

Domestic Violence Fiscal Reporting Forms and Instructions

Each Domestic Violence (DV) agency operating an OCFS-licensed DV residential program is required to submit the following forms.

OCFS-DV-2651 Residential Program Bed Night Statistics
OCFS-DV-2652 Report of Actual Expenditures
OCFS-DV-2654 Report of Actual Income
OCFS-DV-2668 Employee Distribution by Job Classification
OCFS-DV-2856 Charges from Parent Organization
OCFS-DV-3307 Purchase of Services Schedule
OCFS-DV-3308 Report of Allocation Methods

The time period for the forms is from July 1 through June 30 for the agencies located in New York City; and the time period is January 1 through December 31 for the rest-of-state agencies. The figures on these forms should match the figures on the CPA report or tax return submitted with them.

These forms must be used by the agency for its fiscal submission and should not be substituted with computer printouts.

GENERALLY ACCEPTED ACCOUNTING STANDARDS

These standards are to be used in completing the above reporting forms.

THE ACCRUAL BASIS FOR ACCOUNTING IS REQUIRED

- ◆ Once the accounting methods and reporting periods are established, changes by operating agencies will require prior approval by the Office of Children and Family Services.
- ◆ Replacement and acquisitions of property, plant and equipment should be distinguished as minor and major items. Minor items, which may be expensed, are defined as individual items costing less than \$500. Items costing \$500 or more and having a useful life of more than two years should be depreciated.
- ◆ The straight-line method of computing use charges (depreciation) on owned property, plant and equipment is required.
- ◆ Income and expense amounts must be reported in even dollar amounts. All amounts of 50 cents or more should be rounded up to the nearest dollar.
- ◆ Donated volunteer services and items should not be reported as actual expenditures but may be documented on a separate sheet of paper.

1. INSTRUCTIONS FOR COMPLETING OCFS-DV-2652, REPORT OF ACTUAL EXPENDITURES

Instructions for the purchases of services schedule (**OCFS-DV-3307**) are also in this section. See the instructions for Account 04, **Purchase of Services**.

a.) General Instructions:

All agency expenditures must be reported. The total expenditures must agree with the expenditures certified by the CPA report or fiscal year tax return.

All gross expenditures shall be reported by program type (DV Shelter, DV Program, Safe Dwelling, Safe Home, non-residential, etc.). Agencies that operate more than one Safe Dwelling or Safe Home shall report aggregate expenditures for all such similar types under one cost center. However, DV Shelters and DV Programs shall be reported as separate cost centers, even if an agency operates more than one. Expense lines 1-31 on the OCFS-DV-2652 form are called “accounts” throughout these instructions.

b.) Detailed Instructions:

- ◆ All agency program expenses must be reported, including non-Domestic Violence program expenses.
- ◆ Column 1, Gross Operating Expenses: Report the total expenses for the reporting period.
- ◆ Columns 2-7, Program Cost Centers: Enter the total allowable expenses for each cost center.
- ◆ **Allowable Expenses:** Those expenses related to the care, maintenance and services provided to victims of domestic violence.
- ◆ **Non-Allowable Expenses:** Those expenses not related to the provision of care, maintenance and services to victims of domestic violence. Examples of non-allowable expenses include special research or demonstration projects for public or private organizations. Fund raising expenses and investment counseling fees are non-allowable. Non-allowable expenses are reported Account 31, “non-allowable” in the Non Domestic Violence cost center.
- **Central Administration Expenses:** You should not report a separate cost center (or column) for “Management and General”. If your agency’s internal reports maintain a separate cost center for such amounts, those amounts

should be redistributed among DV and Non-DV programs, as appropriate, before completing your SOP report.

c) Cost Allocation

Any expenditure that cannot be directly charged to a specific program must be allocated to all programs that benefit from the expenditure.

- ◆ Direct Charges-those expenditures exclusively charged to a specific program. For example, a person who works only in a specific program would have his salary and fringe benefits charged directly to that program.
- ◆ Allocated Charges are general agency shared support and overhead expenses. Agencies shall use a fair and reasonable method to allocate costs that are shared by programs. Any allocation method that provides for a reasonable distribution of cost and can be substantiated at the time of audit is acceptable. The allocation method chosen must relate to the type of expense. For example: property expense-square feet, for food-bed nights, for vehicles-percent of use. Agencies which allocate costs on OCFS-DV-2652 must also submit OCFS-DV-3308, **Report of Allocation Methods**.

