

New York

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT

State of New York

Methods and Standards for Establishing Payment Rates

Intermediate Care Facilities for the Mentally Retarded

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Effective April 1, 2014 and thereafter the State Developmental Centers and Community Based SOICFs/IID will be paid interim rates as described in subparagraph (4) which will be reconciled to the final reported allowable costs as described in subparagraph (5) in accordance with the principles set forth in this section.

(1) General Requirements.

- (i) The State will report costs in accordance with Generally Accepted Accounting principles in a complete Consolidated Fiscal Report (CFR) format.
- (ii) There will be one Statewide interim rate for all Developmental Centers and one Statewide interim rate for all Community Based SOICFs/IID.
- (iii) The State will make an adjustment to the rate resulting from any final audit findings or reviews.

(2) Definitions applicable to this section.

- (i) **Allowable Operating Costs** - Are all necessary and proper costs which are appropriate and helpful in developing and maintaining the operation of SOICFs/IID. Necessary and proper costs are costs which are common and accepted occurrences in the field of intermediate care facilities for the developmentally disabled. These costs will be determined in accordance with the cost principles described in the Medicare Provider Reimbursement Manual (HIM-15). This will include allowable program administration, direct care, support, clinical, fringe benefits, and indirect personal service/non-personal service.
- (ii) **Allowable Capital Costs** - Are all necessary capital costs incurred to provide covered services to beneficiaries determined in accordance with the cost principles described in the Medicare Provider Reimbursement Manual (HIM-15). This will include allowable lease/rental and ancillary payments; depreciation of equipment, vehicles, leasehold improvements and real property; financing expenditures associated with the purchase of equipment, vehicles and real property, and related expenditures and leasehold improvements.
- (iii) **Capital Costs** – Costs that are related to the acquisition and/or long-term use of land, buildings, construction, and equipment.
- (iv) **Consolidated Fiscal Report (CFR)** – is the reporting tool utilized by all government and non-government providers to communicate annual costs incurred as a result of operating OPWDD programs and services, along with related utilization and staffing statistics.
- (v) **Depreciation** – is the allowable cost based on historical costs and useful life of buildings, fixed equipment, capital improvements and/or acquisition of real property. The useful life shall be based on "The Estimated Useful Life of

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Depreciable Hospital Assets (2008 edition).” The depreciation method used shall be straight-line method.

- (vi) **Facility** – the site or physical building where actual services are provided.
- (vii) **Financing Expenditures** – interest expense and fees charged for financing of costs related to the purchase/acquisition, alteration, construction, rehabilitation and/or renovation of real property.
- (viii) **Final Rate** – the reported allowable costs for the applicable rate year.
- (ix) **Individual** – a person who resides in a Developmental Center or a Community Based SOICFs/IID.
- (x) **Interim Rate** – is the most recently approved final rate trended to the applicable rate year.
- (xi) **Lease/Rental and Ancillary Payments** – a facility’s annual rental payments for real property and ancillary outlays associated with the property, such as utilities and maintenance.
- (xii) **Operating Costs for Developmental Centers** – are all allowable operating costs with the exception of Tax Assessment and Capital. Developmental Center costs include any necessary transportation to and from physician, dentist, and other clinical services as well as any other transportation appropriate to the individual’s participation in community based activities planned for or sponsored by the facility. Developmental Center costs do not include emergency/nonemergency ambulance services which were separately billed to Medicaid.
- (xiii) **Operating Costs for Community Based SOICFs/IID** – are all allowable operating costs with the exception of Tax Assessment, Day Services, and Capital.
- (xiv) **Rate Period** – is the annual time period that rates are effective. For Government Providers the time period is April 1st through March 31st.
- (xv) **Reimbursable Costs** – are the allowable costs reported in the rate period CFR.
- (xvi) **Tax Assessment** – is an assessment that is uniformly imposed on all SOICFs/IID services of all such providers and is included in the rate.
- (xvii) **Unit of Service** – is the unit of measure denoting lodging and services rendered to one individual between the census taking hours of the facility on two successive days. The day of admission but not the day of discharge will be counted as a unit of service. Also, one unit of service will be counted if the individual is discharged on the same day he/she is admitted, providing there was an expectation that the admission would have at least 24-hour duration. Reserved bed days under Attachment 4.19-C are included in the units of service.

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(3) Interim Rate Computation.

- (i) Until such time that the actual costs for the period can be finalized, Developmental Centers and Community Based SOICFs/IID will be paid interim rates.
- (ii) The interim rate shall be the most recently completed and approved final statewide rate which will be trended to the rate period.

The trend factor used will be the applicable years from the Medical Care Services Index for the period April to April of each year from www.BLS.gov/cpi; Table 1 Consumer Price Index for All Urban Consumers (CPI-U); U.S. city average, by expenditure category and commodity and service group.

- (iii) Generally, actual index values will be used for all intervening years between the base period and the rate period. However, because the index value for the last year immediately preceding the current rate period will not be available when the current rate is calculated, an average of the previous five years actual known indexes will be calculated and used as a proxy for that one year.

(4) Final Rate Settlement.

- (i) The Final Rate will equal the allowable costs reported and audited for a full 12-month rate period utilizing the following method:
 - (a) The Total Operating Cost CFR-1 Line 64 is adjusted by adding or subtracting Agency Administration Allocation CFR-1 Line 65 and Adjustments and Non-Allowable Costs CFR-1 Line 66.
 - (b) Capital Costs are calculated by adding the Total Equipment CFR-1 Line 48 and Total Property-Provider Paid CFR-1 Line 63 together.
 - (c) Day Services are a bottom line adjustment of the Total Adjusted Expenses found on DMH-1 Line 14 of the cost report for SOICF/IID residents attending State Operated and Voluntary Operated Day Habilitation.
 - (i) Effective April 1, 2016 and thereafter, Day Services billings will no longer be included in the rates and will be billed under separate rate codes. The costs are accounted for on DMH-1 as explained above, however, the billings will be accounted for under the separate rate codes.
 - (d) The results of paragraphs (4)(i)(a), (4)(i)(b) and (4)(i)(c) are added together to find the Total Costs not including SPA impact.

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- (i) If there is a SPA impact for the period, it will be added or subtracted to the results of paragraph (4)(i)(d) to find the Total Costs with SPA impact.
- (e) The results of paragraph (4)(i)(d)(i) will be divided by the Units of Service from CFR-1 Line 13 to find the Final Rate.
- (ii) The Final Rate will be calculated and added to eMedNY for adjudication against Medicaid units billed.

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[projected number of client days, shall be increased by the trend factor described in subdivision (g) and increased by an amount for education and related services in accordance with clause 4(ix)(f). In addition, if substantial, material changes that conform to the requirements of subdivision (h) are projected for the rate year these changes may be incorporated into the computation of the April 1 to March 31 period rate without an appeal being filed. OMRDD shall perform a rate year end volume variance adjustment to the April 1 to March 31 period rate for developmental centers by taking into account recalculated operating costs based upon a fixed to variable ratio of 64 percent fixed/36 percent variable, and actual client days.

- (ii) In addition, to encourage the closure of developmental centers, the commissioner will allow the net variable costs associated with the planned reduction of the developmental centers to become part of the operating costs of remaining like facilities. Net variable costs are total variable costs less the sum of that portion of the variable costs that become part of the operating costs of new state operated programs and services and the projected personal service attrition savings, as determined using historical attrition trends over the preceding three years, that occur at the developmental centers. The commissioner will allow reimbursement of these net variable costs as part of a plan to close the developmental centers. This incentive plan would provide for the reimbursement in total of net variable costs in the developmental centers without adjustment or offsets.
 - (a) For each rate period, the net variable cost will be calculated based on the number of reduced beds planned for that rate period. 100 percent reimbursement of the net variable cost will be allowed for that rate period.
 - (b) Under this incentive plan eligible costs will be limited to personal service costs including fringe benefits and overhead and other than personal service costs excluding capital costs.
 - (c) To determine the capital cost portion of the rate, OMRDD shall review the component relating to capital costs for substantial material changes and if said changes conform to the requirements of paragraphs (f)(1) and (3) of this section and subdivision (j) General Rules for Capital Costs and Costs of Related Party Transactions, and subdivision (k) Glossary, make corresponding adjustments in computing the subsequent period rate.]

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- [(vi) The computation of the rate resulting from the application of this paragraph can also be represented by the following formula:
 - (a) $\text{trended reimbursable operating costs} + \text{untrended reimbursable operating costs} + \text{reimbursable capital costs} = \text{total reimbursable costs}.$
 - (b) $\text{total reimbursable costs} / \text{units of service} = \text{the rate}.$

- (vii) If OMRDD is unable to compute a rate for a newly certified facility, it may establish an interim rate which shall be the regional average for other facilities.
 - (a) OMRDD shall replace the interim rate retroactively to the starting date of such interim rate by a rate developed from the initial budget report submitted by the facility.
 - (b) The rate developed from the initial budget report shall be subject to all the requirements of this section, and shall be effective for the remainder of the then current rate period.

- (viii) Since July 1, 1996, providers have been responsible for any necessary transportation to and from physician, dentist, and other clinical services, and any other transportation appropriate to the consumer's participation in community-based out of residence activities planned for or sponsored by the facility. Nothing herein shall be interpreted as precluding the accessing of separate Medicaid claiming for emergency/nonemergency ambulance services (as defined in 18 NYCRR 505.10) necessitated by the consumer's medical condition.

- (ix) (a) To encourage the closure of developmental centers, the commissioner will consider proposals to allow the variable costs associated with the closed facility or facilities to become part of the operating expenses of new or existing state operated under 31 bed facilities. The commissioner will allow a reasonable incentive plan for the reimbursement of the increased costs in the state operated under 31 bed facilities if it is coupled with the closure of a developmental center. An incentive plan would provide for the reimbursement in total of increased costs in the state operated under 31 bed facilities without adjustment or offsets.
 - (i) 100 percent reimbursement of the increased cost for at least one full rate period, but less than two full rate periods.]

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- [(ii) 75 percent reimbursement of the increased cost for the second full rate period.
 - (iii) 50 percent reimbursement of the increased cost for the third full rate period.
 - (iv) 25 percent reimbursement of the increase cost for the fourth full rate period.
- (b) Costs to be eligible for this incentive plan will include but not be limited to direct care, support and clinical personal service and fringe benefit amounts for employees whose most recent prior employment was at a closed or scheduled to close developmental center.
- (i) In order to have the cost of former developmental center employees included in the incentive plan, the state operated facility applying for a rate adjustment must hire such employee within twelve months of the official closing date of the developmental center.
 - (ii) Salaries and fringe benefit amounts paid to eligible employees by the facility cannot exceed the average salary and fringe benefit amount paid to comparable employees currently on that facility's payroll.
- (c) Incentive plan applications from provider shall be made in writing to the commissioner.
- (i) The application shall identify the employees, their job titles, salary levels, date hired and B/DDSO.
- (x) To accelerate the closure and to encourage a reduction in the size of developmental centers, the commissioner will consider proposals to allow the variable costs associated with a developmental center to become part of the operating expenses of new and existing state operated under 31 bed facilities. The variable costs associated with the developmental center will be allowed for the transition which is the period beginning on the date an official announcement to close a facility or facilities and ending on the date of actual closure. Also variable costs associated with the planned conversion of beds which is at least 10 percent change in the facility census will be allowed. The commissioner will allow a reasonable incentive for the reimbursement of the increased costs in the state operated under 31 bed facilities during the transition and/or conversion period. An incentive plan would provide for the reimbursement in total of increased costs in the state operated under 31 bed facilities without adjustments or offsets.]

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[(a) The commissioner will allow the following reimbursement for approved proposals:

- (i) 75 percent reimbursement of the increased costs incurred during the transitional closure period. On the effective date of closure, reimbursement of increased costs will be considered under subsection (c)(3)(viii).
 - (ii) 75 percent reimbursement of the increased costs incurred during the conversion period. The conversion period will be for at least one full rate period but less than two full rate periods. If during the conversion period, an official announcement of closure occurs, the reimbursement of increased costs may be considered under (c)(3)(ix)(a)(i).
- (b) Costs to be eligible for this incentive plan will include but not be limited to direct care, support and clinical personal service and fringe benefit amounts for employees whose most recent prior employment was at a developmental center.
- (i) In order to have the cost of former developmental center's employee included in the incentive plan, the facility applying for a rate adjustment must hire such employee during the transitional and conversion periods.
 - (ii) Salaries and fringe benefit amounts paid to eligible employees by the facility cannot exceed the average salary and fringe benefit amount paid to comparable employees currently on that facility's payroll.
- (c) Incentive plan applications from the provider shall be filed in accordance with (c)(3)(viii)(c).

(4) Computation of the base period rate.

- (i) For each facility the commissioner shall establish rates in accordance with the certified capacity as stated in a facility's provider agreement.
- (ii) Base period rates for over thirty bed facilities and developmental centers shall be computed on the basis of a full 12-month cost report submitted by the provider for the 12-month period beginning 24 months prior to the effective date of the base period, and subject to the cost category screens described herein. For a newly certified over thirty bed facility, OMRDD]

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[shall use budget data, as submitted pursuant to NYCRR subpart 635-4 or 681.12 (which ever is applicable).

- (iii) The base period rate for under thirty-one bed Region II and III non-state operated facilities shall be computed on the basis of a full twelve month cost report submitted by the provider for the twelve month period beginning January 1, 1999 and adjusted in accordance with subparagraph (3)(ii) of this subdivision. The base period rate for under thirty-one bed Region I non-state operated facilities shall be computed on the basis of a full twelve month cost report submitted by the provider for the twelve month period beginning July 1, 1999 and adjusted in accordance with subparagraph (3)(ii) of this subdivision. For state operated facilities of under thirty-one beds, regardless of region, the initial base period shall be computed on the basis of a full twelve month cost report submitted by the provider for the twelve-month period beginning April 1, 1999 and adjusted in accordance with subparagraph (3) (ii) of this subdivision. Thereafter the base period rates for under thirty-one bed facilities shall be computed on the basis of a full twelve month cost report submitted by the provider for the twelve month period beginning 48 months prior to the effective date of the base period. For a newly certified under thirty-one bed facility, OMRDD shall use the budget data submitted pursuant to NYCRR subpart 635-4 or 681.12 (which ever is applicable).
- (iv) For a newly certified facility, the initial base period rate shall be determined pursuant to subparagraph (vii) of this paragraph. For under thirty-one bed facilities the units of service are determined by multiplying the certified capacity of the facility by 365 days. For over thirty bed facilities, units of service are the certified capacity of the facility multiplied by 365 days multiplied by 99 percent. A facility's submitted budget costs may be adjusted based on a comparison to the actual costs of other existing facilities operated by the provider in order to determine the costs of an efficient and economic operation. If the provider does not operate other facilities, the submitted budget costs may be adjusted based on a comparison to the average costs of other facilities in the same region.
- (v) For facilities which are not newly certified facilities, the initial base period rate shall be determined pursuant to subparagraph (vii) of this paragraph. For under thirty-one bed facilities the units of service are determined by multiplying the certified capacity of the facility by 365 days. For over thirty bed facilities, units of service are the higher of the certified capacity of the facility multiplied by 365 days multiplied by 99 percent, or the actual reported units of service.
- (vi) As appropriate, OMRDD shall apply trend factors to each facility's reimbursable operating costs, except for education and related services.]

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[(vii) The computation of the rate resulting from the application of this paragraph can also be represented by the following formula:

- (a) $\text{trended reimbursable operating costs} + \text{untrended reimbursable operating costs} + \text{reimbursable capital costs} = \text{total reimbursable costs.}$
- (b) $\text{total reimbursable costs} / \text{units of service} = \text{the rate.}$

(viii) For all facilities there shall be a day program services add-on so that facilities which have day program services included in their rate shall be reimbursed as follows for these services. The add-on shall reflect service needs as well as the efficiency and economy of operation.

- (a) For sheltered workshop services, effective July 1, 1995, the facility will receive a reimbursable cost of \$9,899 per annum for each program participant. For program participants to whom the conditions set forth in subparagraph (ix) of this paragraph apply, the facility will receive a reimbursable cost of \$9,499 per annum for each program participant.
- (b) For day training programs effective July 1, 1995, the facility will receive a reimbursable cost of \$11,033 per annum for each program participant. For program participants to whom the conditions set forth in subparagraph (ix) of this paragraph apply, the facility will receive a reimbursable cost of \$10,633 per annum for each program participant.]

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- [(c) If an agency applies to OMRDD prior to January 1, 2003 and for participants receiving services in day training facilities where the Developmental Disability Profile average score for the site exceeds 348 for the adaptive score and exceeds 10 for the health score, the amount of the add-on shall be determined by a budget review. The amount of the add-on received by the ICF/DD for such day training services shall reflect individual service needs as well as efficiency and economy of service provision. Effective January 1, 2003, for any facility to which this subclause applies the add-on will be equal to the reimbursement that was in the facility's rate on December 21, 2002, and that was applicable to day training services described in this subclause.
- (d) The costs of day program services delivered in a certified Day treatment facility (see Part 690 of 14 NYCRR) may not be included as an add-on to the ICF/DD rate.
- (e) Effective January 1, 2003, a provider may request that a day services add-on be included in the facility's rate. The day program services add-on for all day program services shall be either the day program services reimbursement included in the rate on December 31, 2002 and adjusted for actual service delivery; or the lower of:
 - (1) the actual costs per the cost report, or
 - (2) the budget costs
 - (3) The costs in subclauses (1) and (2) of this clause are subject to a desk audit. Administrative review of these desk audits shall be in accordance with subdivision 635-6(h) of 14 NYCRR.
- (f) Effective June 1, 1995, the facility will be reimbursed for education and related services in accordance with Title 8 NYCRR. These costs shall not be trended.
- (ix) Effective July 1, 1997 an under thirty-one bed facility may submit to the commissioner a request for a transportation add-on for the transportation of]

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[persons to and from an outpatient service certified pursuant to Article 28 of the Public Health Law for certain persons if:

- (a) in order to meet a person's active treatment needs the person's Individual Program Plan requires a day service (comprising regular attendance at a sheltered workshop or a day training service) in combination with visits to the outpatient service described above, and
 - (b) prior to July 1, 1996, transportation to and from the outpatient service was not included in the rate for the operator of the outpatient service, and
 - (c) prior to July 1, 1996, the rate approved by the local social services district was billed separately by a transportation vendor for transportation to and from the outpatient service, and
 - (d) the vendor ceased billing for transportation of persons residing in the facility to and from the outpatient service.
- (x) The transportation add-on shall be a reimbursable cost added to a facility's rate subject to the conditions set forth in subparagraph (ix) of this paragraph. The transportation add-on shall be calculated using payment/rate data based on local social service district approved Medicaid payment rates made to transportation vendors as of June 30, 1996. A weighted transportation average shall be calculated for each facility by dividing the aggregate transportation payments by the aggregate day service transportation round trips for all persons described in subparagraph (ix) of this paragraph.
- (a) The weighted transportation average for each facility shall be ranked among all day treatment facilities state wide pursuant to the methodology for calculating the transportation component add-on for day treatment facilities described in NYCRR Part 690 subclauses 690.7(e)(3)(vii)(a)(1) through and including (a)(3).
 - (b) The modified weighted transportation average shall be multiplied by the total to and from day service transportation units of service to determine reimbursable transportation costs.

(5) Computation of the subsequent period rate.

- (i) The reimbursable operating costs contained in the subsequent period rates shall be computed as follows. OMRDD shall determine the total]

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[immediately preceding rate period. This amount shall be detrended to the base period.

- (b) For facilities, without a screen as determined in clause (a) of this subparagraph, operated by a provider which does operate other facilities, an agency administrative percentage based on the current reimbursement of those other facilities shall be applied.
 - (c) For facilities without a screen as determined in clauses (a) and (b) of this subparagraph, operated by a provider which operates other OMRDD certified residential programs, an agency administrative percentage based on the current reimbursement of the other OMRDD certified residential programs shall be applied.
 - (d) For facilities without a screen as determined in clauses (a) – (c) of this subparagraph, operated by a provider which does not operate any other OMRDD certified residential programs, a regional average administrative percentage based on the current reimbursement of facilities operated by other providers shall be applied.
 - (e) For facilities without a screen value as determined per clause (a) of this subparagraph, the administrative screen value shall be equal to the percentages derived from clause (b), (c), or (d) of this paragraph times the reimbursable operating costs other than administration. This value shall be detrended to the base year.
- (ii) Reimbursable administration costs shall be the lesser of administrative base year costs/ budget costs, or the screen value as determined in subparagraph (i) of this paragraph.

(2) Direct care screens and reimbursement.

(i) Screen.

The direct care screen value shall be the direct care FTEs multiplied by the regional salary.

- (a) Direct care FTEs shall be calculated utilizing the facility specific disability increment plus bed size increment. The term disability increment shall mean the process of developing facility specific direct care FTEs based upon aggregate consumer disability characteristics as described in 14 NYCRR subdivision 690.7(g) and reported on the Developmental Disabilities Profile (DDP). The disability increment methodology will only be calculated if at least 50 percent of the DDP scores are available. If less than 50 percent of the DDP scores are]

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[available, the direct care FTEs calculated shall be based upon bed size increment alone. The disability increment using the DDP scores is calculated as follows: 0.063 FTEs times the facility mean direct care score plus .008 FTEs times the facility mean behavior score plus 0.062 FTEs times the facility standard deviation direct care score minus 0.019 FTEs times the facility standard deviation behavior score. The direct score is computed for each consumer from the DDP adaptive and health/medical scores as follows: 7.962 plus 0.156 times the adaptive score plus 1.611 times the health/medical score. The bed size increments are as follows:

Bed size	Bed size increment
four	5.700
five	8.310
six	6.448
seven	7.123
eight	8.294
nine	9.171
ten	10.957
eleven	10.939
twelve	12.746
thirteen	9.277
fourteen	15.154
fifteen	10.507
sixteen	14.530
seventeen	16.987
eighteen	18.501
nineteen	18.751
twenty	15.115
twenty-one	20.515
twenty-two	24.873
twenty-three	19.688
twenty-four	22.935
twenty-five	24.043
twenty-six	30.361
twenty-seven	31.325
twenty-eight	32.265
twenty-nine	33.205
thirty	34.145]

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[(b) Direct care regional salaries.

Region

I	\$29,375
II	29,522
III	25,005

Note: The above values are in base year dollars.

- (ii) Reimbursable direct care costs shall be the lesser of the base year costs/budget costs or the screen values established by the subparagraph (i) of this paragraph.

(3) Support personal service screens and reimbursement.

(i) Screen.

The support screen value shall be the support FTEs multiplied by the regional salary.

(a) Support FTE screen values for the budget-based facilities:

Bed size	Support FTE value
4	0.55
5	0.71
6	0.87
7	1.03
8	1.19
9	1.35
10	1.50
11	1.66
12	1.82
13	1.98
14	2.14
15	2.30
16	2.46
17	2.61
18	2.77
19	2.93
20	3.09
21	3.25
22	3.41
23	3.56]

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[24	3.72
25	3.88
26	4.04
27	4.20
28	4.36
29	4.52
30	4.67

- (b) Support FTE screen values for cost-based facilities are based on the base year cost report.
- (c) Support regional salaries.

Region

I	\$29,375
II	29,522
III	25,005

Note: The above values are in base year dollars.

- (ii) Reimbursable support personal service costs shall be the lesser of the base year costs/budget costs, or the screen values established in subparagraph (i) of this paragraph.

(4) Clinical screens and reimbursement.

- (i) For facilities which are not newly certified, the clinical screen shall be the **the appropriate clinical regional salary multiplied by the base year cost report clinical FTEs. Clinical regional salaries are:**

Region

I	\$56,510
II	53,584
III	40,414

Note: The above values are in base year dollars.]

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- [(ii) For newly certified facilities, that have a rate effective on the last day of the immediately preceding rate period, the reimbursable clinical costs will be the clinical FTEs approved and reimbursed in the rate effective on the last day of the immediately preceding rate period multiplied by the lesser of:
 - (a) the clinical average salary reimbursed in the rate on the last day of the immediately preceding rate period detrended to the base year; or
 - (b) the appropriate clinical regional salary listed in subparagraph (i) of this paragraph.

- (iii) For newly certified facilities, that do not have a rate effective on the last day of the immediately preceding rate period, OMRDD will consider budgeted FTEs and average salaries, reviewed and adjusted if necessary through a desk audit process. The reimbursable clinical costs shall be the desk-audited budgeted clinical FTEs multiplied by the lesser of:
 - (a) the desk audited budgeted clinical average salary, detrended to the base year; or
 - (b) the appropriate regional clinical salary listed in subparagraph (i) of this paragraph.]

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- [(iv) For facilities which are not newly certified the reimbursable clinical costs shall be the base year cost report clinical FTEs multiplied by the lesser of:
 - (a) the base year cost report clinical average salary; or
 - (b) The appropriate clinical regional clinical salary listed in subparagraph (i) of this paragraph.

(5) Fringe benefit screens and reimbursement.

- (i) For every new rate cycle, OMRDD shall compute a facility-specific fringe benefit percentage. This percentage shall be determined by summing the direct care, clinical and support fringe benefit costs from the base year budget or cost report and dividing this sum by the sum of direct care, clinical and support personal service costs (exclusive of contracted personal service) from the base year budget or cost report.
- (ii) For newly certified facilities, that have a rate effective on the last day of the immediately preceding rate period, the fringe benefit percentage screen shall equal the fringe benefit percentage contained in the rate effective on the last day of the immediately preceding rate period.
- (iii) For newly certified facilities, that do not have a rate effective on the last day of the immediately preceding rate period, the fringe benefit percentage screen (as calculated in subparagraph (i) above) shall equal the average percentage reimbursed to existing facilities currently operated by the provider. If there are no existing facilities, then the fringe benefit percentage screen shall equal the average reimbursed fringe benefit percentage of any other programs operated by the provider. If the provider does not operate any other programs, then the fringe benefit percentage screen shall equal the regional average percentage reimbursed to other facilities.
- (iv) Reimbursable fringe benefit costs shall be equal to the computed fringe benefit percent established in subparagraphs (i), (ii) or (iii) of this paragraph multiplied by the reimbursable direct care, clinical and support personal service dollars, exclusive of contracted personal service.

(6) Support OTPS (other than personal service) screens and reimbursement.

[(i)	Capacity	Region I	Region II	Region III
	4	51,314	41,999	39,150
	5	64,142	52,499	48,938
	6	76,970	62,999	58,725
	7	89,799	73,499	68,513
	8	102,627	83,999	78,300]

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[(i) The facility's support OTPS screen is determined by multiplying the certified capacity by the appropriate regional per bed value.

(ii) Support OTPS regional per bed values:

Region

I	\$16,097
II	13,085
III	16,418

Note: The above values are in base year dollars.

(7) Utility costs will not be included within the support OTPS screen. The reimbursable utility costs shall be the base year costs or budget costs.

(8) OMRDD shall include in reimbursable costs a regional FTE add-on calculated by multiplying FTEs established per subparagraph (2)(i)(a) of this paragraph by the following dollar amounts:

Region One	\$624.00
Region Two	\$623.35
Region Three	\$556.87

Note: The above values are in base year dollars.]

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[(e) Cost Category Screens and reimbursement for over thirty bed facilities.

In order to determine the reimbursable operating costs to be included in the rate calculation, the following screens (i.e., the maximum amount that will be allowed for a specific item or group of items) will be used.

(1) Direct care, mid-level supervision, and clinical personal service cost category screens:

- (i) For every new rate cycle, OMRDD shall develop values by applying a maximum statewide salary amount to a facility's applicable consumer specific staffing standards. Refer to paragraphs (5)-(8) of this subdivision.
- (ii) These standards shall reflect the severity of disabilities of the population residing at the facility as determined by the procedures outlined in paragraphs (5)-(7) of this subdivision; the number of beds in the facility; whether or not a facility provides on site day program services; and the persons the facility provides services to (i.e., adults, children or both).
- (iii) For any facility which elected to participate in the salary enhancement plan as evidenced by adoption of a resolution of its governing body, effective on the later of October 1, 1987, or the date of adoption of such resolution, the direct care/support reimbursement will be adjusted to reflect the obligation to pay salary levels established by adoption of the resolution referred to in this subclause. In absence of such an election, the standard shall be determined by the facility's actual salary amount based upon the budget or cost report used to establish the rate being adjusted or calculated.

(2) Administrative and support cost category screens:

- (i) OMRDD shall develop values for every new rate cycle by application of a statewide maximum allowable cost.
- (ii) The personal service costs shall be determined by applying a maximum statewide salary amount to the allowable staffing level contained in this subdivision.
- (iii) For any facility which elected to participate in the salary enhancement plan as evidenced by adoption of a resolution of its governing body, effective on the later of October 1, 1987, or the date of adoption of such resolution, the direct care/support reimbursement will be adjusted to reflect the obligation to pay salary levels established by adoption of the resolution referred to in this subclause. In the absence of such an election, the standard shall be]

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[determined by the facility's actual salary amount based upon the budget or cost report used to establish the rate being adjusted or calculated.

