

TOTAL PROGRAM COST DISPLAY (FCR 12FFA)

PURPOSE:

This form displays the annual expenditures of the specific FFA program. The costs displayed should represent actual allowable and reasonable costs incurred for the program during the corporation's most recent fiscal year.

If the corporation operates more than one program (separate level of care) a separate FCR 12FFA must be completed for each program. The sum of Lines 500, Column 3 on all FCR 12FFA forms should equal the corporation's total FFA budget for the fiscal year.

INSTRUCTIONS:

Corporate/Licensee Name: Enter the name shown on line 2 of the FCR 1FFA which was submitted for the latest rate request.

Program Name: Enter the Program Name if different from the Corporate/Licensee Name.

Corporate Number: Enter the number issued by the California Secretary of State.

Program Number: Enter the program number from the FCR 2FFA (e.g., 1234.01.01).

Agency Fiscal Year: Costs reported are the actual costs incurred for the reporting period which is the agency's most recent fiscal year. Enter the beginning and ending month and year for the agency's fiscal year (e.g., 07/2001 - 06/2002).

Column 2: Line items of costs that might be incurred by an FFA. Enter the amount that was incurred during the program's fiscal year.

- Line 100a: Executive Director Salary - Report the annual salary for person designated as the Executive Director. Include payroll, payroll taxes, and benefits (if applicable).
- Line 100b: Assistant Director Salary - Report annual salary for person designated as the Assistant Director. Include payroll, payroll taxes, and benefits (if applicable).
- Line 100c: Administrator Salary - Report annual salary for person designated as the Administrator. Include payroll, payroll taxes, and benefits (if applicable).
- Line 100d: All other Administrative Salaries - Report annual salaries for all other staff primarily responsible for the ongoing administration and support functions of the organization, including salaries and wages, overtime, payroll taxes and employee benefits which include vacation, sick leave, contributions to an employee pension plan, and dental and health insurance.
- Line 101: Recruitment Payroll - Report the cost of recruiting certified family home foster parents. Include payroll, payroll taxes, and benefits (if applicable).
- Line 102: Training Payroll - Report the cost of training certified family home foster parents. Include payroll, payroll taxes, and benefits (if applicable).
- Line 110: Administrative Contracts - Report legal, consulting or other contract fees related to the program.
- Line 121: Telephone - Report all telephone, facsimile (fax), cellular, and pager costs related to the program.
- Line 122: Postage and Freight - Report all postage and freight costs related to the program.
- Line 123: Office Supplies - Report office supply costs related to the program.
- Line 132: Conferences, Meetings, In-Service Training - Report the cost of attending conferences, meetings, and in-service training related to foster care.
- Line 133: Memberships, Subscriptions, Dues - Report the cost of memberships, subscriptions, and dues related to foster care.
- Line 134: Printing, Publications - Report all printing and publication costs related to the program.
- Line 135: Bonding, General Insurance - Report all bonding and general insurance costs related to the program.
- Line 137: Advertising - Report all costs related to advertising for the program.
- Line 138: Miscellaneous - Report all costs related to the program not already identified in any other line item on this form.
- Line 200: Building and Equipment Payroll - Report all program building and equipment payroll costs. Include payroll, payroll taxes, and benefits (if applicable).
- Line 211: Building Rents and Leases - Report all building rent and lease costs related to the program.
- Line 214: Acquisition Mortgage Principal & Interest - Report any principal and interest on original acquisition mortgages related to the program.
- Line 215: Property Appraisal Fees - Report independent appraisals, for both owned and leased property related to the program.
- Line 216: Property Taxes - Report any taxes for both owned and leased or rented property related to the program.
- Line 217: Building and Equipment Insurance - Report insurance costs for both owned and leased or rented buildings and equipment related to the program.
- Line 221: Utilities - Report the cost of electricity, natural gas, water, garbage, and sewer as they apply to the program.
- Line 222: Building Maintenance - Report all building maintenance costs related to the program.

TOTAL PROGRAM COST DISPLAY (FCR 12FFA) (CONTINUED)

- Line 223: Building and Equipment Contracts -Include building equipment, payroll, payroll taxes and employee benefits, building maintenance, contracts, supplies, equipment leases, equipment depreciation expenses, expendable equipment, and miscellaneous building and equipment expenses.
- Line 224: Building and Equipment Supplies - Report all building and equipment supply costs.
- Line 225: Equipment Leases - Report all equipment lease costs.
- Line 226: Equipment Depreciation Expense - Report equipment depreciation expense. Identify the depreciation methodology in the notes to the financial statements.
The total depreciation charges throughout the useful life of the equipment shall not exceed the original cost of the acquisition.
- Line 227: Expendable Equipment - Report expendable equipment as identified in the financial statements.
- Line 228: Building and Equipment Miscellaneous - Report miscellaneous building and equipment costs not previously identified.
- Line 241: Vehicle Leases - Report vehicle lease costs related to the program.
- Line 242: Vehicle Depreciation - Report vehicle depreciation costs related to the program.
- Line 243: Vehicle Operating Costs - Report vehicle operating costs such as insurance, fuel, maintenance and repairs, license fees, taxes, and reimbursements to employees for business use of their personal automobiles as it applies to the program.
- Line 350: Total Paid to Certified Family Homes - The amount reported includes payments to the foster parents for the cost of, and the cost of providing, but is not limited to the following items: food, clothing, shelter, daily supervision, school supplies, personal incidentals, reasonable travel to the child's home for visitation, and liability insurance which covers the child.
- Line 352: Other Child-Related Costs, Not Provided by Certified Family Homes - Report all other child-related costs not provided by certified family homes.
- Line 410: Social Worker Payroll and/or Social Worker Contract - Report all social worker payroll or contract costs. Include payroll, payroll taxes, and benefits (if applicable).
- Line 440: Direct Care Contracts - Report any direct care contract costs not identified elsewhere.
- Line 500: Total Expenses - Enter the total amount of each column.

