

FOSTER CARE GROUP HOMES RESIDENTIAL CHILD CARE COST REPORT INSTRUCTIONS

NORTH DAKOTA DEPARTMENT OF HUMAN SERVICES
FISCAL ADMINISTRATION PROVIDER AUDIT
SFN 138 (Rev. 06-16)

GENERAL INFORMATION

The cost report schedules and other data required on the cost report provides the cost basis for the determination of rates to be paid to a foster care group home provider. The data required conforms to the requirements as set forth in the North Dakota Administrative Code Chapter 75-03-15 Ratesetting for Providers of Services to Foster Children - Group Homes and Residential Child Care Facilities (RCCF).

Cost data reported must be in conformity with North Dakota Administrative Code Chapter 75-03-15. The grouping of accounts can be satisfied when trial balance amounts are recorded on Schedule C-4.

In addition to cost reporting, the following information should be considered in the completion of the forms and for general information:

1. Only costs directly affecting child care will be allowable.
2. On all schedules and reports please report only **whole dollars**.
3. Round all percentages to two (2) decimal places, i.e. 10.47%.
4. All information submitted is subject to audit by Department of Human Services staff.
5. Revised schedules (Rev. 06-16) must be used and all schedules must be returned with the cost report.
6. The report is due at the Provider Audit Unit on or before the last day of the third month following the facility's report year. In the event that the facility fails to file the cost report on or before the due date, a penalty for late filing may be assessed.

If further detailed information is required, reference should be made to the North Dakota Administrative Code Chapter 75-03-15 or contact:

North Dakota Department of Human Services
Division of Children and Family Services
600 E. Boulevard Avenue
Bismarck, ND 58505
Ph: 701.328.2316 www.nd.gov/dhs

CHECKLIST FOR FOSTER CARE COST REPORT

The checklist should be completed and returned with all other schedules to Provider Audit. The address is as follows:

North Dakota Department of Human Services
Fiscal Administration - Provider Audit
1600 E. Century Avenue Suite 5
Bismarck, ND 58503
Ph: 701.328.7560 www.nd.gov/dhs

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SCHEDULE A

Schedule A is used for the completion of general, licensing and occupancy information plus an administrator's and preparer's certification.

SCHEDULE A-1

Schedule A-1 is used to report the rate charged during the report period for children that are private pay or whose payments are made by other states or other public pay programs rather than the North Dakota foster care program.

SCHEDULE B-1

Schedule B-1 is used to report the number of child days by type, i.e. in-house or hospital, on a monthly basis by licensed section.

SCHEDULE B-2

Schedule B-2 is used to report the number of child days on a monthly basis. Total days must agree to Schedule B-1, Line 23. Schedule B-2 is used to report all days billed. Include all children, even if payment was received from sources other than state foster care.

SCHEDULES C

Schedules C-1 through C-8 are used to report cost and revenue information. Schedules C-1, C-4, C-5, C-5a, C-6, C-7 and C-8 are to be completed by all facilities. Schedules C-2 and C-3 are to be completed by a combination facility or a facility with non-RCCF related activities. Schedule C-4 identifies costs by cost center and by line item. Direct non-RCCF related costs must be entered in the Psychiatric Residential Treatment Facility (PRTF), non-RCCF, or nonallowable columns. The amounts on Schedule C-4 are to be used to enter data on Schedule C-1.

SCHEDULE C-1

Schedule C-1 is used to summarize the adjustments reported on Schedule D and for the allocation of costs using data as appropriate from Schedules C-2 and C-3. Facilities who are not required to complete Schedules C-2 or C-3 should complete only the first three columns of Schedule C-1. All other facilities must complete the entire schedule. The allocation method column is to be completed identifying the method number from Schedules C-2 or C-3. The amounts for maintenance, rehabilitation, PRTF, non-RCCF, and nonallowable are to be calculated using the percentages from Schedules C-2 or C-3.

