rates, and the Number of Children) is obtained and entered by MDHHS officials. Providers are no longer required to complete Table 6.1 – Children Served and Days of Care.

For each contract, the MDHHS official prepares all MDHHS children served for the reporting period, regardless of funding source (IV-E, County, State Ward Board & Care, General Fund). To determine if a child is an MDHHS child, the child must have been referred to the contractor by MDHHS.

Note: This excludes 1) WMPC Contracts, 2) Direct Juvenile Court Placements (JJ), 3) Community Mental Health and 4) Out-Of-State Contracts.

On-Site Reviews

MDHHS may conduct on-site reviews of the financial and programmatic information used as the basis for the cost report(s). MDHHS will generate a report for each on-site review. The MDHHS report will conclude whether the CCI’s annual reported costs are adequately supported, allowable, allocated appropriately, and eligible under Foster Care guidelines.



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The Prison Rape Elimination Act (PREA)

The Prison Rape Elimination Act (PREA) was passed unanimously by both parties in Congress in 2003. The purpose of the act is to “provide for the analysis of the incidence and effects of prison rape in federal, state, and local institutions to provide information, resources, recommendations and funding to protect individuals from prison rape.” (Prison Rape Elimination Act, 2003) Within this act is also the effort to maintain safety and respect for individuals who identify with diverse sexual orientation, gender identity and expression in juvenile facilities.

Qualified Residential Treatment Program (QRTP)

A contracted residential treatment program that has a trauma informed treatment model, has registered or licensed nursing staff and clinical staff who are on site and available 24 hours a day and 7 days a week, facilitates family participation and engagement in the child’s treatment, facilitates outreach to family members, provides discharge planning and aftercare services for 6 months post-discharge, and is licensed and accredited by a national accreditation organization.

Reasonable

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the entity or the proper and efficient performance of the contract.
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the contract.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the Contractor, its employees, its clients, beneficiaries, students or membership, the public at large, and the Federal Government.
- Whether the Contractor significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the cost.

Record Retention

Records used to complete the cost report must be retained for a minimum of seven years for review purposes. Records should include, but are not limited to:

- Financial
- Programmatic
- Recipient records
- Allocation methodologies



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Reportable Cost

For a cost to be included on the cost report, it must meet the following general criteria:

- Be necessary and reasonable for the performance of contractually required CCI activities.
- Conform to any limitations or exclusions set forth in this handbook or in the contract as to types or amount of cost items.
- Be allocated consistently across all programs.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally funded program.
- Be adequately documented.

The cost report categorizes costs in two different ways: **Direct** and **Indirect**.

1. Reportable **Direct** or **Direct-JJ**

Direct Costs are those costs that can be identified specifically with a particular final cost objective toward the fulfillment of the CCI contract. Juvenile Justice contracts are a specific type of CCI contract. Reportable Direct Costs are defined in Part 5, Sections 1 – 3 of this Handbook. The contractor should report costs in the “Annual Cost Report Workbook – Child Care Institutions” at either the “3.1 Direct” tab or at the “3.2 Direct-JJ” tab.

Juvenile Justice type contracts should report their activity on the “3.2 Direct–JJ” tab while other CCI contract types should report on the “3.1 Direct” tab.

2. Reportable –**Indirect**/Administrative

Indirect or Administrative costs are those that have been incurred for a common or joint purpose benefitting more than one cost objective and cannot be readily assignable to the cost objectives specifically benefitting. After direct costs have been determined and assigned to a contract/program, indirect costs are those remaining to be allocated to benefiting cost objectives. Specific reportable Indirect/Administrative costs are defined in Part 5, Sections 1 – 3 of this Handbook. They should be reported on Tab 4.0 “Indirect/Administrative” of the “Annual Cost Report Workbook. A cost may not be allocated to a program’s indirect cost section if that cost has been reported as a direct cost.



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PART 5: COMPLETING THE ANNUAL COST REPORT WORKBOOK

The “Annual Cost Report Workbook – Child Care Institutions” contains worksheets (or tabs) designed for the CCI to report the revenues and expenses incurred, and services delivered by your CCI during the reporting period.

The institution should mark the appropriate checkbox on the cost report “Information” tab to identify its method of general ledger accounting. The CCI should report results on the cost report workbook matching its general ledger in both method and amount.

The various worksheet tabs include:

- Tab 1 - Instructions
- Tab 2 - CCI Information
- Tab 3.1 - Direct
- Tab 3.2 - Direct - JJ
- Tab 4 - Indirect/Administrative
- Tab 5 - SSE (Supplemental Schedule of Expenditures)
- Tab 6.1 - Statistics
- Tab 6.2 - Statistics - JJ

Each tab on the cost report is broken down into rows that correspond to typical expenditures for activities or services performed by Child Care Institutions. Regardless of funding source report all expenditures as detailed below so that MDHHS can capture the entire costs for the respective programs. The following is a detailed explanation for each of the expense items on the report.

Juvenile Justice type contracts should report their direct costs and statistics at Tab “3.2 Direct - JJ” and Tab “6.2 Statistics-JJ” respectively. All other CCI contracts should report direct costs and statistics at Tab “3.1 Direct” and “6.1 Statistics” respectively.

Note: This excludes 1) WMPC Contracts, 2) Direct Juvenile Court Placements (JJ), 3) Community Mental Health and 4) Out-Of-State Contracts.

STATE PER-DIEM REVENUES (TABLE 3.1a)

Starting in FY21, the State Per-Diem Revenue section is completed by MDHHS officials with MiSACWIS data. Providers are no longer required to complete Table 3.1 a – Per-Diem Revenues. As shown in the picture below, Table 3.1 a is locked (Grey) for MDHHS official usage only.

Table 3.1a - Completed by MDHHS Officials		REVENUES - Child Care Institution (CCI)												TOTAL	
Contract Number:	Contract Type	General Residential	Mental Health & Behavioral Stabilization	Human Trafficking - Stabilization	Human Trafficking - Reintegration	Intensive Stabilization	Youth with Problematic Sexual Behavior	Developmentally Disabled & Cognitively Impaired	Specialized Developmentally Disabled Unit	Substance Abuse Rehabilitation	Parent/Baby	Shelter Foster Care	Unaccompanied Refugee Minors		Aftercare (post-discharge)
	(Rate 1) Contract Per Diem														
	(Rate 2-if any) Contract Per Diem														
	(Rate 3-if any) Contract Per Diem														
	(Rate 1) Days of Care Approved														
	(Rate 2-if any) Days of Care Approved														
	(Rate 3-if any) Days of Care Approved														
	(Rate 1) Contract Per Diem Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	(Rate 2) Contract Per Diem Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	(Rate 3) Contract Per Diem Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	MDHHS Total Contract Per Diem Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

The way the Per-Diem Revenue is calculated is the same as FY20; once the MDHHS official types Per-Diem Rate and Days of Care obtained from MiSACWIS into Table 3.1 a, the workbook automatically calculates the Per-Diem Revenue.



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OTHER REVENUES (TABLE 3.1b)

Providers should report their Child-Family Specific Revenues (e.g., Specific Assistance) and other Foster Care-related Revenues in Table 3.1 b – Other revenue and Other Funding Sources. As shown in the picture below, Table 3.1 b is unlocked (Blue) for Provider usage.

Table 3.1b - Other Revenues and Funding Sources		
List Sources & Descriptions		
Specific Assistance Revenues from MDHHS		
PPP Loans		
One-To-One Supervision (\$25/hour) Payments		
Bed Hold Payments		

PPP loan, One-To-One Supervision Payments, and Bed Hold Payments are included as part of Other Contract Revenues. Agencies should report the revenues as follows:

- PPP Loans (Green Box): Agencies should enter PPP loan amounts attributable to FY22 Contract activities.
- One-To-One Supervision and Bed Hold (Green Box): **Starting in FY23, agencies should report payments received for One-To-One Supervision or Bed Hold.**
- Other Agency-Reported Revenues (Orange Box): Agencies may elect to report revenues not listed in Table-3.1 a or Table 3.1b (e.g., Donation/Contribution). However, costs related to those revenues are NOT REPORTABLE.

Contract Number:	MA2300123
Contract Type	General Residential
[Rate 1] Contract Per Diem	
[Rate 2-If any] Contract Per Diem	
[Rate 3-If any] Contract Per Diem	
[Rate 1] Days of Care Approved	
[Rate 2-If any] Days of Care Approved	
[Rate 3-If any] Days of Care Approved	
[Rate 1] Contract Per Diem Revenue	\$ -
[Rate 2] Contract Per Diem Revenue	\$ -
[Rate 3] Contract Per Diem Revenue	\$ -
MDHHS: Total Contract Per Diem Revenue	\$ -
Table 3.1b - Other Revenues and Funding Sources	
List Sources & Descriptions	
Specific Assistance Revenues from MDHHS	
PPP Loans	
One-To-One Supervision (\$25/hour) Payments	
Bed Hold Payments	

Starting in FY23, the cost report templates check the completion of PPP Loans, One-To-One Supervision Payments, and Bed Hold Payments (Table 3.1 b). If your Agency has not received such payments during the reporting period, attest by entering zero (0).

