

INSTRUCTIONS FOR REPORTING FORMS

Each detention administering agency is required to complete the following forms:

| | |
|----------------------|---------------------------|
| OCFS/DET-2651 | Program Statistics |
| OCFS/DET-2652 | Cost Report |
| OCFS/DET-2654 | Income Report |
| OCFS/DET-2668 | Salary Itemization |

These forms are to be used for reporting the detention administering agency’s total cost of detention programs operated within its jurisdiction. All costs associated with administering and providing detention programs, whether operated by the detention administering agency itself or contracted, which are claimed for OCFS reimbursement must be reported. Please note that any payments made by the detention administering agency for detention care received outside its jurisdiction are not to be included in costs reported (cost for this care will be reported by another detention administering agency).

BACKGROUND

Chapter 53 of the Laws of 2002 authorizes the Office of Children and Family Services (OCFS) to promulgate regulations establishing cost standards relating to the reimbursement of detention programs. As the first step in development of these regulations, OCFS is requiring all detention administering agencies to submit annual budgeted and actual costs for each detention facility operated or contracted. This cost data will assist OCFS in drafting cost standards which are reflective of actual operations.

All questions or comments regarding the reporting forms and their instructions should be directed to the OCFS Detention Services Unit at (518) 473-4630.

GENERAL REQUIREMENTS

1. The reporting period must represent the detention program’s contract year.

2. When *reporting actual cost information*, all four (4) forms (Program Statistics/Cost Report/Income Report/Salary Itemization) must be completed.

When *reporting budgeted cost information*, only the Program Statistics, Cost Report and Salary Itemization forms require completion.

3. A separate Cost Report must be prepared for each detention facility, *with an exception being made for family boarding homes*. If a detention administering agency or contract provider operates more than one (1) family boarding home detention facility, costs for these facilities must be combined and reported on a single Cost Report. The Income Report and Salary Itemization forms can be used to report information for all detention facilities.
4. Costs must be reported using the forms provided - Cost Report/Income Report/Salary Itemization and their related instructions, rounded to the nearest dollar.

*Please note that although these forms, and related instructions, are **similar** to those used under Standards of Payment to report foster care costs, they have been customized for the exclusive use of reporting detention program costs.*

5. **‘Cost’, for purposes of these instructions, is defined as expenditures less applied (offsetting) income.** Applied income includes all non-service related income which can be identified with an individual account on the Cost Report. Examples include School Breakfast/Lunch income, grants, workers compensation and insurance recoveries, intra-agency transfers and corrections to prior period expenditures. All such income must be reported on the Income Report and deducted from its related expenditure to arrive at a given account’s cost reported on the Cost Report.
6. Amounts reported on the Cost Report must be classified into columns for Residence, Education and Medical. All direct costs of educational and medical services must be reported in their respective column. The Residence column must be used to report all allowable costs not classified into the Education and Medical columns.
7. Budgeted costs must be submitted to the OCFS Detention Services Unit for review and approval at least 60 days prior to the implementation of any contract and prior to facility certification/recertification.
8. Actual costs for the last completed contract year must be submitted to the OCFS Detention Services Unit no later than the date budgeted costs for the upcoming year are submitted. For example, assuming a calendar year detention program, actual costs for 2002 must be reported no later than the time budgeted costs for 2004 are submitted.
9. Actual costs must be consistently reported on either the cash or accrual basis, and must be compliant with Generally Accepted Accounting Principles (GAAP). If accruals are reported, reversing entries should be processed in the succeeding year to preclude reporting the same expense in two successive fiscal years.