SCHEDULE C-2

Schedule C-2 is to be completed by a facility that can directly identify costs within a cost center in which costs will also be allocated between RCCF and non-RCCF. A separate Schedule C-2 is to be completed for each cost center component if a cost center is to be partially direct costed and partially allocated. Direct costs are first identified and included as administration, maintenance, rehabilitation, PRTF, non-RCCF, and nonallowable. The remaining costs are then allocated based on the allocation percentages for the appropriate method reported on Schedule C-3. If the costs

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SCHEDULE C-2 (con't.)

are allocated based on the methodology set forth in Section 5, Cost Allocation of NDAC, Chapter 75-03-15.; this schedule is not necessary.

For the purpose of cost reporting, cost category means the classification or grouping of similar or related costs and the determination of cost limitations and rates. The cost categories are administration, maintenance, rehabilitation, PRTF, non-RCCF, and nonallowable activities. For the purpose of cost reporting, cost components are salaries and fringe benefits, other costs, and property.

SCHEDULE C-3

Schedule C-3 is used to report statistical data that will be used to allocate costs for a combination facility, or a facility with non-RCCF related activities. The PRTF, non-RCCF, and nonallowable columns are to be used for non-RCCF related activities. Detailed work papers supporting the facility's accumulation of the statistical data must be submitted if any calculations were necessary to accumulate the data, i.e., property allocation which is first allocated to a cost center by square footage and then allocated by the methodology that applies to that particular cost center.

SCHEDULE C-4

Schedule C-4 is used to report facility cost information. If account totals do not trace directly from the trial balance to Schedule C-4, a separate work paper (lead schedule) identifying the account names and amounts that were grouped together, along with the total that ties to C-4, must be submitted.

SCHEDULE C-5

Schedule C-5 is used to report information on fringe benefits. Where the facility directly assigns fringe benefits, the amounts should be entered in the direct column. Fringe benefits not directly assigned will be allocated to the various cost centers based on the percent of salaries to the total salaries. Amounts identified in the total column by cost center are to be used on Schedule C-4.

SCHEDULE C-5a

Schedule C-5a is used to report the employees name, salary paid and whether the salary cost is administration, maintenance, rehabilitation, PRTF, non-RCCF, or nonallowable.

SCHEDULE C-6

Schedule C-6 is used for a reconciliation between the total expenses recorded on the financial statements and the total costs reported on Schedule C-4, Line 40.

SCHEDULE C-7

Schedule C-7 is used to identify revenue by general ledger account number. A trial balance that lists all revenue accounts by account number, name, and amount may be submitted in lieu of Schedule C-7.

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SCHEDULE C-8

Schedule C-8 is used for a reconciliation between total revenue from Schedule C-7 to total financial statement revenue.

SCHEDULE D

Schedule D is a summary of adjustments to costs that are identified on Schedules D-1 through D-4. This schedule identifies adjustments required under various sections of the North Dakota Administrative Code. Use a separate column on Schedule D for each adjustment reported on Schedules D-1 through D-4. While we have attempted to identify most of the required adjustments, preparers should use the administrative code to determine if additional adjustments should be made. The total adjustments are to be reported on Schedule C-1 in the facility adjustment column.

SCHEDULE D-1 to D-4

Schedules D-1 to D-4 are used to record adjustments under the cost center and cost component directly affected. It may be necessary to allocate the adjustments to salaries, fringes, and other costs when no direct relationship exists. Schedule D-1 to D-4 will have to be completed prior to completing Schedule D, Summary of Adjustments to Costs.

SCHEDULE D-5

Schedule D-5 is used to provide information on specific areas which may require adjustment on Schedules D-1 through D-4.

SCHEDULE D-6

Schedule D-6 is used for the adjustment of dues, contributions and advertising costs that are unallowable per NDAC 75-03-15, Section 9. Provide the detail accounts for dues, contributions, and advertising with this schedule.

SCHEDULE E

Schedule E is used to provide information on Home Office costs. This schedule must be completed by a facility who has claimed costs for a home office or a parent organization. A summary of the home office costs, adjustments made, and allocation to the related providers must be submitted with the cost report.

SCHEDULE F

Schedule F is used to summarize interest income and identify interest income to be offset on Schedule D-2.

SCHEDULE G

Schedule G is completed for each individual who can be included in one of the categories listed on the schedule in accordance with NDAC 75-03-15, Section 11.

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SCHEDULE H

Schedules H are used for reporting costs of ownership of a facility leased or rented from a related party (Schedule H-1) and for information on the related party organization (Schedule H-2).

