

## TO BE RESCINDED

5101:2-47-26

**Foster care maintenance reimbursement ceiling amounts:  
Unallowable costs for use in completing the JFS 02909  
"Residential Child Care Facility Cost Report" and the JFS  
02910 "Purchased Foster Care Cost Report".**

(A) When completing the JFS 02909 "Residential Child Care Facility Cost Report" and the JFS 02910 "Purchased Foster Care Cost Report" the following costs are unallowable:

- (1) Advertising costs, with the exception of service-related recruitment needs, procurement of scarce items, and disposal of scrap and surplus pursuant to this rule.
- (2) The cost of insurance on the life of any officer or employee for which the facility is beneficiary. Major losses incurred through lack of available insurance coverage will not be considered for reimbursement;
- (3) The cost of equipment or facilities procured under a lease-purchase arrangement unless it is applicable to the cost of ownership such as depreciation, utilities, maintenance, and repair;
- (4) Bad debts or losses arising from uncollectible accounts, and other claims and related costs;
- (5) Contributions to a contingency reserve or any similar provision for unforeseen events;
- (6) Contributions, donations, or any outlay of cash with no prospective benefit to the facility or program;
- (7) Entertainment costs for amusements, social activities, and related costs for staff only;
- (8) Fines or penalties resulting from violations of, or failure to comply with, laws, and regulations;
- (9) Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, except as provided in paragraph (N) of rule 5101:2-47-25 of the Administrative Code.
- (10) Any costs specifically subsidized by other federal monies with the exception

of federal funds authorized by federal law to be used to match other federal funds;

- (11) The cost of depreciation on idle facilities, except when necessary to meet fluctuations in caseload;
  - (12) Costs of organized fund raising;
  - (13) Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments;
  - (14) Costs of prohibited activities for section 501 (c)(3) of the "Internal Revenue Code, Organizations;" and
  - (15) Organizational costs such as incorporation, fees to attorneys, accountants, and brokers, in connection with establishment or reorganization.
- (B) Additional cost guidelines for use in completing the JFS 02909 and JFS 02910 cost reports are contained in rules 5101:2-47-25 and 5101-1-15 of the Administrative Code.

Effective: 07/01/2004

R.C. 119.032 review dates: 04/12/2004

CERTIFIED ELECTRONICALLY

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Certification

06/18/2004

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Date

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