10. Actual costs reported must summarize costs as recorded in the detention operator's books, documents, accounts and other evidence pertaining to the operation of detention programs. These records must be retained for the balance of the fiscal year in which they were made and for six (6) additional years thereafter. The OCFS, State Comptroller, State Attorney General's Office and any other authorized entity shall have access to the records during the term specified above for purposes of audit and review.
11. Individual expenditures and income must either be recorded within the detention administering agency's and/or provider's detention cost center or elsewhere within the respective accounting systems and documented as detention related.
12. Costs reported must not include encumbrances or estimates.
13. Costs reported must be consistent with the provision of detention services defined in the NYCRR Part 180 Juvenile Detention Facilities Regulations, and are subject to legislative appropriation restrictions contained in the annual New York State budget.
14. Costs must not be reported for services associated with grants or non-detention programs such as, but not limited to, delinquency prevention, aftercare, foster care, community outreach, substance abuse, family intervention, public assistance, probation and court services.
15. Indirect costs are an allowable cost of operating detention programs to the extent that the allocation base is reasonable and results in a distribution of cost commensurate with the service benefit received.
16. Costs incurred for services charged to the detention facility on a fee-for-service basis are an allowable cost to the extent that they can be supported by source documentation.
17. Depreciation charges, when reported on the Cost Report, must be calculated using the straight-line method applied to the acquisition cost of owned property. **Depreciation must be reported on the Cost Report if one of the following conditions applies:**
 - Depreciation on detention program property is recorded for financial statement purposes.
 - Depreciation or a use allowance is calculated on detention program property in accordance with OMB Circular A-122 Cost Principles for Non-Profit Organizations, OMB Circular A-87 Cost Principles for State, Local and Indian Tribal Governments or Local Finance Law, as applicable.

INSTRUCTIONS FOR PROGRAM STATISTICS

Please complete a separate statistical report (OCFS-DET-2651) for each facility which is operated as or will be used to provide detention services. Designate whether reporting budgeted or actual data by entering an 'X' in the cell to the right of either the Budget or Actual gray box at the top of the form.

Columns

Facility Name—name of facility as it appears on the operating certificate

Program Type—designate the type of facility e.g. institution, group home etc.

OCFS Certified Capacity-- capacity being proposed or as listed in operating certificate

Admissions—number of children admitted to the facility during the reporting period

Total Care Days—actual number of days that individuals were at the facility

Rows

Family Boarding Homes—enter number of family homes licensed to provide services

Education—educational services can be delivered in different types of approved education settings, the following categories of education service delivery should be reported separately.

Special Act School District—corporately approved school affiliated with a child care agency where the child is placed.

On campus school--school operated by a child care agency where the individual is placed

On campus school-other agency—school operated by a child care agency other than where the individual is placed

Local public school – self explanatory

Other school—any other type of educational setting—provide separate details as part of the annual narrative submission.

Private Tutoring—individualized or group tutoring provided by local school or contractors

INSTRUCTIONS FOR COST REPORT

Designate whether reporting budgeted or actual cost data by entering an 'X' in the cell to the right of either the BUDGET or ACTUAL gray box at the top of the form.

Designate the facility for which costs are reported by entering the facility's name in the space within the Residence column heading directly above 'Residence'.

01 Salaries

Information reported for this account will come from the completed Salary Itemization form (OCFS/DET-2668).

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

Account 01 is separated into six classifications or sub-accounts. A brief description of each classification and a representative list of job titles under each follows. **Each employee should be reported in the classification where they work the majority of their time.** Apportionment of an individual's salary to two (2) or more classifications is not permitted.

Administrative: Persons whose primary function is the policy direction, general management and support of the operation of the detention program in accordance with applicable rules and regulations of the OCFS and all other applicable requirements of law and of the policies of the governing board.

Job Titles:

| | |
|--------------------------------|----------------------------------|
| Administrative Assistant | Supervisor of Detention Facility |
| Assistant Facility Director | Principal of On-Grounds School |
| Assistant Superintendent | Director of Purchasing |
| Assistant Administrator | Financial Director, Controller |
| Associate Director | Chauffeur (<i>for staff</i>) |
| Coordinator | Accountant/Auditor |
| Director of Detention | Business/Office Manager |
| Facility Manager/Director | Planners/Researchers |
| Executive Director | Bookkeeper |
| Superintendent | Statistician |
| Administrative Manager/Analyst | Computer Programmer/Analyst |
| Program Director | Clerk |

Commissioner
Executive Assistant
Deputy Commissioner
Assistant to Director
Stenographer, Receptionist, Typist

Ombudsman
Budget Examiner
Attorney
Secretary

Social Services: Persons whose primary function is to provide direct counseling and/or psychotherapy services including psychological testing, planning and coordination of services to children and their families, supervision, training or consultation to staff who provide the above services.

Job Titles:

Director of Social Services
Assistant Director of Social Services
Social Work Supervisor
Detention Social Worker
Psychologist (*unlicensed by NYS*)

Social Worker
Caseworker
Casework Supervisor
Social Worker Assistant
Case Aide

Child Care: Persons whose primary function is to provide direct supervision of the activities of children in care, or to supervise the staff who provide this service.

