

Out-of-Home Care



Georgia Department of Human Resources

State Fiscal Year 2009

**Provider Cost Report
Instructions & Forms**

Instructions for Completing

the Cost Report

INTRODUCTION

For the Georgia Department of Human Resources and Department of Juvenile Justice to determine the actual cost of providing out of home care services to the children of Georgia, cost reports must be submitted annually. The cost report will enable the State to establish an appropriate base for reimbursement.

The information required to be submitted annually is:

Annual Cost Report: This report will be used by the Department of Human Resources and Department of Juvenile Justice to determine the cost of care for program planning purposes and for reimbursable costs incurred in the provision of out of home care. This report should reflect the provider's most recently completed fiscal year.

Independent Audit Report: This should be the most recently completed 12-month financial audit for the provider. The audit report is to be submitted with the annual cost report described above, but in no event later than 180 days following the end of the provider's fiscal year end.

FACILITIES REQUIRED TO REPORT

All providers of residential child care or foster care for the Departments of Human Resources and/or Juvenile Justice are required to submit the above documents. Licensed programs of out-of-home care include:

- Child Caring Institution – levels Base, AWO, MWO
- Child Placing Agency – levels Traditional, Base WO, Max WO, SBWO, SMWO, SMFWO, PFCM
- Camp
- Teen Development
- Maternity Home
- Second Chance
- DJJ Specialized Residential

AGENCIES WITH MULTIPLE PROGRAMS/MULTIPLE SITES

A cost report is required for each program with a different Program Vendor number. For example, an agency operating both a residential program and a foster care program must submit cost reports for each. Providers shall include their Program Vendor number on the cost report. If the program serves both DFCS and DJJ use DFCS vendor number, if DJJ only use DJJ vendor number. Agencies that operate programs with multiple sites of the same type program will prepare a cost report for each site.

For purposes of this report, a facility may allocate common costs using a method that is reasonable. For example, rent for one building that houses two or more programs could be allocated based on the proportion of the square footage occupied by the different programs or by the number of beds. Administrative overhead may be allocated based on proportional program cost or staff cost. In any event the basis for allocation of costs should be described as requested. Agencies should confer with their auditors to ensure that they are using federally approved and generally accepted accounting practices in the allocation of shared costs to the program cost center.