Some examples of acceptable allocation methods are:

- ◆ Allocating costs on the percentage basis of direct charges of a specific program to the total of all agency direct charges.
- ◆ Square feet of floor space in the physical plant.
- ◆ Percent of resident population.
- ◆ Percent of vehicle use.

The following examples will help to clarify this issue: Let us assume that your agency operates a DV Shelter, a DV Program and a Safe Home Network:

Property Costs-The central office space is 1200 square feet containing desk and file space for one executive director, one secretary, two counselors, one program aide and one fund raiser. To simplify, let's assume that each worker is assigned 200 square feet and rent for the office space is \$10,000. The executive director, the secretary and the two counselors are equally shared by the three programs and the aide is assigned to the Safe Home network. The fund raiser works full time raising funds.

Staff	DV Shelter	DV Program	Safe Home	Non-
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				allowable
Direct Sq. Ft.			200	200
Allocated Sq. Ft.	266.7	266.7	266.6	0
Percent of Sq. Ft.	22.2%	22.2%	38.9%	16.7%
Rental Cost	\$2,220	\$2,220	\$3,890	\$1,670

Food Costs: Food is distributed between the DV Shelter and the DV Program. The DV Shelter provided 5,000 bed nights and the DV Program provided 2,500 bed nights. Therefore, 66.7% of the cost of food is allocated to the DV Shelter and 33.3% is allocated to the DV Program.

Vehicles: This agency has two vehicles that are used by staff in each program. The total annual mileage for both vehicles is 30,000 miles. Staff assigned to the DV Shelter traveled 6,000 miles. Staff assigned to the DV Program traveled 9,000 miles and staff assigned to the Safe Home network traveled the remaining 15,000 miles. The vehicle cost is allocated 20% to the DV Shelter, 30% to the DV Program and 50% to the Safe Home Network.

Salaries: The salaries of staff who work in more than one program should be allocated based on hours spent in each program. This can be tracked by time records that show the hours worked in each program.

d) Chart of Accounts and Definition of Expenditures: Each account number 01 through 31 below corresponds to the account number on the Report of Actual Expenditures form OCFS-DV-2651.

For purposes of allowability in the Domestic Violence State Aid Rate calculations, the following additional limitations under Regulation 408.7(4)(ii) shall apply regarding rental costs of property.

(ii) The reasonableness of property costs will be limited as follows:

(a) Related party transactions. Actual costs for rentals of land, buildings and equipment and other personal property owned or controlled by organizations or persons affiliated with the residential program, or owned or controlled by members, directors, trustees, officers or other key personnel of such residential program or their families either directly or through corporations, trusts or other similar arrangements in which they hold more than 10 percent interest in such land, building and equipment or an interest valued at \$1,000 or more, whichever is less, are allowable only to the extent that such rentals do not exceed the amount the authorized agency would have received had legal title to the rented items or facilities been vested in it.

(b) Actual charges in the nature of rent between or among authorized agencies or organizations under common control are allowable to the extent such charges do not exceed the normal costs of ownership, such as depreciation, taxes, insurance and maintenance; provided that no part of such costs shall duplicate any other allowed costs.

(c) Non related party transactions. Rental costs of land, building and equipment and other personal property are allowable if the rates are reasonable in light of such factors as rental costs of comparable facilities and market conditions in the areas, the type, life expectancy, condition and value of the facilities leased, options available and other provisions of the rental agreement. Application of these factors, in situations where rentals are extensively used, may involve among other considerations, comparison of rental costs with the amount which the institution would have received had it owned the facilities.

(d) Sales/leaseback transactions. Rental costs specified in sale and leaseback agreements, incurred by authorized agencies through selling plant facilities to investment organizations, such as insurance companies, associate institutions or private investors, and concurrently leasing back the same facilities, are allowable only to the extent that such rentals do not exceed the amount which the authorized agency would have received had it retained legal title to the facilities.

01 Salaries: Enter all taxable and non-taxable salaries and wages paid or accrued to employees on the agency payroll.

Include severance pay to regular employees. Credit this account with Worker's Compensation awards, jury duty fees and disability claims received.