(3) Fringe benefit cost category screens:

- (i) For every new rate cycle, OMRDD shall compute a facility-specific fringe benefit percentage. This percentage shall be determined by computing the total fringe benefit cost from the base year budget or cost report and dividing this total by the total personal service cost (exclusive of contracted personal service) from the base year budget or cost report. For every rate cycle after April 1, 1984, this percentage shall be the lower of the previous rate cycle's cost-based fringe benefit percentage plus one percent or a new percentage computed in accordance with the immediately preceding sentence. If a facility's previous rate is based upon a budget, it is not subject to the aforementioned one-percent fringe benefit limitation.
- (ii) To determine the fringe benefit component of the rate, the facility-specific fringe benefit percentage shall be multiplied by the total reimbursable personal service dollars exclusive of contracted personal services.
- (iii) For newly certified facilities, the fringe benefit percentage allowed shall not exceed the average allowed for existing facilities (regardless of size) currently operated by the provider. If there are no existing facilities, then the fringe benefit percentage allowed shall not exceed the fringe benefit percentage of any other programs operated by the provider. If the provider does not operate any other programs, then the fringe benefit percentage allowed shall not exceed the regional average for other facilities.
- (iv) Any increase in the fringe benefit percentage due to Federal or State laws, rules or regulations shall not be subject to the percent increase limitation described in subparagraph (i) of this paragraph.
- (v) If a newly certified facility whose base period rate was determined from total reimbursable budget costs, submits a cost report for the subsequent period in accordance with 14 NYCRR subpart 635-4, a new fringe benefit percentage shall be computed by dividing these costs by the total personal service costs (exclusive of contracted services) as submitted in the new cost report. This percentage shall be subject to the limitations of subparagraphs (i) and (ii) of this paragraph.

(4) Other than Personal Service (OTPS) and Overhead shall be combined into one cost category screen.]

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- [(i) The Other than Personal Service cost category screen will be based on a per bed amount effective at the beginning of each new rate cycle (see paragraph (8) of this subdivision.)
- (ii) The Overhead cost category screen will be a percentage of reimbursable personal service and fringe benefits (see paragraph (8) of this subdivision). This screen will be compared to reported cost or budget costs (agency administration, personal service, OTPS, fringe benefits and capital costs) to determine reimbursable costs.
- (iii) Costs associated with transportation to and from physician, dentist and other clinical services shall be included in the Other than Personal Service screen and subject to the limitations contained therein.]

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[(5) Over thirty bed facility staffing standards, algorithm and screens. FTE factors to determine staff allocations for consumers with differing day programs, who reside in over thirty bed facilities.

Current Willow-brook ratios	Ratios with offsets for adults with outside day program	Ratios with offsets for children with outside day program	On site day program consumer requiring 1:1	31-bed facility children on-site day program
Direct Care 1:4 0.9917 FTE 1:6 0.7083 FTE 1:16 0.3541 FTE	Direct Care 1:4 0.8889 FTE 1:6 0.6399 FTE 1:16 0.3285 FTE	Direct Care 1:4 0.9442 FTE	Direct Care 3.5417 FTE	Direct Care 1:4 0.9917
Mid-level supervision 0.1771 FTE	Mid-level supervision 0.1599 FTE	Mid-level supervision 0.1692 FTE	Mid-level supervision 0.1771 FTE	Mid-level supervision 0.1771 FTE
General clinical 0.3333 FTE	General clinical 0.2934 FTE	General clinical 0.3147 FTE	General clinical See below	General clinical 0.4878 FTE

60+ bed facility children on-site day program	100+ bed facility children on-site day program	31-bed facility adults on-site day program	60-bed facility adults on –site day program	100+ bed facility adults on-site day program
Direct Care 1:4 0.9917 FTE	Direct Care 1:4 0.9917 FTE	Direct Care 1:4 0.9917 FTE 1:6 0.7083 FTE 1:16 0.3541 FTE	Direct Care 1:4 0.9917 FTE 1:6 0.7083 FTE 1:16 0.3541 FTE	Direct Care 1:4 0.9917 FTE 1:6 0.7083 FTE 1:16 0.3541 FTE
Mid-level supervision 0.1771 FTE	Mid-level supervision 0.1771 FTE	Mid-level supervision 0.1771 FTE	Mid-level supervision 0.1771 FTE	Mid-level supervision 0.1771 FTE
General clinical 0.4350 FTE	General clinical 0.3883 FTE	General clinical 0.4046 FTE	General clinical 0.3651 FTE	General clinical 0.3518 FTE]

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- [(6) For the purposes of developing an economy of scale, the following FTE offsets shall be applied against the clinical ratios listed in paragraph (5) of this subdivision:
- (i) For children, bed sizes 32-59, a straight deduction of 0.00182 will be computed per 1-bed increase from the 0.4878 at 31 beds.
 - (ii) For children, bed sizes 61-99, a straight deduction of 0.00119 will be computed per 1-bed increase from the 0.4350 at 60 beds.
 - (iii) For adults, bed sizes 32-59, a straight deduction of 0.00136 will be computed per 1-bed increase from 0.4046 at 31 beds.
 - (iv) For adults, bed sizes 61-99, a straight deduction of 0.00034 will be computed per 1-bed increase from 0.3651 at 60 beds.
- (7) An assessment of consumer level of disability for the purposes of designating direct care staffing levels, as listed in paragraph (5) of this subdivision, shall be completed utilizing the following criteria.

**Direct
Care**

Shift	Ratio	Factor	Description
Day or Evening	1:4	0.25000	1) All children age 21 and under 2) All nonambulatory consumers nonambulatory or wheelchair only) 3) All multiply handicapped consumers (blind or deaf or tube-fed) 4) All nonself-preserving consumers
	1:16	0.06250	All consumers over age 22 who: 1) walk freely 2) have a mental level moderate or above 3) are toilet-trained 4) do not need help eating or dressing 5) have no serious behavior problems 6) do not have any mild behavior problems in the following categories: a) assaults others b) self-abusive c) destroys property d) runs away]

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			[7) have some speech and comprehension
	1:6	0.16666	All others not in above categories
Night	1:12	0.08333	All consumers

(8) Cost center screens for over thirty bed facilities.

(i) From July 1 to June 30, the cost center screens shall be:

(a) Salaries.

Cost area

Administration and support	\$21,751
Direct care and mid-level supervision	20,814
Clinical	34,824

(b) Other cost center screens.

Cost area

OTPS/bed	\$9,190
Overhead	7.29%
Administration and support FTE	0.6284/bed

(ii) From January 1 to December 31 the cost center screens shall be:

(a) Salaries.

Cost area

Administration and support	\$19,413
Direct care and mid-level supervision	19,956
Clinical	31,931

(b) Other cost center screens.

Cost Area

OTPS/bed	\$9,180
Overhead	6.76%
Administration and Support FTE	0.56/bed]

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[(vi) April 1 to March 31 the cost center screens shall be:

(a) Salaries

Administration and Support	\$21,560
Direct Care and Mid-level Supervision	20,643
Clinical	34,495

(b) Other Cost Center Screens

Cost Area

OTPS/Bed	\$9,121
Overhead	6.34%
Administration and Support FTE	.6288 FTE/Bed]

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[(f) Allowable costs.

To be considered allowable, costs must be properly chargeable to necessary consumer care rendered in accordance with the requirements of this Part.

(1) Allowable costs (general).

- (i) Except where specific rules concerning allowability of costs are stated herein, or in subdivision (j) General Rules for Capital Costs and Costs of Related Party Transactions, or subdivision (k) Glossary, the Medicare Provider Reimbursement Manual, commonly referred to as HIM-15, shall be used to determine the allowability of costs. HIM-15 is published by the U.S. Department of Health and Human Services' Health Care Financing Administration (HCFA) and is available from:

Health Care Financing Administration
Division of Publications Management-SSL-12-15
7500 Security Boulevard
Baltimore, MD 21244-1850

It may be reviewed in person during regular business hours at the NYS Department of State, 41 State Street, Albany, NY 12207; or, by appointment, at the NYS Office of Mental Retardation and Developmental Disabilities, Division of Revenue Management, 44 Holland Avenue, Albany, NY 12229-0001.

- (ii) Where rules stated herein, in subdivision (j) General Rules for Capital Costs and Costs of related Party Transactions, subdivision (k) Glossary or in HIM-15, are silent concerning the allowability of costs, the commissioner shall determine allowability of costs based on reasonableness and relationship to consumer care and generally accepted accounting principles.
- (iii) Expenses of portions of expenses reported by a facility that are not reasonably related to the efficient and economical provision of care in accordance with the requirements of this Part, because of either the nature or the amount of the item, shall not be allowed.
- (iv) Costs which are not properly related to consumer care or treatment, and which principally afford diversion, entertainment or amusement to owners, operators or employees of the facility, shall not be allowed.
- (v) The OMRDD shall reduce a facility's base year costs/budget costs by the costs of such services and activities that are not chargeable to the care of the consumers in accordance with this subdivision.]

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- [(a) In the event that the commissioner determines that it is not practical to establish the costs of such services and activities, the income derived therefrom shall be substituted as the basis for reductions of the facility's reported or estimated costs.

- (b) Examples of sources of such income include, but are not limited to:
 - (1) supplies and drugs sold by the facility for use by nonresidents;
 - (2) telephone and telegraph services for which a charge is made;
 - (3) discount on purchases;
 - (4) employees' rental of living quarters;
 - (5) cafeterias;
 - (6) meals provided to staff or a consumer's guests for which there is a charge;
 - (7) operating parking facilities for community convenience; and
 - (8) lease of office and other space by concessionaires providing services not related to intermediate care facility services.

- (vi) Costs for any interest expense related to funding expenses in excess of an approved rate, or penalty imposed by governmental agencies or courts and the costs of insurance policies obtained solely to insure against such penalty, shall not be allowed. OMRDD will not pay interest on the final dollar settlement resulting from the retrospective impact of the rate appeals.

- (vii) Costs of contributions or other payments to political parties, candidates or organizations shall not be allowed.]

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- [(viii) Restricted funds are funds expended by the facility, which include grants, gifts, and income from endowments, whether cash or otherwise, which must be used only for a specific purpose as designated by the donor or grant instrument. Except as provided for in subparagraphs (3)(iii) and (iv) of this subdivision, restricted funds are to be deducted from the designated costs when determining allowable costs. The commissioner may waive the provisions of this subparagraph at his discretion only in those instances where the provider makes a reasonable showing that the imposition of requirements of this subparagraph would cause undue financial harm to the existence of the facility.
- (ix) Only that portion of the dues paid to any professional association which has been demonstrated to be attributable to expenditures other than for lobbying or political contributions shall be allowed.
- (x) A monetary value assigned to services provided by a religious order for services rendered to an owner and operator of a facility shall be considered allowable subject to review by the OMRDD for reasonableness.

(xi) Funded depreciation.

(a) Applicability.

This subparagraph shall apply to all facilities except those governed by subparagraphs (3) (iii) or (iv) of this subdivision and those for which the provider is receiving or has a commitment to receive HUD funding. This section shall apply to facilities which were governed by subparagraphs (3)(iii) or (iv), but which are no longer governed by either such section because the provider has repaid the entire principal owed on the real property of the facility.]

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- [(b) Effective April 1, 1986, for any rate period during which the reimbursement attributable to depreciation on a facility's real property, excluding equipment, exceeds the provider's principal repayment obligations on indebtedness attributable to such real property, such provider shall fund depreciation by depositing such differences in an interest-bearing checking account or other secure investment. If the provider operates more than one facility governed by this paragraph, the provider may maintain one funded depreciation account for two or more facilities. The provider shall not commingle such funded depreciation accounts with other monies of the provider. The provider shall not be required to fund depreciation attributable to the provider's equity in such real property. The provider may expend the funds in such account, including accrued interest, to retire all or a portion of the indebtedness attributable to such real property, or for building improvements and/or fixed equipment necessary to the facility.
- (c) OMRDD will not reimburse interest expense incurred to meet funded depreciation, pursuant to this subparagraph and subparagraphs (3)(iii) and (iv) of this subdivision.

(2) Allowable costs (operating).

- (i) Interest on working capital indebtedness in accordance with standards listed in subdivision (j) General Rules for Capital-Costs and Costs of Related Party Transactions and subdivision (k) Glossary and subject to the limitations of paragraph (d)(1) or (e)(4) of this section will be considered allowable. In the event that a loan is not in accordance with the standards listed above, then the approval of the commissioner is required.
- (ii) Effective April 16, 1992, costs incurred as a result of the provider of services assessment charged pursuant to section 43.04 of the Mental Hygiene Law in the amount of 2.4 percent of the 3 percent assessment charged on cash receipts shall be included in the rate.
- (iii) Effective April 4, 1996, costs in excess of 0.6 percent incurred as a result of the provider of services assessment charged on cash receipts pursuant to section 43.04 of the Mental Hygiene Law shall be included in the rate. Effective April 1, 1999, costs in excess of 0.3 percent incurred as a result of the provider of services assessment charged on cash receipts pursuant to section 43.04 of the Mental Hygiene Law shall be included in the rate. Effective April 1, 2000, the assessment charged on cash receipts pursuant to section 43.04 of the Mental Hygiene Law shall be a reimbursable expense.]

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- [(iv) Allowable operating costs shall also include, but not be limited to, personal service, fringe benefits, OTPS, utility, administration costs, as well as day treatment, day services, and transportation costs, and regional FTE add-ons.
- (v) Liability for compensated absences determined and accrued in accordance with generally accepted accounting principles for governments as promulgated by the Governmental Accounting Standards Board shall be considered an allowable cost.

(3) Allowable costs (capital).

- (i) Start-up costs are those costs which are incurred from the period the provider receives approval pursuant to 14 NYCRR Part 620 for a facility to become an intermediate care facility to the date the first consumer is admitted. However, costs incurred during the period from the first admission to the effective date of the initial provider agreement shall not be considered as start-up costs.
 - (a) OMRDD may, at the discretion of the commissioner, reimburse a provider for all allowable start-up costs incurred in the preparation of the provider during that six-month period prior to the date of the first consumer admission. A provider may apply to the commissioner for an extension of the six-month reimbursable start-up period, provided that the provider can demonstrate why such an extension is necessary. However, under no circumstances shall a facility be allowed reimbursement of start-up costs for any period of time exceeding 18 months prior to the date of the first consumer admission.
 - (b) Allowable start-up costs may include, but not be limited to:
 - (1) personal service expenses;
 - (2) utility expenses;
 - (3) taxes;
 - (4) insurance expenses;
 - (5) employee training expenses;
 - (6) housekeeping expenses;]

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- [(7) repair and maintenance expenses; and
- (8) administrative expenses.
- (c) Any costs that are properly identifiable as organization costs, or capitalizable as construction costs, shall be classified as such and excluded from start-up costs.
- (d) If a provider intends to prepare all portions of its entire facility at the same time, start-up costs for all portions of the facility shall be accumulated in a single deferred account and shall be amortized from the date of the first consumer admission. However, if a provider intends to prepare only portions of its facility (e.g., preparation of a floor or wing), start-up costs shall be capitalized and amortized separately. In either case, unless reimbursed as described in [subparagraph (iv) of this paragraph] paragraph (3) of subdivision (j) of the ICF/DD section of this Plan, start-up costs shall be amortized over a period not to exceed 60 months from the date of the first consumer admission.
- (ii) For any transaction resulting in a change of ownership, the valuation of the assets shall be limited to the lesser of the allowable acquisition cost of the assets to the first owner of record who has received Medicaid payment for the assets) in question on or after August 1, 1982, minus and paid depreciation i.e., seller's net book value) or the acquisition cost of the asset to the new owner.
- (iii) A facility's annual rental payments for real property and maintenance charges associated with cooperative shares may be considered an allowable cost subject to the following conditions:]

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- [(a) The lease, or in the case of cooperative shares, the subscription agreement, is reviewed by and acceptable to OMRDD and any other State agency which must by law or regulation review and approve reimbursement rates.
- (b) The lease agreement must be considered an "arm's-length transaction" not involving an affiliate, controlling person, immediate family or principal stockholder. The "arms-length transaction" requirement may be waived by the commissioner upon application for those corporations holding title to the intermediate care facility's physical plant, created pursuant to the Not-for-Profit Corporation Law with the approval of the commissioner.
- (c) For the purposes of this section, affiliate means:
 - (1) with respect to a partnership, each partner thereof;
 - (2) with respect to a corporation, each officer, director, principal stockholder and controlling person thereof;
 - (3) with respect to a natural person, each member of said person's immediate family, or each partnership and each partner of such person, or each corporation in which said person or any affiliate of said person is an officer, director, principal stockholder or controlling person.
- (d) For the purposes of this section, controlling person of any corporation, partnership or other entity means any person who by reason of a direct or indirect ownership interest whether of record or beneficial) has the ability, acting either alone or in concert with others with ownership interest, to direct or exert a controlling influence on the direction of the management policies of said corporation, partnership or other entity. Neither the commissioner, nor any employee of the OMRDD, nor any member of a local legislative body of a county or municipality, nor any county or municipal official except when acting as the administrator of a facility, shall by reason of his or her official position be deemed a controlling person of any corporation, partnership or other entity; nor shall any person who serves as an officer, administrator or other employee of any corporation, partnership or other entity, or as a member of a board of directors or trustees of any corporation, be deemed to be a controlling]

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[person of such corporation, partnership or other entity solely as a result of such position or his or her official actions in such position.

- (e) For the purposes of this section, immediate family means brother, sister, grandparent, grandchild, first cousin, aunt or uncle, spouse, parent or child of such person, whether such relationship arises by reason of birth, marriage or adoption.
 - (f) For the purposes of this section, principal stockholder of a corporation means any person who beneficially owns, holds or has the power to vote, 10 percent or more of any class of securities issued by said corporation.
 - (g) The rental amount is comparable to similar leases for properties with similar functions in the same geographic area.
 - (h) If the criteria in this paragraph are not met, reimbursement for lease costs will be the lower of lease costs or the amount determined in accordance with subparagraphs (iv) and (vii) of this paragraph.
 - (i) Existing leases shall be approved during the original term of the lease. However, lease options to renew shall not be exercised without review and approval of the parties listed in clause (a) of this subparagraph. Such review and decision shall occur more than 30 days before the last date the option may be exercised, the date of which the facility has notified OMRDD in accordance with clause (j) of this subparagraph.
 - (j) Effective January 1, 1983, requests for approval of lease renewals must be submitted whenever possible at least 120 days prior to the last date for the exercise of the lease renewal option.
- (iv) Depreciation shall be an allowable cost when based upon factors of historical costs and useful life of buildings, fixed equipment and/or capital improvements or acquisition of an interest in real property manifested by cooperative shares. For the purpose of this section:
- (a) Unless an exception is made by the commissioner, the useful life shall be the higher of the reported useful life or those from the Estimated Useful Lives of Depreciable Hospital Assets (1983 edition), published by the American Hospital Association, and]

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[available by writing to the American Hospital Association, 840 Lake Shore Drive, Chicago, IL 60611. In certain instances, a useful life that is based upon historical experience as shown by documentary evidence and approved by OMRDD may be allowed.

- (b) The depreciation method used shall be the straight-line method.
- (c) In the event that the historical cost of the facility cannot be adequately determined by the commissioner, an appraisal value shall be the basis for depreciation. The appraisal of the historical cost of assets shall produce a value approximating the cost of reproducing substantially identical assets of like type, quality, and quantity at a price level and in a bona fide market as of the date of acquisition. Such appraisal shall be conducted by an appraiser approved by OMRDD and pursuant to a method approved by OMRDD.
- (iii) Notwithstanding subparagraph (f)(1)(viii) of this paragraph, in the case of any provider which has been notified by OMRDD on or after April 1, 1986 that there is a preliminary reservation of State aid funds for a capital grant pursuant to Mental Hygiene Law, section 41.18(c) or 41.23, the basis for computing depreciation on the facility which is the subject of the capital grant shall include the facility's depreciable project costs which were funded with such capital grant, provided that the provider is not receiving and does not have a commitment to receive HUD funding for the facility, and has not repaid the entire principal owed on the real property of the facility. If the depreciable project costs are adjusted after audit, the basis for computing depreciation on the facility will be changed to such adjusted depreciable project costs. Upon full repayment of principal, the basis for depreciation for the facility will cease to include the amount of the capital grant. Any provider which receives such a capital grant shall enter into certain assurances with the OMRDD whereby the provider agrees that:
 - (a) The difference between depreciation in the rate attributable to the facility's depreciable project costs (other than depreciation attributable to the provider's equity in the facility's real property at the time such property is put into use as a facility) and the principal]

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[which is repaid shall be deposited in a secure investment approved by the commissioner.

- (b) Withdrawals from such investment shall be made only for the purpose of repayment of indebtedness owed on the real property of the facility. **With the commissioner's approval based on cost savings, a provider may use withdrawals from such investment for repayment of indebtedness owed on the real property of another facility which received a capital grant under this subparagraph or under subparagraph (ix) of this paragraph, or if there is no such other facility which is mortgaged, for the repayment of indebtedness owned on the real property of another facility which is mortgaged under the same mortgage as the facility.**
 - (c) Each withdrawal must be approved by the commissioner.
 - (d) If the provider ceases to operate the facility as an intermediate care facility for the developmentally disabled, or as any facility certified by OMRDD, it will repay to OMRDD the balance on deposit in the secure investment at the time of such cessation, including interest earned on the investment.
 - (e) Depreciable project costs shall mean those acquisition and construction costs of a facility which have been approved, either before or after audit, by the New York State Office of the State Comptroller or by OMRDD or by OMRDD's designee. Such costs shall include the cost of land.
 - (f) HUD funding shall mean lower income housing assistance under section 8 of the United State Housing Act of 1937, as amended 42 U.S.C. section 1437(f) and/or a loan or loans pursuant to section 202 of the Housing Act of 1959, as amended 12 U.S.C. section 1701(q).
- (iv) Notwithstanding subparagraph (f)(1)(viii) of this paragraph, any provider which has been notified by OMRDD before April 1, 1986 that there is a preliminary reservation of State aid funds for a capital grant pursuant to Mental Hygiene Law, section 41.18(c) or section 41.23, which is not receiving and has no commitment to receive HUD funding for the facility which is the subject of the capital grant, may apply to the commissioner to have the basis for computing depreciation on the facility include the facility's depreciable project costs which were funded with the capital grant. Such application must be submitted to the commissioner on or before September 30, 1986 on the forms prescribed by the commissioner, Such application shall be granted at the discretion of the commissioner upon a showing that inclusion in the depreciation basis of the facility's depreciable projects which were funded with the capital grant is necessary]

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[to the financial viability of the facility and will not impede the facility's efficient and economical operation. If the commissioner approves such application, the facility's rate shall be revised retroactive to April 1, 1986 to include in the depreciation basis the facility's depreciable project costs which were funded with the capital grant, and the provider shall enter into certain assurances described in subparagraph (iii) of this paragraph. Upon full repayment of principal, the basis for depreciation for the facility will cease to include the amount of the capital grant. If the depreciable project costs are adjusted after audit, the basis for computing depreciation on the facility will be changed to such adjusted depreciation project costs.

- (v) Effective April 29, 2005, for non State operated facilities, costs incurred as a result of requests for criminal history record information under section 16.33 of the New York State Mental Hygiene Law and section 845-b of the New York State Executive Law shall be allowable costs and shall be considered part of the rate.]

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[This page entirely deleted per TN 00-47]

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[(vi) Advance refunding costs incurred in connection with the refunding of bonds, and determined in accordance with generally accepted accounting principles, shall be an allowable cost

(g) Trend factors.]

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- [(1) As appropriate, OMRDD shall apply trend factors to each facility's total reimbursable operating costs as determined by subdivision (c)-(f) and as submitted on the budget or cost reports required by section (a)(1)(i) and (ii) respectively. Except for educational and related services as defined at (3)(viii)(b)(3), such trend factors shall be applied to only reimbursable operating costs, with capital costs and start-up costs added to this result to compute the final rate.
- (i) For all facilities, effective on the first day of the applicable fiscal cycle the trend factor utilized shall be that figure developed by the New York State Office of Mental Retardation and Developmental Disabilities.
- (2) Effective January 1, 2006, for all facilities, in addition to the trend factor identified in subparagraph (1)(i), a variable adjustment within a range of zero percent to three percent shall be applied to the rate. This variable adjustment shall be that figure developed by the New York State Office of Mental Retardation and Developmental Disabilities from a review of the provider's application and historical expenditures for fringe benefits as a result of an initiative aimed at improving the recruitment and retention of the facility's lower paid employees, e.g., health care.]

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[(3) Where appropriate, the commissioner shall use some combination in whole or in part of the yearly components to project cost data into the appropriate rate period.

(h) Appeals to rates.

- (1) The commissioner will consider only the following appeals for adjustment to the rates which would result in an annual increase of \$1,000 or more in a facility's allowable costs, and are:
- (i) needed because of changes in the statistical information used to calculate a facility's staffing or utilization standards; or
 - (ii) requests for relief from the standards contained in subdivision (d) or (e) of this section which were applied to costs used in calculating the base period and subsequent period rates.
 - (iii) Appeals for adjustments needed because of material errors in the information submitted by the facility which OMRDD used to establish the rate, or material errors in the rate computation.
 - (iv) Appeals for significant increases or decreases in a facility's overall base period operating costs due to implementation of new programs, changes in staff or service, changes in the characteristics or number of individuals, changes in a lease agreement so as not to involve a related party, capital renovations, expansions or replacements which have been either mandated or approved by the commissioner and, except in life-threatening situations, approved in advance by the appropriate State agencies.

(2) Notification of first level appeal.

- (i) In order to appeal to a rate in accordance with subparagraphs (1)(ii-iii) of this subdivision, the facility must send to OMRDD an appeal application by certified mail, return receipt requested, either within 90 days of the facility receiving the rate computation or within 90 days of the beginning of the rate period in question, whichever is later.]

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- [(ii) In order to appeal a rate in accordance with subparagraphs (1)(i and iv) of this subdivision, the facility must send to OMRDD, within one year of the close of the rate period in question, a first level appeal application by certified mail, return receipt requested.
- (3) First level rate appeal applications shall be made in writing to the commissioner.
- (i) The application shall set forth the basis for the first level appeal and the issues of fact. Appropriate documentation shall accompany the application and OMRDD may request such additional documentation as it deems necessary.
- (ii) Actions on first level rate appeal applications will be processed without unjustifiable delay.
- (4) The burden of proof on the first level appeal shall be on the facility to demonstrate that the rate requested in the appeal is necessary to ensure efficient and economical operation.
- (5) A rate revised by OMRDD pursuant to an appeal shall not be considered final unless and until approved by the State Division of the Budget.
- (6) At no point in the first level appeal process shall the facility have a right to an interim report of any determinations made by any of the parties to the appeal. At the conclusion of the first level appeal process OMRDD shall notify the facility of any proposed revised rate or denial of same by certified mail, return receipt requested. OMRDD shall inform the facility that the facility may either accept the proposed revised rate or request a second level appeal in accordance with 14 NYCRR section 602.9 in the event that the proposed revised rate fails to grant some or all of the relief requested.
- (7) If OMRDD approves the revision to the rate and State Division of the Budget denies the revision, the facility shall have no further right to administrative review pursuant to this section.
- (8) Any rate revised in accordance with this subdivision shall be effective according to the dates indicated in the rate appeal notification.
- (9) Any additional reimbursement received by the facility, pursuant to a rate revised in accordance with this subdivision, shall be restricted to the specific purpose set forth in the appeal decision.
- (10) Second level appeals to rates.]

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- [(i) OMRDD's denial of the first level appeal of any or all of the relief requested in the appeals provided for in paragraph (1) of this subdivision shall be final, unless the facility requests a second level appeal to the commissioner in writing within 30 days of service of notification of denial or proposed revised rate.
- (ii) Second level appeals shall be brought and determined in accordance with the applicable provisions of 14 NYCRR Part 602.

(i) Reserve bed days for overnight absences for hospitalization or leaves of absence in facilities.

(1) Payment.

- (i) Payment for overnight absences due to hospitalization shall be in accordance with 18 NYCRR section 505.9.
- (ii) Payment for overnight absences due to leaves of absence shall be in accordance with 18 NYCRR section 505.9 and the following additional requirements.
 - (a) A leave of absence due to visits with relatives or friends, must not be medically or programmatically contraindicated.
 - (b) In the case of a leave of absence due to medically acceptable therapeutic leave or rehabilitative plans of care, the plan of care must be documented.
 - (c) Leaves of absence covered under the bed reservation program must be provided for in the consumer's individual program plan as designated by the interdisciplinary team.
 - (d) Such planning should most appropriately take place during the development and monitoring process of the individual program plan during the quarterly and annual reviews. A consumer's assigned bed cannot be reserved if another person is occupying that bed.

(2) Reporting.

- (i) Each facility shall maintain an absence register for each consumer who is absent overnight.]

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- [(ii) The facility shall record the duration and purpose of each absence and make an annotation indicating whether or not the consumer's bed was reserved.
- (iii) Each month the facility shall complete a report summarizing all consumer absences and submit the report to OMRDD. The facility shall submit the report to the consumer's sponsoring local social services district within ten working days following the end of the month. This report shall reflect the information contained in each consumer's absence register.
- (iv) The facility shall report reserve bed absences in the form and format as prescribed by the commissioner.