SCHEDULE I

Schedules I are used to report organizational information on the facility operators (Schedule I-1) and facility owners (Schedule I-2).

SCHEDULE J

Schedule J is used to report information on the assets and related depreciation expense of the facility and to recap the facility's detailed depreciation schedule by category. A copy of the detailed depreciation schedule must accompany the cost report. Total current depreciation must equal Schedule C-4, Line 34.

SCHEDULE K

Schedule K is used to report information on debt and interest expense claimed by the facility. The total interest must equal the amount on Schedule C-4, Line 35. Include working capital, workers compensation, and vendor interest expense.

SCHEDULE L

Schedule L is used to report information on lease or rental of building and equipment from non-related parties.

SCHEDULE M

Schedule M is used for information on special rates established under NDAC . This schedule may be completed if a special rate is requested by the facility for facilities that have an increase in licensed capacity by twenty percent or more or have renovation or construction projects in excess of fifty thousand dollars, or an increase in costs to add services or staff.

FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT CHECKLIST

NORTH DAKOTA DEPARTMENT OF HUMAN SERVICES
 FISCAL ADMINISTRATION PROVIDER AUDIT UNIT
 SFN 138 (Rev. 06-16)

Facility	
Reporting Period From:	To:

DESCRIPTION		COMPLETED		
		Schedule Provided	Substitute Schedule	Not Applicable
A	General Information and Certification			
A-1	Private Pay Fees and Charges			
B-1	Census Data			
B-2	Child Census			
C-1	Cost Summary and Allocation			
C-2	Allocation for Cost Center Component with Direct Costs			
C-3	Statistical Data			
C-4	Statement of Facility Cost			
C-5	Fringe Benefits			
C-5a	Salaries			
C-6	Cost Reconciliation			
C-7	Statement of Facility Revenues			
C-8	Revenue Reconciliation			
D	Summary of Adjustments to Costs			
D-1	Adjustments to Costs			
D-2	Adjustments to Costs			
D-3	Adjustments to Costs			
D-4	Adjustments to Costs			
D-5	Top Management Compensation			
D-6	Adjustment Questionnaire			
D-7	Dues, Contributions, Memberships and Advertising Adjustment			
E	Summary of Home Office Costs			
F	Interest Income			
G	Compensation Category			
H-1	Related Party Lease of Rental of Building or Equipment			
H-2	Related Party Information			
I-1	Report of Residential Child Care Facility Owner			
I-2	Report of Residential Child Care Facility Operator			
J	Depreciation			
K	Interest			
L	Lease or Rental Information			
M	Special Rates			

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE A/GENERAL INFORMATION AND CERTIFICATION**

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Name of Facility		Date	
Street Address		City	Zip Code
Telephone Number	FAX Number	Provider Number	E-Mail Address
Name of Administrator		Reporting Period From:	To:
INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL AND/OR STATE LAW.			

LICENSE TYPE	TOTAL LICENSED NUMBER OF BEDS
RCCF	
PRTF	
OTHER	

STATISTICAL DATA	
1. Capacity	
2. Days Available (Line 1 X 365 or 366)	
3. Child Census	
4. Percent of Occupancy (Line 3 divided by Line 2)	

ADMINISTRATOR'S CERTIFICATION	
I Certify That I Have Examined This Foster Care Group Homes and Residential Child Care Cost Report In Its Entirety And To The Best Of My Knowledge It Is A True And Correct Statement Prepared From The Accounts And Records Of This Institution Consistent With The Manual For Foster Care Group Homes and Residential Child Care And In Accordance With Instructions.	
Date	Signature of Administrator

ACCOUNTANT'S CERTIFICATION	
Cost Report In Its Entirety And Have Found The Cost Report Information To Be In Compliance With The Manual For Foster Care Group Homes And Residential Child Care And The Cost Finding Principles And Processes Applied On A Basis Consistent With That Of The Prior Year.	
Date	Signature of Preparer or Firm

PROVIDER AUDIT USE ONLY	
Computer File Number	
Audit Report Number	
Input Date	
Input Initials	

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE A-1/PRIVATE PAY FEES AND CHARGES**

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Facility	
Reporting Period	
From:	To:

Rates charged to private pay or other public pay residents.		Period Covered	
Payor Type i.e. private pay, State of Minnesota	RATE	FROM	TO

North Dakota Foster Care Rates			
Maintenance Rate	RATE	FROM	TO

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE B-2/CHILD CENSUS**

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Facility	
Reporting Period	
From:	To:

Name of Child	Total Days	MONTH											
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
TOTAL													

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE C-3/STATISTICAL DATA**

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Facility	
Reporting Period	
From:	To:

NOTE: This form must be completed for facilities allocating costs on Schedule C-1.