Do not include consultant fees, donated services, or the wages paid to the agency personnel who are paid by a source other than the agency, such as Youth Board Workers, teachers, etc. The value of meals and lodging provided to employees in lieu of salaries should not be credited to this account. Those costs are credited to the other applicable expense accounts.

Account 01 is separated into three sub-accounts or classifications. A brief description of each sub-account and a partial list of job titles for each of these sub-accounts follows. Employees who spend the majority of their time working in one of the three classifications should be reported in that classification. Allocation between classification may only be done with prior, written approval from OCFS.

A. **Administrative:** Persons whose primary function is the general management and daily administration and operation of the agency in accordance with applicable rules and regulations of the Office of Children and Family Services

and all other applicable requirements of law and of the policies of the governing board.

Administrative Job Titles:

Assistant Executive Director	Administrator
Associate Director	Director of Personnel
Director of Division	Financial Director
Executive Director	Accountant
Business Manager	Office Manager
Bookkeeper	Clerk/Office Worker
Receptionist	Typist Stenographer
Secretary	Program Director
Administrative Assistant	

B. Program Support: Persons whose primary function is to provide support, counseling, and supervision of the activities of clients in care, and general development, planning and coordination of services to victims of domestic violence.

Program Support Job Titles:

Project Director	Advocate
Crisis/Hot Line Worker	Case Aide
Social Worker	Recreation Worker
Counselor	Driver/Escort
Cook	Social Work Supervisor
Guidance Counselor	Night Supervisor
Volunteer Coordinator	Shelter Manager
Dietitian	

C. Maintenance: Persons whose primary function is the maintenance and repair of the buildings and grounds.

Maintenance Job Titles:

Maintenance Worker	Custodian
Housekeeper/Domestic	Janitor
Watchman/Security	Handyman

02 Fringe Benefits and Payroll Taxes

A. **Social Security-** Employer portion of FICA taxes.

- B. **Insurance-Life/Health-** Agency cost of life, disability, dental and health insurance premiums
- C. **Pension and Retirement-** Agency cost of employee retirement benefits.
- D. **Worker's Compensation/UIB/NYS Disability-** Agency cost of Worker's Compensation, Unemployment Insurance Benefits and NYS Disability premiums. Include credits for premium refunds and employee contributions.
- E. **Vacation Accrual and/or Sick Leave-** Agency's accrual of vacation and sick leave that employees have earned but not yet taken. This is for the reporting fiscal year only, providing that the following four conditions are met:
 1. The employer's obligation is attributable to employees,
 2. The obligation relates to rights that vest or accumulate,
 3. Payment of the compensation is probable, and
 4. The amount to be paid can be reasonably estimated

In order to properly account for all of these benefits, a base amount of accrued leave must be established from November 1, 1980 to the current reporting period. The portion of allowable accrued vacation and sick leave to be reported in this account is the amount, positive and negative, of leave accrued during the reporting fiscal year only, not retroactively. The method of charging the vacation or sick leave credits will be similar to the LIFO inventory method, or the last accumulated credit is the first charged credit.

The following examples will help to clarify this issue:

- ⇒ An agency has an employee who has accumulated 50 days of vacation and sick leave from November 1, 1980 to the current reporting period. During the current fiscal period, the employee earns an additional 15 days of leave. The employee uses seven days of leave during this period. For reporting purposes, the agency should report the eight (8) days as accrued time. The seven (7) days the employee used is offset by the 15 earned days.
- ⇒ Given this same example, if the employee earns 15 days of leave during the year and uses 20 days of leave, the effect of this would be to report a negative five (5) days for the fiscal period.

03 Transportation and Worker's Expense: Report expenses incurred by agency employees in connection with the care, counseling and support of

persons in care. These are mileage allowances, worker’s phone calls, and office visits. Employee transportation expenses for conferences, seminars or training programs are reported in Account 21, **Conference Expense**.

04 Recreation and Social Activities: Admission to sporting, recreational and cultural events. Other examples are trips, outings and motions picture rentals. Include snacks and treats purchased on outings.

05 Purchase of Services: Payments for services purchased from independent contractors such as kitchen or dietary services, security guards, temporary office help, garbage collection, maintenance of grounds, data processing, laundry and dry cleaning, extermination, etc.