For example, once Contract Number for General Residential is entered in Tab-2 Information, Cells for applicable revenues (PPP Loans, One-To-One Supervision, and Bed Hold) turn yellow to remind the Provider to report those revenues.

As shown in the picture below, entering amounts (zero for no payments) removes the highlights immediately.

PPP Loans	\$	-
One-To-One Supervision (\$25/hour) Payments	\$	1,000.00
Bed Hold Payments	\$	25,409.00



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**SECTION 1: SALARIES AND FRINGE BENEFITS
 DIRECT and INDIRECT/ADMINISTRATIVE**

1) SALARIES

Compensation paid to employees including vacations, holidays, sick leave and leaves of absence. Salaries of employees chargeable to more than one program must be supported by documentation maintained by the CCI that shows an equitable and appropriate distribution of time and effort.

Salary Guidelines:

- i) Conforms to 2 CFR 200.430
- ii) Conforms to the established written policy of the CCI that is consistently applied to all activities.
- iii) Only costs that support the goals and activities of the total program.
- iv) Rates reasonable and consistent with those paid for similar activities by the contractor; see [HOW TO REPORT](#) below.
- v) Rates competitive with those paid for similar services provided by other contractors for doing similar work.
- vi) Incentive compensation for efficient performance may be paid if it is part of a standard agreement between the employer and employee and entered into in good faith before the services were rendered.
- vii) Overtime and multi-shift premiums:
 - (1) When management of the contractor authorizes such costs as part of their established policies and in accordance with sound business practices.
 - (2) For emergencies or performance of tasks which cannot reasonably be interrupted.

HOW TO REPORT

Starting in FY20, providers are required to report hours that each position contributed to perform services for State Contracts, instead of hard-coded FTEs; see [FTE in PART 4: EXPLANATION OF COMMON TERMS](#).

For each position, providers must report both Salary Cost and Hours Contributed. If the provider only reports Salary Cost without Hours Contributed, the worksheet will cross out the cost as shown below, indicating that the cost is not supported and thus invalid. **Any numbers crossed out shall be disregarded or require resubmission.**

MA2300123	Direct Costs
	TOTAL
\$ -	\$ -
\$ 93,230.00	\$ 93,230.00

Table 3.3		
Hours Contributed	Average Annual Salary	Full Time Equivalents
0		0.0000
0		0.0000



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Likewise, if the provider enters Hours Contributed without Salary Cost, the worksheet crosses out the hours as shown below.

\$	-	\$	-	6395	\$	-	3.0745
----	---	----	---	------	----	---	--------

When the provider reports both Salary Cost and Hours Contributed, the worksheet will display both data as shown below, and calculate Average Annual Salary (\$30,323.44, in this case). It is recommended that providers use Average Annual Salary data to ensure the accuracy of Hours Contributed and Salary Cost.

MA2300123	Direct Costs
TOTAL	
\$ -	\$ -
\$ 93,230.00	\$ 93,230.00
\$ -	\$ -
\$ -	\$ -

Hours Contributed	Average Annual Salary	Full Time Equivalents
0		0.0000
6395	\$ 30,323.44	3.0745
0		0.0000
6,395		3.0745

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

Reportable direct salary line-item definitions include:

- Administration:** Senior staff that provide direct leadership and direction of the contracted program/service. This may include the Directors of the contracted program/service.
- Second-line Supervisors / Program Managers:** Staff that manage first-line supervisors. This may include Program Managers or Directors that oversee a particular program area or division within the contracted program/service.
- First-line Supervisors:** Staff that manage Direct Service Workers of the contracted program/service.
- Direct Service Staff:** Staff that supervise and assist with basic necessities of children. This may include Direct Care Worker or Technicians of the contracted program/service.
- Social Service Staff / Case Managers:** Staff that provide specific attention to the areas of Education, Recreation, Social Work, Case Management, Medical and other social services. This may include Audiologist, Dietician/Nutritionist, Physiotherapist, Psychiatrist, Psychologist, Registered Nurse, Licensed Practical Nurse, Occupational Therapist, Physician, Social Worker, Speech Therapist or Teacher of the contracted program/service.
- Security Staff:** Staff that provide security to the contracted facility. This may include Security Guard or Watchman of the contracted program/service.
- Other Staff:** Staff that provide kitchen, janitorial or maintenance services, and interpreters or therapists for Direct Short-term Assessment or Shelter Foster Care programs.
- Interpreter (Refugee only):** Staff that provide interpretation or translation services, when necessary, in connection with the delivery of URM services.



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- i) **Therapist:** The following staff can be reported as a therapist – i. Licensed Master’s Level Social Worker ii. Licensed Master’s Level Counselor iii. Limited License Master’s Level Psychologist iv. Licensed Psychologist, Ph.D. v. Limited License Master’s Level Counselor or Limited License Masters Level Social Worker under the supervision of a Licensed Counselor or a Licensed Masters Level Social Worker, Licensed Psychologist, PhD, or Psychiatrist. vi. Psychiatrist trained to work with youth and families; Board Certified in Child/Adolescent Psychiatry is preferred.
- j) **Mentor (Human Trafficking and Parent/Baby only):** Staff that develop and provide mentorship and emotional support to youth. They assist with program improvement efforts, survivor informed design, and staff and volunteer training programs related to trauma-informed care. They act as a survivor leader, assists with Agency survivor advocacy efforts. A bachelor’s degree, two years of experience, and survivor lived experience are required.
- k) **Education Specialist (Human Trafficking only):** Staff responsible for the facilitation of educational planning, providing or arranging appropriate and/or structured educational and/or vocational activities for youth that are youth directed. They work with families and youth who are challenged academically, tested below grade level, require credit recovery, or are suspended or expelled from school. They coordinate with the assigned youth and families and the chosen academic provider to prepare the students to be successful academically. A bachelor’s degree and more than one year of experience are required.
- l) **On-Call Nursing Staff / Physician Assistant (PA):** Registered or licensed nurse, on site and/or available 24/7. The nursing staff must always be available within 60 minutes to the contractor. The contractor may sub-contract the nursing services required in this contract.
- m) **On-Call Clinical Staff:** Licensed or limited license clinical staff, on site and/or available 24/7.
- n) **Families and Transition Coordinator (Human Trafficking, Intensive Stabilization, Refugee and Aftercare only):** The Aftercare contractor may elect to employ a Families Transition Coordinator (FTC) that would be assigned to a youth’s case prior to the youth exiting the program. The FTC may be the "designated individual" to exercise the Reasonable and Prudent Parent Standard and work in partnership with the family during the intervention.
At a minimum, the FTC must have a bachelor’s degree in a human services field from an accredited university.
- o) **Integrated Health Coordinator (Human Trafficking only):** This position is the leadership of mental and physical health care staff, including professional medical coordination (IBH director, nursing, etc.). They are responsible for the overall development, planning, implementation, and evaluation of treatment programs. A master’s degree, five years of executive-level experience, and a minimum of three years of therapeutic experience are required.
- p) **Registered Nurse (Human Trafficking only):** Staff responsible for the administrative operations and personnel management of the healthcare services function. The Manager is responsible for compliance with all health, safety, and medication management. A



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bachelor's degree in nursing (Master's degree preferred) and four years of experience are required.

- q) **PREA Coordinator (JJ only):** Staff within the agency that has sufficient time and authority to develop, implement, and oversee agency efforts to comply with the PREA standards in all of an agency's facilities and oversees the work of the PREA Compliance Manager.
- r) **PREA Compliance Manager (JJ only):** Staff with sufficient time and authority to coordinate the facility's efforts to comply with the PREA standards.
- s) **Psychiatrist / Contracted Psychiatrist:** MHBS, HT, IS, DD/CI, and SDDU Psychiatric services performed by an agency employee are defined as various professional activities or methods, performed by a licensed physician with expertise in mental/behavioral health care as evidenced by:
 - i) Certification in Child and Adolescent Psychiatry by the American Board of Psychiatry and Neurology (ABPN), or
 - ii) Certification in general psychiatry by the ABPN and clinical experience with children and adolescents.