Job Titles:

Director of Child Care
Supervising Child Care Worker
Senior Child Care Worker
Child Care Worker
Education Counselor
Houseparent
Recreation Coordinator/Director
Recreation Supervisor
Recreation Worker/Specialist
Recreation Worker
Counselor/Detention Counselor
Youth Detention Worker
Youth Group Worker

Chaplain
Teacher
Education Supervisor
Arts and Crafts Instructor
Special Education Teacher
Teacher Aide
Detention Aide
Direct Care Worker
Direct Care Supervisor
Day Program Coordinator
Detention Intake Worker
Senior Detention Counselor

Medical/Mental Health: Persons whose primary function is to provide the development of medical policies and procedures for the agency and for the direction of medical programs and the delivery of medical and health services to the children in care.

Job Titles:

Medical Director
Assistant Medical Director
Physician
Psychiatrist
Psychologist (*licensed by NYS*)
Registered Nurse
Pharmacist
Medical Technician
Speech/Physical Therapist

Licensed Practical Nurse
Nurse's Aide
Medical Librarian
Audiologist
Dentist
Dental Assistant/Technician
Clinic Coordinator
Nurse

Child Support: Persons whose primary functions are food preparation and the hygienic and clothing needs of the children.

Job Titles:

Barber
Butcher
Cook
Dietitian
Dietitian Aide
Dining Room Supervisor
Dining Room Worker
Food Service Manager
Food Service Worker
Waitress/Waiter
Housekeeper
Supply Supervisor

Director of Food Services
Institutional Aide
Escort
Laundry Supervisor
Laundry Worker
Seamstress
Tailor
Shoe Repair
Steward
Stock Worker
Clothing Supervisor

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

Job Titles:

Engineer
Electrician
Superintendent
Boiler Room Engineer
Mason
Gardener
Maintenance Worker
Printer
Custodial Worker
Housekeeper
Janitor

Mechanic
Carpenter
Plumber
Foreman
Painter
Watchman
Attendant
Caretaker
Cleaner
Laborer
Domestic Worker

02 Benefits and Taxes

1. **FICA/Medicare** - Employer portion of FICA and Medicare taxes.
2. **Insurance-Life/Health** - Agency cost of life, disability, dental and health insurance premiums.
3. **Pension and Retirement** - Agency cost of employee retirement benefits.
4. **Workers Compensation/Unemployment/NYS Disability** - Agency cost of Workers Compensation, Unemployment Insurance and NYS Disability premiums. Include credits for premium refunds and employee contributions.
5. **Vacation/Sick Leave Accrual** - Agency's accrual of vacation and sick leave that employees have earned but not yet taken. This applies to the reporting fiscal year only, providing that the following four (4) conditions are met:
 - Employer's obligation is attributable to employees
 - Obligation relates to rights that vest or accumulate
 - Payment of the compensation is probable
 - Amount to be paid can be reasonably estimated

In order to properly account for 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 or 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 illustrate proper reporting of this amount:

- 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 7 days of leave during this period. For reporting purposes, the agency should report 8 days as accrued time. The 15 days the employee earned is offset by the 7 days used.

- Using the example above, 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* 5 days for the fiscal period.

03 Transportation - Children

All direct costs associated with the actual transportation/security of children to detention facilities and to/from a detention facility and court appearances, medical appointments and programmatic activities when these services are provided by the detention operating agency, detention administering agency or pursuant to an agreement with a service provider.

Unallowable costs include transportation costs relating to placement in an institution or for a pre-placement interview and any indirect charges such as standby or availability.

04 Recreation and Social Activities

Costs for sporting, recreational, cultural and developmental events or programs contracted. Other examples are trips, outings, video rentals and club membership fees.

05 Chaplain Services

Religious counseling and support services provided to residents.

06 Educational Services

Includes services provided under contract, or services provided by the detention operator whose costs are recorded separate from the detention program in the operator's accounting records. Excludes detention program staff reported in account 01, Salaries and staff training costs reported in account 15, Staff Development.

07 Security Services

Necessary costs incurred for protection of the detention program's staff, residents and facilities, including contract costs, wages, uniforms and equipment.