AGENCIES REPORTING COSTS IN THIS ACCOUNT MUST COMPLETE OCFS-DV-3307, PURCHASE OF SERVICES SCHEDULE. INDICATE ON OCFS-DV-3307 THE TYPE OF SERVICE, THE TOTAL COST AND THE ALLOCATION OF COSTS BY PROGRAM.

Example: If the cost reported on this form is labeled Data Processing, report all expenditures for data processing included in account 05 of OCFS-DV-2652.

Type of Service	Total Expense	Shelter	Allocation by Program	
			Safe Home	Non-Allowable
Data Processing	\$10,000	\$5,000	\$4,000	\$1,000

If a parent organization or affiliated agency provided services that would otherwise be provided by agency staff, report these costs in account 30, **Charges from Parent Organization**.

06 Food:

Report the cost of food purchased for the clients and staff. Include the cost of meals purchased off grounds and charges for the delivery of food purchases.

07 Clothing:

Report the cost of clothing and materials and supplies for making clothing. Include clothing purchased for the stockroom and individual cash clothing allowances.

Note: Although clothing is an allowable DV expense, it is not reimbursable under the DV State Aid Rate (DVSAR) setting methodology.

08 Bedding and Linen

Report the cost of purchased blankets, sheets, rubber sheeting, diapers, pillow cases, pillows, bedding, tablecloths, napkins, towels, wash cloths, staff uniforms, etc. Also report the cost of rental linens. Mattresses and springs are reported in account 09, **Supplies and Equipment**.

09 Supplies and Equipment: Report the cost of consumable supplies including freight and delivery charges for maintenance, household, kitchen, recreation, laundry, etc. Report any installation charges.

Replacements and acquisitions should be distinguished as major or minor items. Minor items are defined as individual items costing less than \$500. These are expensed. Items costing \$500 or more and having a useful life of more than two years should be capitalized and the depreciation reported in account 29, **Use Charges**.

10 Rent: Report the rent for real property and utilities if they are included in the rental agreement. If the utilities expense can be identified separately, it is reported in account 13, Utilities.

11 Rent- Furnishings and Equipment: Report the cost, including installation charges, of rented furnishings and equipment.

12 Rent- Vehicles: Report the cost of vehicles rented or leased by the agency. Include services and maintenance costs if they are part of the rental or lease agreement. Employee personal use of agency vehicles is reported as non-allowable.

13 Utilities: Report utility costs (fuel oil, natural gas, electric and other utilities).

14 Repairs and Maintenance- Plant and Equipment: Expense for the maintenance, repairs and service contracts for plant, (facility, residence or office) office equipment, stationary and movable equipment. Differentiate between expenses charges to **plant (line A)** and **equipment (line B)**.

Supplies used for repairs made by agency staff are charged to account 09, **Supplies and Equipment**. Expenditures for repairs which prolong the useful life of an asset, increase its value or adapt it to a different use are capitalized with depreciation reported in account 29, **Use Charges**.

15 Repairs and Maintenance-Vehicles: Report the cost of maintenance, repairs and service contracts on agency vehicles. For rented vehicles, only include repair and maintenance costs not covered by the rental or lease agreement. Costs for employee owned vehicles are non-allowable.

16 Telephone: Report all telephone costs in this account. Include the regular billings from the local telephone companies, answering services, direct lines, etc. Credit this account with refunds for personal telephone calls.

17 Postage: Report the cost of postage stamps, postage meter rentals and mailing permits.

18 Dues/Licenses/Permits: Report the following costs in this account: memberships in national or local industry organizations, professional certificates, birth and death certificates, permits for the storage of fuel, alcohol and other inflammables.

19 Office Supplies: Report the cost of consumable office supplies including freight and delivery charges. Include typewriters, adding machines, etc. Capitalize items costing \$500 or more and report the depreciation in account 29, **Use Charges.** Include payments to printers and commercial artists for letterheads, pamphlets, financial reports, office forms, checks, annual reports, etc.

20 Subscriptions/Publications: Report the cost of books, periodicals, magazines, newspapers, etc. Include subscriptions and single copy purchases.

21 Conference Expense: Report the cost of outside conferences related to agency business. Include registration fees, transportation, lodging and meals.

22 Administrative Expense: Report administrative costs that support the agency service programs but are not directly identified with any particular service function. Examples are agency board and committee meetings, general staff meetings, organization and procedures surveys, gratuities to non-employees, gifts to staff on special occasions, etc.