Column 3: Total: Enter total program expenditures for each line item of cost that was incurred during the agency's fiscal year. If a cost item is shared among two or more programs, enter only that portion spent for the specific program.

EXAMPLE: The agency office is used for two programs. Program A serves 20 children, Program B serves 10 children. If the rental cost for the office (line item 211) is \$9,000 for the year, the cost could appropriately be allocated by entering \$6,000 on the FCR 12FFA for Program A and \$3,000 on the FCR 12FFA for Program B. Explain in column 7 the allocation method used to arrive at this program's share of costs.

Columns 4-7: Activity: Based on percentage of use, or other appropriate allocation explained in column 8, enter the proportion of the cost in column 3 that is spent for each of these activities

EXAMPLE: The agency car operating expenses (gas, oil, maintenance, repair) are \$4,000 for the year. It is used 50% of the time by the social worker, 20% for administrative duties, 20% by training personnel, and 10% for recruitment of new certified foster parents. This cost will be shown as follows:

	<u>Column 3</u>	<u>Column 4</u>	<u>Column 5</u>	<u>Column 6</u>	<u>Column 7</u>
Line 243	Total	Administration	Recruitment	Training	Social Work
	\$4,000	\$800	\$400	\$800	\$2,000

Column 8: Explain how the figures in columns 4-7 were determined, including the allocation bases. If more space is necessary, attach an additional sheet.

TOTAL PROGRAM COST DISPLAY (FCR 12FFA)

SUBMIT ONE FOR EACH PROGRAM

Number of months in cost reporting period _____

CORPORATE/LICENSEE NAME	PROGRAM NAME (IF DIFFERENT)	CORPORATE NUMBER	PROGRAM NUMBER			AGENCY FISCAL YEAR (MO /YR - MO /YR)	
(1) LINE	(2) LINE ITEMS OF COST	(3) TOTAL (SUM OF COLS. 3 THRU 6)	(4) ADMINISTRATION	(5) RECRUITMENT	(6) TRAINING	(7) SOCIAL WORK	(8) EXPLANATION
100a	Executive Director Salary						
100b	Assistant Director Salary						
100c	Administrator Salary						
100d	All Other Administrative Salaries						
101	Recruitment Payroll						
102	Training Payroll						
110	Administrative Contracts						
121	Telephone						
122	Postage and Freight						
123	Office Supplies						
132	Conferences, Meetings, In-Service Training						
133	Memberships, Subscriptions, Dues						
134	Printing, Publications						
135	Bonding, General Insurance						
137	Advertising						
138	Miscellaneous						
			0	0	0	0	
200	Building and Equipment Payroll						
211	Building Rents and Leases						
214	Acquisition Mortgage Principal & Interest						
215	Property Appraisal Fees						
216	Property Taxes						

TOTAL PROGRAM COST DISPLAY (FCR 12FFA)
SUBMIT ONE FOR EACH PROGRAM - CONTINUED

Number of months in cost reporting period _____

CORPORATE/LICENSEE NAME		CORPORATE NUMBER (IF DIFFERENT)	CORPORATE NUMBER	PROGRAM NUMBER			AGENCY FISCAL YEAR (MO/ YR - MO/ YR)	
(1) LINE	(2) LINE ITEMS OF COST	(3) TOTAL (SUM OF COLS. 4 THRU 7)	(4) ADMINISTRATION	(5) RECRUITMENT	(6) TRAINING	(7) SOCIAL WORK	(8) EXPLANATION	
217	Building and Equipment Insurance	0						
221	Utilities	0						
222	Building Maintenance	0						
223	Building and Equipment Contracts	0						
224	Building and Equipment Supplies	0						
225	Equipment Leases	0						
226	Equipment Depreciation Expense	0						
227	Expendable Equipment	0						
228	Building and Equipment Miscellaneous	0						
241	Vehicle Leases	0				0		
242	Vehicle Depreciation	0	0	0	0	0		
243	Vehicle Operating Costs	0	0	0	0	0		
		0	0	0	0	0		
350	Total Paid to Certified Family Homes	0	0	0	0	0		
352	Other Child-Related Costs, Not Provided by Certified Family Homes	0						
		0	0	0	0	0		
410	Social Worker Payroll and/or Social Worker Contract	0				0		
440	Direct Care Contracts	0				0		
		0				0		
500	TOTAL EXPENSES	0	0	0	0	0		