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE:*(Indirect/Administrative Worksheet)*

- a) Costs related to CCI administrative personnel incurred in an indirect manner by the contractor that provide benefit related to the contract with MDHHS. Indirect administrative personnel positions include, but are not limited to:
 - i) CEO or Executive Director
 - ii) Financial Staff
 - iii) Human Resource Staff
 - iv) IT Staff
 - v) Legal Staff
 - vi) Clerical Staff - Staff that provide clerical support. This may include Office Manager, Receptionist and Administrative Assistant related to the contact with MDHHS.

NON-REPORTABLE COSTS:

- a) Any payment over and above regular salaries and wages for the purpose of inducing employees to undertake or continue work at locations which may be isolated or in an unfavorable environment.
- b) The value of donated volunteer time in providing services.
- c) Costs identified as unallowable in 2 CFR 200 Subpart E.



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FRINGE BENEFITS

Funds allocated to cover allowances, costs and services provided by the contractor to or on behalf of its employees and not included as compensation or salaries and wages.

Fringes of employees chargeable to more than one program must be allocated to all applicable programs as supported by documentation maintained by the CCI that shows an equitable and appropriate distribution of time and effort.

(The determination of Direct vs. Indirect costs correlates to the identification made above within “1 – Salaries”)

REPORTABLE COSTS – DIRECT: *(Direct and Direct-JJ Worksheets)*

- d) Required Fringe Benefits
 - i) FICA
 - ii) Unemployment
 - iii) Worker’s Compensation
- e) Optional Fringe Benefits
 - i) Retirement
 - ii) Medical, Vision & Dental Insurance
 - iii) Life Insurance
 - iv) Disability Insurance
 - v) Any other services costs or allowances paid by the employer as required by law, agreement, or established policy.
- f) All fringes required by law are mandatory. Those not required by law, such as health insurance, retirement and disability, must meet the following criteria to be allowable:
 - i) Fringe benefits must be reasonable.
 - ii) Fringe benefits must be established in policy, labor agreements, etc. prior to the time the contract is awarded.
 - iii) Fringe benefits charged to the contract must be calculated in the same manner as fringes not charged to the contract for employees in similar classifications.

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) Required Fringe Benefits
 - i) FICA
 - ii) Unemployment
 - iii) Worker’s Compensation
- b) Optional Fringe Benefits
 - i) Retirement
 - ii) Medical, Vision & Dental Insurance
 - iii) Life Insurance
 - iv) Disability Insurance
 - v) Any other services costs or allowances paid by the employer as required by law, agreement, or established policy.
- c) All fringes required by law are mandatory. Those not required by law, such as health insurance, retirement and disability, must meet the following criteria to be allowable:



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- i) Fringe benefits must be reasonable.
- ii) Fringe benefits must be established in policy, labor agreements, etc. prior to the time the contract is awarded.
- iii) Fringe benefits charged to the contract must be calculated in the same manner as fringes not charged to the contract for employees in similar classifications.

NON-REPORTABLE COSTS:

- a) Any costs associated with an employee's personal expenditures during the course of normal employment, such as parking, clothing, and meals.
- b) Any costs associated with employee recreational or morale activities.
- c) Costs or allowance paid by the contractor but not required by law, agreement, or established policy.
- d) Bonuses, non-accrued lump-sum severance payments, annuities or other deferred compensation unavailable to all employees in the organization.
- e) Costs in excess of the prorated portion attributable to partial (less than fulltime) FTE's.
- f) Self-insured worker's compensation and unemployment compensation costs are not allowable if costs exceed rates and premiums that would have been allowed if insurance premiums or taxes would have been paid.
- g) Costs identified as unallowable in 2 CFR 200 Subpart E.



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**SECTION 2: OPERATING
DIRECT and INDIRECT/ADMINISTRATIVE**

1) ACCREDITATION

To be certified as a QRTP, the Contractor must be accredited by one or more of the non-profit accreditation organizations approved by the US Department of Health and Human Services QRTP listing. Accreditation costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Costs associated with obtaining one of the following accreditations:
 - i) Council on Accreditation (COA)
 - ii) Commission on Accreditation of Rehabilitation Facilities (CARF)
 - iii) Joint Commission on Accreditation of Health Care Organizations (JCAHO)
 - iv) Education Assessment Guidelines Leading Towards Excellence (EAGLE)
 - v) Teaching Family Association (TFA)
 - vi) Other non-profit accreditation organization approved by the US Department of Health and Human Services QRTP listing.

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Costs associated with accreditations other than the associations listed above.
- b) Costs identified as unallowable in 2 CFR 200 Subpart E.

2) ADJUNCT THERAPY

Adjunct therapy is provided either on site or in the community when these or any other interventions are prescribed by a treating physician or required by an assessment/IEP for a SDDU contract. Adjunct therapy costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Costs associated with the following therapy services for SDDU clients prescribed by a treating physician or required by an assessment/IEP:
 - i) Recreational therapy
 - ii) Occupational therapy
 - iii) Music therapy
 - iv) Art therapy
 - v) Speech therapy
 - vi) Physical therapy
 - vii) Respiratory therapy



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REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Costs for therapy services that are neither prescribed by a treating physician nor required by an assessment/IEP.
- b) Costs for therapy services provided to non-SDDU clients.
- c) Costs identified as unallowable in 2 CFR 200 Subpart E.

3) BACKGROUND CHECKS and DRUG SCREENING

Costs of purchasing outside consulting services to evaluate employment candidates, and employees, for their eligibility or suitability to work under the MDHHS contract. Background check and drug screening costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Employee Background Checks
- b) Drug Screens

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Contracted services performed by the officers or employees of the contractor.
- b) Costs identified as unallowable in 2 CFR 200 Subpart E.

4) BIRTHDAY GIFTS FOR CLIENTS

Costs of providing a birthday gift of “up to \$25.00” for the MDHHS client when the client experiences a birthday while under the contractor’s care. The contractor should purchase the gift reasonably close to the client’s birthday. The purchased gift must be identifiable to the client. Gifts reported must be limited to the portion attributable to the MDHHS contract.

HOW TO REPORT

Starting in FY20, the cost report tests whether Birthday Gift Cost exceeds a multiplication of \$25 and its respective Number of Children Served reported in Tab-Statistics. For example, there were two clients in 10:1 General Residential program. On Tab-6.1 Statistics, the provider reported two clients.

The provider spent \$30 for each client’s birthday ($\$30 \times 2$ clients = \$60 birthday cost), so reported \$60 in Line-Birthday Gift for Clients as shown below.



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	MA2200123
Section 2: Operating Expense - Direct	
Background Checks for Employees	
Birthday Gift for Clients	\$ 60.00

The worksheet calculates the maximum reportable birthday cost (\$25 x 2 = \$50) and compares it with the reported cost (\$60). Since the reported cost exceeds the maximum reportable cost, the worksheet highlights the \$60 in red, as a warning signal. The birthday cost must be corrected to \$50 in the example to comply with the State guideline.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Birthday gift *purchased* for the MDHHS client in Foster Care and limited to \$25 per child and given reasonably close to the client’s birthday or,
- b) A cash gift limited for up to \$25.00 and given reasonably close to the client’s birthday.

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Costs identified as unallowable in 2 CFR 200 Subpart E.
- b) Any amount that exceeds \$25 per State client.
- c) Any gift that is not a birthday gift (e.g., allowance for cleaning).

5) CLIENT PROFESSIONAL SERVICES

Costs for professional or consulting services regarding MDHHS clients and their families. Services may be purchased (fee for service) or contracted. The services are rendered by persons who are members of a profession or who possess a special skill, and who are not officers or employees of the contractor. Reportable costs are limited to expenses which are *not eligible* for direct payment (or reimbursement) from the State of Michigan. Client professional service costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Services that offer attention to the areas of client education, social services (and social work), medical, psychological and recreational.
- b) These costs may include fees for a contracted certification worker, parenting class, anger management class, and work preparation/readiness class.
- c) Passes for client recreational activities, entertainment and outings and which are identifiable to individual clients.



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REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Contracted services performed by the officers or employees of the contractor.
- b) Services and costs which are reimbursable from or directly paid from the State of Michigan are not reportable. For example, Medicaid covered costs and costs under *specific assistance* or *case service payments* are not reportable.
- c) Retainer fees.
- d) Subcontracts with persons who meet the legal definition of an employee for the purpose of avoiding mandatory fringe benefits.
- e) Subcontracts with agencies or individuals that have common ownership or contracts with the Contractor.
- f) Costs identified as unallowable in 2 CFR 200 Subpart E.