(j) General Rules for Capital Costs and Costs of Related Party Transactions

(1) Determination of Whether Transaction is Between Related Parties

- (i) Where a transaction is not presumed to be between related parties under subparagraphs (ii) or (iv) below, OMRDD will determine whether the transaction is between related parties.
 - (a) Such determination shall be made on a case-by-case basis.
 - (b) Such determination shall be based on whether the facts and circumstances of the transaction, and the parties' situation and history, indicate that the party from whom the provider or consumer obtained the real property, equipment, goods, services or property is a related party.
 - (c) If a transaction is between a provider or consumer and a party not presumed to be a related party (under subparagraphs (ii) or (iv) below), OMRDD never-the-less can determine that the transaction is between related parties (using the criteria in subparagraph (i)(b) above), where the party transacting with the provider or consumer directly or indirectly obtained the real property, equipment, goods, services or property in question from someone or an organization presumed to be related to the provider or consumer (under subparagraphs (ii) or (iv) below).
- (ii) The existence of any of the conditions in clauses (a) through (f) below will create a presumption that the transaction is between a provider and a related party.
 - (a) The provider is a partnership and the other party to the transaction is a partner of the provider.]

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- [(b) The provider is a corporation and the other party to the transaction is an officer, director, trustee, principal stockholder or controlling party of the provider.
- (c) The provider is a corporation and the other party to the transaction is a corporation, where someone is an officer, director, trustee, principal stockholder or controlling party of both corporations.
- (d) The provider is a natural person and the other party to the transaction is either:
 - (1) a member of the provider's immediate family;
 - (2) a partnership in which the provider is a partner;
 - (3) a co-partner of the provider;
 - (4) a corporation in which the provider is an officer, director, trustee principal stockholder or controlling party;
 - (5) a corporation in which a member of the provider's immediate family is an officer, director, trustee, principal stockholder or controlling party;
 - (6) a corporation in which any partnership in which the provider is a partner is a principal stockholder;
 - (7) a corporation in which a co-partner of the provider is an officer, director, trustee, principal stockholder or controlling party, or
 - (8) a corporation in which another corporation is a principal stockholder, where the provider is an officer, director, trustee, principal stockholder or a controlling party of such other corporation.
- (e) The provider is an unincorporated association and the other party to the transaction is either:
 - (1) someone who is a member of the provider;
 - (2) someone, a member of whose immediate family is a member of the provider;]

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- [(3) a partnership in which one partner is a member of the provider;
 - (4) a corporation in which a member of the provider is an officer, director, trustee, principal stockholder or controlling party;
 - (5) a corporation in which a member of the provider has an immediate family member who is an officer, director, trustee, principal stockholder or controlling party;
 - (6) a corporation in which any partnership, in which a member of the provider is a partner, is a principal stockholder;
 - (7) a corporation in which a co-partner of a member of the provider is an officer, director, trustee, principal stockholder or controlling party, or
 - (8) a corporation in which another corporation is a principal stockholder, where a member of the provider is an officer, director, trustee, principal stockholder or a controlling party of such other corporation.
- (f) The other party to the transaction is a special purpose organization.
- (iii) A provider may overcome a presumption that the transaction is between related parties by clearly demonstrating that:
- (a) The other party to the transaction in question is a bona fide separate organization;
 - (b) A substantial part of the other party's business activity of the type carried on with the provider is transacted with other organizations or those not related to the provider and the other party by common ownership or control and there is an open, competitive market for the type of real property, equipment, goods, services or property furnished by the other party;
 - (c) The real property, equipment, goods, services or properties are those which commonly are obtained by organizations such as the provider from other organizations and are not a basic element of care ordinarily furnished directly to consumers by such programs, and]

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- [(d) The charge to the provider is comparable to the charge for such real property, equipment, goods, services or property in the open market and no more than the charge made under comparable circumstances to others by the other party to the transaction for such real property, equipment, goods, services or property.
- (iv) The existence of any of the conditions in clauses (a) through (e) below will create a presumption that the transaction is between a consumer and a related party.
- (a) The other party to the transaction is a member of the consumer's immediate family.
- (b) The other party to the transaction is a partnership in which the consumer or a member of the consumer's immediate family is a partner.
- (c) The other party to the transaction is a corporation in which the consumer or a member of the consumer's immediate family is an officer, director, trustee, principal stockholder or controlling party.
- (d) The other party to the transaction is a corporation in which:
- (1) any partnership, in which the consumer or a member of the consumer's immediate family is a partner, is a principal stockholder, or
 - (2) another corporation is a principal stockholder, where the consumer or a member of the consumer's immediate family is an officer, director, trustee, principal stockholder or controlling party of such other corporation.
- (e) The other party to the transaction is an unincorporated association which has as a member either:
- (1) the consumer;
 - (2) a member of the consumer's immediate family;
 - (3) a partnership in which the consumer or a member of the consumer's immediate family is a partner;
 - (4) a corporation in which the consumer or a member of the consumer's immediate family is an officer, director, trustee,]

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[principal stockholder or controlling party;

- (5) a corporation in which any partnership, in which the consumer or a member of the consumer's immediate family is a partner, is a principal stockholder, or
- (6) a corporation in which another corporation is a principal stockholder, where the consumer or a member of the consumer's immediate family is an officer, director, trustee, principal stockholder or a controlling party of such other corporation.

(2) Leases for Real Property

- (i) In order for lease costs to be considered for allowability, the provider or consumer must submit the lease to OMRDD for approval. In deciding whether to approve a lease, OMRDD shall consider whether the lease is in the best interests of the programs and the persons it serves and whether the lease in any way violates public policy. In deciding whether to approve an amount for rent, OMRDD shall consider whether the provider's rate, fee or price, as a whole, including the amount of rent to be approved, would result in a payment which is consistent with efficiency and economy.
- (ii) If an approved lease or approved proprietary lease is between the provider or consumer and a party which is not a related party, allowable lease costs shall be the lesser of contract rent or fair market rental.
- (iii) If an approved lease or approved proprietary lease is between the provider or consumer and a related party, allowable lease costs shall be the least of:
 - (a) contract rent,
 - (b) fair market rental, or
 - (c) the landlord's net cost (see subdivision (k), glossary)
- (iv) The Commissioner may waive the limitations on allowable costs as state in subparagraph (iii) above upon a showing that such limitations would jeopardize the opening or continued operation of the program or services and that the negotiations for the lease or proprietary lease were conducted as though the parties were not related.
- (v) The commissioner may, upon application from a provider, allow lease costs in an]

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[amount equal to contract rent and greater than fair market rent if the following conditions are met. The commissioner will allow such lease costs only for as long as it is necessary for the provider to relocate the program or services located on the lease property.

- (a) the lease is a renewal which is not pursuant to an option to renew;
- (b) the lease is a renewal of a lease for an existing program or services, and
- (c) the provider has shown that:
 - (1) the provider has made diligent efforts to negotiate a lease renewal for fair market rent or less;
 - (2) the provider has been unable to negotiate a lease renewal for less than the current rent;
 - (3) the parties to the lease renewal are not related;
 - (4) allowance of lease costs in the amount of contract rent is necessary to ensure the continued operation of the program of services.
- (vi) From October 1, 2000 until January 1, 2001, allowable costs under leases between related parties in effect on September 1, 1984 shall be determined in accordance with the State Plan in effect on September 30, 2000. On and after January 1, 2001, allowable costs under leases between related parties in effect on September 1, 1984 shall be determined in accordance with subparagraph (iii) above.
- (vii) Contract rent incurred pursuant to an approved lease or approved proprietary lease which is renewed pursuant to an option to renew is allowable.
- (viii) Costs incurred pursuant to an approved lease or approved proprietary lease which is renewed other than pursuant to an option to renew shall be allowable as follows:
 - (a) If the lease is between parties who are not related, allowable costs are determined in accordance with subparagraph (ii) above.
 - (b) If the lease is between parties who are related, allowable costs are determined in accordance with subparagraph (iii) above.]

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- [(c) OMRDD shall decide whether to approve any such renewal at least 30 days before the last day the lease may be renewed, if the provider or consumer has notified OMRDD in accordance with subclause (d) below.
- (d) Whenever possible, the provider or consumer shall submit to OMRDD a request for approval of lease renewals at least 120 days prior to the last date for renewing the lease.

(3) Costs of Ownership of Real Property

- (i) Unless specifically otherwise provided for in this part of the Plan, costs of ownership of real property shall be allowable in the amount of depreciation, interest and costs attributable to the negotiation or settlement of sale or purchase of real property, or in the amount of costs related to loans from the Dormitory Authority of the State of New York.
- (ii) Depreciation is based upon the historical cost and useful life of buildings, fixed equipment and/or capital improvements.
- (iii) Historical cost shall be determined as follows:
 - (a) The historical cost of any real property which is transferred, purchased, altered, constructed, rehabilitated and/or renovated shall be equal to the amount approved by the OMRDD and the Division of the Budget. In deciding whether to approve any such cost, OMRDD shall consider whether the provider's reimbursement as a whole for the services in question, including the cost of purchase, transfer, construction, alteration, rehabilitation and/or renovation to be approved, would result in payment which is consistent with efficiency and economy. In no event shall OMRDD or the Division of Budget approve an historical cost which exceeds the lesser of fair market value or the provider's or consumer's actual cost.
 - (b) The historical cost of any real property which is transferred or purchased from a party related to the provider or consumer is the lesser of fair market value or the acquisition cost of the real property to the transferor or the seller.
 - (c) The historical cost of any real property which is altered, constructed, rehabilitated and/or renovated by a party related to the provider or consumer is the lesser of:
 - (1) the fair market value of such alteration, construction, rehabilitation or renovation, or
 - (2) the related party's cost of the alteration, construction, rehabilitation]

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[or renovation.

- (iv) Where the previous owner of the real property had the costs of such property funded, in whole or in part, by the State of New York, the historical cost of the property shall be the least of:
 - (a) the acquisition cost of the property to the new owner;
 - (b) the seller's net book value (see subdivision (k), glossary), or
 - (c) fair market value.
- (v) If the previous owner is related to the provider or consumer purchasing the property, any amount paid by the State to the provider or consumer for rent equal to depreciation on the property shall be counted as paid depreciation and as funding for the costs of of such property.
- (vi) If the seller or transferor of the real property to the provider or consumer is not a party related to the provider or consumer, but any prior owner of the property in question is a party related to the provider or consumer, and the sale or transfer from the prior related party occurs within five years of the sale or transfer to the provider or consumer, the transaction shall be deemed to be between the provider or consumer and the prior owner related to the provider or consumer.
- (vii) If OMRDD cannot determine the historical cost of real property, OMRDD shall use an appraisal value as the basis for depreciation. The appraisal value shall be based upon an appraisal which is done by OMRDD or by an appraiser approved by OMRDD, which uses an appraisal methodology which is generally accepted within the profession and which is factually correct in all significant matters. OMRDD shall approve an appraiser if one of the following tests is met:
 - (a) the appraiser is a New York State certified or licensed appraiser, or
 - (b) no licensed or certified appraiser is available in the geographic area in which the property is located; the appraiser is recommended by another State agency and, in OMRDD's opinion, the appraiser has the professional experience and qualifications to do the appraisal in question.
- (viii) The commissioner may allow an alternative historical cost of ownership of real property obtained from a related party.
 - (a) The commissioner may allow such alternative historical cost if]

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- [(1) the provider or consumer demonstrates that allowing such alternative historical cost would make property available to consumers or providers which would not otherwise be available;
 - (2) such alternative historical cost is substantially less than the cost which would be allowed under this subpart for property which is obtained from an unrelated party and which is of similar function and value to OMRDD and to the provider or consumer;
 - (3) the seller or transferor has owned the property in question for at least five years, and
 - (4) the fair market value of such property is greater than the seller's cost.
- (b) Such alternative historical cost may be greater than the cost of the property to the transferor or seller, but shall not be greater than the lesser of:
- (1) the acquisition cost of the property to the provider or consumer, or
 - (2) the cost of the property to the seller or transferor, increased by one-half of the percentage increase (as measured from the date of acquisition by the seller to the date of the change of ownership) in the Consumer Price Index for New York – Northeastern New Jersey (All items), as reported by the United States Department of Labor, Bureau of Labor Statistics.
- (c) The commissioner may allow an alternative historical cost only for transfers, purchases, alteration, construction, renovation or rehabilitation, the terms of which were agreed to after October 1, 2000.

(ix) Useful Life and Amortization Period.

- (a) The useful life of depreciable assets shall be the higher of the reported useful life or the useful life from the Estimated Useful Lives of Depreciable Hospital Assets (current edition),]

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[published by the American Hospital Association.

(b) A provider or consumer may use a different useful life or amortization period if such different useful life is approved by OMRDD. OMRDD shall base such approval upon historical experience, documentary evidence, loan agreements (if any) and need for the services for which depreciable assets are used.

(x) The provider or consumer shall use the straight-line method of depreciation.

(xi) Interest costs.

(a) Interest costs shall be allowable if the following criteria are met:

(1) The interest rate is not in excess of the amount a prudent borrower would pay at the time the loan was incurred.

(2) The loan agreement is entered into between the provider or consumer and a party not related to the provider or consumer. The commissioner may waive this provision based on a demonstration of need for the services and cost savings resulting from the transaction.

(3) If the interest expense results from either start-up costs and/or the initial financing of the capital indebtedness, the capital indebtedness shall represent all or part of the current OMRDD and Division of the Budget approved value of the property, after subtracting any equity contributions such as, but not limited to, grants applied to the property.

(4) In the case of interest expense, or a portion of interest expense, resulting from the refinancing of the capital indebtedness, the refinancing has the prior approval of the commissioner and the Division of the Budget, and the interest is in the amount associated with the outstanding principal balance prior to refinancing.

(b) Interest expense resulting from the inclusion of the reasonable closing costs, such as, but not limited to, attorney's fees, recording costs and points, is allowable in the initial financing and start-up costs, and in the refinancing of the capital indebtedness.

(c) Interest income generated from the provider's revenues for the operation of the services shall be used to offset interest expense incurred during the same reporting period. Notwithstanding the foregoing, a provider is not required to use the following to offset]

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[interest expense: income earned on qualified pension funds, income from gifts or grants which are donor-restricted, income earned on funded depreciation accounts or secure investments for depreciable project costs above principal repayments.

- (xii) Where any real property for which previous Medicaid payment has been made is transferred by sale, purchase, acquisition or merger (other than as a result of a receivership under New York Mental Hygiene Law, section 16.27), the costs (including legal fees, accounting and administrative costs, travel costs and the costs of feasibility studies) attributable to the negotiation or settlement of sale or purchase are not allowable.
- (xiii) Costs related to Dormitory Authority loans shall be allowable as follows:
 - (a) The cost of principal and interest payments on loans from the Dormitory Authority pursuant to subdivision 13-d of section 5 of the Facilities Development Corporation Act, net of the portion of such payments attributable to operating costs, are allowable; provided that the reimbursement of such costs is an allowance in lieu of reimbursement of interest and depreciation associated with the property, and in lieu of reimbursement of the underlying allowable costs, which may include allowable start-up costs, for which the dormitory Authority loan is received. A provider which receives a Dormitory Authority loan shall not have the option of having included, in the calculation of its rate, fee or price, the loan's underlying costs instead of the loan principal and interest payments.
 - (b) Operational period fees imposed by OMRDD and annual administrative fees imposed by the dormitory Authority in connection with Dormitory Authority mortgage loans shall be allowable costs.
 - (c) Interest payments on Dormitory Authority loans pursuant to this subparagraph (xiii) for capital indebtedness and start-up costs will be considered allowable where interest expense results from capital indebtedness and start-up costs in an amount equal to the OMRDD and Division of Budget approved value of the loan.
 - (d) Interest payments on Dormitory Authority loans pursuant to the provisions of subparagraph (xiii) are allowable in excess of the amount associated with the outstanding principal balance prior to refinancing, if the purpose of the debt is to acquire assets to be used for care of the persons served by the program or services and all other applicable requirements of this Plan are met.

(4) Costs of Co-operate (see subdivision (k), glossary) Ownership of Real Estate

- (i) If an agreement to purchase membership or ownership interest in a co-operative, which agreement has been approved by OMRDD and the New York State Division of Budget, is]

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[agreement has been approved by OMRDD and the New York State Division of Budget, is between the provider or a consumer and a party which is not a related party, allowable costs shall be the lesser of the actual purchase price or the price of a membership or ownership interest in a co-operative for real estate with similar functions in the same geographic area.

- (ii) If an agreement to purchase membership or ownership interest in a co-operative, which agreement has been approved by OMRDD and the New York State Division of Budget, is between the provider or a consumer and a related party, allowable costs for such purchase shall be the least of:
 - (a) the actual purchase price.
 - (b) the price of membership or ownership interest in a co-operative with similar functions in the same geographic area, or
 - (c) the co-operative's costs attributable to the provider or consumer.
- (iii) The allowable cost of purchasing membership or ownership interest in a co-operative shall be amortized over fifteen years, or the term of the mortgage given by the provider or consumer, whichever is greater.

(5) Moveable Equipment and Personal Property

- (i) Costs of ownership of moveable equipment and personal property shall be allowable in the amount of depreciation and interest if the purchase is made through a multiple bid process. Depreciation shall be based upon the historical cost and useful life.
 - (a) If the equipment or personal property is purchased from a party not related to the provider or consumer, the historical cost shall be the lesser of the actual cost of purchasing the equipment or personal property or the fair market value of such equipment or personal property.
 - (b) If the equipment or personal property is purchased from a party related to the provider or the consumer, the historical cost shall be the least of:
 - (1) actual acquisition cost,
 - (2) fair market value, or
 - (3) the seller's cost
 - (c) The useful life is the higher of the reported useful life or the useful life as reported in the Estimated Useful Lives of Depreciable Hospital Assets (current edition), published by the American Hospital Association. A provider or consumer may]

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[OMRDD shall base such approval upon historical experience and documentary evidence.

- (d) The provider or consumer shall use the straight-line, double declining balance or sum-of-the-years' digits depreciation method. Once selected, the depreciation method shall remain constant for the useful life of the asset.
- (ii) Costs of leasing moveable equipment and personal property shall be allowable as follows:
 - (a) If lease payments are made to a party which is not a related party, allowable costs shall be the lesser of:
 - (1) actual lease payments, or
 - (2) fair market rental.
 - (b) If lease payments are made to a related party, allowable costs shall be the least of:
 - (1) actual lease payments,
 - (2) fair market rental, or
 - (3) allowable depreciation, the associated interest expense, if any, and other related expenses, including, but not limited to, maintenance costs.

(6) Costs Applicable to Goods, Services or Property Not Covered Elsewhere in this Section.

- (i) Costs applicable to goods, services, or property not covered elsewhere in the ICF/DD portion of this Plan and furnished to the provider or consumer by a related party shall be allowable at the lesser of:
 - (a) the cost to the related part, or
 - (b) the price of comparable goods, services or properties that could be obtained elsewhere.
- (ii) Interest on working capital indebtedness in accordance with subparagraph (xi) of paragraph (3) of the ICF/DD portion of this Plan are allowable. In the event that a loan is not in accordance with the standards listed in subparagraph (xi), the need for such loan shall be demonstrated in writing to the commissioner, and the express written approval of the commissioner is required.]

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[(k) Glossary

- (1) **Approved lease** – A lease approved by OMRDD and the New York State Division of the Budget.
- (2) **Approved proprietary lease** – A proprietary lease approved by OMRDD and the New York State Division of Budget
- (3) **Common ownership** – An individual or individuals possessing significant ownership or equity in the provider and the organization serving the provider.
- (4) **Consumer** – Anyone with a diagnosis of developmental disability who receives services from OMRDD or from a provider, or anyone to whom OMRDD provides funds (other than payment from competitive employment with OMRDD) to purchase services from a provider or to purchase other goods, services or property.
- (5) **Control** – The power, directly or indirectly, to significantly influence or direct the actions or policies of someone or an organization.
- (6) **Controlling party** – An organization or someone who, by reason of a direct or indirect ownership interest (whether of record or beneficial), has the ability, acting either alone or in concert with others with ownership interest, to direct or exert a controlling influence on the management policies of the provider. Except as otherwise provided in this section, neither the commissioner, nor any employee of the OMRDD, nor any member of a local legislative body of a county or municipality, nor any county or municipal official except when acting as the administrator of a program, shall by reason of his or her official position be deemed a controlling party of the provider; nor shall anyone who serves as an administrator or other employee of a provider be deemed to be a controlling party of such provider solely as a result of such position or his or her official actions in such position.
- (7) **Contract rent** – The amount of rent stated in the lease or proprietary lease as rent, additional rent, maintenance, special assessments, or any other additional charges, costs, expenses, liabilities and obligations. Notwithstanding the foregoing, A contract rent shall not include an amount greater than the amount approved by OMRDD and the Division of Budget.
- (8) **Co-operative** – A corporation or organization formed for the purpose of co-operative ownership of real estate.
- (9) **Co-partner** – A partner in a partnership of which the provider is also a partner.
- (10) **Dormitory Authority** – The Dormitory Authority of the State of New York as successor to the Facilities Development Corporation and the Dormitory Authority of the State of New York as the Successor to the Medical Care Facilities Finance Agency.]

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[(11) Fair market rental – The rental that the property would most probably command on open market as indicated by rentals being paid and asked for comparable properties in the same geographic area as of the date of the appraisal.

(12) Fair market value –

- (i) In the case of goods and services, the price of comparable goods and services that could be obtained elsewhere.
- (ii) In the case of real property, the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:
 - (a) buyer and seller are typically motivated;
 - (b) both parties are well-informed or well-advised, and acting in what they consider their own best interest;
 - (c) a reasonable time is allowed for exposure in the open market;
 - (d) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto, and
 - (e) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

(13) Immediate family – Brother, sister, grandparent, grandchild, first cousin, aunt, uncle, spouse, parent or child of an individual, whether such relationship arises by reason of birth, marriage or adoption.

(14) Landlords net cost – The amount equal to depreciation (subject to the limitation in section (j)), the associated interest expense on capital indebtedness, if any, and other expenses approved by OMRDD. OMRDD shall approve such other expenses if they are reasonable in an amount and directly related to owning and maintaining the property in question. The types of other expenses directly related to owning and maintaining the property in question include, but are not limited to, real estate taxes, water and sewer charges, heat and utilities, maintenance costs, legal and accounting fees, lawn care, snow removal, rubbish and insurance.]

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[removal, rubbish and insurance.

- (15) Option to renew a lease** – An option, stated in a lease, to renew the lease at a specific amount of rent and term of renewal, where such rent and term of renewal were stated in the original lease at the time the parties entered into the original lease, and were not negotiated by the parties subsequent to the signing of the original lease.
- (16) Organization** – A corporation, partnership or unincorporated association.
- (17) Principal stockholder** – Someone or an organization beneficially owning, holding or having the power to vote, 10 percent or more of any class of securities issued by a corporation.
- (18) Proprietary lease** – A lease between a co-operative, as lessor, and a person or organization with membership or ownership interest in the co-operative, as lessee.
- (19) Provider** – Someone or an organization licensed or otherwise approved by OMRDD to provide goods, services or property to consumers.
- (20) Related Party** – Someone or an organization which to a significant extent is associated or affiliated with the consumer or provider by common ownership or control, or which to a significant extent has control of, or is controlled by, the consumer or provider, by common ownership or control.
- (21) Seller's new book value** – The allowable acquisition cost of the asset(s) to the first owner of record who has received payment from the State of New York for the asset(s), minus any paid depreciation.
- (22) Special purpose organization** – For the purpose of this subpart is:
- (a) an organization which the provider controls through the contracts or other legal documents that give the provider the authority to direct the organization's activities, management and policies;
 - (b) an organization, the activities of which the provider is, for all practical purposes, the sole beneficiary. The provider will be considered the organization's sole beneficiary if one or more of the three following circumstances exist:
 - (1) the provider has assigned certain of its functions to the organization and the organization is operating primarily for the benefit of the provider;
 - (2) the provider has transferred some of its resources to the organization,]

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[and substantially all of the organization's resources are held for the benefit of the provider; or

- (3) the organization has solicited funds in the name of and with the express or implied approval of the provider, and substantially all the funds solicited by the organization were intended by the contributor or were otherwise required to be transferred to the provider or used at its discretion or direction; or
- (c) an organization which was created for the sole purpose of benefiting the provider, where the provider of such organization has been in operation for less than one year. The organization will be considered to be created for the sole purpose of benefitting the provider if the organization's or provider's certificate of incorporation, by-laws, partnership agreement or other governing rule state one or more of the following:
 - (1) the provider must assign certain of its functions to the organization and the organization must operate primarily for the benefit of the provider;
 - (2) the provider must transfer some of its resources to the organization, and substantially all of the organization's resources must be held for the benefit of the provider; or
 - (3) the organization shall solicit funds in the name of and with the express or implied approval of the provider, where substantially all the funds to be solicited by the organization will be intended by the contributor or otherwise required to be transferred to the provider or used at its discretion or direction.]

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[(I) Adjustments.

Effective January 1, 2005 for Region II and III voluntary operated facilities, effective April 1, 2005 for all state operated facilities, and effective July 1, 2005 for voluntary operated Region I facilities, there shall be an efficiency adjustment for under-31 bed facilities as described herein and applied as a reduction to reimbursable operating costs.

(1) A determination shall be made as to whether each provider has a per bed surplus or loss for all its under-31 bed facilities.

- (i) Surplus/loss shall equal operating revenue minus operating costs.
 - (a) For purposes of this efficiency adjustment, operating revenue and costs are net of day treatment, day service, transportation and regional FTE add-ons.
 - (b) Revenue for determining the surplus/loss calculations for all facilities in all regions is from the rate effective July 1, 2004.
 - (c) Costs for determining the surplus/loss calculations are from the 2001 or 2001-2002 cost reporting year, trended to 2004 or 2004-2005 dollars.
- (ii) The value of the surplus/loss is divided by the total number of beds in all of the provider's under-31 bed facilities to determine the provider's per bed surplus/loss value.

(2) Regional ranking of the per bed surplus/loss.

- (i) Within each of the three regions, the per bed surplus/loss values are ranked and identified in descending order.
- (ii) Within each region, the ranking is divided into five groups:

Region 1	Surplus/Loss Range (Per Bed)
Efficiency Group 5	\$17,498 to \$4,289
Efficiency Group 4	\$4,288 to \$523
Efficiency Group 3	\$522 to (\$2,986)
Efficiency Group 2	(\$2,987) to (\$7,465)
Efficiency Group 1	(\$7,466) to (\$42,035)]

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[Region II	Surplus/Loss Range (Per Bed)
Efficiency Group 5	\$17,478 to \$6,354
Efficiency Group 4	\$6,353 to \$4,081
Efficiency Group 3	\$4,080 to \$873
Efficiency Group 2	\$872 to (\$5,343)
Efficiency Group 1	(\$5,344) to (\$16,087)
Region III	Surplus/Loss Range (Per Bed)
Efficiency Group 5	\$12,398 to \$7,216
Efficiency Group 4	\$7,215 to \$2,207
Efficiency Group 3	\$2,206 to (\$1,049)
Efficiency Group 2	(\$1,050) to (\$6,440)
Efficiency Group 1	(\$6,441) to (\$15,631)

(3) Each of the five groups within each region is assigned an ordinal weight.

- Group 5=5
- Group 4=4
- Group 3=3
- Group 2=2
- Group 1=1

(4) Determination of total adjustment per facility.

- (i) The number of beds in the facility is multiplied by its assigned ordinal weight and the result is multiplied by \$334.
- (ii) The facility's reimbursable operating costs are reduced by the amount determined in subparagraph (i) of this paragraph.

(5) Reallocation of costs.

The following changes to cost allocations for all under-31 bed facilities are effective January 1, 2005 for voluntary operated Region II and III facilities, effective April 1, 2005 for all state operated facilities, and effective July 1, 2005 for voluntary operated Region I facilities.

- (i) General insurance costs are reallocated from base year administration OTPS costs to base year support OTPS costs.
- (ii) Property and casualty insurance costs are removed from base year administration OTPS costs. Property and casualty insurance costs from the appropriate cost report period are included in capital costs.]
- (iii) Expensed equipment costs from the base year cost report are included in Support OTPS costs. Expensed equipment costs are not included in capital costs.]

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[Effective April 1, 2013, the methodology described in the Rate Setting and Financial Reporting for Intermediate Care Facilities for Persons with Developmental Disabilities (ICF/DDs) section in this Attachment for government operated facilities will be terminated, with the exception of those sections outlined in Paragraph (m), which follows. The new methods and standards for establishing payment rates are described in Paragraph (m) of this section.

- (m) Effective April 1, 2013, rate setting for Intermediate Care Facilities for the Developmentally Disabled operated by New York State will be governed by this section of Part II of Attachment 4.19-D. These facilities are Developmental Centers and Community-based State Operated Intermediate Care Facilities for the Developmentally Disabled (SOICF/DDs). The Developmental Centers' rate is an all inclusive rate. The rate for Community-based SOICF/DDs include services being provided in the ICF/DD with the addition of Day Services and Tax Assessment components which will be added to the calculated rate as set forth in paragraphs (6) and (7).

(1) Reporting Requirements. The State will report cost in accordance with Generally Accepted Accounting principles in a complete Consolidated Fiscal Report (CFR) format.

