

Annual Cost Report Handbook - Child Care Institutions

Revisions for Reporting 9-30-23

The following list identifies the changes in the Child Care Institution (CCI) Handbook for State of Michigan fiscal year 2023 reporting.

PART 2: FISCAL FACTORS > Other Non-Reportable Costs (page 13)

We clarified the range of reportable and non-reportable revenues and costs as:

- Revenues: Table 3.1 b: Row 30-33 (pre-typed Other MDHHS revenues) and Row 34-35 for revenues without costs such as Donation/Contribution (optional).
- Expenses: Programmatic costs attributed to Row 27 (per-diem activities) and Row 30-33 (pre-typed Other MDHHS activities).

PART 2: FISCAL FACTORS > Program Payments Not Captured in MiSACWIS (page 12)

We added descriptions for Bed Hold Payments and One-To-One Supervision Payments. All expenses must be attributable to MDHHS-provided days of care and MDHHS revenues listed in Row 30-33.

PART 5: COMPLETING THE ANNUAL COST REPORT WORKBOOK > OTHER REVENUES (TABLE 3.1b) (page 20)

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

Entering amounts (zero for no payments) removes the highlights immediately.

SECTION 2: OPERATING > SPECIFIC ASSISTANCE (pages 39-40)

We clarified the range of reportable and non-reportable revenues/costs of Specific Assistance as:

REPORTABLE COSTS – Direct and Direct-JJ

- 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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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.