6) COMMUNICATION

Costs for written, verbal, or data communication. Communication costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Telephone, wireless devices, internet, data service, postage, and similar expenses related to communications.
- b) Cable TV, Satellite TV, DVD rental and internet-based services.
- c) Printing, reproduction and publication costs required by the contract.
- d) State and Federal excise taxes related to items above.

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) Telephone, wireless devices, internet, data service, postage, and similar expenses related to indirect administrative personnel.

NON-REPORTABLE COSTS:

- a) Costs identified as unallowable in 2 CFR 200 Subpart E.

7) CONTRACTED BUSINESS SERVICES

Costs of professional services rendered to the contractor by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the contractor. Contracted business services costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) None/not applicable



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REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) IT personnel services required for the administration of the contract.
- b) Legal expenses required in the administration of the contract are allowable. Legal expenses for prosecution of claims against the State of Michigan are unallowable.
- c) Advertising expenses specifically for: 1) recruitment of personnel required for the contract, 2) solicitation of bids for the procurement of goods and services required, and 3) other purposes specifically provided for in the contract.
- d) The cost of establishing and maintaining all accounting and other information systems required for management of the contract. This includes costs incurred by a central administration for those purposes.
- e) Data processing expenses specifically required in the contract or where required for management, such as payroll, personnel records, etc.
- f) Insurance policy premiums required by the contract including: 1) commercial general liability, 2) umbrella excess liability, 3) cyber liability, and 4) professional liability (errors and omissions).
- g) Expenses that cover processing of checks or warrants from preparation to redemption, including the necessary wire fees for the transfer of cash and records of accountability and reconciliation of such records with related cash accounts.
- h) Preparing contract payrolls and maintaining necessary related wage records.

NON-REPORTABLE COSTS:

- a) Contracted services performed or provided by the officers or employees of the contractor.
- b) Contracted services performed or provided by subsidiaries or parent companies.
- c) Costs identified as unallowable in 2 CFR 200 Subpart E.

8) CONTRACTED NURSING SERVICES (24/7 REQUIREMENT)

Costs of registered or licensed nursing staff who are on-site and/or available 24/7. Nursing services can be subcontracted. Contracted nursing services costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: *(Direct and Direct-JJ Worksheets)*

- a) Room and board.
- b) Monitoring of medication.
- c) Personal care (including dressing, bathing, and toilet assistance).
- d) 24-hour emergency care.

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) None/not applicable



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NON-REPORTABLE COSTS:

- a) In-house nursing costs (reportable as On-Call Nursing or Registered Nurse).
- b) Services and costs which are reimbursable from or directly paid from the State of Michigan are not reportable. For example, Medicaid covered costs and costs under *specific assistance* or *case service payments* are not reportable.
- c) Urgent care or emergency room expenses.
- d) Costs identified as unallowable in 2 CFR 200 Subpart E.

9) CONTRACTED PSYCHIATRIST

Costs of psychiatric services performed by an individual contracted with the agency are defined as various professional activities or methods, performed by a licensed physician with expertise in mental/behavioral health care as evidenced by: a) Certification in Child and Adolescent Psychiatry by the American Board of Psychiatry and Neurology (ABPN), or b) Certification in general psychiatry by the ABPN and clinical experience with children and adolescents. Contracted psychiatric services costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Medication prescribing and monitoring.
- b) Clinical services.
- c) Assessment services.

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) In-house psychiatric costs (reportable as Psychiatrist).
- b) Services and costs which are reimbursable from or directly paid from the State of Michigan are not reportable. For example, Medicaid covered costs and costs under *specific assistance* or *case service payments* are not reportable.
- c) Urgent care or emergency room expenses.
- d) Costs identified as unallowable in 2 CFR 200 Subpart E.

10) EQUIPMENT

Any tangible personal property having a useful life of more than one year that is not attached to the facility (or included as part of the cost of the program/service delivery). The amount reported on the cost report for equipment should match the institution's capitalization and/or expense depreciation policy. The capitalization threshold cannot exceed \$5,000. Any item costing \$5,000 or more must be capitalized and depreciated. However, the CCI can establish a lower capitalization threshold. If requested, proper depreciation records must be available to MDHHS. If depreciation is claimed as equipment expense, the amount reported must be



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for allowable items only. Equipment costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Purchases of furniture, bedframes, mattresses, appliances, computer equipment, computer maintenance and security applications, printers, chairs, and other durable goods.
- b) Employee uniforms for the contracted service/program.
- c) Equipment maintenance and repair costs of contracted program/service.
- d) Rental costs for equipment paid to a third party.

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) Purchases of furniture, appliances, computer equipment, computer maintenance and security applications, printers, file cabinets, chairs, and other durable goods for the use of facility space for indirect administrative personnel.
- b) Equipment maintenance and repair costs of contracted program/service for the use of facility space for indirect administrative personnel.
- c) Rental costs for equipment paid to a third party for the use of facility space for indirect administrative personnel.

NON-REPORTABLE COSTS:

- a) Intangible property.
- b) Costs identified as unallowable in 2 CFR 200 Subpart E.

11) FAMILY ENGAGEMENT TRAVEL

Travel costs incurred by agency staff that ensures and encourages family engagement in treatment. Family engagement travel costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Cost of a contractor owned or leased vehicle, including insurance, gasoline, oil, depreciation and all normal maintenance when primary use of the vehicle is required to accomplish the contracted service(s). Depreciation for vehicles must be based on acquisition cost (less salvage value of vehicle to be replaced). Use straight-line and 5-year useful life.
- b) Leased or rental vehicles at a mileage or fixed rate that includes vehicle maintenance, inspection and repair services.
- c) Transportation of clients when this cost is required by the contract.
- d) Mileage costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.
- e) Bus passes.



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- f) Lodging costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.
- g) Food costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.

REPORTABLE COSTS—INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Travel costs associated with direct services other than Family Engagement (reportable as 'Travel'; see [TRAVEL \(NON-FAMILY ENGAGEMENT\)](#))
- b) Costs associated with secured travel provided to JJ clients (reportable as 'JJ Secured Transport Costs'; see [JJ SECURED FACILITIES ONLY – SECURED TRANSPORT SERVICES](#))
- c) Air travel unless prior written authorization from MDHHS is received.
- d) Mileage costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- e) Lodging costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- f) Food costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- g) Costs related to conferences/meetings/trainings that are not required by MDHHS as activities to be included.

12) FOOD FOR CLIENTS

Food purchased for and consumed by MDHHS clients as required by the contract. Food costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: *(Direct and Direct-JJ Worksheets)*

- a) Costs related to the purchase, preparation, and serving of meals, including arrangements for storage, transportation, or disposal of food. If food purchases are made for individual MDHHS clients, documentation must include the name of the client, date, and purpose of purchase.

REPORTABLE COSTS—INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Annual restaurant and take-out expenses over \$500.00.
- b) Food and food preparation for contracted employees or office employees.
- c) Federally funded expenses (e.g., USDA School Lunch Program).
- d) Costs identified as unallowable in 2 CFR 200 Subpart E.



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13)JJ SECURED FACILITIES ONLY – OTHER SECURITY COSTS

Costs associated with installation and maintenance of secure facilities for Juvenile Justice programs administered by MDHHS. Other security costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Perimeter fencing.
- b) Alarm systems.
- c) Secure locks for doors.
- d) Secure facility signage.
- e) Metal detectors.
- f) Staff worn communication devices .

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Security costs associated with Abuse/Neglect (non-JJ) contracts.
- b) Costs for security camera and other surveillance-purpose equipment (reportable as Security Video, Camera, Maintenance).
- c) Costs identified as unallowable in 2 CFR 200 Subpart E.

14)JJ SECURED FACILITIES ONLY – SECURED TRANSPORT SERVICES

Costs associated with maintaining secure vehicles and other costs incurred in the process of securely transporting Juvenile Justice clients. Secured transport services costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Cost of a contractor owned or leased secure vehicle, including insurance, gasoline, oil, depreciation and all normal maintenance when primary use of the vehicle is required to accomplish the contracted service(s). Depreciation for vehicles must be based on acquisition cost (less salvage value of vehicle to be replaced). Use straight-line and 5-year useful life.
- b) Leased or rental secure vehicles at a mileage or fixed rate that includes vehicle maintenance, inspection and repair services.
- c) Transportation of eligible clients when this cost is required by the contract.
- d) Mileage costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.
- e) Lodging costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.
- f) Food costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.



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- g) Use of an attendant.
- h) Training costs of staff in the appropriate use of secure transport vehicles.
- i) Use of youth mechanical restraint devices while being transported.