(2) Definitions applicable to this section:

- (i) **Allowable Operating Costs** - Are all necessary and proper costs which are appropriate and helpful in developing and maintaining the operation of ICF/DDs. Necessary and proper costs are costs which are common and accepted occurrences in the field of intermediate care facilities for the developmentally disabled. These costs will be determined in accordance with the cost principles described in the Medicare Provider Reimbursement Manual (HIM-15). This will include allowable program administration, direct care, support, clinical, fringe benefits, and indirect personal service/non-personal service.
- (ii) **Allowable Capital Costs** - Are all necessary capital costs incurred to provide covered services to beneficiaries determined in accordance with the cost principles described in the Medicare Provider Reimbursement Manual (HIM-15). This will include allowable lease/rental and ancillary payments; depreciation of equipment, vehicles, leasehold improvements and real property; financing expenditures associated with the purchase of equipment, vehicles and real property, and related expenditures and leasehold improvements.
- (iii) **Base Period** – is the CFR period from which the Initial Period rate will be calculated.
- (iv) **Base Period CFR** – is the CFR from three years prior to the initial rate period.
- (v) **Beginning Census/Capacity** – is the beginning census/capacity on March 31st immediately prior to the beginning of the rate period.
- (vi) **Capital Costs** – Costs that are related to the acquisition and/or long term use of land, buildings, construction, and equipment.
- (vii) **Certified Capacity (Community-based SOICF/DDs)** – represents the total capacity of the Community-based SOICF/DDs in the Operating Certificates.
- (viii) **Census (Developmental Centers)** – is the number of individuals in all Developmental Centers on a given day.
- (ix) **Consolidated Fiscal Report (CFR)** – is the reporting tool utilized by all government and non-government providers to communicate annual costs incurred as a result of operating OPWDD programs and services, along with related utilization and staffing statistics.]

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- [(x) **Depreciation** – is the allowable cost based on historical costs and useful life of buildings, fixed equipment, capital improvements and/or acquisition of real property. The useful life shall be based on “The Estimated Useful Life of Depreciable Hospital Assets (2008 edition).” The depreciation method used shall be straight-line method.
- (xi) **Facility** – the site or physical building where actual services are provided.
- (xii) **Financing Expenditures** – interest expense and fees charged for financing of costs related to the purchase/acquisition, alteration, construction, rehabilitation and/or renovation of real property.
- (xii) **Historic Utilization Factor** – For Community-based SOICF/DDs, the historic utilization factor shall be the number of reported units of service for all individuals residing in Community-based SOICF/DDs in the base period, divided by the maximum possible units of service. The maximum possible units of service shall be the product of the certified capacity for all Community-based SOICF/DDs on March 31 immediately prior to the first day of the base period and the number of days in the base period. For developmental centers, the historic utilization factor shall be the number of reported units of service for all individuals residing in all Developmental Centers in the base period who were not projected to move to the community during that base period, divided by the maximum possible units of service for such individuals. The maximum possible units of service for such individuals shall be the product of the number of individuals residing in all Developmental Centers on March 31 immediately prior to the first day of the base period who were not projected to move to the community during the base period and the number of days in the base period.
- (xiv) **Individual** – a person who resides in a Developmental Center or a Community Based SOICF/DD.
- (xv) **Initial Period** – is the first 12 months of the two-year rate cycle. Costs will be calculated by using the CFR from three years prior to the rate period.
- (xvi) **Lease/Rental and Ancillary Payments** – a facility’s annual rental payments for real property and ancillary outlays associated with the property, such as utilities and maintenance.
- (xvii) **Operating Costs for Developmental Centers** – are all allowable operating costs with the exception of Tax Assessment and Capital.
- (xviii) **Operating Costs for Community Based State Operated ICF/DDs** – are all allowable operating costs with the exception of Tax Assessment, Day Services and Capital.
- (xix) **Phase Factor** – represents the projection of time during the rate period individuals will live in a Developmental Center prior to moving to the community. The phase factor is 60%.
- (xx) **Projected Units of Service Developmental Centers** – is determined by multiplying the number of anticipated individuals moving to the community in the rate period by the calendar days in the rate period multiplied by the phase factor, and adding that value to the product of the number of individuals anticipated to remain in the Developmental Center for the entire rate period multiplied by the calendar days in the rate period multiplied by the historic utilization factor.
- (xxi) **Projected Units of Service-Community SOICF/DDs** – is determined by multiplying the certified capacity on March 31 immediately prior to the rate period by the number of calendar days in the rate period by the historic utilization factor.
- (xxii) **Rate Period** – is the annual time period that rates are effective, i.e. April 1st through March 31st.
- (xxiii) **Rate Cycle** – the rate cycle is a 24 month period that consists of two rate periods beginning on April 1st of each year.
- (xxiv) **Reimbursable Costs** – are the allowable costs calculated from the base period CFR.
- (xxv) **Staffing Ratio** – is the calculated ratio between individuals and staff in the base period CFR.
- (xxvi) **Subsequent Period** – is the second 12 months of the rate cycle.]

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- [(xxvii) **Trend Factor** – is a percentage applied to all applicable operating costs that represent inflations in the costs of goods and services as described in (m)(5).
- (xxviii) **Unit of Service** – is the unit of measure denoting lodging and services rendered to one individual between the census taking hours of the facility on two successive days. The day of admission but not the day of discharge will be counted as a unit of service. Also, one unit of service will be counted if the individual is discharged on the same day he/she is admitted, providing there was an expectation that the admission would have at least 24-hour duration. Reserved bed days under Attachment 4.19-C are included in the units of service.

(3) Computation of Rates (General).

- (i) There will be one Statewide rate for all Developmental Centers and one Statewide rate for all Community-based SOICF/DDs.
- (ii) New York State will make an adjustment to the rate resulting from any final audit findings or reviews.
- (iii) Developmental Center costs include any necessary transportation to and from physician, dentist, and other clinical services as well as any other transportation appropriate to the individual's participation in community-based activities planned for or sponsored by the facility. Developmental Center costs do not include emergency/nonemergency ambulance services which were separately billed to Medicaid.
- (iv) The rate for the initial period will be computed on the basis of a full 12-month base period CFR , adjusted in accordance with (m)(3)(ii). If a facility closes or is no longer used as an ICF/DD during or subsequent to the base year, all costs and statistics for that facility will be removed from the base period before calculating the initial period rate. The computation of the base period staffing ratio using the end of year census/certified capacity is effective for the first rate cycle. The State will submit a State Plan Amendment to establish the staffing ratio that will be effective for the 2015-17 rate cycle.
- (v) For a Community-based SOICF/DD that has been in operation less than four full years as the start of the initial period, the initial period rate will be the Statewide rate for Community- Based SOICF/DDs in effect during such initial period, and the subsequent period rate will be the Statewide rate for Community-Based SOICF/DDs in effect during such subsequent period, until the beginning of the next rate cycle.

(4) Reimbursable Costs for the Initial Period of the 24-month Rate Cycle.

- (i) Program Administration Reimbursement is the Administration directly related to the provision of the service.

A per person average staffing ratio will be calculated using the direct personal service from the base period CFR-4. The total Program Administration FTE's (full time equivalents) is divided by the ending census (Developmental Centers)/certified capacity (Community-based SOICF/DD) from the base period CFR which will result in a Program Administration staffing ratio.

- (a) An average Program Administration salary will be calculated by dividing the direct personal service from the base period CFR-4 total annual salary of all Program Administration employees by the total]

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[Program Administration FTE's.

- (b) The Program Administration staffing ratio is then multiplied by the census (Developmental Centers)/certified capacity (Community-based SOICF/DDs) of the March 31st date immediately prior to the beginning of the rate period. The product of this calculation is the total number of Program Administration FTE's.
- (c) The calculated average Program Administration salary is then multiplied by the calculated Program Administration FTE's. The product of this calculation is the total Program Administration salary cost.
- (d) The result of paragraph (4)(i)(c) is then trended in accordance with paragraph (5) of this section, then divided by the total projected units of service on March 31st immediately prior to the beginning of the rate period to arrive at the Program Administration salary cost per diem.

(ii) Direct Care Reimbursement.

A per person average staffing ratio will be calculated using the direct personal service from the base period CFR-4. The total Direct Care FTE's is divided by the ending census (Developmental Centers)/certified capacity (Community-based SOICF/DDs) from the base period CFR which will result in a Direct Care staffing ratio.

- (a) An average Direct Care salary is calculated by dividing the direct personal service from the base period CFR-4 total annual salary of all Direct Care employees by the total Direct Care FTE's.
- (b) The Direct Care staffing ratio is multiplied by the census (Developmental Centers)/certified capacity (Community-based SOICF/DDs) of the March 31st date immediately prior to the beginning of the rate period. The product of this calculation is the total number of Direct Care FTE's.
- (c) The calculated average Direct Care salary is multiplied by the calculated Direct Care FTE's. The product of this calculation is the total Direct Care salary cost.
- (d) The result of paragraph (4)(ii)(c) is trended in accordance with paragraph (5) of this section, then divided by the total projected units of service on March 31st immediately prior to the beginning of the rate period to arrive at the Direct Care salary per diem.

(iii) Support Reimbursement.

A per person average staffing ratio will be calculated using the direct personal service from the base period CFR-4. The total Support FTE's is divided by the ending census (Developmental Centers)/certified capacity (Community-based SOICF/DDs) from the base period CFR which will result in a Support staffing ratio.

- (a) An average Support salary is calculated by dividing the direct personal service from the base period CFR-4 total annual salary of all Support employees by the total Support FTE's.]

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- [(b) The Support staffing ratio is then multiplied by the census (Developmental Centers)/certified capacity (Community-based SOICF/DDs) of the March 31st immediately prior to the beginning of the rate period. The product of this calculation is the total number of Support FTE's.
- (c) The calculated average Support salary is multiplied by the calculated Support FTE's. The product of this calculation is the total Support salary cost.
- (d) The result of paragraph (4)(iii)(c) is trended in accordance with paragraph (5) of this section, then divided by the total projected units of service on March 31st immediately prior to the beginning of the rate period to arrive at the Support salary per diem.

(iv) Clinical Reimbursement.

A per person average Clinical staffing ratio will be calculated using the direct personal service from the base period CFR-4. The total Clinical FTE's is divided by the ending census (Developmental Centers)/certified capacity (Community-based SOICF/DDs) from the base period CFR which will result in the Clinical staffing ratio.

- (a) An average Clinical salary is calculated by dividing the direct personal service from the base period CFR-4 total annual salary of all Clinical employees by the total Clinical FTE's.
- (b) The Clinical staffing ratio is multiplied by the census (Developmental Centers)/certified capacity (Community-based SOICF/DDs) of the March 31st date immediately prior to the beginning of the rate period. The product of this calculation is the total number of Clinical FTE's.
- (c) The calculated average salary is then multiplied by the calculated Clinical FTE's. The product of this calculation is the total Clinical salary cost.
- (d) The result of Paragraph (4)(iv)(c) is trended in accordance with Paragraph (5) of this section, then divided by the total projected units of service on March 31st immediately prior to the beginning of the rate period to arrive at the Clinical salary cost per diem.

(v) Fringe Benefits are calculated by multiplying the sum of trended allowable Personal Service dollars calculated in (m)(4)(i) through (m)(4)(iv) by the budgeted fringe factor of 55.48%. The result is divided by the total projected units of service as on March 31st immediately prior to the beginning of the rate period to arrive at the fringe per diem. Fringe benefit related accruals will also be included. Accruals are calculated as change between the end of the current benefit period and the next benefit period, for this period the accrual would be .25%. The computation of the base year fringe benefits is effective for the first rate cycle. The State will submit a State Plan Amendment to establish the fringe benefits factor that will be effective for the 2015-17 rate cycles.

(vi) Indirect Personal Service and Non-Personal Service Costs are calculated as follows:

- (a) The Total Personal Service dollars from the base period CFR-1 less the total Direct Personal Service dollars from the base period CFR-4 results in the Indirect Personal Service dollars.]

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- [(b) The Indirect Personal Service amount is then multiplied by the fringe benefit percentage.
- (c) The Indirect Personal Service dollars with associated fringe is added to Non-Personal Service dollars from the base period CFR. The product is Total Indirect Personal Service dollars and Non-Personal Service dollars.
- (d) Total Indirect Personal Service and Non-Personal Service dollars are divided by the ending census/capacity on the base period CFR resulting in a per-person annual Non-Personal Service dollar amount.
- (e) The per-person annual Non-Personal Service amount is multiplied by the beginning census/certified capacity, giving the annual Indirect Non-Personal Service dollars.
- (f) The result of paragraph (4)(vi)(e) is trended in accordance with Paragraph (5) of this section, then divided by the total projected units of service on March 31st immediately prior to the beginning of the rate period to arrive at the Indirect Non-Personal Service cost per diem.
- (vii) Sum products of paragraphs (4)(i)(d), (4)(ii)(d), (4)(iii)(d), (4)(iv)(d), (4)(v), and (4)(vi)(f) of this section to arrive at the total trended operating cost per diem.

(5) Trend Factors.

- (i) The trend factor used will be the applicable years from the Medical Care Services Index for the period April to April of each year from www.BLS.gov/cpi; Table 1 Consumer Price Index for All Urban Consumers (CPI-U); U.S. city average, by expenditure category and commodity and service group.
- (ii) Generally, actual index values will be used for all intervening years between the base period and the rate period. However, because the index value for the last year immediately preceding the current rate period will not be available when the current rate is calculated, an average of the previous five years actual known indexes will be calculated and used as a proxy for that one year.
- (iii) A compounded trend factor will be calculated in order to bring base period costs to the appropriate rate period.

(6) Day Service add-on for Community-based SOICF/DDs. To reimburse Community-based SOICF/DDs that obtain day services from State and Voluntary providers, the State will calculate an interim amount that will approximate the costs Community-based SOICF/DDs will incur to obtain these services for the individuals they serve, and this interim amount will be reconciled to the actual rate year costs incurred. The interim amount included in the rate will be calculated as stated below:

- (i) The Day Services from the base period CFR will be added to an approximate payment to be made to the day services providers for the individuals residing in Community-based SOICF/DDs and attending Day Services.]

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- [(ii) The result of paragraph (6)(i) is trended in accordance with paragraph (5) of this section, then divided by the total units of service as projected on March 31st immediately prior to the beginning of the rate period to arrive at the Day Services per diem.
- (ii) The Day Services reconciliation to final rate - New York State will pay for SOICF Day Services at the same rate established by OWPDD under the comprehensive home and community based services waiver for the day habilitation program operated by the same provider and in the same location as such day services. Subsequent to the rate period OPWDD will determine the actual billings for day services for each individual and reconcile the interim amount in (II) to the amount of actual billings.
- (7) **Tax Assessment costs** in the amount of a 5.5 percent assessment uniformly imposed on all SOICF/DD services of all such providers will be included in the rate.
- (8) **Capital Add-on Cost.**
- (i) The Capital add-on will be calculated using the Base Period CFR.
- (ii) Capital costs are calculated by adding Base Period CFR Total Equipment and Total Property-Provider Paid.
- (iii) The result of paragraph (8)(ii) of this section is divided by total projected units of service on March 31st immediately prior to beginning of rate period to arrive at the Capital cost per diem.
- (9) **Total Per Diem** will be the sum products of paragraphs (4)(vii), (6)(ii), (7), and (8)(iii) of this section.
- (10) **Computation of the Subsequent Period Rate.**
- (i) The reimbursable costs contained in the subsequent period rate will be computed as follows:
- (a) New York State will update the census (Developmental Center) and certified capacity (Community-based SOICF/DDs) based on the number of individuals in the facility as of March 31st of the immediately preceding rate period. Once these updates have been made OPWDD will increase the costs by the trend factor as described in Paragraph (5) of this section.
- (b) An adjustment will be made to reflect the capital in the CFR three years prior to the rate period. The first full year after an institution is closed OPWDD will remove all related capital.
- (ii) The computation of the subsequent period rate can also be represented by the following formula:
- Trended Reimbursable Operating costs + Trended Adjusted Day Service costs + Adjusted Reimbursable Capital costs+ Tax Assessment = Total Reimbursable Costs.

(11) **Upper Payment Limit Assurance.]**

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- [(i) So that CMS may monitor the reasonableness of the methodology set forth in paragraph (4) on an ongoing basis, the State will report to CMS on a quarterly basis the current quarter's average salaries and the number of individuals that have been placed in the community that quarter. The State will also report to CMS annually beginning census information and the number of individuals who actually moved from Developmental Centers to the community and the State's anticipated placements for the next year.

- (ii) When the cost data for each rate period is finalized, the State will calculate the aggregate upper payment limit in accordance with applicable federal law, regulations, and official guidance from CMS for all Developmental Centers and Community-based SOICF/DDs, and will provide CMS with its upper payment limit calculation. The State anticipates it will finalize the cost data for each rate period by completing a CFR in the normal course of business within 18 months of the end of the rate period. If the total payments received and expected to be received under this section (m) for all Developmental Centers and Community-based SOICF/DDs exceed the upper payment limit for such rate period as calculated by the State and accepted by CMS, the State will treat any overage as an overpayment the federal share of which will be refunded.]

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- [n) Effective July 1, 2011, the methodology described in the Rate Setting and Financial Reporting for under thirty-one bed Intermediate Care Facilities for Individuals with Developmental Disabilities (ICF/DDs) section in this Attachment for voluntary operated facilities will be terminated, with the exception of those sections outlined in this section (n). The methods and standards effective July 1, 2011 for establishing payment rates for under thirty-one bed voluntary operated ICF/DDs are described in this section (n). Rates for ICF/DD services delivered on dates after June 30, 2011 and before July 1, 2014 shall be determined in accordance with this section (n).

(1) Definitions (applicable to this section):

Allowable Capital Costs – All necessary costs incurred to provide covered services to beneficiaries determined in accordance with the cost principles described in the Medicare Provider Reimbursement Manual (PRM-15). This will include allowable lease/rental and ancillary payments; depreciation of equipment, vehicles, leasehold improvements and real property; and bonding, principal, interest and financing expenditures associated with the purchase of equipment, vehicles and real property, and related expenditures and leasehold improvements.

Allowable Operating Costs – All necessary and proper costs which are appropriate and helpful in developing and maintaining the operation of ICF/DDs. Necessary and proper costs are costs which are common and accepted occurrences in the field of ICF/DDs. These costs will be determined in accordance with the cost principles described in the Medicare Provider Reimbursement Manual (PRM-15), which will include allowable Administration, OTPS, Clinical, Direct Care, Support, Fringe Benefits and Utilities.

Base Period – The period from July 1, 1999 to June 30, 2000 for Region I facilities and January 1, 1999 to December 31, 1999 for Region II and Region III facilities.

Capital Costs – Costs that are related to the acquisition and/or long term use of land, buildings, construction and equipment.

Certified Capacity– Represents the total capacity of the ICF/DD in the provider's operating certificate as of the first day of the rate period.

Consolidated Fiscal Report (CFR) – A reporting tool prepared in accordance with Generally Accepted Accounting Principles and utilized by all New York State (NYS) government and non-government providers to communicate their annual costs incurred as a result of operating Office of People with Developmental Disabilities (OPWDD) programs and services, along with related utilization and staffing statistics.]

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[Cost Component Category] – The following cost component categories are utilized when establishing rates: Administration, OTPS, Clinical, Direct Care, Support, Fringe Benefits, Utilities, Day Services, Efficiency Adjustments, Capital and a Provider Assessment.

Depreciation – The allowable cost based on historical costs and useful life of buildings, fixed equipment, capital improvements and/or acquisition of real property. The useful life will be based on "The Estimated Useful Life of Depreciable Hospital Assets (2008 edition)." The depreciation method used will be the straight line method.

De-trend – The process of deflating dollars to represent those dollars in a prior period, using the applicable trend factors.

DDP Score – A Developmental Disabilities Profile (DDP) score is an index which measures an individual's disabilities in various domains, such as Medical, Behavior, Adaptive, and Clinical Service needs.

Disability Increment – The methodology for developing facility-specific Direct Care full-time equivalents (FTEs) using aggregate and measurable consumer disability characteristics.

Facility – The site or physical building where actual services are provided.

ICF/DD – An Intermediate Care Facility for the Developmentally Disabled (ICF/DD) that has a certified capacity of under thirty-one beds and that is not operated by the State.

Individual – A person who resides in an ICF/DD.

Lease/Rental and Ancillary Payments – A facility's annual rental payments for real property and ancillary outlays associated with the property, such as utilities and maintenance.

Maximum Units of Service – Maximum units of service are equal to the certified capacity multiplied by the number of days in the rate period.]

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[Newly Certified Facility] – A Region I facility which opened after July 1, 2008, or a Region II or III facility which opened after January 1, 2008.

Operating Certificate – The authority and documentation issued by OPWDD permitting a provider to operate a residential facility for the care and treatment of persons with developmental disabilities. Each physical ICF/DD location is assigned a unique operating certificate.

Pass-Through Costs – Allowable costs that are not subjected to screen values.

Provider – A voluntary agency that has been issued a Medicaid provider agreement for an ICF/DD. A provider may operate multiple ICF/DDs.

Provider Rate – The provider-specific rate resulting from implementation of the reimbursement methodology. The provider rate is unique for each provider.

Provider Assessment – An assessment in the amount of 5.5% uniformly imposed on all providers of ICF/DD services.

Rate Period – The time period for which rates are effective.

Reimbursable Costs – Allowable and pass through costs that have prevailed after being subjected to screen values.

Re-based CFR – The Consolidated Fiscal Report (CFR) for the re-based period.

Re-based Period – The period from July 1, 2008 to June 30, 2009 for Region I facilities, and January 1, 2008 to December 31, 2008 for Region II and III facilities.

Regions

i. **Region I:**

A facility which is located in the counties of New York, Bronx, Kings, Queens, and Richmond.

The cost report period and rate period for Region I is July 1st to June 30th. A provider located in Region I may request to report on the Region II and III period.]

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[ii. **Region II:**

A facility which is located in the counties of Putnam, Rockland, Nassau, Suffolk, and Westchester.

The cost report period and rate period for Region II is January 1st to December 31st. A provider located in Region II may request to report on the Region I period.

iii. **Region III:**

A facility which is located in any other county in New York State, not specified in Region I or Region II.

The cost report period and rate period for Region III is January 1st to December 31st. A provider located in Region III may request to report on the Region I period.

Screen Values – A dollar figure, represented in base period dollars, which actual costs are measured against in determining reimbursable costs.

Trend Factor – A percentage applied to all applicable costs that represent inflation in the costs of goods and services.

Unit of Service – A unit of service is equal to one day that an individual resides in an ICF/DD. Maximum units of service are equal to the certified capacity times the number of days in the rate period.

(2) General Overview of the Methodology:

- i. The methodology first de-trends costs from the re-based period to the base period using the trend factors in paragraph (6)(i)(a); compares these amounts to screen values as described in paragraph (3) to determine the lower of cost or screen; compares these results to the costs as of June 30, 2011, as per paragraph (4); establishes reimbursable operating costs; then trends those costs up to the rate period; and incorporates costs for Day Service, Capital and a Provider Assessment. The methodology results in one per diem rate for each provider operating one or more ICF/DDs.
- ii. **Provider Rate** = (Reimbursable Operating Costs + Day Services + Efficiency Adjustments + Capital + Provider Assessment) / Maximum Units of Service

The facility-specific efficiency adjustments are listed in the Supplemental Detail Schedule in Appendix A.]

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[(3) Establishing Screen Values and Reimbursable Operating Costs

i. **Administration Screen Value and Reimbursable Costs**

- (a) **Administration Screen Value** is equal to 85% of the provider's administration screen value as of June 30, 2011.

The facility-specific administration screens are listed in the Supplemental Detail Schedule in Appendix A.

- (b) **Reimbursable Administration Costs** are the lesser of:

1. The administrative costs as reported on the re-based CFR, de-trended to the base period; or
2. Screen value as described in paragraph (3)(i)(a).

ii. **Other than Personal Service (OTPS) Screen Value and Reimbursable Costs**

- (a) **OTPS Screen Value** is calculated by multiplying the per bed value for the facility's region, by the certified capacity.

- (b) OTPS regional per bed value (in base period dollars) are as follows:

Region I	\$16,097
Region II	\$13,085
Region III	\$16,418

- (c) **Reimbursable OTPS Costs** are the lesser of:

1. OTPS costs, as reported on the re-based CFR, de-trended to the base period; or
2. Screen values as described in paragraph (3)(ii)(a).

- (d) **Expensed Equipment and General Insurance** – Costs as reported on the re-based CFR, de-trended to the base period, are pass-through costs and will not be subject to a screen value.]

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[iii. **Personal Service (PS) Clinical Screen Value and Reimbursable Costs**

(a) **PS Clinical Screen Value** is calculated by multiplying the base period PS Clinical salary for the facility's region, by the Clinical FTEs reported on the re-based CFR, Personal Services and Contracted Direct Care and Clinical Personal Services Schedules. The contracted clinical FTEs are calculated as follows: (clinical contracted personal service dollars, deflated to the base period) divided by (the base period PS Clinical salary for the facility's region adjusted to include the facilities fringe benefit percentage described in paragraph (3)(vi)(a)).

(b) PS Clinical regional salaries (in base period dollars) are as follows:

Region I	\$56,510
Region II	\$53,584
Region III	\$40,414

(c) **Reimbursable PS Clinical Costs** are the lesser of:

1. PS Clinical costs, as reported on the re-based CFR, Personal Services and Contracted Direct Care and Clinical Personal Services Schedules, de-trended to the base period; or
2. Screen value as described in paragraph (3)(iii)(a).

iv. **Personal Service (PS) Direct Care Screen Value and Reimbursable Costs**

(a) **PS Direct Care Screen Values** are calculated by multiplying the base period PS Direct Care salary for the facility's region, by the calculated Direct Care FTEs as described in paragraph (3)(iv)(c).

(b) Direct Care regional salaries (in base period dollars) are as follows:

Region I	\$29,375
Region II	\$29,522
Region III	\$25,005

(c) Direct Care FTEs are calculated by utilizing the facility-specific disability increment plus bed size increment.

1. The disability increment is only calculated if at least 50% of the DDP scores for individuals that resided in the facility during the re-based]

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[period are available. If less than 50% of the DDP scores are available, the direct care FTEs are based on bed size increment alone.

2. The disability increment using the DDP scores is calculated as follows:

$(.063 \text{ FTEs} \times \text{the facility-specific mean direct care score}) + (.008 \text{ FTEs} \times \text{the facility-specific mean behavior score}) + (.062 \text{ FTEs} \times \text{the facility standard deviation direct care score}) - (.019 \text{ FTEs} \times \text{the facility standard deviation behavior score})$

3. Direct care score is calculated for each individual from the DDP Adaptive and Health/Medical scores as follows:

$7.962 + (.156 \times \text{the Adaptive score}) + 1.611 \times \text{the Health/Medical score.}]$

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[4. The bed size increments are as follows:

Bed Size	Bed Size Increment
4	5.700
5	8.310
6	6.448
7	7.123
8	8.294
9	9.171
10	10.957
11	10.939
12	12.746
13	9.277
14	15.154
15	10.507
16	14.530
17	16.987
18	18.501
19	18.751
20	15.115
21	20.515
22	24.873
23	19.688
24	22.935
25	24.043
26	30.361
27	31.325
28	32.265
29	33.205
30	34.145

(d) Reimbursable PS Direct Care Costs are the lesser of:

1. PS Direct Care costs, as reported on the re-based CFR, Personal Services and Contracted Direct Care and Clinical Personal Services Schedules, de-trended to the base period; or
2. Screen values as described in paragraph (3)(iv)(a).]

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[v. **Personal Service (PS) Support Screen Value and Reimbursable Costs**

- (a) **PS Support Screen Value** is calculated by multiplying the salary for the facility's region by Support FTEs in the re-based CFR, Personal Services Schedule.
- (b) Support regional salaries (in base period dollars) are as follows:

Region I	\$29,375
Region II	\$29,522
Region III	\$25,005

- (c) **Reimbursable PS Support Costs** are the lesser of:
1. PS Support Costs, as reported on the re-based CFR, Personal Services Schedule, de-trended to the base period; or
 2. Screen values as described in paragraph (3)(v)(a).

vi. **Fringe Benefit Percentage and Reimbursable Costs**

- (a) For each facility, a **Fringe Benefit Percentage** is calculated by dividing the sum of the PS Direct Care, PS Clinical, and PS Support fringe benefits costs, as reported on the re-based CFR de-trended; plus the addition of certain facility specific reimbursable fringe costs incurred subsequent to the re-based CFR, de-trended; by the sum of the PS Direct Care, PS Clinical, and PS Support costs (exclusive of contracted Personal Service) as reported on the re-based CFR, de-trended.

The facility-specific reimbursable fringe costs incurred subsequent to the re-based CFR (HCA IV-VI) are listed in the Supplemental Detail Schedule in Appendix A.

Fringe Benefit % = (de-trended PS Direct Care + PS Clinical + PS Support fringe benefits costs + certain facility specific reimbursable fringe costs incurred subsequent to the re-based CFR) divided by (de-trended total PS Direct Care + PS Clinical + PS Support costs, exclusive of contracted Personal Service).

- (b) **Reimbursable Fringe Benefit Costs** are calculated by multiplying the facility-specific fringe benefit percentage, as described in paragraph (3)(vi)(a), by the total PS Direct Care, PS Clinical, and PS Support reimbursable costs, exclusive of contracted Personal Service.]

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[vii. Utilities Reimbursable Costs

- (a) **Reimbursable Utility Costs** will be equal to the sum of all utilities costs reported on the re-based CFR, Program/Site Data Schedule, de-trended.
- (b) All utilities costs are pass-through costs and will not be subjected to a screen value.

