

Annual Cost Report Handbook - Child Placing Agencies

Revisions for Reporting 9-30-23

The following list identifies the changes in the Child Placing Agency (CPA) Handbook for State of Michigan fiscal year 2023 reporting.

PART 1: PROGRAM OVERVIEW (page 4)

We added a description for the new program – Transitional Placement Program (TPP). In the workbook, we added Column- Transitional Placement Program. Costs reported in the column must be attributed to the TPP program.

PART 2: FISCAL FACTORS > NON-REPORTABLE Revenues or Costs (page 9)

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

- Revenues: Table 3.1 b: Row 25-30 (pre-typed Other MDHHS revenues) and Row 31-32 for revenues without costs such as Donation/Contribution (optional).
- Expenses: Programmatic costs attributed to Row 22 (per-diem activities) and Row 25-30 (pre-typed Other MDHHS activities).

PART 5: COMPLETING THE ANNUAL COST REPORT WORKBOOK (pages 15-17)

Starting in FY23, the cost report templates check the completion of Trial Reunification and PPP Loans (Table 3.1 b). Once Contract Numbers are entered in Tab-2 Information, Cells for Trial Reunification (PAFC only) and PPP Loans turn yellow until you type an amount into each of those cells. If your Agency has not received such payments during the reporting period, attest by entering zero (0).

SECTION 2: OPERATING > RECRUITMENT/RETENTION (pages 29-30)

Starting in FY23, the cost report templates check the completion of Recruitment/Retention costs for Adoption. Once Contract Number for Adoption is entered in Tab-2 Information, Cell – Recruitment, Retention turns yellow to remind you to report those revenues.

Unlike revenues in Table 3.1 b, entering zero (0) does not remove the highlight because Retention and Recruitment activities are contractually required. You should still enter zero (0) if no Retention/Recruitment costs were incurred during the reporting period.

SECTION 2: OPERATING > SPECIFIC ASSISTANCE (page 36)

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

REPORTABLE COSTS – DIRECT: (CPA - Direct Worksheet)

- 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: (CPA - 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
- c) Cost or allowance that is not contractually required (e.g., allowance for cleaning, client allowances).