08 Laundry Services

Costs associated with residents and detention operations.

09 Refuse Collection

Disposal costs of refuse from detention operations.

10 Extermination Services

Costs associated with detention facilities only.

11 Janitorial Services

Costs associated with maintaining detention facilities.

12 Purchase of Health Services

Payments for medical and mental health services necessary for compliance with requirements detailed in the NYCRR Part 180 Juvenile Detention Facilities Regulations.

13 Food

Costs of food service contracts and food purchased for residents. Includes the cost of resident meals purchased off grounds and delivered.

14 Clothing/Grooming

Cost of clothing and grooming supplies purchased for resident use.

15 Staff Development

Costs of staff training designed to increase vocational effectiveness, including necessary travel.

16 Travel of Program Staff

Travel costs incurred by program staff in performance of detention related duties.

17 Supplies and Equipment - Program

Cost of consumable supplies and equipment items, including computers, utilized in detention operations for which depreciation or a use allowance is not recorded or calculated (depreciation or use allowance charges must be reported in account 47, Depreciation-Program Equipment). Vehicle costs should not be reported in this category (must be reported in account 22, Vehicles). Program equipment reportable in this category can include building improvements, including equipment replacements, costing less than \$5,000 each (if \$5,000 or more, report in account 45, Capital Improvements).

Equipment items whose cost was reimbursed by OCFS wholly in the year acquired will be subject to a recoupment of cost commensurate with each item's unexpired estimated useful life from the time such items are no longer utilized in the operation of the detention program.

An inventory record of all equipment items must be maintained and contain the following information for each item: description, acquisition date, acquisition cost, estimated useful life, location and information regarding transfers or retirement.

18 Supplies and Equipment - Office

Cost of consumable supplies and equipment items, including computers, utilized in office or administrative operations for which depreciation or a use allowance is not recorded or calculated (depreciation or use allowance charges must be reported in account 49, Depreciation-Office Equipment).

Equipment items whose cost was reimbursed by OCFS wholly in the year acquired will be subject to a recoupment of cost commensurate with each item's unexpired estimated useful life from the time such items are no longer utilized in the operation of the detention program.

An inventory record of all equipment items must be maintained and contain the following information for each item: description, acquisition date, acquisition cost, estimated useful life, location and information regarding transfers or retirement.

19 Supplies and Equipment - Medical

Cost of supplies and equipment used by staff in the delivery of medical services, including the cost of prescription drugs. It is not anticipated that any medical equipment acquired would generate depreciation or use allowance charges.

20 Rent - Property

Rent for property used as detention facilities. Amounts are allowable subject to the following conditions:

1. For property owned by the detention operator, allowable rent shall not exceed the normal costs of ownership, such as depreciation, taxes, insurance and maintenance, provided that no part of such rent shall duplicate any other allowed cost.
2. Rentals involving sales/leaseback transactions shall be limited to the normal costs of ownership.
3. Rent associated with a non-related party transaction is allowable if reasonable in light of such factors as rental costs of comparable property, market conditions in the area, alternatives available and the type, life expectancy, condition and value of the property leased.
4. Rent associated with a related party transaction (i.e., a less-than-arms-length lease) is allowable only up to the amount that would be allowed had ownership vested in the detention operator. A related party transaction will be presumed to exist under the following conditions:
 - One party to the lease is able to control or substantially influence the actions of the other.
 - Both parties to the lease are subject to common control under the same governing agency.

- The governing agency creates an entity to acquire and lease property to the governing agency and other parties.
 - The lease is subject to treatment as a capital lease under GAAP (Generally Accepted Accounting Principles).
5. For county and city operated programs, rental of publicly owned property will be considered a related party transaction, and cost will be limited to the allowable costs of ownership explained above.

21 Rent - Furnishings and Equipment

Cost of rented furnishings and equipment, excluding vehicles (must be reported in account 22, Vehicles).

22 Vehicles

Report the cost of vehicles which are rented, or purchased for which depreciation or a use allowance is not recorded or calculated (depreciation or use allowance charges must be reported in account 48, Depreciation-Vehicles). Repairs and maintenance costs on all vehicles, whether rented or purchased, should also be reported in this account. Vehicle insurance must be reported in account 38, Insurance.