- (4) **Comparison of Costs** – The rationale of the cost comparison is to prevent providers from experiencing decreases exceeding 10% of the June 30, 2011 costs or increases above their June 30, 2011 costs. If the re-based costs fall within 90% - 100% of the June 30, 2011 costs, OPWDD will proceed calculating the provider rate using the re-based costs. The methodology for the comparison of costs is as follows:

The sum of each provider's re-based, de-trended, reimbursable operating costs as described in paragraphs (3)(i)(b), (3)(ii)(c), (3)(ii)(d), (3)(iii)(c), (3)(iv)(d), (3)(v)(c), (3)(vi)(b), and (3)(vii)(a) of this section less the efficiency adjustment are compared to the reimbursable operating costs in the provider's rates less the efficiency adjustment as of June 30, 2011. As a result of this comparison, one of these conditions will prevail in calculating the provider rate:

- i. If the re-based, de-trended, reimbursable operating costs are *between* 90% and 100% of the June 30, 2011 de-trended reimbursable operating costs, the re-based, de-trended, reimbursable operating costs prevail in calculating the provider rate;
- ii. If the re-based, de-trended reimbursable operating costs fall *below* 90% of the June 30, 2011 de-trended reimbursable operating costs, an adjustment will be made to bring the provider's re-based, de-trended reimbursable operating costs up to 90% of the provider's June 30, 2011 de-trended reimbursable operating costs, and prevail in calculating the provider rate; or
- iii. If the re-based de-trended reimbursable operating costs are *higher than* the June 30, 2011 de-trended reimbursable operating costs, then the June 30, 2011 de-trended reimbursable operating costs will prevail, less the administrative 15% reduction, in calculating the provider rate.

- (5) **Day Services** – ICF/DD s are reimbursed for individuals who participate in day service programs/activities provided by State and voluntary providers.]

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[The facility-specific day services are listed in the Supplemental Detail Schedule in Appendix A.

(6) Trend Factors

- (i) Once the reimbursable costs for all of the appropriate cost component categories have been established as per paragraphs (4)(i), (4)(ii), or (4)(iii) of this section, each cost component category is then trended up to the rate period.
 - (a) The trend factors from the base period to June 30, 2014 are as follows:

Calendar Year		Fiscal Year		Trend Factor
From	To	From	To	% Change
CY 1999	CY 2000	FY 1999/2000	FY 2000/2001	5.00%
CY 2000	CY 2001	FY 2000/2001	FY 2001/2002	6.52%
CY 2001	CY 2002	FY 2001/2002	FY 2002/2003	6.69%
CY 2002	CY 2003	FY 2002/2003	FY 2003/2004	6.55%
CY 2003	CY 2004	FY 2003/2004	FY 2004/2005	4.30%
CY 2004	CY 2005	FY 2004/2005	FY 2005/2006	5.33%
CY 2005	CY 2006	FY 2005/2006	FY 2006/2007	3.03%
CY 2006	CY 2007	FY 2006/2007	FY 2007/2008	2.97%
CY 2007	CY 2008	FY 2007/2008	FY 2008/2009	3.52%
CY 2008	CY 2009	FY 2008/2009	FY 2009/2010	3.06%
CY 2009	CY 2010	FY 2009/2010	FY 2010/2011	2.08%
CY 2010	CY 2011	FY 2010/2011	FY 2011/2012	0.00%
CY 2011	CY 2012	FY 2011/2012	FY 2012/2013	0.00%
CY 2012	CY 2013	FY 2012/2013	FY 2013/2014	0.00%
CY 2013	CY 2014	FY 2013/2014	FY 2014/2015	0.00%

(7) Capital – The rate will include capital if the provider has been approved for capital reimbursement. Providers requesting the incorporation of property reimbursement in an ICF/DD rate must get the reimbursement level prior approved by OPWDD. Providers are reimbursed for capital according to depreciation, amortization, lease and capital indebtedness schedules that are developed as part of an OPWDD prior property approval process. OPWDD’s prior property review process includes an assessment that assets and leases are within fair market value and that capital interest costs are at market rates. Property reimbursement schedules, developed as part of the prior approval process, delineate by rate period the exact amount of approved capital reimbursement including the expiration date for that reimbursement. Useful asset lives utilized in the depreciation and amortization schedules are in accordance with the Provider Reimbursement Manual (PRM-15).]

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[The facility-specific property reimbursement levels are listed in the Supplemental Detail Schedule in Appendix A.

In addition to the capital reimbursement described above, allowable equipment and vehicle related costs will be updated annually based on the costs reported on the CFR from two years prior. (e.g., the January 1, 2012 cost update will be based on the January 1, 2010 through December 31, 2010 CFR.)

- (8) **Provider Assessment** –The provider assessment on ICF/IID services rendered to Medicaid recipients shall be considered an allowable cost and reimbursed through Medicaid service rates of payment.
- (9) **Existing Facilities** - Rates for ICF/DDs that are not newly certified facilities will be calculated in accordance with paragraphs (3), (4), (5), (6), (7), (8), and (11) of this section.

Newly Certified Facilities – For newly certified facilities, OPWDD will request a budget from the provider. A desk audit process will compare budgeted average salaries, OTPS, Administration and Fringe with those reimbursed in other ICF/DDs operated by the provider. If the provider does not operate other ICF/DDs, OPWDD will desk audit against regional ICF/DD averages. The budgeted dollars for all of the cost component categories are subject to the screen values as per paragraph (3) of this section. Rates for newly certified facilities will continue to be calculated as described in paragraphs (5), (6), (7), (8), and (11) of this section.

- (10) **Computation of the Provider Rate** – The provider rate will be the sum of the trended cost component categories of the provider's facility rates, aggregated as one provider agency rate, as described in paragraph (4), with the addition of the provider assessment, as described in paragraph (8), divided by the maximum units of service.
- (11) **Rate Appeals** - A provider may appeal for an adjustment to its rate that would result in an annual increase of \$5,000 or more in the provider's allowable costs and that is needed because of bed vacancies. The appeal request must be made within one year of the close of the rate period in which the bed vacancies occurred. OPWDD will only grant the appeal if the provider has demonstrated that the vacancies were unavoidable. No amount granted on appeal will exceed the provider's ICF/DD program loss.
- (12) **Adjustments** - A provider may request a rate revision based on rate computation errors by notifying OPWDD either within 90 days of the provider receiving the rate or within 90 days of the beginning of the period in question, whichever is later. Adjustments to rates will be limited to those adjustments which will result in an annual increase or]

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[decrease of \$5,000 or more in the provider's allowable cost. For changes in certified capacity, the operating portion and units of service used to calculate the provider's rate will be prorated up or down in the same ratio as the change in capacity.]

(13) Supplemental Schedule – Refer to the Supplemental Schedule in Appendix A beginning on the next page.]

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Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
ABBOTT HOUSE	8584431	97,432	82,817	(9,154)	(9,154)	0
ADULT RESOURCES CENTER, INC.	7438440	117,045	99,488	(5,085)	(5,085)	0
ADVOCATES F/SVC TO T/BLIND & MULTIHANDICAPPED	7942431	143,777	122,211	(14,239)	(14,239)	0
AID TO THE DEVELOPMENTALLY DISABLED	7569440	86,952	73,910	(10,171)	(10,171)	0
AID TO THE DEVELOPMENTALLY DISABLED	7569441	91,608	77,867	(11,442)	(11,442)	0
AID TO THE DEVELOPMENTALLY DISABLED	7569442	76,821	65,297	(10,171)	(10,171)	0
AID TO THE DEVELOPMENTALLY DISABLED	7569443	86,833	73,808	(11,442)	(11,442)	0
AID TO THE DEVELOPMENTALLY DISABLED	7569450	94,917	80,679	(12,713)	(12,713)	0
AIM SERVICES, INC.	7050432	49,300	41,905	(3,051)	(3,051)	0
AIM SERVICES, INC.	7050435	52,449	44,582	(3,051)	(3,051)	0
AIM SERVICES, INC.	7050436	51,778	44,011	(3,051)	(3,051)	0
AIM SERVICES, INC.	7050490	70,634	60,039	(4,577)	(4,577)	0
AIM SERVICES, INC.	7050491	51,172	43,496	(3,051)	(3,051)	0
AIM SERVICES, INC.	7050493	52,370	44,514	(3,051)	(3,051)	0
AIM SERVICES, INC.	7050494	111,607	94,866	(9,154)	(9,154)	0
AIM SERVICES, INC.	7050495	111,550	94,818	(9,154)	(9,154)	0
ANDERSON SCHOOL	7118440	124,278	105,637	(3,051)	(3,051)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	6036440	135,605	115,264	(5,594)	(5,594)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	6381440	133,804	113,734	(5,085)	(5,085)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	6451440	97,621	82,978	(3,560)	(3,560)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	6451441	96,667	82,167	(4,577)	(4,577)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	6451444	137,682	117,030	(5,085)	(5,085)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	7031440	96,994	82,445	(4,577)	(4,577)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	7163440	97,248	82,661	(4,068)	(4,068)	0
ASSOC F/ADVANCEMENT OF BLIND AND RETARDED	7164440	97,263	82,674	(4,068)	(4,068)	0
AUTISTIC SERVICES, INC.	7794440	124,032	105,427	(6,102)	(6,102)	0
BAKER VICTORY SERVICE	7600441	128,709	109,403	(3,051)	(3,051)	0
BAKER VICTORY SERVICE	7600442	126,531	107,552	(3,051)	(3,051)	0
BLOCK INSTITUTE	7455441	101,624	86,380	(7,628)	(7,628)	0
BLOCK INSTITUTE	7455460	189,784	161,316	(12,205)	(12,205)	11,381
BLOCK INSTITUTE	7455462	122,323	103,974	(9,154)	(9,154)	0
BLOCK INSTITUTE	7455463	125,894	107,010	(9,154)	(9,154)	34,142

APPENDIX A

Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	268,667	268,667	268,667	268,667	268,667	268,667	21,668	21,668	48,981
0	279,463	279,463	279,463	279,463	279,463	279,463	0	0	4,120
0	171,830	171,830	171,830	171,830	171,830	171,830	36,188	36,188	76,091
0	49,877	49,877	49,877	149,700	149,700	149,700	17,419	17,419	39,950
0	105,219	105,219	105,219	228,781	228,781	228,781	19,908	19,908	13,162
0	47,246	47,246	47,246	129,503	129,503	129,503	17,361	17,361	16,758
0	107,805	107,805	107,805	295,361	295,361	295,361	16,246	16,246	14,400
0	306,061	306,061	306,061	306,061	306,061	306,061	23,807	23,807	19,101
0	115,793	115,793	115,793	115,793	115,793	115,793	9,577	9,577	14,496
0	111,163	111,163	111,163	111,163	111,163	111,163	9,579	9,579	13,246
0	-	-	-	-	-	-	7,574	7,574	15,772
0	165,204	165,204	165,204	165,204	165,204	165,204	12,782	12,782	16,981
0	112,618	112,618	112,618	112,618	112,618	112,618	7,970	7,970	10,849
0	116,350	116,350	116,350	116,350	116,350	116,350	7,861	7,861	8,479
0	303,167	303,167	303,167	303,167	303,167	303,167	23,979	23,979	68,006
0	261,135	261,135	261,135	261,135	261,135	261,135	24,017	24,017	82,914
0	-	-	-	-	-	-	26,089	26,089	46,874
0	-	-	-	-	-	-	17,558	17,558	13,200
0	-	-	-	-	-	-	17,807	17,807	19,910
0	36,695	36,695	36,695	36,695	36,695	36,695	12,678	12,678	94,812
0	23,580	23,580	23,580	23,580	23,580	23,580	15,665	15,665	1,460
0	-	-	-	-	-	-	16,903	16,903	15,200
0	24,354	24,354	24,354	24,354	24,354	24,354	16,977	16,977	17,400
0	23,029	23,029	23,029	23,029	23,029	23,029	15,397	15,397	36,667
0	116,496	116,496	116,496	116,496	116,496	116,496	14,258	14,258	37,077
0	27,635	27,635	27,635	27,635	390,277	390,277	25,331	25,331	75,358
0	270,899	470,535	470,535	470,535	470,535	470,535	28,848	28,848	36,840
0	288,874	411,074	411,074	411,074	411,074	411,074	28,815	28,815	33,285
0	315,032	315,032	315,032	315,032	315,032	315,032	22,185	22,185	12,000
11,381	490,122	490,122	490,122	490,122	490,122	490,122	34,943	34,943	19,200
0	414,139	414,139	414,139	414,139	414,139	414,139	28,674	28,674	132,240
34,142	413,173	413,173	413,173	413,173	413,173	413,173	26,386	26,386	126,305

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
47,725	47,725	43,959	43,959	43,959
4,120	-	-	-	-
76,091	70,053	70,053	70,053	70,053
26,663	26,663	26,663	26,663	26,663
9,694	9,694	9,000	9,000	9,000
8,746	8,746	8,000	8,000	153,124
14,400	14,400	10,800	10,800	9,000
10,000	10,000	10,000	10,000	10,000
13,076	13,076	13,075	13,075	13,075
13,246	13,246	13,246	13,246	13,246
-	-	-	-	-
15,227	15,227	15,227	15,227	15,227
5,409	5,409	5,093	5,093	4,759
8,074	8,074	7,646	7,646	7,192
68,006	68,006	68,005	68,005	68,004
75,724	75,724	77,430	77,430	77,430
				43,197
13,200	13,200	13,200	13,200	13,200
19,910	12,000	12,000	12,000	12,000
94,812	94,812	94,812	97,173	97,173
1,460	-	-	-	-
15,200	14,133	14,133	12,000	12,000
17,400	12,600	12,600	12,600	12,600
36,667	29,731	29,731	29,351	29,351
37,077	25,971	25,971	25,971	25,971
75,358	75,358	75,359	75,359	75,359
33,285	33,285	33,285	33,285	20,243
33,285	33,285	33,285	33,285	20,243
12,000	12,000	12,000	12,000	12,000
19,200	19,200	19,200	19,200	19,200
132,240	131,431	131,431	131,425	131,425
126,305	122,396	122,396	125,824	125,824

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
BROOKVILLE CENTER FOR CHILDREN'S SERVICES	7385201	99,483	84,561	(4,772)	(4,772)	0
BROOKVILLE CENTER FOR CHILDREN'S SERVICES	7385202	94,730	80,521	(4,772)	(4,772)	0
BROOKVILLE CENTER FOR CHILDREN'S SERVICES	7385203	94,662	80,463	(4,772)	(4,772)	0
BROOKVILLE CENTER FOR CHILDREN'S SERVICES	7385204	94,821	80,598	(4,772)	(4,772)	0
CAMP VENTURE (Venture Inn)	7199440	230,061	195,552	(6,102)	(6,102)	34,142
CAMP VENTURE (Venture Inn)	7199441	126,957	107,913	(3,560)	(3,560)	22,762
CARDINAL HAYES HOME FOR CHILDREN	7488440	124,636	105,941	(2,543)	(2,543)	0
CARDINAL HAYES HOME FOR CHILDREN	7488441	124,155	105,532	(2,543)	(2,543)	0
CARDINAL HAYES HOME FOR CHILDREN	7488442	124,706	106,000	(2,543)	(2,543)	0
CARDINAL HAYES HOME FOR CHILDREN	7488444	123,029	104,575	(2,543)	(2,543)	48,124
CARDINAL HAYES HOME FOR CHILDREN	7488445	123,029	104,575	(2,543)	(2,543)	60,805
Cardinal McCloskey Services	8885402					
CATH CHARITIES BROOME (SYRACUSE)	8273440	123,104	104,638	(9,154)	(9,154)	22,762
CATH CHARITIES DEV DISAB - ALBANY	7582440	122,700	104,295	(10,679)	(10,679)	118,311
CATH CHARITIES DEV DISAB - ALBANY	7582441	116,495	99,021	(9,154)	(9,154)	80,347
CATH CHARITIES DEV DISAB - ALBANY	7582442	85,250	72,462	(6,102)	(6,102)	0
CATH CHARITIES DEV DISAB - ALBANY	7582443	88,595	75,306	(6,102)	(6,102)	0
CATH GUARDIAN MANHATTAN	7005440	63,339	53,838	(4,068)	(4,068)	0
CATH GUARDIAN MANHATTAN	7065440	128,775	109,459	(10,171)	(10,171)	0
CATH GUARDIAN MANHATTAN	7146440	85,895	73,011	(6,102)	(6,102)	0
CATH GUARDIAN MANHATTAN	7146441	105,662	89,813	(9,154)	(9,154)	0
CATH GUARDIAN MANHATTAN	7146442	120,179	102,152	(11,188)	(11,188)	0
CATH GUARDIAN MANHATTAN	7146443	119,039	101,183	(10,171)	(10,171)	11,381
CATH GUARDIAN MANHATTAN	7146444	93,517	79,489	(7,119)	(7,119)	0
CATH GUARDIAN MANHATTAN	7146445	102,349	86,997	(8,137)	(8,137)	0
CATH GUARDIAN MANHATTAN	7146446	102,832	87,407	(9,154)	(9,154)	0
CATH GUARDIAN MANHATTAN	7146448	201,368	171,163	(16,273)	(16,273)	12,681
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6236440	103,516	87,988	(7,628)	(7,628)	25,362
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465440	191,583	162,846	(12,968)	(12,968)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465441	96,399	81,939	(6,865)	(6,865)	11,381
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465449	151,827	129,053	(7,628)	(7,628)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465450	137,166	116,591	(7,628)	(7,628)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	-	-	-	-	-	-	21,723	21,723	90,485
0	-	-	-	-	-	-	20,702	20,702	95,815
0	-	-	-	-	-	-	20,687	20,687	144,602
0	-	-	-	-	-	-	20,723	20,723	92,582
34,142	465,398	465,398	465,398	465,398	465,398	465,398	52,701	52,701	37,136
22,762	412,680	412,680	412,680	412,680	412,680	412,680	27,524	27,524	40,815
0	286,268	286,268	286,268	313,977	313,977	313,977	24,498	24,498	35,486
0	166,050	166,050	166,050	261,766	261,766	261,766	24,318	24,318	12,642
0	220,933	220,933	220,933	316,018	316,018	316,018	23,266	23,266	8,000
48,124	62,437	62,437	62,437	124,453	124,453	124,453	23,940	23,940	16,400
60,805	36,715	36,715	36,715	165,448	165,448	165,448	23,028	23,028	34,305
	276,018	276,018	276,018	276,018	276,018	276,018			56,977
22,762	268,309	268,309	268,309	268,309	268,309	268,309	25,723	25,723	78,607
118,311	346,839	346,839	346,839	346,839	346,839	346,839	29,580	29,580	22,296
80,347	475,269	475,269	475,269	475,269	475,269	475,269	26,519	26,519	8,450
0	219,151	219,151	219,151	219,151	219,151	219,151	19,465	19,465	34,143
0	156,841	156,841	156,841	156,841	156,841	156,841	19,693	19,693	36,302
0	128,846	128,846	128,846	128,846	128,846	128,846	15,693	15,693	31,598
0	369,991	369,991	369,991	369,991	369,991	369,991	26,021	26,021	-
0	191,088	191,088	191,088	191,088	191,088	191,088	18,386	18,386	12,863
0	334,786	334,786	334,786	342,708	342,708	342,708	24,659	24,659	5,500
0	293,410	293,410	293,410	293,410	293,410	293,410	23,295	23,295	13,200
11,381	-	-	-	308,505	308,505	308,505	19,707	19,707	17,794
0	268,287	268,287	268,287	276,806	276,806	276,806	22,007	22,007	84,960
0	-	-	-	227,149	227,149	227,149	20,414	20,414	23,189
0	86,562	86,562	86,562	267,358	267,358	267,358	18,866	18,866	-
12,681	431,993	431,993	431,993	431,993	431,993	431,993	38,748	38,748	57,187
25,362	294,986	294,986	294,986	294,986	294,986	294,986	26,188	26,188	132,799
0	259,555	259,555	259,555	259,555	259,555	259,555	52,292	52,292	285,232
11,381	242,415	242,415	242,415	242,415	242,415	242,415	20,506	20,506	47,916
0	165,040	165,040	165,040	165,040	165,040	165,040	32,182	32,182	73,181
0	335,241	335,241	335,241	335,241	335,241	335,241	29,256	29,256	106,281

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
88,186	88,186	85,763	85,763	80,665
85,944	85,944	83,494	83,494	78,494
123,857	123,857	120,259	120,259	113,993
88,707	88,707	85,926	85,926	80,539
26,666	26,666	26,666	26,666	26,666
40,689	40,689	24,161	24,161	18,549
34,822	34,822	35,490	35,490	90,730
8,000	8,000	8,000	8,000	8,000
8,000	8,000	8,000	8,000	8,000
16,400	16,400	16,400	16,400	16,400
33,770	33,770	34,446	34,446	35,135
58,686	58,686	60,447	60,447	62,260
78,607	78,607	78,607	78,607	78,607
22,706	22,706	23,234	23,234	23,234
8,450	8,450	8,450	8,450	8,450
30,243	30,243	7,980	7,980	4,800
33,323	33,323	33,323	33,323	33,322
31,598	25,152	25,152	25,152	25,152
-	-	-	-	-
12,863	10,992	10,992	10,992	10,992
5,500	-	-	-	-
13,200	13,200	13,200	13,200	13,200
17,794	29,264	29,264	25,531	25,531
84,960	84,960	84,960	87,629	87,629
23,189	34,340	34,340	41,170	41,170
-	11,075	11,075	15,141	15,141
57,187	56,130	56,130	55,432	55,432
132,799	130,325	130,325	137,760	137,760
285,232	126,214	126,214	129,357	129,357
47,916	-	-	-	-
73,181	78,415	78,415	73,416	73,416
106,281	107,313	107,313	109,985	109,985

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465451	155,393	132,084	(10,679)	(10,679)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465452	87,481	74,359	(4,577)	(4,577)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465453	114,654	97,456	(6,102)	(6,102)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465454	161,691	137,437	(10,679)	(10,679)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465455	158,616	134,824	(7,628)	(7,628)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465456	153,900	130,815	(7,628)	(7,628)	0
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	6465460	111,094	94,430	(6,865)	(6,865)	35,443
CATHOLIC CHARITIES NEIGHBORHOOD SERVICES, INC.	7064440	90,884	77,251	(5,340)	(5,340)	0
CENTER F/DEVELOPMENTAL DISABILITIES, INC.	7423440	98,336	83,586	(11,442)	(11,442)	0
CENTER F/DEVELOPMENTAL DISABILITIES, INC.	7423443	109,917	93,430	(15,256)	(15,256)	0
CENTER F/DEVELOPMENTAL DISABILITIES, INC.	7423444	98,654	83,856	(12,713)	(12,713)	0
CENTER F/DEVELOPMENTAL DISABILITIES, INC.	7423445	97,256	82,668	(10,171)	(10,171)	0
CENTER F/DEVELOPMENTAL DISABILITIES, INC.	7423446	119,364	101,459	(13,985)	(13,985)	0
CENTER F/DEVELOPMENTAL DISABILITIES, INC.	7423447	86,786	73,768	(10,171)	(10,171)	0
CENTER F/DEVELOPMENTAL DISABILITIES, INC.	7423448	117,817	100,144	(12,713)	(12,713)	0
CITIZEN ADVOCATES DBA NORTH STAR INDUSTRIES	6521451	121,537	103,307	(12,205)	(12,205)	0
CITIZEN ADVOCATES DBA NORTH STAR INDUSTRIES	6521452	121,076	102,914	(12,205)	(12,205)	0
CITIZEN ADVOCATES DBA NORTH STAR INDUSTRIES	6521453	121,503	103,277	(12,205)	(12,205)	0
CITIZEN ADVOCATES DBA NORTH STAR INDUSTRIES	6521454	123,498	104,974	(12,205)	(12,205)	0
COMM ACTION F/ HUMAN SERVICES, INC.	7465440	250,352	212,799	(11,696)	(11,696)	22,762
COMM BASED SERVICES, INC.	7411440	79,115	67,248	(8,137)	(8,137)	0
COMM BASED SERVICES, INC.	7411441	109,736	93,276	(10,171)	(10,171)	0
COMM BASED SERVICES, INC.	7411442	109,782	93,315	(10,171)	(10,171)	12,681
COMM BASED SERVICES, INC.	7411443	110,098	93,583	(12,205)	(12,205)	0
COMM BASED SERVICES, INC.	7411444	113,776	96,710	(10,171)	(10,171)	0
COMM BASED SERVICES, INC.	7411445	115,300	98,005	(10,171)	(10,171)	0
COMM PROGRAMS OF WEST.(Jewish Comm. Svc)	6827441	112,936	95,996	(10,171)	(10,171)	0
COMM PROGRAMS OF WEST.(Jewish Comm. Svc)	6827442	92,497	78,623	(7,119)	(7,119)	34,142
COMM PROGRAMS OF WEST.(Jewish Comm. Svc)	6827443	83,163	70,689	(8,137)	(8,137)	11,381
COMM PROGRAMS OF WEST.(Jewish Comm. Svc)	6827444	128,338	109,087	(12,205)	(12,205)	12,681
COMM RESOURCE CTR F/T/DEV. DISABLED	7123440	94,669	80,469	(4,577)	(4,577)	0
COMM RESOURCE CTR F/T/DEV. DISABLED	7123441	146,811	124,789	(6,865)	(6,865)	0

APPENDIX A

Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	363,479	363,479	363,479	363,479	363,479	363,479	40,916	40,916	113,934
0	209,184	209,184	209,184	209,184	209,184	209,184	17,283	17,283	76,075
0	66,295	66,295	66,295	66,295	66,295	66,295	22,919	22,919	68,463
0	408,923	408,923	408,923	408,923	408,923	408,923	37,378	37,378	92,028
0	335,197	335,197	335,197	335,197	335,197	335,197	29,295	29,295	12,000
0	322,451	322,451	322,451	322,451	322,451	322,451	32,109	32,109	6,811
35,443	227,535	227,535	227,535	227,535	227,535	227,535	20,996	20,996	41,911
0	228,280	228,280	228,280	228,280	228,280	228,280	16,980	16,980	8,400
0	73,306	73,306	73,306	73,306	108,391	321,768	20,368	20,368	13,894
0	132,800	132,800	132,800	132,800	202,037	411,467	23,310	23,310	14,400
0	182,258	182,258	182,258	182,258	247,717	312,764	24,261	24,261	14,421
0	85,042	85,042	85,042	85,042	85,042	224,768	20,023	20,023	11,888
0	117,327	117,327	117,327	117,327	117,327	367,323	20,730	20,729	16,427
0	102,947	102,947	102,947	102,947	134,929	241,009	21,975	21,975	27,208
0	120,888	120,888	120,888	120,888	181,147	285,489	21,188	21,188	94,158
0	355,742	355,742	355,742	355,742	355,742	355,742	24,423	24,423	8,479
0	360,364	360,364	360,364	360,364	360,364	360,364	25,459	25,459	8,451
0	360,314	360,314	360,314	360,314	360,314	360,314	24,840	24,840	8,451
0	367,089	367,089	367,089	367,089	367,089	367,089	26,501	26,501	10,616
22,762	634,356	634,356	634,356	634,356	634,356	634,356	47,767	47,767	108,490
0	334,133	334,133	334,133	334,133	334,133	334,133	20,826	20,826	10,660
0	347,175	347,175	347,175	347,175	347,175	347,175	24,764	24,764	17,073
12,681	331,375	331,375	331,375	331,375	331,375	331,375	24,335	24,335	17,679
0	360,943	360,943	360,943	360,943	360,943	360,943	27,935	27,935	127,435
0	335,452	335,452	335,452	335,452	335,452	335,452	22,351	22,351	92,682
0	307,399	307,399	307,399	347,740	347,740	347,740	24,899	24,899	100,410
0	361,216	361,216	361,216	361,216	361,216	361,216	21,003	21,003	12,000
34,142	113,352	113,352	113,352	113,352	113,352	113,352	16,980	16,980	13,740
11,381	330,510	330,510	330,510	330,510	330,510	330,510	18,330	18,330	167,206
12,681	226,309	226,309	226,309	226,309	226,309	226,309	25,985	25,985	-
0	192,452	192,452	192,452	218,643	218,643	218,643	21,911	21,911	45,936
0	236,519	236,519	236,519	236,519	236,519	236,519	33,768	33,768	125,400

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
113,934	101,652	101,652	101,652	101,652
76,075	64,877	64,877	63,137	63,137
68,463	67,643	67,643	66,780	66,780
92,028	93,841	93,841	96,178	96,178
12,000	12,000	12,000	12,000	12,000
6,811	650	650	-	-
41,911	42,737	42,737	43,801	43,801
8,400	8,400	8,400	8,400	8,400
10,800	10,800	10,800	10,800	10,800
14,400	14,400	14,400	14,400	14,400
12,000	12,000	12,000	12,000	12,000
9,600	9,600	9,600	9,600	9,600
13,200	13,200	13,200	13,200	13,200
25,128	25,128	25,129	25,129	19,305
94,158	94,158	94,158	94,158	94,158
7,200	7,200	7,200	7,200	7,200
7,200	7,200	7,200	7,200	7,200
7,200	7,200	7,200	7,200	7,200
7,200	7,200	7,200	7,200	7,200
108,490	107,329	107,329	107,330	107,330
35,798	35,798	87,623	87,623	54,883
4,628	4,628	4,628	4,628	4,628
16,931	16,931	14,689	14,689	14,689
124,520	124,520	121,394	121,394	118,042
98,625	98,625	81,508	81,508	69,982
99,931	99,931	99,421	99,421	87,166
12,000	12,000	12,000	12,000	12,000
8,400	8,400	8,400	8,400	8,400
169,801	169,801	164,393	164,393	158,604
-	-	-	-	-
45,936	46,841	46,841	48,007	48,007
125,400	127,870	127,870	131,054	131,054