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Travel costs associated with Family Engagement activities (reportable as 'Family Engagement Travel'; see [FAMILY ENGAGEMENT TRAVEL](#)).
- b) Travel costs reportable as 'Travel (Non-Family Engagement)' (see [TRAVEL \(NON-FAMILY ENGAGEMENT\)](#)).
- c) Secured travel costs associated with Abuse/Neglect (non-JJ) contracts.
- d) Air travel unless prior written authorization from MDHHS is received.
- e) Mileage costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- f) Lodging costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- g) Food costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- h) Costs related to conferences/meetings/trainings that are not required by MDHHS as activities to be included.

15) OCCUPANCY – BUILDINGS & REAL ESTATE

Costs arising from occupancy and use of owned or leased buildings for the contracted facility and facility for the indirect administrative personnel. Occupancy costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: *(Direct and Direct-JJ Worksheets)*

- a) The payment of rental costs to a third party at arm's length for use of the contracted facility and property as contained in 2 CFR 200.465.
- b) Depreciation cost related to the contracted facility. Depreciation is computed applying the rules contained in 2 CFR 200.436(c),(d),(e).
- c) Insurance to cover loss of the contracted facility and property assets.
- d) The payment of interest expense related to the contracted facility in accordance with provisions contained in 2 CFR 200.449.
- e) The payment of property taxes for use of the contracted facility in accordance with provisions contained in 2 CFR 200.470.



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REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) The payment of rental costs to a third party at arm's length for use of facility space for indirect administrative personnel.
- b) Depreciation cost related to the use of facility space for indirect administrative personnel. Depreciation is computed applying the rules contained in 2 CFR 200.436(c),(d),(e).
- c) Insurance to cover loss of the use of facility space for indirect administrative personnel and property assets.
- d) The payment of interest expense related to the use of facility space for indirect administrative personnel in accordance with provisions contained in 2 CFR 200.449.
- e) The payment of property taxes for use of facility space for indirect administrative personnel in accordance with provisions contained in 2 CFR 200.470.

NON-REPORTABLE COSTS:

- a) Special assessments on land that represent capital improvement, such as sewer and sidewalk assessments.
- b) Costs related to idle facilities.
- c) Mortgage principal payments.
- d) Costs identified as unallowable in 2 CFR 200 Subpart E.

16) OPERATIONS – BUILDINGS & REAL ESTATE

Costs incurred to run the contracted facility and facility for indirect administrative personnel. Operations costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: *(Direct and Direct-JJ Worksheets)*

- a) Lawn maintenance, snow removal, and trash removal for the contracted facility.
- b) Utilities for the contracted facility.
- c) Contracted security for the contracted facility.
- d) Contracted janitorial/maintenance/repair services for the contracted facility.
- e) Repairs that do not add value to the facility and that are not capitalized.
- f) Contracted food service for the contracted facility.
- g) Other non-professional contracted services for the contracted facility (to the extent they are not otherwise included in any other line-item expenses).

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) The aforementioned costs incurred by indirect personnel or indirect activities (e.g., utilities incurred in the administrative office in the contracted facility).
- b) Other costs incurred to run the contracted facility space for indirect administrative personnel that benefit more than one cost objective, are not readily assignable and are in accordance with provisions of 2 CFR 200.412 and 200.414.



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NON-REPORTABLE COSTS:

- a) Costs incurred outside of the contracted facility (e.g., utilities incurred in the central management office).
- b) Selling and marketing costs in accordance with provisions of 2 CFR 200.467.
- c) Costs identified as unallowable in 2 CFR 200 Subpart E.

17) PREA TRAINING

Training costs associated with the requirement for the provider to train all employees, contractors and volunteers who may have contact with residents protected by PREA. PREA training costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Costs associated with training programs on the following topics:
 - i) Zero-tolerance policy for sexual abuse and sexual harassment
 - ii) How to fulfill their responsibilities under agency sexual abuse and sexual harassment prevention, detection, reporting, and response policies and procedures
 - iii) Residents' right to be free from sexual abuse and sexual harassment
 - iv) The right of residents and employees to be free from retaliation for reporting sexual abuse and sexual harassment
 - v) The dynamics of sexual abuse and sexual harassment in juvenile facilities
 - vi) The common reactions of juvenile victims of sexual abuse and sexual harassment
 - vii) How to detect and respond to signs of threatened and actual sexual abuse and how to distinguish between consensual sexual contact and sexual abuse between residents
 - viii) How to avoid inappropriate relationships with residents
 - ix) How to communicate effectively and professionally with residents, including lesbian, gay, bisexual, transgender, intersex, or gender nonconforming residents
 - x) How to comply with relevant laws related to mandatory reporting of sexual abuse to outside authorities
 - xi) Relevant laws regarding the applicable age of consent. Such training shall be tailored to the unique needs and attributes of residents of juvenile facilities and to the gender of the residents at the employee's facility. The level and type of training provided to volunteers and contractors shall be based on the services they provide and level of contact they have with residents.

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Costs associated with general employee training programs (reportable as 'Staff Training'; see [STAFF TRAINING \(NON-TRAUMA INFORMED TRAINING\)](#)).
- b) Costs associated with Trauma Informed Training programs (reportable as 'Trauma Informed Training'; see [TRAUMA INFORMED TRAINING](#)).



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- c) Cost of training for service categories that are not listed in the contract.
- d) Tuition reimbursement for employees. The college tuition of employees attending classes that are not specifically related to the contract are not reportable
- e) Lost per diem revenue due to staff attending a training conference.
- f) General professional development costs.
- g) Cost of training for indirect positions.
- h) Costs identified as unallowable in 2 CFR 200 Subpart E.

18) SECURITY VIDEO, CAMERA, MAINTENANCE

Costs associated with the installation and maintenance of surveillance systems to ensure the safety of staff and youth, review of critical incidents and investigation purposes. Security, video, camera, and maintenance costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Costs associated with the installation and maintenance of:
 - i) Security cameras
 - ii) Video retention
 - iii) Data storage
 - iv) Software and infrastructure used for video surveillance
 - v) Elimination of blind spots.

REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Security costs that are not surveillance purposed.
- b) Costs identified as unallowable in 2 CFR 200 Subpart E.

19) SPECIFIC ASSISTANCE

Costs incurred which MDHHS specifically reimbursed, or will reimburse, the contractor for services or other unique purchases on behalf of a particular client. Specific assistance costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Children's Clothing Allowances (e.g. Initial, Semi-annual, and Special) must be identifiable to an individual MDHHS client. (FOM 903-09 and FOM 905-3)
- b) Holiday Allowance. (FOM 905-3)
- c) Assisted care (FOM 903-09)
- d) Reimbursement for counseling therapy (FOM 903-09)
- e) Reimbursement for birth certificates (FOM 910)



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REPORTABLE COSTS—INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Any case service costs not specified in REPORTABLE COSTS – DIRECT: (CCI - Direct Worksheet) above (e.g., furniture/appliance for a specific client, medication, bus passes, gas gift card, respite care, summer school, tutoring, etc.)
- b) Any cost that is not identifiable to the specific MDHHS client (e.g., shared computer).
- c) Cost or allowance that is not contractually required (e.g., allowance for cleaning, client allowances).
- d) Costs identified as unallowable in 2 CFR 200 Subpart E.

20) STAFF TRAINING (NON-TRAUMA INFORMED TRAINING)

The cost of training provided for employee development. Training costs reported must be limited to those portions attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) External Training: The admission fee and materials cost for attending an external training conference if that conference, and its courses, contain material specific to the service categories listed in the contract.
- b) Internal Training: The agency's cost for the preparation and maintenance of an internal instructional program, as it relates to its contracted service categories.
1. Costs could include classroom training and *on-the-job training*.
 2. Costs could include the fee of an outside person or entity qualified to provide training at the licensed facility.
- c) Training costs when related to child care.

REPORTABLE COSTS—INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Costs associated with Trauma Informed Training programs (reportable as 'Trauma Informed Training'; see [TRAUMA INFORMED TRAINING](#))
- b) Costs associated with PREA Training programs (reportable as 'PREA Training'; see [PREA TRAINING](#)).
- c) Cost of training for service categories that are not listed in the contract.
- d) Tuition reimbursement for employees. The college tuition of employees attending classes that are not specifically related to the contract are not reportable.
- e) Lost per diem revenue due to staff attending a training conference.
- f) General professional development costs.
- g) Cost of training for indirect positions.



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h) Costs identified as unallowable in 2 CFR 200 Subpart E.

21) SUPPLIES

Supplies are tangible personal property that have a normal useful life of less than a year. Supplies costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Office supplies, maintenance supplies, cleaning supplies, linen supplies, medical supplies and education supplies for the contracted facility.
- b) Hygiene supplies for children (e.g., Shampoo, Soap, Toothpaste, etc.).
- c) State sales taxes on supplies.