D NUMBE	ITEM	TOTAL	MAINT	REHAB	PRFT	Non-RCCF	NONALLOW- ABLE
1.	Direct Care Salaries (Must be direct costed)						
2.	Meals Served						
3.	Usable Square Footage						
4.	Pounds of Laundry						
5.	Resident Days						
6.	In-House Resident Days						
7.	Vehicle Mileage Logs						
8.	Total Costs Less Administration						
9.	Fringes						
10.	Property Attach workpaper detailing allocation						
11.	* Other						
12.	* Other						
13.	* Other						
14.	* Other						
15.	* Other						
16.	* Other						
17.	* Other						
18.	* Other						
19.	* Other						
20.	Direct RCCF						

* Identify

** Round percentages to 2 decimal places, i.e. 10.47%.

DUPLICATE AS NECESSARY

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT/SCHEDULE C-4 -
STATEMENT OF FACILITY COST**

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Facility	
Reporting Period	To:
From:	

	TOTAL COSTS	ADMIN	MAINT	REHAB	PRFT	Non-RCCF	NONALLOW-ABLE
1 SALARIES							
2 FRINGE BENEFITS							
3 Utilities							
4 Food							
5 OTHER COSTS							
6 SUPPLIES							
7 Operating Supplies							
8 Personal Supplies & Allowances							
9 School Supplies							
10 Clothing							
11 Recreation							
12 Telephone							
13 Repairs and Maintenance							
14 Resident Transportation							
15 Resident Medical							
16 Office Supplies & Forms							
17 Insurance							
18 Postage and Freight							
19 Professional Fees							
20 Contracted Services							
21 Advertising & Recruitment							
22 Computer Software Costs							
23 Central or Home Office Costs							
24 Management Consultant Fees							
25 Dues, License Fees, & Subscriptions							
26 Travel							
27 Training							
28 Accounting & Audit Fees							
29 Bank Service Fees							
30 Fundraising & Promotion							
31 Start Up Costs							
32 Any Other Costs							
33 PROPERTY							
34 Depreciation							
35 Interest							
36 Property Taxes & Specials							
37 Lease & Rental Costs							
38 Property Insurance							
39 SUB-TOTAL (Other Costs) Lines 3-32							
40 TOTAL COSTS							

FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT
SCHEDULE C-5/FRINGE BENEFITS

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Facility	
Reporting Period	To:
From:	

BENEFIT TYPE	Ledger Account Number	Direct Amount	Indirect Amount	TOTAL
Social Security & Medicare (FICA) Taxes				
Affordable Care Act Taxes				
Unemployment Insurance				
Workforce Safety & Insurance				
Retirement Benefits or Plans				
Health Insurance				
Life Insurance				
Dental Insurance				
Vision Insurance				
Uniform Allowances				
Pre-employment Drug Testing				
Annual Physicals				
Immunizations				
Other (Identify)				
TOTALS				

	1	2	3	4	5
	Salary Totals From Schedule C-5a	Salary Percent To Total	Allocated Fringe Benefits (Indirect Column X 2)	Direct Fringe Benefits	Total Fringe Benefits (To Sch. C-1, Line 2)
Administration					
Maintenance					
Rehabilitation					
PRTF					
Non-RCCF					
Nonallowable					
TOTAL					

1)

1) Round percentages to two decimal places, i.e. 10.47%

If fringe benefits are identified direct to activities, the direct method will be allowed. If a fringe benefit applies to directly and allocate the remainder to the applicable activities. only one activity, assign it

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE D/SUMMARY OF ADJUSTMENTS TO COST ON SCHEDULES D-1 THRU D-4**

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Facility	
Reporting Period	
From:	To:

	Total	ADJUSTMENTS						
		1	2	3	4	5	6	7
Administration								
Salaries & Fringes								
Other								
Property								
Maintenance								
Salaries & Fringes								
Other								
Property								
Rehabilitation								
Salaries & Fringes								
Other								
Property								
PRTF								
Administration								
All Other Non-RCCF Costs								
Non-RCCF								
Administration								
All Other Non-RCCF Costs								
Nonallowable								
Administration								
All Other Non-RCCF Costs								
Total Adjustments								

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE D/SUMMARY OF ADJUSTMENTS TO COST ON SCHEDULES D-1 THRU D-4**

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Facility	
Reporting Period	
From:	To:

	ADJUSTMENTS CONTINUED							
	8	9	10	11	12	13	14	15
Administration								
Salaries & Fringes								
Other								
Property								
Maintenance								
Salaries & Fringes								
Other								
Property								
Rehabilitation								
Salaries & Fringes								
Other								
Property								
PRTF								
Administration								
All Other Non-RCCF Costs								
Non-RCCF								
Administration								
All Other Non-RCCF Costs								
Nonallowable								
Administration								
All Other Non-RCCF Costs								
Total Adjustments								

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE D-3/ADJUSTMENTS TO COST (Continued)**

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Facility	
Reporting Period From:	To:

Manual Reference	Description	Amount	Cost Category	Cost Component
75-03-15-11.1	Charges for services, facilities, supplies in excess of cost, furnished by a related organization			
11.2	Rental costs which exceed actual ownership costs of a related party			
12	Adjustments to home office costs			
12.1	Start up costs which were expensed rather than amortized			
Sub-Total				

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE D-5/
WORKSHEET FOR TOP MANAGEMENT PERSONNEL COMPENSATION**

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Facility	
Reporting Period	
From:	To:

1. Individual:	Title:	AMOUNT
a. Salary for all services		
b. Personal benefit payments, i.e. housing, flat rate automobile		
c. Cost of assets and services received from facility		
d. Pension, annuities, and deferred compensation		
e. Value of supplies or services provided by the facility		
f. Cost of a domestic or other employee who works in the individual's home		
g. Health insurance		
h. Life insurance		
i. Other (IDENTIFY)		
2. Total Compensation		
3. Less Adjustments by Facility on Schedule D: (enter as negative numbers)		
a. Pension		
b. Other (IDENTIFY)		
4. Total Compensation Less Adjustments (Line 2 minus Lines 3.a & 3.b)		

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE D-6/
ADJUSTMENT QUESTIONNAIRE**

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Facility	
Reporting Period	To:
From:	

		YES	NO
1.	Have costs for transportation of residents been included in the cost report?		
2.	Have costs for staff travel been included in the cost report?		
3.	Has documentation been prepared and maintained to establish the purpose of travel and that it is resident related?		
4.	What is the facility's policy for reimbursement of travel? <small>NOTE: Travel costs in excess of the amounts established by the Internal Revenue Service must be offset on Schedule D-1.</small>		
5.	Are mileage logs maintained showing beginning and ending odometer readings, destination and purpose of trip? <small>NOTE: All vehicle costs not supported by mileage logs, in excess of the amounts established by the Internal Revenue Service and vehicle costs not related to resident care must be offset on Schedule D-1.</small>		
6.	Does the facility offer fringe benefits to all employees? If yes, is the payment structure the same for all employees?		
7.	Have utilization records been kept on a daily basis or usage basis for equipment used in non-residential child care facilities?		

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE D-7/
WORKSHEET FOR DUES, CONTRIBUTIONS, MEMBERSHIPS, AND ADVERTISING ADJUSTMENT**

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Facility	
Reporting Period From:	To:

Costs Reported on Schedule C-4: List all general ledger accounts and amounts for dues, contributions, memberships, sponsorships and advertising.