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
COMM RESOURCE CTR F/T/DEV. DISABLED	7123442	126,978	107,931	(6,865)	(6,865)	0
COMM RESOURCE CTR F/T/DEV. DISABLED	7123443	100,515	85,438	(4,577)	(4,577)	0
COMM RESOURCE CTR F/T/DEV. DISABLED	7123444	141,399	120,189	(8,391)	(8,391)	22,762
COMM RESOURCE CTR F/T/DEV. DISABLED	7123460	110,767	94,152	(4,577)	(4,577)	0
CRYSTAL RUN VILLAGE	0465445	91,949	78,157	(8,137)	(8,137)	0
CRYSTAL RUN VILLAGE	0465446	97,270	82,680	(8,137)	(8,137)	0
CRYSTAL RUN VILLAGE	0465451	96,889	82,355	(9,154)	(9,154)	0
DEVELOPMENTAL DISABILITIES INSTITUTE	6917442	121,037	102,881	(11,442)	(11,442)	0
DEVELOPMENTAL DISABILITIES INSTITUTE	6917443	96,831	82,306	(7,628)	(7,628)	0
DEVELOPMENTAL DISABILITIES INSTITUTE	6917448	134,204	114,073	(12,713)	(12,713)	0
DEVELOPMENTAL DISABILITIES INSTITUTE	6917450	90,555	76,972	(7,628)	(7,628)	0
DEVEREUX FOUNDATION in New York	0468400					
DEVEREUX FOUNDATION in New York	0468461	60,403	51,343	(5,085)	(5,085)	0
DEVEREUX FOUNDATION in New York	0468462					
DEVEREUX FOUNDATION in New York	0468463					
DEVEREUX FOUNDATION in New York	8275440					
DEVEREUX FOUNDATION in New York	8275441	60,403	51,343	(5,085)	(5,085)	0
EASTER SEALS	7714421					
EASTER SEALS	7714422					
EASTER SEALS	7714423					
EDEN II SCHOOL F/ AUTISTIC CHILDREN	7258421	141,159	119,986	(5,085)	(5,085)	101,448
EDWIN GOULD SERVICES F/ CHILDREN	6009440	73,081	62,119	(2,034)	(2,034)	0
EPILEPSY FOUNDATION - LONG ISLAND	6751440	87,266	74,176	(6,102)	(6,102)	34,142
EPILEPSY FOUNDATION - LONG ISLAND	6751442	86,830	73,805	(6,102)	(6,102)	0
EPISCOPAL SOCIAL SERVICES	6016440	145,574	123,738	(5,085)	(5,085)	0
EPISCOPAL SOCIAL SERVICES	6016441	143,836	122,261	(5,085)	(5,085)	0
EPISCOPAL SOCIAL SERVICES	6016442	138,364	117,609	(5,085)	(5,085)	0
EPISCOPAL SOCIAL SERVICES	6016443	145,967	124,072	(6,102)	(6,102)	11,381
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150445	62,216	52,884	(3,051)	(3,051)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150446	64,953	55,210	(3,051)	(3,051)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150447	63,588	54,050	(3,051)	(3,051)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150448	61,955	52,662	(3,051)	(3,051)	0

APPENDIX A

Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	287,771	287,771	287,771	322,075	322,075	322,075	33,679	33,679	121,367
0	188,130	188,130	188,130	217,974	217,974	217,974	22,595	22,595	45,948
22,762	279,666	279,666	279,666	279,666	279,666	279,666	31,747	31,747	152,240
0	173,692	173,692	173,692	203,958	203,958	203,958	26,889	26,889	51,480
0	266,120	266,120	266,120	266,120	266,120	266,120	18,383	18,383	56,837
0	288,439	288,439	288,439	288,439	288,439	288,439	18,068	18,068	53,237
0	285,387	285,387	285,387	285,387	285,387	285,387	20,179	20,179	59,814
0	335,336	335,336	335,336	335,336	335,336	335,336	25,456	25,456	16,584
0	222,267	222,267	222,267	222,267	222,267	222,267	24,720	24,720	3,280
0	59,543	59,543	59,543	59,543	59,543	59,543	24,126	24,126	19,248
0	276,685	276,685	276,685	276,685	276,685	276,685	23,011	23,011	53,083
	-	-	-	-	-	-			-
0	-	-	-	-	-	-	0	0	67,104
	-	-	-	-	-	-			88,241
	-	-	-	-	-	-			-
	-	-	-	-	-	-			52,313
0	9,931	9,931	9,931	9,931	9,931	9,931	0	0	69,330
	-	-	-	-	-	-			49,757
	-	-	-	-	-	-			49,757
	-	-	-	-	-	-			61,728
101,448	417,175	417,175	417,175	417,175	417,175	417,175	32,035	32,035	68,450
0	269,391	269,391	269,391	269,391	269,391	269,391	16,039	16,039	-
34,142	244,853	244,853	244,853	244,853	244,853	244,853	19,190	19,190	12,923
0	281,172	281,172	281,172	281,172	281,172	281,172	18,269	18,269	10,600
0	321,683	321,683	321,683	321,683	321,683	321,683	24,588	24,588	105,600
0	246,293	246,293	246,293	246,293	246,293	246,293	24,103	24,103	107,604
0	186,553	186,553	186,553	186,553	186,553	186,553	24,201	24,201	14,320
11,381	419,564	419,564	419,564	419,564	419,564	419,564	30,922	30,922	16,800
0	146,029	146,029	146,029	146,029	146,029	146,029	11,656	11,656	4,531
0	37,616	37,616	37,616	99,034	99,034	99,034	12,015	12,015	4,796
0	117,710	117,710	117,710	117,710	117,710	117,710	11,843	11,843	4,431
0	113,523	113,523	113,523	145,196	145,196	145,196	11,940	11,940	6,200

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
121,367	127,454	127,454	125,608	125,608
45,948	46,865	46,865	48,045	48,045
152,240	166,709	166,709	166,776	166,776
51,480	41,188	41,188	42,213	42,213
55,467	55,467	55,467	55,467	55,468
53,237	53,237	53,237	53,237	53,237
59,814	59,814	59,814	59,814	59,815
2,243	2,243	-	-	-
-	-	-	-	-
19,248	19,248	289,347	289,347	74,683
53,083	53,083	53,083	53,083	53,083
-	-	52,535	52,535	52,535
67,104	44,187	44,187	44,187	44,187
76,782	76,782	60,741	60,741	60,741
-	68,705	50,372	50,372	50,372
52,313	48,188	48,188	47,813	47,813
69,330	46,414	46,414	46,414	46,414
49,571	49,571	49,280	49,280	48,974
49,571	49,571	49,280	49,280	48,974
61,542	61,542	61,252	61,252	60,945
68,450	49,160	49,160	49,161	49,161
-	-	-	-	-
10,039	10,039	9,844	9,844	9,732
9,600	9,600	9,600	9,600	9,600
105,600	107,680	107,680	110,362	110,362
107,604	109,724	109,724	112,456	112,456
14,320	14,320	14,320	12,194	12,194
16,800	16,800	16,800	16,800	16,800
4,410	4,410	4,281	4,281	4,142
4,616	4,616	4,422	4,422	4,213
4,333	4,333	4,228	4,228	4,116
4,333	4,333	4,228	4,228	4,116

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150452	130,614	111,022	(9,154)	(9,154)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150453	97,847	83,170	(6,102)	(6,102)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150454	129,999	110,499	(9,154)	(9,154)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150462	128,167	108,942	(7,628)	(7,628)	11,381
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150464	131,503	111,778	(9,154)	(9,154)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150465	93,367	79,362	(6,102)	(6,102)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150469	96,220	81,787	(6,102)	(6,102)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150484	89,996	76,496	(6,102)	(6,102)	0
FAMILY RESIDENCES AND ESSENTIAL ENTERPRISES	7150494	40,769	34,653	(3,814)	(3,814)	11,381
FEDERATION OF MULTICULTURAL PROGRAM, INC.	6040440	131,471	111,750	(15,256)	(15,256)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063430	99,664	84,714	(11,442)	(11,442)	11,381
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063431	99,620	84,677	(11,442)	(11,442)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063432	97,063	82,504	(12,713)	(12,713)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063437	87,601	74,461	(8,899)	(8,899)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063449	82,734	70,324	(10,171)	(10,171)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063460	112,866	95,936	(12,713)	(12,713)	22,762
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063461	80,667	68,567	(10,171)	(10,171)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063462	109,530	93,101	(13,985)	(13,985)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063464	95,673	81,322	(12,713)	(12,713)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063465	97,036	82,481	(12,713)	(12,713)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063466	108,948	92,606	(12,713)	(12,713)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7063467	128,413	109,151	(15,256)	(15,256)	0
FEDERATION OF MULTICULTURAL PROGRAM, INC.	7097440	113,326	96,327	(12,713)	(12,713)	11,381
GAN KAVOD, INC.	8274440	121,630	103,385	(6,102)	(6,102)	0
GAN KAVOD, INC.	8274441	122,373	104,017	(6,102)	(6,102)	0
GREYSTONE PROGRAMS, INC.	7092440	80,946	68,804	(8,899)	(8,899)	0
GREYSTONE PROGRAMS, INC.	7092441	85,813	72,941	(11,442)	(11,442)	68,285
GUILD F/ EXCEPTIONAL CHILDREN	6211441	132,204	112,373	(12,713)	(12,713)	68,285
GUILD F/ EXCEPTIONAL CHILDREN	6211442	132,446	112,579	(13,985)	(13,985)	0
GUILD F/ EXCEPTIONAL CHILDREN	6211444	118,679	100,877	(11,442)	(11,442)	22,762
GUILD F/ EXCEPTIONAL CHILDREN	6211452	128,822	109,499	(12,713)	(12,713)	11,381
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006334	80,720	68,612	(8,898)	(8,898)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	345,686	345,686	345,686	345,686	345,686	345,686	27,093	27,093	27,653
0	302,456	302,456	302,456	302,456	302,456	302,456	23,174	23,174	21,382
0	458,856	458,856	458,856	458,856	458,856	458,856	29,204	29,204	77,309
11,381	394,649	394,649	394,649	394,649	394,649	394,649	22,155	22,155	64,527
0	362,399	362,399	362,399	362,399	362,399	362,399	28,155	28,155	123,071
0	295,244	295,244	295,244	295,244	295,244	295,244	19,557	19,557	53,568
0	269,837	269,837	269,837	269,837	269,837	269,837	22,733	22,733	9,600
0	313,283	313,283	313,283	313,283	313,283	313,283	20,541	20,541	33,347
11,381	79,324	79,324	79,324	79,324	79,324	79,324	18,744	18,744	29,543
0	450,237	450,237	450,237	450,237	450,237	450,237	26,991	26,991	49,008
11,381	320,353	320,353	320,353	320,353	320,353	320,353	20,661	20,661	42,372
0	322,486	322,486	322,486	322,486	322,486	322,486	18,978	18,978	1,460
0	346,506	346,506	346,506	346,506	346,506	346,506	19,050	19,050	12,000
0	278,023	278,023	278,023	285,874	285,874	285,874	15,923	15,923	12,086
0	276,163	276,163	276,163	276,163	276,163	276,163	17,382	17,382	9,600
22,762	269,109	269,109	269,109	269,109	269,109	269,109	21,180	21,180	16,547
0	247,387	247,387	247,387	247,387	247,387	247,387	14,182	14,182	13,343
0	233,407	233,407	233,407	233,407	233,407	233,407	20,734	20,734	21,012
0	330,458	330,458	330,458	330,458	330,458	330,458	18,539	18,539	18,416
0	289,488	289,488	289,488	289,488	289,488	289,488	18,435	18,435	20,869
0	240,863	240,863	240,863	240,863	240,863	240,863	21,087	21,087	18,481
0	423,167	423,167	423,167	458,824	458,824	458,824	26,002	26,002	24,848
11,381	266,387	266,387	266,387	283,919	283,919	283,919	20,629	20,629	37,812
0	69,594	69,594	69,594	69,594	69,594	69,594	0	0	82,579
0	47,292	47,292	47,292	47,292	47,292	47,292	0	0	83,430
0	221,751	221,751	221,751	221,751	221,751	221,751	18,376	18,376	6,897
68,285	132,959	132,959	132,959	132,959	132,959	132,959	18,796	18,796	13,165
68,285	232,057	232,057	232,057	232,057	232,057	232,057	25,366	25,366	12,000
0	342,143	342,143	342,143	342,143	342,143	342,143	26,393	26,393	13,200
22,762	192,357	192,357	192,357	192,357	192,357	192,357	21,244	21,244	126,952
11,381	280,708	280,708	280,708	280,708	280,708	280,708	22,002	22,002	74,986
0	-	-	-	-	-	-	0	0	192,543

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
17,727	17,727	14,989	14,989	14,989
18,849	18,849	18,849	18,849	10,712
76,964	76,964	76,270	76,270	25,221
57,282	57,282	54,878	54,878	54,878
122,103	122,103	120,796	120,796	113,675
53,567	53,567	53,568	53,568	53,568
9,600	9,600	9,600	9,600	9,600
33,347	33,347	33,347	33,347	33,347
29,543	29,543	29,543	29,543	29,543
49,008	49,973	49,973	51,218	51,218
42,372	43,207	43,207	44,283	44,283
1,460	1,460	1,460	1,460	1,460
12,000	12,000	12,000	12,000	12,000
12,086	11,906	11,906	18,305	18,305
9,600	9,600	9,600	9,600	9,600
16,547	16,068	16,068	30,483	30,483
13,343	12,970	12,970	24,203	24,203
21,012	20,800	20,800	31,583	31,583
18,416	18,256	18,256	26,835	26,835
20,869	20,667	20,667	31,415	31,415
18,481	18,289	18,289	28,167	28,167
24,848	18,748	18,748	39,957	39,957
37,812	-	-	-	-
82,578	82,578	82,579	82,579	82,578
83,430	83,430	83,430	83,430	83,430
6,897	6,897	6,897	6,897	5,600
7,200	7,200	7,200	7,200	7,200
12,000	12,000	12,000	12,000	12,000
13,200	13,200	13,200	13,200	13,200
126,952	124,563	124,563	122,765	122,765
74,986	81,014	81,014	79,054	79,054
192,543	256,520	256,520	190,226	190,226

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006335	92,950	79,008	(8,898)	(8,898)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006440	135,103	114,838	(12,711)	(12,711)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006441	136,440	115,974	(12,711)	(12,711)	22,762
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006442	98,116	83,398	(10,169)	(10,169)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006443	133,691	113,638	(12,711)	(12,711)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006444	130,449	110,881	(12,711)	(12,711)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006446	132,336	112,486	(17,796)	(17,796)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006465	132,336	112,485	(12,711)	(12,711)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006468	129,130	109,760	(15,254)	(15,254)	0
HEARTSHARE HUMAN SERVICES OF NEW YORK	7006469	129,402	109,991	(15,254)	(15,254)	0
HERBERT G. BIRCH COMMUNITY SERVICES	7115442	141,424	120,210	(2,543)	(2,543)	0
HERBERT G. BIRCH COMMUNITY SERVICES	7115443	127,125	108,057	(2,543)	(2,543)	0
HERBERT G. BIRCH COMMUNITY SERVICES	7115444	101,214	86,032	(2,034)	(2,034)	0
HERBERT G. BIRCH COMMUNITY SERVICES	7115451	89,329	75,930	(1,526)	(1,526)	0
HERBERT G. BIRCH COMMUNITY SERVICES	7115452	89,329	75,930	(1,526)	(1,526)	0
ICL MANAGEMENT SERVICES ORGANIZATION	8634443	138,883	118,050	(3,051)	(3,051)	0
ICL MANAGEMENT SERVICES ORGANIZATION	8634448	125,089	106,326	(3,560)	(3,560)	0
INDEPENDENCE RESIDENCES, INC.	8591440	138,339	117,588	(12,713)	(12,713)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281440	85,428	72,614	(6,865)	(6,865)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281441	86,009	73,107	(6,865)	(6,865)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281442	83,786	71,218	(6,865)	(6,865)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281443	85,878	72,996	(6,865)	(6,865)	22,762
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281444	120,494	102,419	(9,154)	(9,154)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281445	120,627	102,533	(9,154)	(9,154)	11,381
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281446	121,308	103,112	(9,154)	(9,154)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281447	122,464	104,095	(9,154)	(9,154)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281448	120,755	102,642	(9,154)	(9,154)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281450	121,938	103,647	(9,154)	(9,154)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281452	88,784	75,467	(5,340)	(5,340)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281453	89,052	75,694	(6,865)	(6,865)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281454	121,333	103,133	(9,154)	(9,154)	0
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281455	118,972	101,126	(9,154)	(9,154)	0

APPENDIX A
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Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	-	-	-	-	-	-	0	0	192,543
0	395,662	395,662	395,662	395,662	395,662	395,662	24,458	24,458	42,993
22,762	432,625	432,625	432,625	432,625	432,625	432,625	24,346	24,346	62,414
0	256,543	256,543	256,543	256,543	256,543	256,543	19,629	19,629	55,812
0	360,964	360,964	360,964	384,026	384,026	384,026	24,965	24,965	186,386
0	474,591	474,591	474,591	474,591	474,591	474,591	21,960	21,960	134,903
0	512,151	512,151	512,151	512,151	512,151	512,151	27,933	27,933	80,924
0	456,700	456,700	456,700	456,700	456,700	456,700	24,076	24,076	78,158
0	484,433	484,433	484,433	484,433	484,433	484,433	33,313	33,313	159,927
0	481,466	481,466	481,466	481,466	481,466	481,466	31,706	31,706	144,920
0	404,629	404,629	404,629	404,629	404,629	404,629	29,248	29,248	62,628
0	309,733	309,733	309,733	309,733	309,733	309,733	30,258	30,258	212,105
0	271,579	271,579	271,579	271,579	271,579	271,579	23,435	23,435	65,407
0	-	-	-	-	-	-	6,681	6,681	176,115
0	-	-	-	-	-	-	6,681	6,681	176,115
0	341,519	341,519	341,519	349,827	349,827	349,827	30,346	30,346	147,193
0	383,154	383,154	383,154	383,154	383,154	383,154	30,452	30,452	96,814
0	318,764	318,764	318,764	318,764	318,764	318,764	26,449	26,449	76,211
0	71,270	71,270	71,270	283,799	283,799	283,799	16,372	16,372	157
0	152,303	152,303	152,303	209,929	209,929	209,929	20,851	20,851	9,000
0	-	-	-	159,161	159,161	159,161	18,567	18,567	9,000
22,762	36,361	36,361	36,361	273,336	273,336	273,336	18,226	18,226	11,523
0	-	-	-	370,637	370,637	370,637	26,943	26,943	13,835
11,381	44,921	44,921	44,921	309,111	309,111	309,111	23,974	23,974	12,965
0	-	-	-	379,799	379,799	379,799	26,567	26,567	22,333
0	-	-	-	355,915	355,915	355,915	25,162	25,162	16,396
0	-	-	-	367,477	367,477	367,477	24,911	24,911	17,080
0	-	-	-	349,044	349,044	349,044	25,549	25,549	45,599
0	67,475	67,475	67,475	182,236	182,236	182,236	19,522	19,522	8,000
0	72,494	72,494	72,494	284,611	284,611	284,611	18,689	18,689	15,751
0	-	-	-	289,388	289,388	289,388	25,108	25,108	116,931
0	33,520	33,520	33,520	348,177	348,177	348,177	22,904	22,904	69,709

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
192,543	191,428	191,428	190,226	190,226
42,993	217,993	217,993	142,142	142,142
62,414	92,410	92,410	84,477	84,477
55,812	53,555	53,555	51,855	51,855
186,386	115,902	115,902	131,161	131,161
134,903	170,881	170,881	151,684	151,684
80,924	84,039	84,039	90,770	90,770
78,158	79,463	79,463	78,878	78,878
159,927	164,157	164,157	163,488	163,488
144,920	140,995	140,995	147,452	147,452
62,628	63,862	63,862	65,452	65,452
212,105	58,716	58,716	61,068	61,068
65,407	72,197	72,197	71,026	71,026
176,115	173,013	173,013	89,141	89,141
176,115	173,013	173,013	157,586	157,586
147,193	136,999	136,999	135,549	135,549
96,814	43,758	43,758	69,940	69,940
76,211	76,212	76,212	76,211	76,211
157	157	-	-	113,174
9,000	9,000	9,000	9,000	9,000
9,000	9,000	9,000	9,000	9,000
11,523	11,523	11,523	11,523	9,000
12,135	12,135	12,135	12,135	12,135
12,965	12,965	12,962	12,962	12,317
12,135	12,135	12,135	12,135	12,135
12,135	12,135	12,135	12,135	12,135
12,319	12,319	12,319	12,319	12,319
37,587	37,587	16,264	16,264	12,000
7,000	7,000	7,000	7,000	7,000
13,673	13,673	13,673	13,673	13,673
114,761	114,761	114,761	114,761	114,761
69,709	69,709	69,709	69,709	19,214

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
INDEPENDENT GROUP HOME LIVING PROGRAM, INC.	6281468	86,888	73,855	(6,102)	(6,102)	11,381
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145440	76,958	65,414	(8,137)	(8,137)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145441	105,273	89,482	(14,239)	(14,239)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145460	89,984	76,486	(11,188)	(11,188)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145461	101,719	86,461	(12,205)	(12,205)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145462	73,637	62,592	(8,137)	(8,137)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145463	89,652	76,204	(10,171)	(10,171)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145464	105,059	89,300	(14,239)	(14,239)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145465	99,324	84,426	(10,171)	(10,171)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145468	157,434	133,819	(20,341)	(20,341)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6145474	133,184	113,207	(10,171)	(10,171)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6187441	73,873	62,792	(7,119)	(7,119)	0
INST OF APPLIED HUMAN DYN (ST MARY/ST JUDE)	6187442	98,571	83,786	(12,205)	(12,205)	0
JAWONIO aka Rockland Ctr F/Phys Hand.	7197440	252,213	214,381	(10,171)	(10,171)	162,253
JAWONIO aka Rockland Ctr F/Phys Hand.	7197455	120,568	102,483	(4,068)	(4,068)	0
JAWONIO aka Rockland Ctr F/Phys Hand.	7197456	120,940	102,799	(4,068)	(4,068)	0
JEFFERSON REHABILITATION CENTER	7642450	82,389	70,031	(15,256)	(15,256)	0
JEFFERSON REHABILITATION CENTER	7642451	89,136	75,765	(15,256)	(15,256)	0
JEFFERSON REHABILITATION CENTER	7642494	78,184	66,456	(15,256)	(15,256)	0
JEWISH BOARD OF FAMILY/CHILDREN SERVICES	7537441	137,810	117,138	(3,051)	(3,051)	0
JEWISH BOARD OF FAMILY/CHILDREN SERVICES	7537442	135,297	115,002	(2,543)	(2,543)	0
JEWISH BOARD OF FAMILY/CHILDREN SERVICES	7537443	128,758	109,444	(2,543)	(2,543)	0
JEWISH BOARD OF FAMILY/CHILDREN SERVICES	7537444	130,499	110,924	(2,543)	(2,543)	38,043
JEWISH BOARD OF FAMILY/CHILDREN SERVICES	7537447	139,419	118,506	(3,051)	(3,051)	11,381
JEWISH BOARD OF FAMILY/CHILDREN SERVICES	7537448	140,015	119,013	(3,051)	(3,051)	0
LIFESPIRE/ACRMD	6136324					
LIFESPIRE/ACRMD	6136442	111,267	94,577	(16,527)	(16,527)	45,523
LIFESPIRE/ACRMD	6235440	92,954	79,011	(10,171)	(10,171)	22,762
LIFESPIRE/ACRMD	6376400	88,632	75,337	(11,442)	(11,442)	0
LIFESPIRE/ACRMD	7061440	124,310	105,664	(12,713)	(12,713)	0
LIFESPIRE/ACRMD	7061442	132,472	112,602	(12,713)	(12,713)	0
LIFESPIRE/ACRMD	7061443	135,514	115,187	(12,713)	(12,713)	11,381

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
11,381	44,887	44,887	44,887	175,257	175,257	175,257	20,264	20,264	39,824
0	284,643	284,643	284,643	284,643	284,643	284,643	21,695	21,695	64,234
0	451,268	451,268	451,268	451,268	451,268	451,268	29,352	29,352	22,934
0	426,119	426,119	426,119	426,119	426,119	426,119	25,836	25,836	43,281
0	412,969	412,969	412,969	412,969	412,969	412,969	27,127	27,127	46,354
0	299,527	299,527	299,527	299,527	299,527	299,527	21,422	21,422	26,504
0	369,169	369,169	369,169	369,169	369,169	369,169	23,434	23,434	36,648
0	526,735	526,735	526,735	526,735	526,735	526,735	31,251	31,251	39,492
0	333,615	333,615	333,615	333,615	333,615	333,615	23,506	23,506	22,238
0	745,338	745,338	745,338	769,972	769,972	769,972	46,242	46,242	202,333
0	327,655	327,655	327,655	327,655	327,655	327,655	22,906	22,906	-
0	253,902	253,902	253,902	253,902	253,902	253,902	19,225	19,225	37,493
0	444,736	444,736	444,736	444,736	444,736	444,736	29,975	29,975	22,869
162,253	258,979	258,979	258,979	258,979	258,979	258,979	49,303	49,303	29,600
0	67,337	67,337	67,337	67,337	67,337	67,337	24,134	24,134	58,458
0	134,873	134,873	134,873	134,873	134,873	134,873	22,359	22,359	46,261
0	220,280	220,280	220,280	220,280	220,280	220,280	21,352	21,352	70,520
0	233,996	233,996	233,996	233,996	233,996	233,996	22,830	22,830	7,200
0	192,867	192,867	192,867	192,867	192,867	192,867	19,773	19,773	7,200
0	301,217	301,217	301,217	301,217	301,217	301,217	29,300	29,300	103,272
0	391,471	391,471	391,471	391,471	391,471	391,471	27,262	27,262	12,000
0	363,645	363,645	363,645	363,645	363,645	363,645	26,421	26,421	68,034
38,043	192,233	192,233	192,233	192,233	192,233	192,233	24,564	24,564	10,082
11,381	357,830	357,830	357,830	357,830	357,830	357,830	37,837	37,837	131,191
0	408,223	408,223	408,223	408,223	408,223	408,223	34,248	34,248	131,191
	-	-	-	-	-	-			-
45,523	335,424	335,424	335,424	335,424	335,424	335,424	26,904	26,904	149,924
22,762	198,089	198,089	198,089	205,975	205,975	205,975	20,331	20,331	102,564
0	274,442	274,442	274,442	274,442	274,442	274,442	25,022	25,022	34,800
0	358,987	358,987	358,987	367,031	367,031	367,031	22,638	22,638	12,000
0	295,832	295,832	295,832	340,571	340,571	340,571	29,859	29,859	3,800
11,381	345,707	345,707	345,707	345,707	345,707	345,707	27,908	27,908	74,224

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
38,787	38,787	37,685	37,685	36,515
64,234	60,612	60,612	60,613	60,613
22,934	19,542	19,542	45,235	45,235
43,281	28,910	28,910	53,760	53,760
46,354	31,820	31,820	41,930	41,930
26,504	18,896	18,896	45,633	45,633
36,648	26,409	26,409	35,745	35,745
39,492	39,492	39,492	28,542	28,542
22,238	20,055	20,055	19,595	19,595
202,333	198,965	198,965	197,548	197,548
-	-	-	-	-
37,493	36,763	36,763	35,981	35,981
22,869	22,595	22,595	30,885	30,885
20,000	20,000	20,000	20,000	20,000
55,957	55,957	53,309	53,309	50,507
44,421	44,421	42,478	42,478	40,424
70,520	70,520	70,520	70,520	70,520
7,200	7,200	7,200	7,200	7,200
7,200	7,200	7,200	7,200	7,200
103,272	108,650	108,650	109,791	109,791
12,000	12,000	12,000	12,000	12,000
68,034	76,252	76,252	64,848	64,848
10,082	10,082	10,082	10,082	10,082
131,191	132,187	132,187	131,017	131,017
131,191	132,187	132,187	131,017	131,017
-	127,669	127,669	94,669	94,669
149,924	149,924	149,924	153,661	153,661
102,564	118,434	118,434	109,272	109,272
34,800	34,800	34,800	34,800	34,800
12,000	12,000	12,000	12,000	12,000
3,800	-	-	-	-
74,224	72,996	72,996	69,215	69,215