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: (*Indirect/Administrative Worksheet*)

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Supplies that will not reasonably be consumed during the contract period.
- b) Food and food preparation for contracted facility employees or office employees.
- c) Costs identified as unallowable in 2 CFR 200 Subpart E.

22) TRAUMA INFORMED TRAINING

All program staff must be provided with trauma-focused program training to maintain a trauma-informed milieu and treatment environment. Trauma-focused programming must be based on an evidence-based, evidence-informed, or promising practice treatment model. Trauma informed training costs reported must be limited to the portion attributable to the MDHHS contract.

NOTE: If the training costs are reimbursable or reimbursed by MDHHS or any other authorities, the costs become not reportable.

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Reimbursed or Reimbursable Trauma Informed Training costs
- b) Fees for training attendance, fees for speakers, fees for on-site training with staff, fees for purchase of training packages and training support services (all training must be related to trauma informed practice)
- c) Services that offer attention to the areas of client education, social services (and social work), medical, psychological and recreational.
- d) These costs may include fees for a contracted certification worker, parenting class, anger management class, and work preparation/readiness class.
- e) Passes for client recreational activities, entertainment and outings and which are identifiable to individual clients.



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REPORTABLE COSTS INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) None/not applicable

NON-REPORTABLE COSTS:

- a) Costs associated with general employee training programs (reportable as 'Staff Training'; see [STAFF TRAINING \(NON-TRAUMA INFORMED TRAINING\)](#))
- b) Costs associated with PREA Training programs (reportable as 'PREA Training'; see [PREA TRAINING](#))
- c) Cost of training for service categories that are not listed in the contract.
- d) Tuition reimbursement for employees. The college tuition of employees attending classes that are not specifically related to the contract are not reportable
- e) Lost per diem revenue due to staff attending a training conference.
- f) General professional development costs.
- g) Cost of training for indirect positions.
- h) Costs identified as unallowable in 2 CFR 200 Subpart E.

23) TRAVEL (NON-FAMILY ENGAGEMENT)

Travel costs as defined by "Standardized Travel Regulations" issued by the State of Michigan Civil Service Commission and Department of Technology, Management & Budget. Travel costs may include expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the organization. Travel costs reported must be limited to the portion attributable to the MDHHS contract.

REPORTABLE COSTS – DIRECT: *(Direct and Direct-JJ Worksheets)*

- a) Cost of a contractor owned or leased vehicle, including insurance, gasoline, oil, depreciation and all normal maintenance when primary use of the vehicle is required to accomplish the contracted service(s). Depreciation for vehicles must be based on acquisition cost (less salvage value of vehicle to be replaced). Use straight-line and 5-year useful life.
- b) Leased or rental vehicles at a mileage or fixed rate that includes vehicle maintenance, inspection and repair services.
- c) Transportation of clients when this cost is required by the contract.
- d) Mileage costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.
- e) Lodging costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.
- f) Food costs (for employees who are in travel status on official business) in accordance with the prevailing Contractor rate or State of Michigan rate, whichever is less.

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE: *(Indirect/Administrative Worksheet)*

- a) None/not applicable



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NON-REPORTABLE COSTS:

- a) Air travel unless prior written authorization from MDHHS is received.
- b) Mileage costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- c) Lodging costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- d) Food costs (for employees who are in travel status on official business) in excess of prevailing Contractor rate or State of Michigan rate, whichever is less.
- e) Costs related to conferences/meetings/trainings that are not required by MDHHS as activities to be included.
- f) Costs identified as unallowable in 2 CFR 200 Subpart E.



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SECTION 3: MISCELLANEOUS

1) MISCELLANEOUS

MDHHS does not expect the institution to report miscellaneous costs as a matter of routine. Miscellaneous costs are expenses related to the contract, which are not specific to, or appropriately included with, other cost report categories. The contractor should report miscellaneous costs only after requesting and receiving permission from MDHHS that a unique need or reason exists to report costs in the miscellaneous category. Otherwise, MDHHS expects that most direct and indirect costs can and should be reported in the body of the cost report under Section 1 (Salaries) or Section 2 (Operating Expenses).

Miscellaneous costs reported must be separately described. Miscellaneous costs reported must be limited to the portion attributable to the MDHHS contract.

HOW TO REPORT

In the table below, a provider erroneously reported professional liability premium cost in the Miscellaneous section on Tab-3.1 Direct. Since the insurance cost is a Contracted Business Services Cost, not a Miscellaneous Cost, MDHHS marked it as “Reclassified.” The worksheet crosses out the cost and Subtotal of Allowable Direct Expenses is zero, since the cost is reported elsewhere in the cost report.

The provider also reported a miscellaneous cost without a description. Since miscellaneous costs with no specified/approved purposes are unallowable, MDHHS marked the cost as “Removed.” The worksheet crosses out the amount and the cost description. Also, the cost is disregarded, and not added to Subtotal of Allowable Direct Expenses.

Section 4: Miscellaneous (must be itemized and approved)			MDHHS Approved	Reclassified/ Removed
Professional Liability Insurance Premium	-\$ 1,000.00	\$ 1,000.00		
[Miscellaneous Description]	-\$ 500.00	-\$ 500.00		Removed
[Miscellaneous Description]		\$ -		
[Miscellaneous Description]		\$ -		
Subtotal of Allowable Direct Expenses	\$	\$ -		

Starting in FY20, providers with a Federally Approved Indirect Rate may elect to apply the rate, instead of reporting each individual indirect cost item, upon the submission of supporting documents issued by the Federal Government and MDHHS’s approval. The FY22 CCI Cost Report workbook will be used by MDHHS to automatically calculate the indirect cost by multiplying the approved cost basis by the Federally Approved Rate.

For example, Provider A has incurred \$1,000,000 of total Direct Costs and has obtained 10% Federally Approved Indirect Rate and elected to use it (\$1,000,000 Total Direct Costs x 10%



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Federally Approved Rate = \$100,000 Total Indirect Cost). Provider A prepared the cost report without submitting supporting documents for the rate. In this case, the workbook would highlight the cell for Indirect Costs – Federally Approved Rate in red as a warning sign, as shown below. Regardless of MDHHS’s approval, the workbook crosses out and excludes the other indirect costs previously typed, as Provider A chose to use the Federally Approved Rate.

Communication	\$ 2,000.00			
Equipment	\$ 3,000.00			
Contracted Business Services	-			
Section 3: Miscellaneous - Indirect			Federally Approved Rate	MDHHS Approved
[Miscellaneous Description]	-			
Indirect Costs - Federally Approved Rate (Document Required)	\$100,000.00		10.00%	
GRAND TOTAL	\$100,000.00			

Provider A subsequently sent MDHHS supporting documents issued by the Federal Government. MDHHS reviewed them and approved the rate by marking an 'X' as shown below and incorporating the calculation. Then, the workbook removes the red highlight as the pending approval is now resolved.

Section 3: Miscellaneous - Indirect			Federally Approved Rate	MDHHS Approved
[Miscellaneous Description]	-			
Indirect Costs - Federally Approved Rate (Document Required)	\$ 100,000.00		10.00%	X
GRAND TOTAL	\$ 100,000.00			

REPORTABLE COSTS – DIRECT: (*Direct and Direct-JJ Worksheets*)

- a) Costs approved by MDHHS.

REPORTABLE COSTS–INDIRECT/ADMINISTRATIVE:(*Indirect/Administrative Worksheet*)

- a) Costs approved by MDHHS.
- b) Other miscellaneous costs related to indirect administrative personnel that benefit more than one cost objective, are not readily assignable and are in accordance with provisions of 2 CFR 200.412 and 200.414.

NON-REPORTABLE COSTS:

- a) Costs identified as unallowable in 2 CFR 200 Subpart E.



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**SECTION 4:
GENERAL NON-REPORTABLE COSTS**

Costs incurred by the Contractor are unallowable and cannot be reported to MDHHS if they meet any of the definitions below:

- a) Costs that are unreasonable or unnecessary.
- b) Costs already funded through a separate contract and/or another funding source, such as WMPC Contracts and Out-Of-State Contracts; see [WMPC-NOT REPORTABLE](#) and [OTHER NON-REPORTABLE ITEMS](#).