ACCOUNT	AMOUNT

Review detail of the above accounts and reclassify into the following cost categories:		
	ALLOWABLE	UNALLOWABLE
1. Dues		
Dues		
License fees		
Subscriptions		
2. Contributions		
Political contributions		
Community contributions		
Charitable donation		
3. Memberships		
Sports, health, fraternal, social		
Other		
4. Advertising		
Recruitment advertising		
Promotional advertising		
Other		
5. Other costs		
6. TOTAL		
7. Total costs (Line 6)		
8. Unallowable costs		
9. Dues, contributions, memberships and advertising adjustment (Line 7 - Line 8)		
10. Dues adjustment (Sum of Line 1)		
11. Contributions or charitable donations adjustment (Sum of Line 2)		
12. Memberships adjustment (Sum of Line 3)		
13. Advertising adjustment (Sum of Line 4)		
14. Other costs adjustment (Line 5)		

PLEASE PROVIDE DUES, CONTRIBUTIONS AND ADVERTISING ACCOUNT DETAIL

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE F/
INTEREST INCOME**

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Facility	
Reporting Period	To:
From:	

NOTE: This form must be completed if interest income has been earned and interest expense has been claimed.

OFFSETS		
ACCOUNT	DESCRIPTION	AMOUNT
SUB-TOTAL TO SCHEDULE D-2		

OTHER INTEREST INCOME NOT OFFSET		
ACCOUNT	DESCRIPTION	AMOUNT
SUB-TOTAL		

Total interest income for the period (must equal the general ledger) _____

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE G/
COMPENSATION CATEGORY**

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Facility	
Reporting Period	To:
From:	

1. Member of a Related Organization

Complete the following information below for any individual or employee who received compensation and qualified for one of the compensation categories listed above.

Name: TYPES OF SERVICE PERFORMED	Annual Hours Worked		
	No. of Hours *	Hourly Salary **	Amount
TOTAL			

Total Salary Amount Above		
Housing Allowance		
Flat Rate Automobile Allowance		
Cost of Assets and Services Received		
Housing		
Automobile		
Other		
Deferred Compensation, Pension, Annuity		
Supplies and Services Received for Personal Use		
Cost of a Domestic/Other Employee Works in the Individual's Home		
Life and Health Insurance Premiums		
Other (Itemize)		
Less salary and fringe adjustments on cost report (identify)		
Total compensation less adjustments		
Percent of compensation allocated to facility		
TOTAL amount allocated to facility		

*DOCUMENTATION MUST BE AVAILABLE TO INDICATE THE TYPES OF SERVICES PERFORMED AND THE NUMBER OF HOURS WORKED BY MONTH AND DAY.

**INDICATE BASIS OF VALUATION.

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE H-1/
RELATED PARTY LEASE OR RENTAL OF BUILDING OR EQUIPMENT**

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Facility	
Reporting Period From:	To:

Related Party Name: _____

Lease or Rental charges claimed as costs \$ _____

Allowable Cost of Ownership
(Provide supporting documentation and schedules for indicated costs).

Property Insurance \$ _____

Interest on Mortgage _____

Depreciation (Straight line) _____

Real Estate Taxes _____

Total Allowable Cost of Ownership _____

Lease or Rental Charges Less Cost of Ownership (Adjustment to Schedule D-4) \$ _____

NDAC 75-03-15-11.2. includes depreciation, real estate taxes, property insurance, and plant operation expenses as allowable costs.

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE H-2/
RELATED PARTY INFORMATION**

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Facility	
Reporting Period	
From:	To:

Complete the following if payments have been made to a related organization. For each type of payment, duplicate or attach additional information as

Payment type	Name of Organization	% of Payment to Organization
Lease		
Accounting		
Other (List)		

Type of Organization	Name of Organization or Individual	Complete Item(s)
Non-Profit Organization		
Church Related		1,5
Association		1,5
Corporation		1,2,5
Other		1,5
Proprietary		
Sole Proprietor		4
Partnership		3,5
Corporation		1,2,5

1. List Board of Directors, Officers, and Addresses.

A.	E.
B.	F.
C.	G.
D.	H.

2. List Stockholders with more than 10% Ownership and Addresses.

A.	E.
B.	F.
C.	G.
D.	H.

3. List Partners and Addresses.

A.	D.
B.	E.
C.	F.

4. Name and Address

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5. State in Which Organized or Incorporated

<input type="checkbox"/>	North Dakota	<input type="checkbox"/>	Other
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FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE I-1/REPORT OF RESIDENTIAL CHILD CARE FACILITY OWNER