Vehicles whose cost was reimbursed by OCFS wholly in the year acquired will be subject to a recoupment of cost commensurate with each vehicle's unexpired estimated useful life from the time such vehicle is no longer utilized in the operation of the detention program.

An inventory record of all vehicles must be maintained and contain the following information for each vehicle: description, acquisition date, acquisition cost, estimated useful life, location and information regarding transfers or retirement.

23 Utilities

Report the cost of all utilities, including electric, natural gas, steam, oil, water and sewer.

24 Repairs and Maintenance - Buildings

Report all costs for the repair, maintenance and upkeep of buildings, including associated equipment, used in operating detention programs. Equipment under this category is defined to be fixtures or articles affixed to the building.

Costs reportable as repairs and maintenance should serve to keep property in an efficient operating condition, and should not add to the permanent value of the property or prolong its useful life. Costs which add to the permanent value of the property or prolong its useful life are considered capital improvements, and should be reported in either account 45, Capital Improvements (costs of \$5,000 or more on which depreciation or a use allowance is not recorded or calculated) or account 46, Depreciation-Buildings.

25 Repairs and Maintenance - Program Equipment

Report all costs for the repair, maintenance and upkeep of equipment utilized in detention operations.

26 Repairs and Maintenance - Office Equipment

Report all costs for the repair, maintenance and upkeep of office equipment utilized in office or administrative operations.

27 Telephone and Communications

Report all costs for telephone and communication services, including beepers, cell phones, voice mail systems and computer infrastructure.

28 Postage

Report the cost of all mailings.

29 Dues

Report costs related to staff membership in any professional or community organizations.

30 Subscriptions/Publications

Report the costs of books, periodicals, magazines, newspapers, etc.

31 Conference Expense

Report the cost of outside meetings or conferences related to detention operations. Include registration fees, transportation, lodging and meals.

32 Administrative Expense

Report administrative costs that indirectly support detention operations. Examples are agency board and committee meetings, general staff meetings, gratuities to non-employees, gifts to staff on special occasions, etc.

33 Publicity

Report the cost of informational material that is necessary to support detention operations, including recruiting detention staff and foster boarding home providers.

34 Audit and Legal

Report the cost of audit and legal services.

35 Accounting and Purchasing

Report the cost of all accounting and purchasing services.

36 Data Processing

Report the cost of all data processing services.

37 Consultants

Report the cost of advisory services obtained. Exclude feasibility analysis costs with regard to construction of new detention facilities (will be included as part of any new construction's original cost). These costs will be reviewed for relevance to detention operations and reasonableness.

38 Insurance

Report the cost of insurance including liability, property and vehicle. Insurance costs related to employee benefits must be reported in account 2, Fringe Benefits and Payroll Taxes.

39 Office Services

Report all costs incurred for office operations not reportable in other accounts.

40 Travel of Administrative Staff

Travel costs incurred by administrative staff in performance of duties supporting detention operations.

41 Research

Report the cost of detention related research activities. These costs will be reviewed for relevance to detention operations and reasonableness.

42 Interest - Debt Service

Interest charges on a debt instrument undertaken to acquire or improve the condition of agency property. Allowable interest is subject to the following conditions:

- If related to detention facilities, project must be approved by the OCFS.
- Indebtedness must not exceed the current approved value of the property.
- Interest rate cannot exceed the reasonable costs of financing associated with an arms-length transaction between independent parties.

- Interest must be supported by a contractual agreement for the payment of interest and for the eventual repayment of the loan for which the interest was incurred.

43 Interest - Operations

Interest expense incurred to solve cash flow problems. Interest charges related to penalties (e.g., prompt payment requirements) are unallowable. Allowable interest is subject to the following conditions:

- Interest is charged by a financial institution.
- Interest charges must be reduced by any earnings on the investment portfolio or unrestricted agency funds, including board restricted funds.
- Interest is for the minimum amount necessary to continue agency operations. Borrowing against receivables in excess of day-to-day operating expenses is unallowable.

44 Taxes

Includes water, school, property and other non-income related taxes.

45 Capital Improvements

Building improvements and building equipment replacements of \$5,000 or more on which depreciation or a use allowance is not recorded or calculated. The OCFS reserves the right to require reimbursement of these items over their estimated useful lives.

46 Depreciation - Buildings

Depreciation (straight-line) or use allowance on buildings and associated equipment recorded or calculated by the detention operator.