Expenditures which may not be reported on the “Annual Cost Report Workbook – Child Care Institutions” in addition to those previously identified in Sections 1-3 are:

- a) Alcoholic beverages.
- b) Chaplain Services -- All expenses incurred to provide chaplain services.
- c) Costs of Fines, Penalties, Legal Judgments and Out-of-Court Settlements – All fines, penalties, judgments, settlements, and interest resulting from failure to comply with Federal, State and Local laws, or fines, judgments and penalties imposed by a Court, or agreed to in an out-of-court settlement unless incurred as a result of compliance with specific provisions of an award (contract), or written instructions from the awarding agency.
- d) Defense costs incurred in connection with any criminal, civil or administrative proceeding that relates to a violation of, or failure to comply with, any statute, regulation or the terms and conditions of the contract; and results in a criminal conviction, a determination of liability, a decision against the contractor in an administrative proceeding, or the rescission/termination of the contract.
- e) Legal Expenses for prosecution of claims against the State of Michigan.
- f) Bank fines and penalties (including “Non-Sufficient Fund” fees).
- g) Fund raising.
- h) Investment management costs.
- i) Gifts, plaques and/or recognition dinners for staff, foster parents and/or volunteers.
- j) Gift cards & fees associated with the acquisition of gift cards.
- k) Goods or services for personal use.
- l) Lobbying.
- m) Parochial School Tuition -- All costs for tuition to parochial school.
- n) Rearrangement, alteration, and reconversion costs.
- o) Relocation costs of employees.
- p) Royalties and other costs for use of patents and copyrights.
- q) Special Religious Instructors -- All costs incurred to bring in persons to provide religious training in the CCI.
- r) Employee Termination costs.
- s) Professional dues/memberships and subscriptions to other associations, federations, or organizations.



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- t) Interest on borrowed capital (other than that allowed for facility occupancy) or temporary use of endowment funds.
- u) Organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests and similar expenses incurred solely to raise capital or obtain contributions.
- v) Investment and related expenses incurred solely to enhance income from investments.
- w) Costs of preparing contracts or bid proposals.
- x) Individual staff memberships in community, civic, trade, business, technical and professional organizations.
- y) The costs of amusement, diversion, social activities, ceremonials, and incidental costs relating hereto, such as meals, lodging, rentals, transportation and gratuities, unless required by the contract.
- z) Costs resulting from violations of or failure to comply with Federal/ State/local laws and regulations.
- aa) Contributions and donation costs for free-will offerings to individuals and agencies.
- bb) Contingency costs related to possible future events or conditions rising from presently known or unknown causes, the outcome of which is indeterminable at the present time, e.g., pending litigation and other general business risks.
- cc) Bad debt losses (whether actual or estimated) arising from uncollectible customer's accounts and other claims, related costs, and related legal costs.
- dd) Penalty charges and fees i.e., overdraft, late fees, and delinquency.
- ee) Costs of employee recognition awards.



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SECTION 5: SUPPLEMENTAL SCHEDULE OF EXPENDITURES

1) **PURPOSE:**

To provide the Department of Health and Human Services (MDHHS) with specific information related to activities concerning program services purchased by MDHHS. This information is critical to MDHHS for claiming federal reimbursement on various expenditures.

2) **REQUIRED SOCIAL SERVICE AND MAINTENANCE COLUMNS:**

Child Care Institution Programs must report Social Services and Maintenance expenditures in the two columns on the “SSE” worksheet (tab) of the “Annual Cost Report Workbook – Child Care Institutions” (see image below). The purpose of a two-column presentation is **critical** for MDHHS to identify cost classifications chargeable to federal funding sources. The following paragraphs describe the type of expense classifications chargeable to these columns.

Line Item Description	A	B	C	D	E
	Social Services	Maintenance	Total	Total Direct Costs	Difference (Column D-C)
Expenses					
Administration			\$ -	\$ -	\$ -
Second-line Supervisors / Program Managers			\$ -	\$ -	\$ -
First-line Supervisors			\$ -	\$ -	\$ -
Direct Service Staff			\$ -	\$ -	\$ -
Social Service Staff / Case Managers			\$ -	\$ -	\$ -
Security Staff			\$ -	\$ -	\$ -
Other Staff			\$ -	\$ -	\$ -
Interpreter			\$ -	\$ -	\$ -
Therapist			\$ -	\$ -	\$ -
Mentor			\$ -	\$ -	\$ -
Education Specialist			\$ -	\$ -	\$ -
On-Call Nursing Staff / Physician Assistant (PA)			\$ -	\$ -	\$ -
On-Call Clinical Staff			\$ -	\$ -	\$ -
Families and Transition Coordinator			\$ -	\$ -	\$ -
Integrated Health Coordinator			\$ -	\$ -	\$ -
Registered Nurse			\$ -	\$ -	\$ -
Psychiatrist			\$ -	\$ -	\$ -
PREA Coordinator			\$ -	\$ -	\$ -
PREA Compliance Manager			\$ -	\$ -	\$ -
Fringe Benefits - Required			\$ -	\$ -	\$ -
Fringe Benefits - Optional			\$ -	\$ -	\$ -
Background Checks, Employees			\$ -	\$ -	\$ -
Birthday Gift for Clients			\$ -	\$ -	\$ -
Client Professional Services			\$ -	\$ -	\$ -
Contracted Nursing Services (24/7 Requirement)			\$ -	\$ -	\$ -
Contracted Psychiatrist			\$ -	\$ -	\$ -
Adjunct Therapy			\$ -	\$ -	\$ -
Communication			\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -
Security Video, Camera, Maintenance			\$ -	\$ -	\$ -
IJ Secured Facilities Only - Other Security Costs			\$ -	\$ -	\$ -
Food for Clients			\$ -	\$ -	\$ -
Occupancy - Buildings and Real Estate			\$ -	\$ -	\$ -
Operations - Buildings and Real Estate			\$ -	\$ -	\$ -
Staff Training (Non-Trauma Informed Training)			\$ -	\$ -	\$ -
Trauma Informed Training			\$ -	\$ -	\$ -
PREA Training			\$ -	\$ -	\$ -
Supplies			\$ -	\$ -	\$ -
Travel (Non-Family Engagement)			\$ -	\$ -	\$ -
Family Engagement Travel			\$ -	\$ -	\$ -
Secured Facilities Only - Secured Transport Costs			\$ -	\$ -	\$ -
Accreditation			\$ -	\$ -	\$ -
Specific Assistance			\$ -	\$ -	\$ -
Miscellaneous			\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -



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3) REPORTING EXPENDITURES:

Child Care Institutions normally provide both social service activities and maintenance activities to youth. The following definitions are offered to clarify these concepts:

a) **Social Services Costs**

Social Services Costs include only those costs that cannot be related to direct supervision of a youth. Specific attention is to be given to the areas of i) Education, ii) Recreation, and iii) Social Work Activities and iv) Psychology and Psychiatry Activities.

- i) Education – Testing, evaluation and assessment are social services activities and are to be allocated as such.
- ii) Recreation – Only those costs that do not relate to direct youth supervision are to be allocated as social services.
- iii) Social Work Activities – Social work that is directed to a youth's family is to be allocated as Social Services Activities. Social work with a youth is to be allocated as a social services activity only if it does not involve direct supervision of a child or supervision of staff who supervise a youth.
- iv) Psychology and psychiatry activities are considered social services.

Costs related to the aforementioned categories are:

- 1) Second-Line Supervisors/Program Managers (allocable to Maintenance)
- 2) First-Line Supervisors (allocable to Maintenance)
- 3) Social Service Staff/Case Managers
- 4) Interpreter
- 5) Therapist
- 6) Mentor
- 7) Education Specialist
- 8) On-Call Nursing Staff / Physician Assistant (PA)
- 9) On-Call Clinical Staff
- 10) Families and transition Coordinator (allocable to Maintenance)
- 11) Integrated Health Coordinator
- 12) Registered Nurse
- 13) Psychiatrist
- 14) PREA Coordinator
- 15) PREA Compliance Manager
- 16) Fringe Benefits – Required (allocable to Maintenance)
- 17) Fringe Benefits – Optional (allocable to Maintenance)
- 18) Birthday Gift for Clients
- 19) Client Professional Services
- 20) Contracted Nursing Services (24/7 Requirement)
- 21) Contracted Psychiatrist
- 22) Adjunct Therapy
- 23) Communication (allocable to Maintenance)
- 24) Equipment (allocable to Maintenance)



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- 25) Occupancy – Buildings and Real Estate (allocable to Maintenance)
- 26) Operations – Buildings and Real Estate (allocable to Maintenance)
- 27) Staff Training – Non-Trauma Informed Training
- 28) Trauma Informed Training
- 29) PREA Training
- 30) Supplies (allocable to Maintenance)
- 31) Travel – Non-Family Engagement (allocable to Maintenance)
- 32) Family Engagement Travel (allocable to Maintenance)
- 33) Secured Facilities Only – Secured Transport Costs
- 34) Accreditation
- 35) Specific Assistance (allocable to Maintenance)
- 36) Miscellaneous (allocable to Maintenance)

b) **Maintenance Costs**

Maintenance Costs usually constitute more than eighty (80) percent of total program costs and include all the expenses incurred to supervise a child and to provide a child with basic necessities. This includes the following categories:

- i) Food
- ii) Clothing
- iii) Shelter
- iv) Children's allowances
- v) Daily supervision
- vi) School supplies
- vii) Personal incidentals
- viii) Liability insurance with respect to the child.
- ix) Reasonable travel to a child's home and school.
- x) Salaries of recreation and social work staff are maintenance costs when related to the direct supervision of a child or the supervision of staff providing direct supervision. Include salaries of cooks, cleaning personnel, and other staff members who contribute solely to child or building maintenance.