Include expenses that are administrative in nature, but not specifically identified in this chart of accounts, such as appraisals of plant.

23 Staff Development: Report the cost of seminars, training programs and courses authorized by the agency.

24 Publicity: Report the cost of informational material that is necessary to the agency program function and activities. Examples are materials for recruiting Safe Home providers, agency staff and community education. General public relations materials such as agency films and news releases are considered to be fund raising and must be reported as non-allowable.

25 Audit, Legal and Advisory Fees: Report the cost of audit and legal services. Bookkeeping services are reported in account 04, **Purchase of Services.**

26 Insurance: Report the cost of insurance including liability, fire and theft, burglary, plate glass, automobile, etc. Credit this account with dividends, refunds and rebates received from insurance carriers or agents.

Insurance costs related to employee benefits are reported in account 02, **Fringe Benefits and Payroll Taxes**.

27 Interest: Report interest expense that is related to the particular program.

- A. **Debt Services-** The interest on bank loans, bonds, mortgages, etc. if the expense is to improve the conditions of agency property.
- B. **Operations-** Interest expense incurred to solve cash flow problems. This expense is subject to the following conditions:
 - ◆ The interest is charged by a financial institution such as a bank;
 - ◆ The interest charges must be reduced by any earnings on the investment portfolio or unrestricted agency funds. This includes board-restricted funds.
 - ◆ The interest expense incurred is for the minimum amount necessary to continue agency operations. Borrowing against receivables in excess of day to day operating expenses is not allowable for rate setting purposes.

28 Taxes: Water, school, property and other taxes paid by the agency. Include the New York State Corporation Franchise Tax. Not for profit agencies must apply for tax exempt status for property taxes. If any agency does not apply for tax exempt status for property taxes, these taxes are not allowable. Generally, property taxes will be considered allowable the first year a building is obtained by an agency or when a lease agreement specifies that the agency is responsible for the payment of such taxes. **Payments for Federal, State or City income taxes are not allowable.**

29 Use Charges: Report the use charge (depreciation) for owned property, plant and equipment. The basis for the charges is the initial actual cost or historic appraised value, in the cases of donated assets or where the historical cost cannot be determined, of each asset divided by the useful life.

The straight line method of computing use charges (depreciation) on owned property, plant and equipment is required.

Allowable useful lives for facilities, buildings or property are as follows:

Buildings:	
Brick and mortar construction	40 years
Wood frame construction	25 years
Land Improvements	20 years
Furniture and Equipment	10 years
Vehicles	3 to 5 years
Leasehold Improvements	3 to 15 years

Donated furniture or equipment cannot be expensed or capitalized.

30 Charges from Parent Organization: Report the cost of support services provided by the agency’s parent organizations. Examples are clerical staff, supplies, duplication services, technical consultants, bookkeeping services, etc. If costs are reported in this account, **OCFS-DV-2856, Supplemental Memorandum Report, Charges from Parent Organization** must be submitted.

Charges from parent organizations are allowed only if they are charged to all related agencies on the same basis.

31 Non-allowable expenses- See the explanation on page 2 under “Detailed Instructions.”

2. INSTRUCTIONS FOR COMPLETING OCFS-DV-3308 REPORT OF ALLOCATION METHODS

Column 1- The number for the account from OCFS-DV-2652. There is a line for each account.

Column 2- “Allocation Method Used”; indicate the methodology used as a basis for distribution of allocated cost.

Column 3- “Total Expense”; amount reported on OCFS-DV-2652 in the applicable account.

Column 4- “Direct Expense”; portion of Total Expense (Column 3) charged directly to the cost center.

Column 5- “Allocated Expense”; portion of Total Expense (Column 3) allocated to the cost center.

Columns 6-10- “Distribution of Allocated Expense”: this portion of the form consists of two parts, Amount and Percent. Each program that generates a portion of the Allocated Expense should be identified with the percent of Allocated Expense and the amount that it contributes. **NOTE: Columns 6-10 must equal Column 5.**

Example:

Acct No.	Allocation Method Used	Total Expense from DV-2652	Direct Expense	Allocated Expense	Program	Shelter	Safe Dwelling	Safe Home	Non Residential
					%	50%	20%	20%	10%
21	Square	1,500	1,000	500	AMT.	250	100	100	50

	Feet								
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3. INSTRUCTIONS FOR COMPLETION OF OCFS-DV-2651: RESIDENTIAL PROGRAM BED NIGHT STATISTICS

All residential bed night statistics are reported on this form. If you operate more than one Safe Dwelling facility, combine the bed night statistics for all of them under a single Safe Dwelling heading.