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
LIFESPIRE/ACRMD	7129440	103,971	88,375	(12,713)	(12,713)	56,904
LIFESPIRE/ACRMD	7338440	83,496	70,972	(8,899)	(8,899)	45,523
LIFESPIRE/ACRMD	7338442	99,230	84,345	(12,713)	(12,713)	0
LIFESPIRE/ACRMD	7338444	122,993	104,544	(12,713)	(12,713)	0
LIFESPIRE/ACRMD	7430440	117,842	100,166	(13,985)	(13,985)	45,523
LIFETIME ASSISTANCE, INC.	7041440	122,344	103,993	(8,391)	(8,391)	0
LIFETIME ASSISTANCE, INC.	7041450	89,690	76,236	(4,577)	(4,577)	0
LIFETIME ASSISTANCE, INC.	7041451	120,194	102,165	(9,154)	(9,154)	0
LIFETIME ASSISTANCE, INC.	7041454	120,438	102,372	(9,154)	(9,154)	0
LIFETIME ASSISTANCE, INC.	7041455	118,213	100,481	(7,628)	(7,628)	0
LIFETIME ASSISTANCE, INC.	7041461	117,813	100,141	(7,628)	(7,628)	0
LITTLE FLOWER CHILDREN'S SERVICE	7004440	102,965	87,520	(10,171)	(10,171)	0
LITTLE FLOWER CHILDREN'S SERVICE	7004460	127,603	108,463	(12,713)	(12,713)	0
LITTLE FLOWER CHILDREN'S SERVICE	7004461	123,630	105,085	(12,713)	(12,713)	0
LITTLE VILLAGE HOUSE	7321430	79,823	67,849	(4,577)	(4,577)	0
LIVING RESOURCES CORPORATION	6996438	75,812	64,440	(3,560)	(3,560)	12,221
LIVING RESOURCES CORPORATION	6996462	88,338	75,088	(4,068)	(4,068)	36,663
LIVING RESOURCES CORPORATION	6996477	85,692	72,838	(4,068)	(4,068)	0
LIVING RESOURCES CORPORATION	7162443	72,224	61,391	(3,560)	(3,560)	22,762
LIVING RESOURCES CORPORATION	7162444	62,322	52,973	(3,051)	(3,051)	0
LIVING RESOURCES CORPORATION	7162445	82,621	70,227	(3,560)	(3,560)	24,442
LIVING RESOURCES CORPORATION	8027433	122,568	104,183	(5,085)	(5,085)	0
M H A OF NASSAU	8007430	128,185	108,958	(2,543)	(2,543)	0
MARY CARIOLA CHILDREN'S CENTER	6083440	94,174	80,048	(8,137)	(8,137)	0
MARY CARIOLA CHILDREN'S CENTER	6083441	94,384	80,226	(9,154)	(9,154)	0
MARY CARIOLA CHILDREN'S CENTER	6083443	95,099	80,834	(9,154)	(9,154)	0
MARY CARIOLA CHILDREN'S CENTER	6083444	95,435	81,120	(6,102)	(6,102)	0
MARYHAVEN CENTER OF HOPE	6639438	130,551	110,968	(6,102)	(6,102)	0
MARYHAVEN CENTER OF HOPE	6639490	95,622	81,279	(5,085)	(5,085)	0
MARYHAVEN CENTER OF HOPE	6639491	112,676	95,775	(6,102)	(6,102)	0
MARYHAVEN CENTER OF HOPE	6639493	117,712	100,055	(6,102)	(6,102)	0
MARYHAVEN CENTER OF HOPE	6639494	115,620	98,277	(6,102)	(6,102)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
56,904	249,250	249,250	249,250	249,250	249,250	249,250	23,979	23,979	112,048
45,523	187,453	187,453	187,453	187,453	187,453	187,453	18,895	18,895	12,000
0	222,691	222,691	222,691	222,691	222,691	222,691	29,210	29,210	53,651
0	163,739	163,739	163,739	166,814	166,814	166,814	37,141	37,141	136,106
45,523	225,916	225,916	225,916	225,916	225,916	225,916	24,428	24,428	13,200
0	386,767	386,767	386,767	386,767	386,767	386,767	26,202	26,202	11,929
0	-	-	-	-	-	-	20,251	20,251	13,515
0	411,057	411,057	411,057	411,057	411,057	411,057	28,381	28,381	29,320
0	383,471	383,471	383,471	383,471	383,471	383,471	28,085	28,085	44,964
0	348,965	348,965	348,965	348,965	348,965	348,965	25,988	25,988	26,750
0	349,124	349,124	349,124	349,124	349,124	349,124	25,612	25,612	67,106
0	277,790	277,790	277,790	277,790	277,790	277,790	0	0	20,400
0	262,892	262,892	262,892	290,882	290,882	290,882	0	0	35,694
0	372,940	372,940	372,940	402,613	402,613	402,613	0	0	35,694
0	192,285	192,285	192,285	192,285	192,285	192,285	25,930	25,930	36,895
12,221	146,446	146,446	146,446	146,446	146,446	146,446	19,551	19,551	13,056
36,663	216,932	216,932	216,932	216,932	216,932	216,932	18,229	18,229	10,973
0	270,679	270,679	270,679	270,679	270,679	270,679	19,313	19,313	43,467
22,762	219,236	219,236	219,236	219,236	219,236	219,236	14,678	14,678	7,863
0	226,006	226,006	226,006	226,006	226,006	226,006	14,959	14,959	14,419
24,442	200,117	200,117	200,117	200,117	200,117	200,117	15,196	15,196	8,219
0	345,914	345,914	345,914	345,914	345,914	345,914	18,052	18,052	77,535
0	55,761	55,761	55,761	55,761	55,761	55,761	23,726	23,726	32,923
0	73,031	73,031	73,031	73,320	73,320	73,320	21,229	21,229	19,494
0	117,531	117,531	117,531	117,531	117,531	117,531	23,797	23,797	10,533
0	30,039	30,039	30,039	30,039	30,039	30,039	23,390	23,390	19,304
0	30,294	30,294	30,294	30,294	30,294	30,294	21,433	21,433	57,916
0	332,198	332,198	332,198	332,198	332,198	332,198	33,334	33,334	12,000
0	362,689	362,689	362,689	362,689	362,689	362,689	22,632	22,632	13,579
0	415,117	415,117	415,117	415,117	415,117	415,117	25,333	25,333	40,351
0	61,666	61,666	61,666	61,666	61,666	61,666	27,563	27,563	39,339
0	443,854	443,854	443,854	443,854	443,854	443,854	28,327	28,327	39,339

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
112,048	95,792	95,792	94,337	94,337
12,000	12,000	12,000	12,000	12,000
53,651	50,881	50,881	50,881	50,881
136,106	134,656	134,656	135,300	135,300
13,200	13,200	13,200	13,200	13,200
9,152	9,152	8,227	8,227	8,053
8,425	8,425	8,049	8,049	3,905
29,442	29,442	37,429	37,429	28,033
44,964	44,964	44,964	44,964	44,779
26,750	26,750	26,749	26,749	26,129
64,808	64,808	64,808	64,808	64,808
20,400	20,802	20,802	21,320	21,320
35,694	22,861	22,861	10,000	10,000
35,694	22,861	22,861	10,000	10,000
27,800	27,800	26,467	26,467	11,800
5,740	5,740	4,220	4,220	4,220
4,800	4,800	4,800	4,800	4,800
39,692	39,692	39,693	39,693	39,692
7,863	7,863	5,726	5,726	4,200
11,669	11,669	11,669	11,669	8,795
8,219	8,219	8,219	8,219	5,875
77,535	77,535	77,535	77,535	77,535
28,000	28,000	28,000	28,000	12,000
16,619	16,619	16,619	16,619	13,629
5,593	5,593	5,593	5,593	5,593
10,780	10,780	10,780	10,780	7,903
52,237	52,237	51,179	51,179	51,119
12,000	12,000	12,000	12,000	12,000
10,000	10,000	10,000	10,000	10,000
17,980	17,980	15,135	15,135	15,135
32,504	32,504	12,000	12,000	12,000
32,504	32,504	12,000	12,000	12,000

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
MARYHAVEN CENTER OF HOPE	6639495	115,733	98,373	(6,102)	(6,102)	0
MARYHAVEN CENTER OF HOPE	6639496	121,109	102,942	(6,102)	(6,102)	2,845
MARYHAVEN CENTER OF HOPE	6639497	126,559	107,575	(5,594)	(5,594)	0
MARYHAVEN CENTER OF HOPE	6824421	125,737	106,877	(5,085)	(5,085)	0
MERCY HOME FOR CHILDREN	7046440	121,724	103,465	(10,171)	(10,171)	0
MERCY HOME FOR CHILDREN	7046441	92,231	78,397	(6,102)	(6,102)	0
MERCY HOME FOR CHILDREN	7046442	117,396	99,787	(10,171)	(10,171)	11,381
MERCY HOME FOR CHILDREN	7046443	143,894	122,310	(14,239)	(14,239)	0
MERCY HOME FOR CHILDREN	7046444	129,392	109,984	(10,171)	(10,171)	0
MERCY HOME FOR CHILDREN	7046445	147,663	125,514	(15,256)	(15,256)	0
MISSION OF THE IMMACULATE VIRGIN	7943430	141,851	120,573	(3,051)	(3,051)	12,681
N Y FOUNDLING HOSP. aka St. Agatha's	7107440	98,408	83,647	(6,102)	(6,102)	0
N Y FOUNDLING HOSP. aka St. Agatha's	7107441	82,975	70,529	(3,814)	(3,814)	0
N Y FOUNDLING HOSP. aka St. Agatha's	7107443	100,596	85,507	(6,102)	(6,102)	0
N Y FOUNDLING HOSP. aka St. Agatha's	7107444	82,938	70,497	(6,102)	(6,102)	0
N Y FOUNDLING HOSP. aka St. Agatha's	7107446	94,512	80,335	(6,102)	(6,102)	11,381
N Y FOUNDLING HOSP. aka St. Agatha's	7107464	158,236	134,501	(6,102)	(6,102)	0
N Y FOUNDLING HOSP. aka St. Agatha's	7107467					
N Y S ARC CHAUTAUQUA COUNTY CHAPTER	6069307	97,523	82,895	(9,916)	(9,916)	0
N Y S ARC CHAUTAUQUA COUNTY CHAPTER	6069493	102,151	86,828	(9,154)	(9,154)	0
N Y S ARC CHAUTAUQUA COUNTY CHAPTER	6069497	70,917	60,279	(6,102)	(6,102)	0
N Y S ARC CHEMUNG COUNTY CHAPTER	6052449	120,483	102,411	(10,171)	(10,171)	0
N Y S ARC CHEMUNG COUNTY CHAPTER	6052452	117,664	100,015	(12,205)	(12,205)	0
N Y S ARC NYC CHAPTER	6198460	138,608	117,816	(17,799)	(17,799)	0
N Y S ARC NYC CHAPTER	6198491	100,147	85,125	(7,628)	(7,628)	0
N Y S ARC NYC CHAPTER	6198492	100,147	85,125	(7,628)	(7,628)	0
N Y S ARC NYC CHAPTER	6198493	100,147	85,125	(7,628)	(7,628)	0
N Y S ARC NYC CHAPTER	6198494	100,147	85,125	(7,628)	(7,628)	0
N Y S ARC NYC CHAPTER	6198503	99,248	84,361	(7,628)	(7,628)	0
N Y S ARC NYC CHAPTER	6198504	99,248	84,361	(7,628)	(7,628)	0
N Y S ARC NYC CHAPTER	6198505	99,248	84,361	(7,628)	(7,628)	0
N Y S ARC NYC CHAPTER	6198506	99,248	84,361	(7,628)	(7,628)	0

Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	124,443	124,443	124,443	124,443	124,443	124,443	27,419	27,419	39,339
2,845	443,417	443,417	443,417	443,417	443,417	443,417	25,174	25,174	39,077
0	406,258	406,258	406,258	406,258	406,258	406,258	27,341	27,341	70,466
0	360,584	360,584	360,584	360,584	360,584	360,584	23,956	23,956	97,283
0	396,329	396,329	396,329	396,329	396,329	396,329	25,156	25,156	69,552
0	224,405	224,405	224,405	232,468	232,468	232,468	20,535	20,535	65,187
11,381	422,050	422,050	422,050	422,050	422,050	422,050	28,742	28,742	77,922
0	458,155	458,155	458,155	458,155	458,155	458,155	39,394	39,394	98,390
0	410,870	410,870	410,870	451,883	451,883	451,883	27,107	27,107	126,325
0	492,359	492,359	492,359	492,359	492,359	492,359	35,430	35,430	4,990
12,681	341,618	341,618	341,618	341,618	341,618	341,618	30,695	30,695	14,400
0	118,772	118,772	118,772	118,772	118,772	118,772	21,475	21,475	61,964
0	170,223	170,223	170,223	170,223	170,223	170,223	19,098	19,098	-
0	186,521	186,521	186,521	186,521	186,521	186,521	24,171	24,171	145,357
0	191,145	191,145	191,145	191,145	191,145	191,145	25,571	25,571	131,654
11,381	245,014	245,014	245,014	245,014	245,014	245,014	23,747	23,747	151,386
0	223,929	223,929	223,929	223,929	223,929	223,929	25,931	25,931	122,028
	-	-	-	-	-	-			-
0	196,748	196,748	196,748	196,748	196,748	196,748	0	0	162,305
0	367,415	367,415	367,415	367,415	367,415	367,415	26,832	26,832	45,784
0	223,286	223,286	223,286	223,286	223,286	223,286	24,166	24,166	42,917
0	65,153	65,153	65,153	65,153	65,153	65,153	26,431	26,431	15,258
0	325,782	325,782	325,782	325,782	325,782	325,782	26,366	26,366	69,546
0	263,028	263,028	263,028	270,879	270,879	270,879	48,589	48,589	23,737
0	-	-	-	-	-	-	26,998	26,998	12,062
0	62,058	62,058	62,058	62,058	62,058	62,058	26,998	26,998	12,062
0	33,807	33,807	33,807	33,807	33,807	33,807	26,998	26,998	12,062
0	32,846	32,846	32,846	32,846	32,846	32,846	26,998	26,998	12,062
0	64,595	64,595	64,595	72,253	72,253	72,253	24,983	24,983	382,058
0	4,797	4,797	4,797	4,797	4,797	4,797	25,063	25,063	382,058
0	37,481	37,481	37,481	44,015	44,015	44,015	24,618	24,618	382,058
0	8,215	8,215	8,215	8,215	8,215	8,215	24,823	24,823	382,058

TN #14-0003A Approval Date Oct 28 2019
Supersedes TN #11-0085 Effective Date Jun 30 2014

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
32,504	32,504	12,000	12,000	12,000
39,077	39,077	36,821	36,821	12,000
64,876	64,876	64,877	64,877	64,877
97,283	97,283	90,457	90,457	56,323
69,552	70,922	70,922	72,688	72,688
65,187	60,825	60,825	62,184	62,184
77,922	76,896	76,896	75,969	75,969
98,390	101,744	101,744	106,308	106,308
126,325	125,111	125,111	123,762	123,762
4,990	-	-	-	-
14,400	14,400	14,400	14,400	14,400
61,964	62,203	62,203	62,300	62,300
-	-	-	-	-
145,357	118,196	118,196	110,401	110,401
131,654	128,928	128,928	124,980	124,980
151,386	123,075	123,075	115,202	115,202
122,028	120,543	120,543	115,351	115,351
-	91,842	91,842	65,742	65,742
35,537	35,537	7,800	7,800	7,800
26,054	26,054	7,291	7,291	7,291
21,402	21,402	4,800	4,800	4,800
6,000	6,000	6,000	6,000	6,000
54,824	54,824	54,825	54,825	54,824
23,737	16,609	16,609	58,425	58,425
12,062	7,200	7,200	365,607	365,607
12,062	7,200	7,200	365,607	365,607
12,062	7,200	7,200	365,607	365,607
12,062	7,200	7,200	365,607	365,607
382,058	388,620	388,620	395,376	395,376
382,058	388,620	388,620	395,376	395,376
382,058	388,620	388,620	395,376	395,376
382,058	388,620	388,620	395,376	395,376

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
N Y S ARC ROCKLAND COUNTY CHAPTER	7198444	95,703	81,348	(4,577)	(4,577)	48,124
N Y S ARC ROCKLAND COUNTY CHAPTER	7198446	127,909	108,723	(7,119)	(7,119)	12,681
N Y S ARC ROCKLAND COUNTY CHAPTER	7198449	88,563	75,278	(4,068)	(4,068)	11,381
N Y S ARC ROCKLAND COUNTY CHAPTER	7198450	121,760	103,496	(5,085)	(5,085)	0
N Y S ARC SARATOGA COUNTY CHAPTER	6201440	109,587	93,149	(5,085)	(5,085)	0
N Y S ARC SARATOGA COUNTY CHAPTER	6201443	122,725	104,316	(6,102)	(6,102)	0
N Y S ARC SCHUYLER COUNTY CHAPTER	7096441	123,495	104,971	(7,628)	(7,628)	0
N Y S ARC SCHUYLER COUNTY CHAPTER	7096444	127,576	108,440	(9,154)	(9,154)	0
N Y S ARC SUFFOLK COUNTY CHAPTER	6171430	83,046	70,589	(8,137)	(8,137)	0
N Y S ARC SUFFOLK COUNTY CHAPTER	6171453	66,343	56,391	(12,205)	(12,205)	22,762
N Y S ARC ULSTER/GREENE	6177433	109,960	93,466	(5,085)	(5,085)	34,142
N Y S ARC ULSTER/GREENE	6177435	122,083	103,771	(5,085)	(5,085)	0
N Y S ARC ULSTER/GREENE	6177436	122,083	103,771	(5,085)	(5,085)	0
N Y S ARC WESTCHESTER COUNTY CHAPTER	6001433	118,660	100,861	(12,713)	(12,713)	0
N Y S ARC WESTCHESTER COUNTY CHAPTER	6001449	119,150	101,278	(12,713)	(12,713)	0
NASSAU CO. AHRC CITIZENS, INC.	7650220	94,475	80,304	(6,363)	(6,363)	0
NEW HOPE	0452454	73,972	62,877	(15,256)	(15,256)	12,681
NEW HOPE	0452455	73,981	62,884	(15,256)	(15,256)	76,086
NEW HOPE	0452456	74,031	62,927	(15,256)	(15,256)	38,043
NEW HOPE	0452457	44,741	38,030	(10,171)	(10,171)	63,405
NEW HOPE	0452458	74,012	62,910	(15,256)	(15,256)	101,448
NEW HOPE	0452459	65,498	55,673	(10,171)	(10,171)	88,767
NEW HOPE	0452460	76,575	65,089	(11,442)	(11,442)	25,362
NEW HOPE	0452461	74,758	63,544	(10,171)	(10,171)	50,724
NEW HOPE	0452462	72,868	61,938	(11,442)	(11,442)	12,681
NEW HOPE	0452463	66,926	56,887	(10,171)	(10,171)	38,043
NEW HOPE	0452467	54,234	46,099	(6,357)	(6,357)	63,405
NEW HORIZONS RESOURCES, INC.	7446470	115,902	98,517	(13,985)	(13,985)	45,523
OHEL CHILDREN'S HOME AND FAMILY SERVICES, INC.	6921440	141,080	119,918	(2,543)	(2,543)	12,681
OHEL CHILDREN'S HOME AND FAMILY SERVICES, INC.	6921441	135,242	114,956	(2,543)	(2,543)	11,381
OHEL CHILDREN'S HOME AND FAMILY SERVICES, INC.	6921442	138,789	117,971	(2,543)	(2,543)	22,762
OHEL CHILDREN'S HOME AND FAMILY SERVICES, INC.	6921443	130,359	110,805	(2,543)	(2,543)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
48,124	231,726	231,726	231,726	231,726	231,726	231,726	18,931	18,931	-
12,681	375,902	375,902	375,902	375,902	375,902	375,902	29,065	29,065	25,646
11,381	260,914	260,914	260,914	260,914	260,914	260,914	18,359	18,359	8,000
0	248,683	248,683	248,683	248,683	248,683	248,683	22,820	22,820	10,000
0	293,459	293,459	293,459	293,459	293,459	293,459	21,647	21,647	27,692
0	319,755	319,755	319,755	319,755	319,755	319,755	28,354	28,354	24,485
0	304,424	304,424	304,424	304,424	304,424	304,424	21,044	21,044	8,997
0	326,551	326,551	326,551	326,551	326,551	326,551	23,733	23,733	85,010
0	36,701	36,701	36,701	277,037	277,037	277,037	16,303	16,303	8,000
22,762	364,909	364,909	364,909	364,909	364,909	364,909	24,633	24,633	109,698
34,142	213,660	213,660	213,660	213,660	213,660	213,660	27,144	27,144	203,581
0	64,651	64,651	64,651	64,651	64,651	64,651	31,486	31,486	203,581
0	23,667	23,667	23,667	23,667	23,667	23,667	32,003	32,003	203,581
0	264,428	264,428	264,428	264,428	264,428	264,428	25,317	25,317	12,000
0	340,668	340,668	340,668	340,668	340,668	340,668	25,353	25,353	13,700
0	3,581	3,581	3,581	3,581	3,581	3,581	8,861	8,861	168,190
12,681	79,455	79,455	79,455	79,455	79,455	79,455	33,738	33,738	100,392
76,086	81,922	81,922	81,922	81,922	81,922	81,922	28,297	28,297	100,392
38,043	53,953	53,953	53,953	53,953	53,953	53,953	33,237	33,237	100,392
63,405	68,497	68,497	68,497	68,497	68,497	68,497	22,379	22,379	84,175
101,448	148,919	148,919	148,919	148,919	148,919	148,919	31,451	31,451	84,175
88,767	162,900	162,900	162,900	162,900	162,900	162,900	22,748	22,748	80,975
25,362	40,045	40,045	40,045	40,045	40,045	40,045	26,253	26,253	96,754
50,724	111,913	111,913	111,913	111,913	111,913	111,913	25,273	25,273	81,758
12,681	37,548	37,548	37,548	37,548	37,548	37,548	27,820	27,820	96,754
38,043	36,322	36,322	36,322	36,322	36,322	36,322	23,611	23,611	81,758
63,405	61,355	61,355	61,355	61,355	61,355	61,355	17,449	17,449	21,064
45,523	172,960	172,960	172,960	172,960	172,960	172,960	29,488	29,488	49,452
12,681	340,969	340,969	340,969	340,969	340,969	340,969	25,897	25,897	68,334
11,381	185,129	185,129	185,129	185,129	185,129	185,129	22,791	22,791	67,348
22,762	344,284	344,284	344,284	344,130	344,130	344,130	26,177	26,177	84,859
0	248,026	248,026	248,026	248,026	248,026	248,026	25,152	25,152	135,840

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
-	-	-	-	-
25,480	25,480	36,522	36,522	35,414
8,000	8,000	8,000	8,000	8,000
10,000	10,000	10,000	10,000	10,000
16,172	16,172	17,156	17,156	16,553
16,179	16,179	8,358	8,358	7,680
6,000	6,000	6,000	6,000	6,000
83,235	83,235	83,235	83,235	83,235
8,000	8,000	8,000	8,000	8,000
109,698	109,698	109,698	109,698	109,698
198,959	198,959	194,002	194,002	188,687
198,959	198,959	194,002	194,002	188,687
198,959	198,959	194,002	194,002	188,687
12,000	12,000	12,000	12,000	12,000
12,000	12,000	12,000	12,000	12,000
157,065	157,065	152,385	152,385	147,415
96,837	96,837	93,088	93,088	72,066
96,837	96,837	93,088	93,088	72,066
96,837	96,837	93,088	93,088	72,066
81,467	81,467	78,612	78,612	58,533
81,467	81,467	78,612	78,612	58,533
78,267	78,267	75,412	75,412	55,333
93,222	93,222	89,497	89,497	68,501
79,010	79,010	76,111	76,111	55,987
93,222	93,222	89,497	89,497	68,501
79,010	79,010	76,111	76,111	55,987
19,508	19,508	15,643	15,643	4,000
47,743	47,743	46,750	46,750	45,724
68,334	160,095	160,095	191,085	191,085
67,348	59,141	59,141	56,732	56,732
84,859	88,372	88,372	90,275	90,275
135,840	132,341	132,341	128,607	128,607

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
OHEL CHILDREN'S HOME AND FAMILY SERVICES, INC.	6921446	136,697	116,193	(2,543)	(2,543)	0
OPENGATE	7512442					
OPENGATE	7512446	104,253	88,615	(7,312)	(7,312)	0
OPPORTUNITIES UNLIMITED/NIAGARA	6116431	119,779	101,812	(6,102)	(6,102)	11,381
OPPORTUNITIES UNLIMITED/NIAGARA	6116454	117,580	99,943	(6,102)	(6,102)	0
OPPORTUNITIES UNLIMITED/NIAGARA	6116462	115,452	98,134	(5,085)	(5,085)	22,762
PATHWAYS, INC.	7113441	128,195	108,965	(6,102)	(6,102)	0
PATHWAYS, INC.	7113442	92,912	78,975	(4,068)	(4,068)	74,786
PATHWAYS, INC.	7113443	46,382	39,424	(5,085)	(5,085)	11,381
PAUL J. COOPER CENTER F/HUMAN SERVICES	6689441	107,637	91,492	(7,628)	(7,628)	0
PAUL J. COOPER CENTER F/HUMAN SERVICES	6689443	150,394	127,835	(8,391)	(8,391)	22,762
PEOPLE, INC. (SVC T/TH/DD ADULT){& PLACES}	6310431	124,999	106,249	(15,256)	(15,256)	11,381
PEOPLE, INC. (SVC T/TH/DD ADULT){& PLACES}	6310442	122,863	104,433	(13,985)	(13,985)	0
PEOPLE, INC. (SVC T/TH/DD ADULT){& PLACES}	6310494	123,511	104,985	(12,713)	(12,713)	11,381
PEOPLE, INC. (SVC T/TH/DD ADULT){& PLACES}	6310496	122,372	104,016	(15,256)	(15,256)	0
PEOPLE, INC. (SVC T/TH/DD ADULT){& PLACES}	6310509	120,465	102,396	(12,713)	(12,713)	22,762
PEOPLE, INC. (SVC T/TH/DD ADULT){& PLACES}	6310513	121,411	103,199	(12,713)	(12,713)	0
PESACH TIKVAH - HOPE DEV.	7563460	129,936	110,445	(14,239)	(14,239)	0
PLUS GROUP HOMES	7663440	122,896	104,462	(12,713)	(12,713)	0
PLUS GROUP HOMES	7663441	121,291	103,097	(12,713)	(12,713)	0
PLUS GROUP HOMES	7663442	120,570	102,484	(12,713)	(12,713)	0
PROFESSIONAL SERVICE CENTER	7437441	91,660	77,911		(11,454)	
PROFESSIONAL SERVICE CENTER	7437442	130,048	110,541		(17,817)	
PROFESSIONAL SERVICE CENTER	7437445	127,552	108,419		(17,817)	
PROFESSIONAL SERVICE CENTER	7437446	127,927	108,738		(16,545)	
PROFESSIONAL SERVICE CENTER	7437448	127,174	108,098		(16,545)	
PROFESSIONAL SERVICE CENTER	7437452	92,336	78,486		(10,181)	
PROFESSIONAL SERVICE CENTER	7437453	132,844	112,917		(12,727)	
PROFESSIONAL SERVICE CENTER	7437457	131,901	112,116		(12,727)	
PROFESSIONAL SERVICE CENTER	7437460	298,425	253,661		(31,817)	
PROGRAM DEVELOPMENT SERVICE	7832465	138,627	117,833	(7,628)	(7,628)	0
PROGRAM DEVELOPMENT SERVICE	7832468	137,078	116,516	(7,628)	(7,628)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	376,367	376,367	376,367	376,367	376,367	376,367	29,123	29,123	51,266
	479,808	479,808	479,808	479,808	479,808	479,808			21,255
0	242,548	242,548	242,548	242,548	242,548	242,548	20,685	20,685	109,207
11,381	326,541	326,541	326,541	326,541	326,541	326,541	22,868	22,868	22,276
0	291,233	291,233	291,233	291,233	291,233	291,233	23,114	23,114	65,663
22,762	229,924	229,924	229,924	229,924	260,828	260,828	21,494	21,494	18,540
0	399,561	399,561	399,561	399,561	399,561	399,561	26,839	26,839	18,307
74,786	192,560	192,560	192,560	192,560	192,560	192,560	20,399	20,399	18,329
11,381	319,258	319,258	319,258	319,258	319,258	319,258	19,239	19,239	7,357
0	294,011	294,011	294,011	294,011	294,011	294,011	21,522	21,522	12,000
22,762	334,735	334,735	334,735	334,735	334,735	334,735	26,378	26,378	65,088
11,381	357,557	454,175	454,175	454,175	454,175	454,175	25,854	25,854	63,446
0	334,228	375,912	375,912	375,912	375,912	375,912	25,172	25,172	36,501
11,381	265,462	265,462	265,462	265,462	265,462	265,462	22,337	22,337	26,188
0	469,445	469,445	469,445	469,445	469,445	469,445	24,971	24,971	42,098
22,762	240,650	240,650	240,650	240,650	240,650	240,650	22,466	22,466	31,560
0	415,773	415,773	415,773	415,773	415,773	415,773	21,332	21,332	22,469
0	515,814	515,814	515,814	515,814	515,814	515,814	28,791	28,791	68,048
0	361,738	361,738	361,738	361,738	361,738	361,738	29,296	29,296	117,019
0	369,217	369,217	369,217	369,217	369,217	369,217	27,213	27,213	23,267
0	337,433	337,433	337,433	337,433	337,433	337,433	26,399	26,399	45,075
12,681	229,749	229,749	229,749	229,749	229,749	229,749	21,009	21,009	10,800
0	498,283	498,283	498,283	498,283	498,283	498,283	28,293	28,293	139,374
12,681	446,157	446,157	446,157	446,157	446,157	446,157	28,041	28,041	21,857
0	414,043	414,043	414,043	414,043	414,043	414,043	26,271	26,271	41,976
0	408,870	408,870	408,870	408,870	408,870	408,870	27,429	27,429	93,734
0	240,078	240,078	240,078	240,078	240,078	240,078	25,557	25,557	91,942
0	333,083	333,083	333,083	333,083	333,083	333,083	26,638	26,638	105,674
0	225,177	225,177	225,177	225,177	225,177	225,177	25,905	25,905	76,637
0	739,188	739,188	739,188	739,188	739,188	739,188	66,458	66,458	260,948
0	329,631	329,631	329,631	329,631	329,631	329,631	25,560	25,560	62,466
0	309,969	309,969	309,969	309,969	309,969	309,969	24,270	24,270	92,481