It often becomes necessary to allocate expenditures between Social Services Activities and Maintenance Activities. For example, a social worker may provide service to a child's family but may also supervise a child in care. In many cases, these workers do not have well-defined schedules that distinguish their social service duties from their maintenance duties. In these instances, the percentages for expenditures for workers to be allocated to social service activities or maintenance activities should be obtained through time studies. Thus, the portion of time spent by a social worker in counseling parents or in assessing a child's services needs while not providing direct supervision is considered a social service. Any other duties of the worker that are maintenance-related are allocated similarly in the maintenance column.



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Costs related to the aforementioned categories are:

- 1) Administration
- 2) Second-Line Supervisors/Program Managers (allocable to Social Service)
- 3) First-Line Supervisors (allocable to Social Service)
- 4) Direct Service Staff
- 5) Security Staff
- 6) Other Staff
- 7) Families and Transition Coordinator (allocable to Social Service)
- 8) Fringe Benefits – Required (allocable to Social Service)
- 9) Fringe Benefits – Optional (allocable to Social Service)
- 10) Background Checks for employees
- 11) Communication (allocable to Social Service)
- 12) Equipment (allocable to Social Service)
- 13) Security Video, Camera, Maintenance
- 14) JJ Secured Facilities Only – Other Security Costs
- 15) Food for Clients
- 16) Occupancy – Buildings and Real Estate (allocable to Social Service)
- 17) Operations – Buildings and Real Estate (allocable to Social Service)
- 18) Supplies (allocable to Social Service)
- 19) Travel – Non-Family Engagement (allocable to Social Service)
- 20) Family Engagement Travel (allocable to Social Service)
- 21) Specific Assistance (allocable to Social Service)
- 22) Miscellaneous (allocable to Social Service)



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PART 6: REPORTING PROGRAM STATISTICS

1) **DEFINITIONS and METHODS:**

This section provides guidance on how to report statistical (non-financial) information for CCI contracts and for Juvenile Justice (JJ) contracts. MDHHS gathers statistics on:

a) **Number of Children Served (Completed by MDHHS Officials) -**

Tab 6.1 Statistics, Table 6.1; and Tab 6.2 Statistics-JJ, Table 6.1 JJ

- i) Starting in FY21, all per-diem information (Days of Care, Per-Diem Rates, and the Number of Children) is obtained and entered by MDHHS officials. Providers are no longer required to complete Table 6.1 – Children Served and Days of Care.
- ii) Providers are no longer required to report the number of children serviced under their Adoption contracts.
- iii) For each CCI contract, the “Number of Children Served” means the number of MDHHS children.
- iv) To determine if a child is an “MDHHS” child, either MDHHS or an MDHHS licensed Child Placing Agency must have referred the child to the CCI.

b) **Actual Days of Care (Completed by MDHHS Officials) –**

Tab 3.1 Direct, Table 3.1; and Tab 3.2 Direct-JJ, Table 3.1 JJ

- i) Starting in FY21, all per-diem information (Days of Care, Per-Diem Rates, and the Number of Children) is obtained and entered by MDHHS officials. Providers are no longer required to complete Table 6.1 – Children Served and Days of Care.
- ii) Providers are no longer required to report Actual Days of Care under their Adoption contracts.
- iii) “Actual days of care” relates only to MDHHS children.
- iv) For the reporting period, retrieve the number of actual days of care that the child received under the contract, from MiSACWIS. The days of care must be supported by Per-Diem revenue.
- v) The total across all CCI contracts automatically totals in column “TOTAL.” Starting in FY20, Days of Care are reported on the Direct Cost tabs to improve Per-Diem revenue reporting accuracy. The Days of Care data are then transferred to the Statistics tabs.

c) **Full Time Equivalent (FTE) employees that worked on the contract -**

Tab 3.1 Direct, Table 3.3

Tab 3.2 Direct-JJ, Table 3.3 JJ

Tab 4.0 Indirect Administrative, Table 4.2

- i) Tables 3.3 and 3.3 JJ, *Full Time Equivalents*, each respectively, require that the contractor report the number of FTEs for the corresponding direct salary amount on the same row.



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- ii) Tab 4.0 Indirect Administrative, Table 4.2, *Full Time Equivalent*s, requires that the contractor report the number of FTEs for the corresponding indirect salary amount on the same row.
- iii) On column – Hours Contributed in Table 3.3 (4.2 for Indirect), enter the number of hours each position worked to perform Contract related duties. Starting in FY20, providers are required to report Hours Contributed, instead of FTEs.
- iv) The worksheet automatically calculates FTEs by dividing the Hours Contributed by 2080 hours (40 hours/week x 52 weeks); see [FTE](#) for detailed examples.

d) Number of employees working on the contract that exited during the reporting period
Tab 6.1 Statistics, Table 6.2
Tab 6.2 Statistics – JJ, Table 6.2 JJ

- i) Starting in FY21, the Number of Employee Exits is the only non-financial statistic reported by Providers.
- ii) Enter the number of employees that exited employment during the reporting period, ending September 30th.
- iii) For all MDHHS contract types, report the total number of employees that exited all positions during the fiscal year. Juvenile Justice contracts report separately on Tab 6.2.

Example for calculating Number of Employees that Exited: The agency filled a staff social worker position with three different people during the fiscal year. Ann held the position between October 1st and April 12th. Dave held the position between May 15th and July 10th. Kay held the position between August 5th and November 22nd. Kay was still employed at the end of the reporting period on September 30th. During the reporting period, October 1st through September 30th, Ann and Dave exited the position. For cost report purposes, only two employees exited the position during the reporting period. On Table 6.3, the agency would report two (2) exits.

- iv) Before entering the number of employee exits, the cell is highlighted in red as a warning sign.

Table 6.2		Employee Exits -Turnovers - RMTS/Direct Services Only		TOTAL
# Employees that Exited Employment				

Once the number is entered, the cell turns blue. Enter '0' if no employee exited during the fiscal year.

Table 6.2		Employee Exits -Turnovers - RMTS/Direct Services Only		TOTAL
# Employees that Exited Employment				0



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PART 7: STATUTES AND REGULATORY AUTHORITIES

Statutes and Regulations related to Foster Care:

1) **State Statutes**

- a) Foster Care and Adoption Services Act
[https://legislature.mi.gov/\(S\(pl1jquiswg5mqw3mpk5imwiw\)\)/mileg.aspx?page=getobject&objectName=mcl-Act-203-of-1994](https://legislature.mi.gov/(S(pl1jquiswg5mqw3mpk5imwiw))/mileg.aspx?page=getobject&objectName=mcl-Act-203-of-1994)
- b) Children's Foster Care Manual
<https://dhhs.michigan.gov/olmweb/ex/FO/Public/FOM/000.pdf#pagemode=bookmarks>
- c) Child Welfare Policy Manual
https://acf.hhs.gov/cwpm/programs/cb/laws_policies/laws/cwpm/index.jsp
- d) Qualified Residential Treatment Program (QRTP) established within the Act, MCL 722.111, MCL 722.123(a), and MCL 712A.19.
[Michigan Legislature - Section 722.111](#)
[Michigan Legislature - Section 722.123a](#)
[Michigan Legislature - Section 712A.19](#)
- e) Section 316 (1) Payments
[Michigan Legislature - Section 316 \(1\)](#)

2) **Applicable Administrative Codes**

- a) Licensing Rules for Child Caring Institutions
http://www.michigan.gov/documents/mdhhs/BCAL-PUB_452_6_15_504533_7.pdf

3) **Federal Regulations**

- a) Title 2 – Subtitle A – Chapter II – Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (parts referenced herein)
- b) Family First Prevention Services Act (FFPSA) of 2018 (H.R. 1892)
- c) Paycheck Protection Program Loans
[U.S. Legislative Information - H.R.748 CARES Act](#)
[Small Business Administration – Loan Forgiveness Programs](#)