



ONLINE FILL-IN FEATURE

The DPR-151 can be downloaded from the DMV website by going to dmv.ny.gov. The form can be filled in on your computer, or you can download the form, print it, and fill it in by hand.

IDP INFORMATION

Enter the name of the Impaired Driver Program, Location Code, Sponsoring Agency Name, and year for the reporting period, in the spaces provided.

REVENUE

Lines 1 & 2 Enrollment Fees and Transfer/Reentry Fees:

The only IDP revenue source reported here should be fees paid by IDP participants. If the IDP is the recipient of a cash donation, a federal, state or local grant, or any subsidy during the calendar year, please report it with a full explanation on a separate sheet and submit it with this report.

Line 3 Total Revenue:

Enter the total of lines 1 & 2 (plus any extraordinary income, as noted in the above paragraph).

EXPENSES

A. INSTRUCTION

Line 4 Salaries:

Complete Schedule A for all Instructor salaries and fringe benefits, before entering an amount on line 4. The amount on line 4 should be the TOTAL of the Total Salaries Paid column from Schedule A.

Line 5 Fringe Benefits:

Complete Schedule A before entering an amount on line 5. The fringe rate is normally in the 35% range; anything significantly above that rate should be explained in detail. For a fringe rate to be reported as an expense, fringe benefits must be part of the salary package. If less than the standard fringe benefit package (social security, pension, health insurance, etc.) is provided, an amount representing less than 35% should be reported here. If no fringe benefits are provided, this line should be zero. The amount on line 5 should be the TOTAL of the Fringe Amount column from Schedule A.

NOTE: Anyone hired to instruct in the IDP should be considered an Instructor, not a consultant, for the purposes of this report.

Lines 6-9 Materials and Equipment, Travel and Training, Classroom Rent and Classroom Utilities:

Only expenses directly related to IDP instruction should be included here. If equipment is used for non-IDP instruction as well, the expense should be prorated. For rent and utilities, if the classroom area is used for non-IDP programs or activities on a regular basis, expenses should be prorated. IDPs should not be absorbing or mitigating the expenses of other programs.

Line 10 Total Instruction Expenses:

Enter the total of lines 4 through 9.

EXPENSES (continued)

B. ADMINISTRATION

Lines 11 & 12 Salaries, and Fringe Benefits:

Complete Schedule B for Administrative Staff before entering amounts on lines 11 and 12. Again, the Fringe Benefit rate should be in the 35% range if standard benefits are provided. The amount on line 12 should be the TOTAL of the Fringe Amount from Schedule B.

Lines 13-18 Travel/Conventions/Workshops, Office Equipment, Office Supplies, Office Rent, Custodial Services, Utilities/Telephone:

All entries for administrative expenses should be expenses directly related to the IDP. If equipment, space, etc. is shared, expenses reported should be prorated. The IDP should not be absorbing costs of other programs.

Line 19 Insurance:

Complete Schedule C before entering an amount here. The amount on line 19 should be the TOTAL of Insurance Expenses from Schedule C.

Line 20 Other:

Complete Schedule D before entering an amount here. List all other administrative costs for which there is no appropriate existing line in the report. (Please refer to the instructions for Schedule D on page 3.) Be specific about items reported in Schedule D. All expenses must be directly related to the IDP.

Line 21 Overhead Cost (Rate: _____ %):

Where a Sponsoring Agency uses an approved overhead rate, an overhead rate up to 30% of total salaries is acceptable. Any rate greater than 30% should be supported by appropriate documentation (for example, university financial office policy). **If you itemize the other than personal service expenses (using lines 13 through 19), you should not also be charging an overhead rate unless it is for items that are not included in the sponsor's overhead rate.** If that is the case, please identify those items not included in the overhead rate and submit that information with this report.

Line 22 Total Administrative Expenses:

Enter the total of lines 11 through 21.

Line 23 Grand Total Expenses:

Enter the total of line 10 and line 22.

Line 24 Net Surplus or Deficit:

Subtract line 23 (Grand Total Expenses) from line 3 (Total Revenue).

If expenses exceed revenue, place the amount in parentheses to show a loss. For example, (\$10,000) on line 24 would signify a deficit of \$10,000.

ITEMS PROVIDED BY SPONSOR AT NO COST TO IDP (PAGE 2 of DPR-151)

Use this page to identify those items that are provided by the Sponsoring Agency to the IDP at no cost to the IDP, and without any expectation of repayment.

OPTIONAL: You may estimate and enter a monetary value for the items on this page and calculate a total monetary value for the goods and services provided to the IDP gratis by the Sponsoring Agency. This figure is not part of the calculation that determines if a program is operating at a profit or a deficit, but it is important information for DMV as well as for the IDP to report and retain. DMV needs to know the extent to which a IDP depends upon the benefaction of the Sponsoring Agency to remain viable.

Non-Revenue-Generating Enrollees:

Enter the number of enrollees admitted to the IDP during the calendar year who were certified as indigent by the court, and who were reported as such to DMV. These participants produced no revenue for the IDP.

Those individuals that the IDP determined were unable to pay the enrollment fee, but who were not certified by the court as indigent, should not be included here.

SCHEDULE A: Instructor Salaries & Fringe Benefits

Schedule A is used to list the number of instructional positions, the number of hours worked, the salary paid and the total instructional cost of these employees after the fringe benefit expense is added in. The last column should be the total of the salary plus the fringe benefit amount as determined by the established rate. The last line on this schedule should show the grand total of instructional salaries and fringe benefits that should equal the total of lines 4 and 5 of the Fiscal Report.

SCHEDULE B: Administration Salaries & Fringe Benefits

Schedule B is used to list the number of individuals hired in an administrative capacity, their job title, the number of hours worked, the salaries paid, the fringe benefit rate utilized and the total of the salary plus the fringe benefit amount expended. The last line of the schedule should show the grand total of administrative salaries and fringe benefits that should equal the total of lines 11 and 12 of the Fiscal Report.

SCHEDULE C: Insurance

Schedule C is used to report Insurance expenses.

SCHEDULE D: Other

Schedule D should be used for reporting and itemizing administrative expenses for which no existing line on the Fiscal Report form is relevant or appropriate. Detailed explanations should be included with this report if expenses are reported for:

- ◆ advertising
- ◆ taxes
- ◆ legal fees
- ◆ professional fees
- ◆ supplies (supplies should be covered in the line items provided)
- ◆ loans
- ◆ "miscellaneous"