Enter the following information:

- ◆ **Agency Name**
- ◆ **Program Type:** DV Shelter, DV Program, Safe Dwelling, Safe Home Network
- ◆ Program Licensed Capacity: The licensed capacity of the facility; this is taken from the OCFS issued operating certificate.
- ◆ **I. Bed Nights Billed to LDSS (Local Departments of Social Services):**
 - A. Billed for Full Payment: Those bed nights where the LDSS was billed the full DVSAR.
 - B. Billed for Partial Payment: Those bed nights where the LDSS was billed a portion of the DVSAR.
 - C. Total bed nights billed to LDSS: The total of A and B.
- ◆ **II. Bed Nights Provided but Not Billed to LDSS:** Bed nights provided that were, for whatever reason, not billed to a local department of social services.
- ◆ **III. Total of all Bed Nights Provided (billed and not billed).**
- ◆ **IV. Program Utilization:** The percentage of utilization based on licensed capacity and all bed nights provided.

4. INSTRUCTIONS FOR COMPLETING OCFS-DV-2654, REPORT OF ACTUAL INCOME

In compliance with New York State's full financial disclosure policy, each authorized agency is required to report all revenue. Revenue must be reported regardless of whether or not it is applied to operating expenses. Each source of revenue must be clearly indicated for the appropriate twelve-month reporting period.

OCFS-DV-2654 is divided into three sections:

Section A- Government Grants

Section B- Fee for Service

Section C- Other Income

The column "EDP Code" should be left blank (OCFS use only).

Income reported in Sections A and B and C must be allocated to the appropriate program cost center. Where income is attributed to more than one program it should be allocated to each affected program. Note: Only agencies which are eligible for both a residential and non-residential grant are required to allocate income between Residential and Non-Residential Cost Centers.

Section A- Government Grants

Use this section to report grant revenue from all government sources that is used to reduce agency operating expenses. The income must be allocated to the appropriate cost center. List each source of income separately. (Do not lump sum.) The following list gives examples of the types of income reported under Section A. It is not intended to be all inclusive.

Report only government grant income. Do not enter fee income or per diem income in this section. The funding that you receive from the local district as a DV SAR per diem is reported in Section B of "Fees Income."

- ◆ NYS Crime Victims Board
- ◆ NYS Social Services Maintenance Grants
- ◆ Federal Emergency Management Agency Grants
- ◆ NYS Department of Health Grants
- ◆ Community Service Block Grants
- ◆ Local Social Service Department Grants
- ◆ OCFS Grants

Section B- Fee for Services

Report revenue from government and non-government sources for reimbursement for services provided. The following is a list of Section B income. It is not intended to be all inclusive.

- ◆ Local Social Services Districts, payments of DV State Aid Rates
- ◆ Third Party Insurance Payments
- ◆ Other State (New Jersey, Pennsylvania, etc.)
- ◆ Private Fees Collected.

Section C- Other Income

Report all other agency income in this section. The sources and amounts must be specifically identified. The following list gives examples of Section C income. It is not intended to be all inclusive.

- ◆ Grants from Foundations, Corporations or other private sources
- ◆ Interest Income
- ◆ Capital gains
- ◆ Capital losses from investments (should be shown as a negative number and subtracted from the total)
- ◆ Private Donations, Legacies and Bequests

- ◆ Contributions or allotments from the United Way, Community Chest, Greater New York Fund, etc.
- ◆ Employee Donation- Other than to pay for expenses incurred by the agency.

5. INSTRUCTIONS FOR COMPLETING OCFS-DV-2856, SUPPLEMENTAL MEMORANDUM REPORT CHARGES FROM PARENT ORGANIZATION

This form must be completed if expenditures were reported in account 30, **Charges from Parent Organization on OCFS-DV-2652.**

Elements of Cost Included in the Charge

The nature of the service provided (i.e. duplicating materials, clerical staff, supplies, technical consultant, bookkeeping services, EDP services, etc.) must be itemized with the corresponding amount charged. The total parent organization charge must agree with the amount reported in account 30 of **OCFS-DV-2652.** If any element of cost is covered by a purchase of services agreement, designate such cost by using the letters P.O.S. after the description of the cost in the "nature of expense" section.