Includes annual depreciation allowances previously calculated by the OCFS related to certain county operated detention facilities.

47 Depreciation - Program Equipment

Depreciation (straight-line) or use allowance on detention program equipment recorded or calculated by the detention operator.

48 Depreciation - Vehicles

Depreciation (straight-line) or use allowance on vehicles used in detention operations recorded or calculated by the detention operator.

49 Depreciation - Office Equipment

Depreciation (straight-line) or use allowance on office equipment used in detention operations recorded or calculated by the detention operator.

50 Charges from Parent Organization

Indirect costs incurred by the parent organization(s) allocated to detention operations. Costs are allowable to the extent supported by reasonable allocation procedures. For example, costs should be uniformly allocated to all agencies/programs, and the base(s) used should not result in a disproportionate allocation to detention operations.

51 County-Wide Cost Allocation

Indirect costs from a county cost allocation plan prepared in accordance with OMB Circular A-87 Cost Principles for State, Local and Indian Tribal Governments requirements are allowable if allocated directly to detention within the plan, provided that no part of such costs shall duplicate any other allowed costs. Indirect costs considered ineligible for reimbursement under A-87 requirements are likewise unallowable as costs of detention.

52 Payments to Foster Parents

Payments to foster parents for board and care provided to children in OCFS certified non-secure detention family boarding care facilities. Payments can also include fixed payments guaranteeing the availability of foster parents to accept children into care.

INSTRUCTIONS FOR INCOME REPORT

Designate each facility for which income is reported by entering the facility's name in the space within the respective Facility column heading directly above 'Facility'.

This form is used to report income recorded against all detention facilities. Income reported must be itemized by source against the detention facilities benefited using the following two (2) sections:

Applied

Includes all non-service related income which serves to reduce operating expenditures and can be identified with an individual account on the Cost Report. Examples include School Breakfast/Lunch income, grants, workers compensation and insurance recoveries, intra-agency transfers and corrections to prior period expenditures.

Please note that all applied income items, in addition to being reported on the Income Report, must also be deducted from its related expenditure to arrive at a given account's cost reported on the Cost Report.

Other

Report all agency income recorded against detention facilities not identifiable with an individual account on the Cost Report. Examples include interest, contributions, capital gains or board/donor restricted income.

INSTRUCTIONS FOR SALARY ITEMIZATION

Designate each facility by entering the facility's name in the space within the respective Facility column heading directly above 'Facility'.

This form is used to report the following information for all detention facilities:

- Itemization, by title, of salaries and number of employees reported on the Cost Report(s).
- Distribution of salaries and number of employees reported for each title against the detention facilities benefited.

A separate page is provided for each of the Cost Report's six (6) job classifications: Administration, Social Services, Child Care, Medical/Mental Health, Child Support and Maintenance.

Report the following information for each job classification:

1. Actual titles held by employees comprising the job classification (one title per line).

If a given title has both full and part-time positions, report each on a separate line.

2. Number of employees serving under each title

Use full-time equivalents (FTE) to report number of employees. The sum of all individual FTEs should be reported as each title's FTE. An FTE is defined as the actual fractional or whole number of positions filled during the reporting year. An individual FTE is calculated as follows: *(number of months worked divided by twelve) X (number of hours worked per week divided by the agency standard work week) X (percentage of time spent working on detention programs)*. For example, a full-time Child Care Worker hired on July 1, six months after the start of the reporting year, would be assigned a .5 FTE. If the title was a part-time (50%) Child Care Worker, a .25 FTE would be assigned. If the Child Care Worker above only worked 50% of the time on detention programs, the FTE would be .25 and .125 for full-time and part-time, respectively.

Total FTEs for all titles under each job classification must equal the number of employees reported for that job classification on the Cost Report.

3. Salary applicable to all employees serving under each title

Each title's detention total salaries will represent the sum of each employee's detention total salary. Each employee's detention total salary is calculated by multiplying the employee's detention program FTE by the employee's salary.

Detention total salaries for all titles under each job classification must equal the salaries reported for that job classification on the Cost Report.

4. Distribution of each title's detention total salary and FTE against the detention facilities benefited

Each facility's share of a given title's detention total salary and FTE will represent the sum of employee distributions.

Total salary and FTE distributions against facilities for each title must equal the title's detention total salary and FTE reported.