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Facility	
Reporting Period	To:
From:	

Type of Organization	Name of Organization or Individual	Complete Item(s)
Non-Profit Organization		
Church Related		1,5
Association		1,5
Corporation		1,2,5
Other		1,5
Proprietary		
Sole Proprietor		4
Partnership		3,5
Corporation		1,2,5

1. List Board of Directors, Officers, and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

2. List Stockholders with more than 10% Ownership and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

3. List Partners and Addresses.	
A.	D.
B.	E.
C.	F.

4. Name and Address	

5. State in Which Organized or Incorporated	
North Dakota	Other

FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE I-2/REPORT OF RESIDENTIAL CHILD CARE FACILITY OPERATOR

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Facility	
Reporting Period	To:
From:	

Type of Organization	Name of Organization or Individual	Complete Item(s)
Non-Profit Organization		
Church Related		1,5
Association		1,5
Corporation		1,2,5
Other		1,5
Proprietary		
Sole Proprietor		4
Partnership		3,5
Corporation		1,2,5

1. List Board of Directors, Officers, and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

2. List Stockholders with more than 10% Ownership and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

3. List Partners and Addresses.	
A.	D.
B.	E.
C.	F.

4. Name and Address	

5. State in Which Organized or Incorporated	
North Dakota	Other

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE J/
DEPRECIATION**

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Facility	
Reporting Period	
From:	To:

DESCRIPTION	Total	Land Improve-ments	Building	Fixed Equipment	Movable Equipment
Assets: Prior Year's Ending Balance					
Additions					
Deletions					
Ending Balance					
Accumulated Depreciation: Prior Year's Ending Balance					
Less: Accumulated Depreciation of Deletions					
Current Year's Depreciation					
Ending Balance					

1)

DEPRECIATION EXPENSE BREAKDOWN							
DESCRIPTION	TOTAL	ADMIN	MAINT	REHAB	PRFT	Non-RCCF	NONALLOW-ABLE
Land Improvements							
Building							
Fixed Equipment							
Movable Equipment							
TOTAL							

1) Total must agree to Schedule C-4, Line 34.

What dollar amount did you use for capitalization of individual assets? \$ _____

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-SCHEDULE K/
INTEREST EXPENSE**

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Facility	
Reporting Period From:	To:

Mortgagor or Lender	Purpose of Loan	Beginning Balance	Ending Balance	Rate	Interest Expense
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
TOTAL					

1)

INTEREST EXPENSE BREAKDOWN						
TOTAL	ADMIN	MAINT	REHAB	PRFT	Non-RCCF	NONALLOW-ABLE
Total						

1) Total must agree to Schedule C-4, Line 34.

**FOSTER CARE GROUP HOMES & RESIDENTIAL CHILD CARE COST REPORT-
SCHEDULE M/SPECIAL RATES**

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Facility	
Reporting Period	To:
From:	

Please complete the following schedule for facilities of capacity increase of 20% or more, major renovation or construction in excess of \$50,000, or changes in services or staff.

Description of capacity increase or major renovation or construction or changes in services or staff.	
---	--

Description of major renovation or construction or changes in services or staff.	
--	--

Date of capacity increase or major renovation or construction or changes in services or staff.	
--	--

NDAC 75-03-15, Sections 4.c. and 4.d. provide for special rates for facilities having a capacity increase of 20% or more in the year of the capacity increase and for the subsequent rate year; major renovation or construction in excess of \$50,000 in the year a project was completed and placed into service and for the subsequent rate year; or changes in services or staff in the year of increased services or staff and for the subsequent rate year.

Medical Services letter dated March 4, 1997 regarding projected property costs should be reviewed prior to completing this form.

COST CATEGORY	PROJECTED COSTS RATE YEAR	HISTORICAL COSTS REPORT YEAR
Salaries		
Fringe Benefits		
Other Costs		
PROPERTY		
Depreciation		
Interest expense		
Property taxes		
Lease and rental		
Start up costs		
Certain legal fees		
(Less: Adjustments)		
Total Costs		
Census units 1)		
Projected Property Rate		

Requested Rate Adjustment

\$ _____