Description of the Method by which the Parent Organization Determines the Charge

Describe how the parent organization allocates the charge to the agency. Charges are allowable only when they are charged on the same basis to all related agencies.

Description of the Method by which the Parent Organization Charge is Allocated to the Program Centers

Describe the allocation methods used to distribute the parent organization charge along with an explanation of how the methods were derived. These methods must conform with the general accounting standards described in these instructions.

Allocation to Program Cost Centers

Record the amounts reported in Account 30 on the **OCFS-DV-2652.**

6. INSTRUCTIONS FOR OCFS-DV-2668, EMPLOYEE DISTRIBUTION BY JOB CLASSIFICATION

This report is used to distribute salaries and full time equivalent (FTE) positions by job classification to the different program cost centers. A separate page is provided for each of the three job classifications: Administration, Program Support and Maintenance.

Job Classification: Report each job title filled during the reporting period.

Administration, Program Support and Maintenance positions should be reported using the job titles found in the instructions for Account 01, Report of Actual Expenditures.

A job title should be included in only one of the three job classifications unless the OCFS has given prior, written approval. If a job title has both full and part time positions, they should be combined on one line. Therefore, each job title should have only one line.

EDP Code (Column 1)

OCFS use, leave blank.

Highest Gross Annual Salary (Column 2)

Indicate the agency's highest annual salary paid for each job title.

Lowest Gross Annual Salary (Column 3)

Indicate the agency's lowest annual salary paid for each job title.

Salary Total (Column 4)

List the total salary amount paid for each job title. The sub-total for each job classification must correspond to the total salaries reported in account 1 of the **Report of Actual Expenditures**.

FTE, Agency Total (Column 4a)

Indicate the number of full time equivalent positions paid by the salaries listed in column 4. Full time equivalent (FTE) is defined as the actual fractional or whole number of positions filled during the reporting year. Do not carry out numbers to more than two decimal places.

For example, a full time worker is hired on January 1, six months after the start of the reporting year. Since that person was paid for one half year, 0.5 FTE worker

is reported. If the position was half time, .25 FTE should be reported; .50 years times .50 time equals .25 FTE.

A formula to determine full time equivalency follows:

FTE equals the number of months worked divided by 12 times the number of hours worked per week divided by the agency standard work week. This formula applied to the half time worker mentioned above would show:

(6 months worked divided by 12) * (20 divided by 40) based on a 40 hour work week

$$.50 * .50 = .25 \text{ FTE}$$

FTE workers who work overtime are also calculated with this formula. For example, a worker with a standard 40 hour work week who also works an average of 5 hours overtime each week would be shown as follows:

(12 divided by 12) * (45 divided by 40)

$$1 * 1.125 = 1.13 \text{ FTE}$$

Note that the exact answer, 1.125, is rounded up to 1.13 since numbers are not carried out to more than two decimal places.

FTE, (Columns 5a through 8a)

Salaries must be distributed to program cost centers on the same allocation basis used on the Report of Actual Expenditures, OCFS-DV-2652. Salaries for fund raising and investment counseling must be reported in a separate column labeled "Non-allowable."

Report the full time equivalent positions by job title and programs using the formula described above. The total full time equivalent positions must equal the total for each job title listed in Column 4a. Use a separate sheet of paper to report volunteer worker FTE's in each job title. Do not combine paid and volunteer FTE's on one line. Do not estimate a cost for volunteer FTE's on this fiscal form.

**EXAMPLE OF SALARIES AND FULL TIME EQUIVALENCY
DISTRIBUTED ON OCFS-DV-2668**

OCFS Job Classification	EDP Code	Highest Gross Annual Salary	Lowest Gross Annual Salary	Agency Total Salary	FTE	DV Shelter Salary	FTE	Non-Residential Salary	FTE
Administration	(1)	(2)	(3)	(4)	(4a)	(5)	(5a)	(6)	(6a)
Executive Director		50,000	40,000	45,000	1.00	29,250	.65	15,750	.35
Secretaries		18,000	15,000	99,000	6.00	57,750	3.50	41,250	2.50