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
51,266	46,650	46,650	48,054	48,054
21,048	21,048	22,624	22,624	20,581
71,773	71,773	71,773	71,773	71,773
15,771	15,771	10,197	10,197	10,197
65,663	65,663	65,663	65,663	65,663
18,540	18,540	19,002	19,002	-
11,866	11,866	7,265	7,265	7,200
16,529	16,529	16,529	16,529	5,777
6,000	6,000	6,000	6,000	6,000
12,000	12,000	12,000	12,000	12,000
65,088	66,370	66,370	68,023	68,023
57,616	57,616	57,615	57,615	57,615
34,144	34,144	34,310	34,310	33,085
21,916	21,916	22,679	22,679	22,236
18,435	18,435	20,664	20,664	18,643
27,482	27,482	27,482	27,482	27,482
22,137	22,137	26,743	26,743	25,730
68,048	56,119	56,119	54,110	54,110
93,677	93,677	90,925	90,925	87,999
12,000	12,000	12,000	12,000	12,000
37,850	37,850	37,850	37,850	28,157
10,800	10,800	10,800	10,800	10,800
139,374	69,372	69,372	71,454	71,454
21,857	16,448	16,448	13,388	13,388
41,976	41,976	41,976	41,976	41,976
93,734	93,734	93,734	93,734	93,734
91,942	91,942	91,942	91,942	91,942
105,674	103,524	103,524	103,524	103,524
76,637	80,227	80,227	77,352	77,352
260,948	251,140	251,140	250,710	250,710
62,466	63,696	63,696	65,282	65,282
92,481	89,231	89,231	94,609	94,609

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
PROVIDER-HAMASPIK OF ORANGE COUNTY, INC.	7852440	141,099	119,934	(3,560)	(3,560)	0
PUERTO RICAN FAMILY INSTITUTE, INC.	6270440	117,770	100,105	(2,543)	(2,543)	12,681
PUERTO RICAN FAMILY INSTITUTE, INC.	6482440	138,095	117,381	(2,543)	(2,543)	11,381
PUERTO RICAN FAMILY INSTITUTE, INC.	6482441	87,454	74,336	(2,034)	(2,034)	11,381
Q S A C, INC.	7276344	96,461	81,992	(2,034)	(2,034)	0
RICHMOND CHILDREN'S CENTER	7671441	126,220	107,287	(3,051)	(3,051)	0
RICHMOND CHILDREN'S CENTER	7671442	90,038	76,532	(2,034)	(2,034)	0
RICHMOND CHILDREN'S CENTER	7671443	90,099	76,584	(2,034)	(2,034)	0
RICHMOND CHILDREN'S CENTER	7671454	79,398	67,488	(1,526)	(1,526)	0
RICHMOND CHILDREN'S CENTER	7671455					
RICHMOND CHILDREN'S CENTER	7671456					
SALVATION ARMY SOCIAL SERVICES FOR CHILDREN	6480440	130,351	110,798	(9,154)	(9,154)	11,381
SALVATION ARMY SOCIAL SERVICES FOR CHILDREN	7156440	93,255	79,267	(6,865)	(6,865)	0
SALVATION ARMY SOCIAL SERVICES FOR CHILDREN	7281440	93,750	79,687	(6,865)	(6,865)	0
SALVATION ARMY SOCIAL SERVICES FOR CHILDREN	7281441	123,833	105,258	(7,628)	(7,628)	0
SCO FAMILY OF SERVICES	6278449	231,202	196,522	(30,512)	(30,512)	0
SCO FAMILY OF SERVICES	6278450	131,574	111,838	(12,713)	(12,713)	0
SCO FAMILY OF SERVICES	6278451	127,349	108,247	(12,713)	(12,713)	0
SCO FAMILY OF SERVICES	6278472	226,216	192,284	(30,512)	(30,512)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467220	90,376	76,820	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467221	90,376	76,820	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467222	90,376	76,820	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467437	90,376	76,820	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467438	73,419	62,406	(3,051)	(3,051)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467439	73,521	62,493	(3,051)	(3,051)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467440	61,013	51,861	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467441	175,568	149,233	(8,137)	(8,137)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467442	129,488	110,065	(6,102)	(6,102)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467443	129,858	110,379	(6,102)	(6,102)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467444	129,689	110,235	(6,102)	(6,102)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467445	63,932	54,342	(3,051)	(3,051)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467446	64,086	54,473	(3,051)	(3,051)	0

APPENDIX A

Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	-	-	-	-	-	-	31,125	31,125	100,111
12,681	275,123	275,123	275,123	275,123	275,123	275,123	0	0	-
11,381	342,790	342,790	342,790	342,790	342,790	342,790	0	0	-
11,381	249,561	249,561	249,561	249,561	249,561	249,561	0	0	12,310
0	331,041	331,041	331,041	331,041	331,041	331,041	20,922	20,922	21,073
0	360,499	360,499	360,499	360,498	360,498	360,498	31,497	31,497	3,264
0	251,276	251,276	251,276	251,276	251,276	251,276	22,692	22,692	65,782
0	267,745	267,745	267,745	361,990	361,990	361,990	22,555	22,555	115,428
0	258,204	258,204	258,204	258,204	258,204	258,204	6,683	6,683	139,955
	139,068	139,068	139,068	130,904	130,904	130,904			144,133
	190,824	190,824	190,824	190,823	190,823	190,823			153,747
11,381	376,262	376,262	376,262	376,262	376,262	376,262	29,544	29,544	124,566
0	346,549	346,549	346,549	346,549	346,549	346,549	20,871	20,871	54,012
0	233,233	233,233	233,233	233,233	233,233	233,233	21,930	21,930	1,380
0	364,292	364,292	364,292	364,292	364,292	364,292	29,859	29,859	138,625
0	816,226	816,226	816,226	816,226	816,226	816,226	57,818	57,818	305,922
0	270,826	270,826	270,826	270,826	270,826	270,826	28,991	28,991	96,246
0	304,793	304,793	304,793	304,793	304,793	304,793	28,880	28,880	82,612
0	-	-	-	-	-	-	60,166	60,166	37,078
0	-	-	-	-	-	-	11,043	11,043	106,949
0	-	-	-	-	-	-	11,043	11,043	107,153
0	-	-	-	-	-	-	11,043	11,043	106,812
0	-	-	-	-	-	-	11,043	11,043	107,414
0	-	-	-	-	-	-	19,307	19,307	-
0	25,956	25,956	25,956	25,956	25,956	25,956	20,061	20,061	-
0	-	-	-	-	-	-	14,800	14,800	106,745
0	420,919	420,919	420,919	420,919	420,919	420,919	54,582	54,582	19,850
0	-	-	-	-	-	-	40,028	40,028	49,113
0	-	-	-	-	-	-	41,348	41,348	41,525
0	51,913	51,913	51,913	51,913	51,913	51,913	40,682	40,682	45,359
0	161,544	161,544	161,544	161,544	161,544	161,544	20,679	20,679	44,654
0	156,484	156,484	156,484	156,484	156,484	156,484	20,623	20,623	44,654

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
90,173	90,173	93,400	93,400	90,175
-	-	-	-	-
-	-	-	-	-
12,310	12,310	12,310	8,735	8,735
21,073	23,159	23,159	21,669	21,669
4,846	4,846	4,966	4,966	4,966
61,742	61,742	68,307	68,307	65,349
70,555	70,555	72,693	72,693	76,994
136,723	136,723	133,257	133,257	129,541
141,764	141,764	138,415	138,415	134,824
151,222	151,222	147,654	147,654	143,827
124,566	124,579	124,579	124,662	124,662
54,012	55,088	55,088	56,473	56,473
1,380	-	-	-	-
138,625	106,357	106,357	106,431	106,431
305,922	302,516	302,516	302,516	302,516
96,246	96,246	96,246	96,246	96,246
82,612	80,712	80,712	80,712	80,712
37,078	36,056	36,056	34,978	34,978
104,411	104,411	101,689	101,689	98,380
104,629	104,629	101,923	101,923	99,022
104,296	104,296	101,599	101,599	98,706
104,942	104,942	102,291	102,291	99,448
-	-	-	-	-
-	-	-	-	-
104,191	104,191	101,454	101,454	97,798
19,714	19,714	19,570	19,570	19,416
38,957	38,957	18,809	18,809	18,291
36,534	36,534	11,582	11,582	11,284
45,275	45,275	17,737	17,737	14,616
24,457	24,457	20,165	20,165	19,712
24,457	24,457	20,165	20,165	19,712

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
SDTC - THE CENTER FOR DISCOVERY, INC.	7467447	57,080	48,518	(3,560)	(3,560)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467448	68,715	58,408	(4,068)	(4,068)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467449	57,080	48,518	(3,560)	(3,560)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467450	57,080	48,518	(3,560)	(3,560)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467452	81,079	68,917	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467453	90,376	76,820	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467454	90,376	76,820	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467460	170,937	145,296	(8,137)	(8,137)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467461	122,786	104,368	(7,119)	(7,119)	25,362
SDTC - THE CENTER FOR DISCOVERY, INC.	7467462	223,781	190,214	(10,171)	(10,171)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467463	127,501	108,376	(7,119)	(7,119)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467464	55,887	47,504	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467465	55,879	47,497	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467466	55,919	47,532	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467467	59,170	50,295	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467470	82,083	69,770	(3,051)	(3,051)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467471	91,105	77,440	(4,068)	(4,068)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467472	63,997	54,397	(3,051)	(3,051)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467473	79,842	67,866	(3,560)	(3,560)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467474	79,842	67,866	(3,560)	(3,560)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467478	88,853	75,525	(3,560)	(3,560)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467480	82,082	69,770	(3,051)	(3,051)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467482	78,104	66,388	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467483	78,104	66,388	(2,543)	(2,543)	0
SDTC - THE CENTER FOR DISCOVERY, INC.	7467484	90,376	76,820	(2,543)	(2,543)	0
SPECIAL CITIZENS FUTURES UNLIMITED, INC.	7448440	91,932	78,142	(6,102)	(6,102)	12,681
ST DOMINICS	7159457	84,184	71,556	(9,283)	(9,283)	0
ST DOMINICS	7159458	75,366	64,061	(8,123)	(8,123)	0
ST DOMINICS	7159459	71,104	60,438	(9,283)	(9,283)	0
ST DOMINICS	7159460	80,653	68,555	(9,283)	(9,283)	0
ST VINCENT'S SERVICES, INC.	7419440	144,964	123,220		(7,127)	
ST VINCENT'S SERVICES, INC.	7419441	138,890	118,056		(7,127)	

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	235,293	235,293	235,293	235,293	235,293	235,293	27,939	27,939	142,655
0	241,449	241,449	241,449	241,449	241,449	241,449	32,224	32,224	142,655
0	243,448	243,448	243,448	243,448	243,448	243,448	27,755	27,755	143,015
0	229,776	229,776	229,776	229,776	229,776	229,776	28,808	28,808	143,015
0	-	-	-	-	-	-	15,890	15,890	101,232
0	-	-	-	-	-	-	11,043	11,043	106,405
0	-	-	-	-	-	-	11,043	11,043	101,812
0	77,869	77,869	77,869	77,869	77,869	77,869	43,031	43,031	24,517
25,362	326,933	326,933	326,933	326,933	326,933	326,933	40,208	40,208	13,309
0	-	-	-	-	-	-	52,757	52,757	26,763
0	365,619	365,619	365,619	365,619	365,619	365,619	41,459	41,459	36,585
0	144,853	144,853	144,853	144,853	144,853	144,853	16,900	16,900	61,255
0	170,453	170,453	170,453	170,453	170,453	170,453	16,896	16,896	61,088
0	178,448	178,448	178,448	178,448	178,448	178,448	16,919	16,919	61,546
0	77,869	77,869	77,869	77,869	77,869	77,869	17,809	17,809	61,270
0	157,661	157,661	157,661	157,661	157,661	157,661	25,290	25,290	55,853
0	254,001	254,001	254,001	254,001	254,001	254,001	28,706	28,706	110,146
0	188,197	188,197	188,197	188,197	188,197	188,197	19,424	19,424	87,935
0	-	-	-	-	-	-	21,651	21,651	44,547
0	-	-	-	-	-	-	21,419	21,419	44,547
0	191,062	191,062	191,062	191,062	191,062	191,062	25,635	25,635	89,382
0	-	-	-	-	-	-	24,265	24,265	73,325
0	-	-	-	-	-	-	18,088	18,088	91,119
0	-	-	-	-	-	-	18,088	18,088	91,011
0	-	-	-	-	-	-	11,043	11,043	102,570
12,681	332,362	332,362	332,362	332,362	332,362	332,362	20,873	20,873	18,883
0	-	-	-	-	-	-	19,989	19,989	83,316
0	28,208	28,208	28,208	28,208	28,208	28,208	20,451	20,451	83,315
0	-	-	-	-	-	-	22,925	22,925	83,315
0	-	-	-	-	-	-	30,189	30,189	83,316
0	520,337	520,337	520,337	520,337	520,337	520,337	33,286	33,286	-
0	513,673	513,673	513,673	513,673	513,673	513,673	32,078	32,078	-

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
136,715	136,715	129,006	129,006	124,710
136,715	136,715	129,006	129,006	127,510
137,539	137,539	129,376	129,376	125,103
137,539	137,539	129,376	129,376	125,103
98,806	98,806	96,206	96,206	92,697
103,860	103,860	101,130	101,130	97,373
99,429	99,429	96,873	96,873	94,133
24,225	24,225	23,914	23,914	23,583
13,309	13,309	13,087	13,087	11,978
26,763	26,763	26,763	26,763	24,242
35,613	35,613	34,680	34,680	33,347
44,709	44,709	17,798	17,798	17,201
44,543	44,543	17,634	17,634	17,039
44,985	44,985	18,059	18,059	17,445
44,719	44,719	17,803	17,803	17,200
52,753	52,753	38,764	38,764	29,838
74,711	74,711	69,122	69,122	62,967
45,224	45,224	43,588	43,588	41,847
43,120	43,120	41,601	41,601	39,986
43,120	43,120	41,601	41,601	39,986
85,175	85,175	80,595	80,595	75,611
68,446	68,446	65,962	65,962	63,325
88,637	88,637	83,847	83,847	79,145
88,532	88,532	83,744	83,744	79,046
100,242	100,242	97,745	97,745	95,068
18,883	9,600	9,600	9,600	9,600
81,480	81,480	79,446	79,446	77,207
88,674	88,674	79,444	79,444	77,206
81,474	81,474	79,444	79,444	77,206
81,480	81,480	79,446	79,446	77,207
-	128,652	128,652	65,544	65,544
-	154,950	154,950	56,100	56,100

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
ST VINCENT'S SERVICES, INC.	7419442	140,742	119,631		(6,109)	
ST VINCENT'S SERVICES, INC.	7419444	99,091	84,228		(4,073)	
Terence Cardinal Cooke H.C.C.	7482440	113,729	96,670	(3,051)	(3,051)	0
THE ADIRONDACK ARC	6774445	120,873	102,742	(3,051)	(3,051)	0
TOOMEY RESIDENTIAL AND COMMUNITY SVC. CORP.	8686440	85,899	73,014	(1,526)	(1,526)	0
TOOMEY RESIDENTIAL AND COMMUNITY SVC. CORP.	8686441	85,317	72,519	(1,780)	(1,780)	0
U C P - HAND. PERSONS OF UTICA	6282432	115,935	98,545	(3,051)	(3,051)	0
U C P - HAND. PERSONS OF UTICA	6282438	118,737	100,926	(3,051)	(3,051)	0
U C P - HAND. PERSONS OF UTICA	6282439	116,294	98,850	(3,051)	(3,051)	0
U C P - HAND. PERSONS OF UTICA	6282440	117,154	99,581	(3,051)	(3,051)	0
U C P - HAND. PERSONS OF UTICA	6282442	117,192	99,613	(3,051)	(3,051)	0
U C P - HAND. PERSONS OF UTICA	6282443	117,873	100,192	(3,051)	(3,051)	0
U C P - HAND. PERSONS OF UTICA	6282452	78,534	66,754	(1,526)	(1,526)	0
U C P - HAND. PERSONS OF UTICA	6282453	77,087	65,524	(1,526)	(1,526)	0
U C P - HAND. PERSONS OF UTICA	6282461	79,743	67,782	(1,526)	(1,526)	0
U C P - HAND. PERSONS OF UTICA	6282462	77,295	65,701	(1,526)	(1,526)	0
U C P - HAND. PERSONS OF UTICA	6282463	80,729	68,620	(1,526)	(1,526)	0
U C P - HAND. PERSONS OF UTICA	6282464	80,829	68,705	(1,526)	(1,526)	0
U C P - HAND. PERSONS OF UTICA	6282465	93,019	79,066	(1,526)	(1,526)	0
U C P - HAND. PERSONS OF UTICA	6282477	93,172	79,196	(1,526)	(1,526)	0
U C P - HANDICAPPED CHILDREN'S OF CHEMUNG	6515440	265,687	225,834	(27,969)	(27,969)	0
U C P - HANDICAPPED CHILDREN'S OF CHEMUNG	6515441	126,634	107,639	(15,256)	(15,256)	0
U C P - NASSAU	6091440	91,930	78,141	(2,034)	(2,034)	11,381
U C P - NASSAU	6091453	75,575	64,239	(1,526)	(1,526)	0
U C P - NEW YORK CITY	6124438	88,706	75,400	(3,560)	(3,560)	11,381
U C P - NEW YORK CITY	6124441	212,822	180,899	(9,154)	(9,154)	139,491
U C P - NEW YORK CITY	6124442	272,726	231,817	(11,188)	(11,188)	0
U C P - NEW YORK CITY	6124450	208,957	177,614	(7,628)	(7,628)	0
U C P - NEW YORK CITY	6124451	115,187	97,909	(3,560)	(3,560)	0
U C P - NEW YORK CITY	6124452	102,312	86,965	(3,560)	(3,560)	0
U C P - NEW YORK CITY	6124453	98,868	84,038	(3,560)	(3,560)	0
U C P - NEW YORK CITY	6124454	102,254	86,916	(3,560)	(3,560)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	304,618	304,618	304,618	334,090	334,090	334,090	30,856	30,856	36,804
0	279,754	279,754	279,754	279,754	279,754	279,754	20,480	20,480	2,506
0	-	-	-	-	-	-	25,003	25,003	56,977
0	211,119	211,119	211,119	211,119	211,119	211,119	26,237	26,237	118,484
0	154,111	154,111	154,111	154,111	154,111	154,111	8,405	8,405	-
0	251,111	251,111	251,111	251,111	251,111	251,111	8,823	8,823	23,900
0	341,198	341,198	341,198	341,198	341,198	341,198	23,113	23,113	19,064
0	645	645	645	645	645	645	26,396	26,396	78,406
0	431,007	431,007	431,007	431,007	431,007	431,007	25,504	25,504	55,675
0	439,575	439,575	439,575	439,575	439,575	439,575	28,767	28,767	75,663
0	368,616	368,616	368,616	368,616	368,616	368,616	24,425	24,425	70,806
0	-	-	-	-	-	-	24,956	24,956	79,418
0	13,561	13,561	13,561	13,561	13,561	13,561	18,130	18,130	34,500
0	-	-	-	-	-	-	16,324	16,324	34,623
0	13,675	13,675	13,675	13,675	13,675	13,675	17,123	17,123	39,060
0	13,335	13,335	13,335	13,335	13,335	13,335	16,673	16,673	39,061
0	-	-	-	-	-	-	17,304	17,304	39,061
0	13,416	13,416	13,416	13,416	13,416	13,416	17,322	17,322	39,060
0	-	-	-	-	-	-	19,973	19,973	61,291
0	-	-	-	-	-	-	19,973	19,973	55,892
0	650,656	650,656	650,656	650,656	650,656	650,656	68,203	68,203	144,298
0	405,899	405,899	405,899	405,899	405,899	405,899	30,284	30,284	66,939
11,381	237,872	237,872	237,872	313,964	313,964	313,964	18,100	18,100	9,600
0	-	-	-	-	-	-	14,518	14,518	35,964
11,381	299,875	299,875	299,875	340,557	340,557	340,557	19,126	19,126	33,669
139,491	746,663	746,663	746,663	850,086	850,086	850,086	52,442	52,442	109,065
0	881,188	881,188	881,188	1,010,237	1,010,237	1,010,237	68,138	68,138	128,708
0	89,579	89,579	89,579	97,817	97,817	97,817	39,958	39,958	224,625
0	285,855	285,855	285,855	329,627	329,627	329,627	17,025	17,025	32,889
0	328,551	328,551	328,551	385,709	385,709	385,709	21,344	21,344	34,809
0	297,400	297,400	297,400	341,819	341,819	341,819	19,444	19,444	49,224
0	256,197	256,197	256,197	291,627	291,627	291,627	19,487	19,487	49,044

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
36,804	37,529	37,529	38,464	38,464
2,506	2,506	2,506	2,506	2,506
44,156	44,156	42,967	42,967	41,716
-	-	-	-	-
21,600	21,600	21,600	21,600	30,960
10,371	10,371	7,473	7,473	7,473
78,405	78,405	78,406	78,406	78,406
50,042	50,042	48,532	48,532	46,947
75,663	75,663	75,664	75,664	75,664
70,806	70,806	70,806	70,806	70,806
79,418	79,418	79,419	79,419	79,418
33,790	33,790	33,045	33,045	32,260
33,828	33,828	33,143	33,143	32,343
38,420	38,420	37,350	37,350	36,234
38,507	38,507	37,441	37,441	36,329
38,507	38,507	37,441	37,441	36,329
38,420	38,420	37,350	37,350	36,234
49,847	49,847	48,287	48,287	46,615
49,586	49,586	47,982	47,982	46,260
134,555	134,555	130,614	130,614	125,782
64,556	64,556	64,082	64,082	64,137
9,600	9,600	9,600	9,600	9,600
23,130	23,130	24,324	24,324	22,788
33,669	21,268	21,268	21,268	21,268
109,065	90,311	90,311	92,559	92,559
128,708	112,758	112,758	112,764	112,764
224,625	241,233	241,233	221,763	221,763
32,889	21,442	21,442	21,976	21,976
34,809	22,115	22,115	22,666	22,666
49,224	50,194	50,194	51,444	51,444
49,044	50,010	50,010	51,255	51,255

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
U C P - NEW YORK CITY	6124484	110,933	94,293	(4,577)	(4,577)	34,142
U C P - NEW YORK CITY	6124525	274,335	233,184	(11,188)	(11,188)	0
U C P - NEW YORK STATE (HUDSON VAL COMM SVC)	7458445	139,801	118,831	(5,085)	(5,085)	0
U C P - NEW YORK STATE (HUDSON VAL COMM SVC)	7460460	184,005	156,404	(7,628)	(7,628)	0
U C P - NEW YORK STATE (HUDSON VAL COMM SVC)	7460491	137,703	117,047	(5,085)	(5,085)	0
U C P - NEW YORK STATE (HUDSON VAL COMM SVC)	7460493	162,680	138,278	(7,628)	(7,628)	0
U C P - NEW YORK STATE (HUDSON VAL COMM SVC)	7487449	111,746	94,984	(6,102)	(6,102)	0
U C P - NEW YORK STATE (HUDSON VAL COMM SVC)	7487452	137,367	116,762	(7,119)	(7,119)	0
U C P - NIAGARA	6980430	121,721	103,463	(10,171)	(10,171)	11,381
U C P - NIAGARA	6980431	117,940	100,249	(10,171)	(10,171)	11,381
U C P - NIAGARA	6980432	118,926	101,088	(10,171)	(10,171)	11,381
U C P - NIAGARA	6980437	118,023	100,319	(10,171)	(10,171)	0
U C P - QUEENS	6094440	97,894	83,210	(10,171)	(10,171)	0
U C P - QUEENS	6094441	136,264	115,825	(12,713)	(12,713)	0
U C P - QUEENS	6094442	137,139	116,569	(12,713)	(12,713)	0
U C P - QUEENS	6094443	137,170	116,595	(12,713)	(12,713)	0
U C P - QUEENS	6094444	136,191	115,762	(12,713)	(12,713)	0
U C P - QUEENS	6094445	136,173	115,747	(12,713)	(12,713)	0
U C P - SUFFOLK	6918440	89,131	75,761	(7,628)	(7,628)	0
U C P - SUFFOLK	6918441	89,737	76,276	(8,899)	(8,899)	0
U C P - SUFFOLK	6918442	89,789	76,320	(7,628)	(7,628)	0
U C P - SUFFOLK	6918443	89,033	75,678	(10,171)	(10,171)	0
U C P - SUFFOLK	6918444	89,246	75,860	(7,628)	(7,628)	0
U C P - SUFFOLK	6918445	60,756	51,643	(5,085)	(5,085)	0
U C P - SUFFOLK	6918447	88,839	75,513	(7,628)	(7,628)	0
U C P - SUFFOLK	6918472	121,539	103,308	(15,256)	(15,256)	22,762
U C P - SUFFOLK	6918476	126,290	107,347	(8,899)	(8,899)	0
U C P - SUFFOLK	6918477	123,002	104,552	(8,899)	(8,899)	0
U C P - ULSTER,COMMUNITY REHABILITATION CTR.	7400440	82,789	70,371	(2,034)	(2,034)	0
U C P - ULSTER,COMMUNITY REHABILITATION CTR.	7400441	114,731	97,521	(3,560)	(3,560)	0
U C P - ULSTER,COMMUNITY REHABILITATION CTR.	7400451	113,490	96,467	(3,051)	(3,051)	0
U C P - ULSTER,COMMUNITY REHABILITATION CTR.	7400452	114,333	97,183	(3,051)	(3,051)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
34,142	401,624	401,624	401,624	471,392	471,392	471,392	26,826	26,826	75,900
0	833,422	833,422	833,422	978,330	978,330	978,330	59,915	59,915	273,184
0	393,841	393,841	393,841	393,841	393,841	393,841	29,745	29,745	12,000
0	493,885	493,885	493,885	493,885	493,885	493,885	51,982	51,982	197,604
0	291,847	291,847	291,847	291,847	291,847	291,847	28,797	28,797	21,595
0	451,023	451,023	451,023	451,023	451,023	451,023	47,973	47,973	209,124
0	352,217	352,217	352,217	352,217	352,217	352,217	38,247	38,247	149,150
0	201,880	201,880	201,880	201,880	201,880	201,880	59,735	59,735	154,707
11,381	296,406	296,406	296,406	296,406	296,406	296,406	25,139	25,139	12,345
11,381	249,332	278,262	278,262	278,262	278,262	278,262	25,132	25,132	19,496
11,381	162,566	162,566	162,566	162,566	162,566	162,566	26,284	26,284	30,645
0	331,977	331,977	331,977	331,977	331,977	331,977	25,588	25,588	58,690
0	143,696	143,696	143,696	143,696	143,696	143,696	22,281	22,281	9,600
0	325,988	325,988	325,988	325,988	325,988	325,988	28,083	28,083	114,208
0	239,268	239,268	239,268	239,268	239,268	239,268	26,960	26,960	91,589
0	335,776	335,776	335,776	335,776	335,776	335,776	26,760	26,760	86,989
0	322,314	322,314	322,314	322,314	322,314	322,314	27,235	27,235	95,889
0	337,388	337,388	337,388	337,388	337,388	337,388	26,931	26,931	86,989
0	136,882	136,882	136,882	136,882	136,882	136,882	18,642	18,642	6,000
0	226,669	226,669	226,669	252,246	252,246	252,246	20,780	20,780	19,833
0	139,657	139,657	139,657	139,657	139,657	139,657	17,354	17,354	7,005
0	133,029	133,029	133,029	133,029	133,029	133,029	21,358	21,358	10,708
0	128,871	128,871	128,871	128,871	128,871	128,871	17,759	17,759	39,364
0	162,880	162,880	162,880	162,880	162,880	162,880	14,357	14,357	103,977
0	65,882	65,882	65,882	65,882	65,882	65,882	17,570	17,570	39,491
22,762	141,463	141,463	141,463	141,463	141,463	141,463	28,898	28,898	16,350
0	41,315	41,315	41,315	41,315	41,315	41,315	27,489	27,489	103,777
0	-	-	-	-	-	-	26,741	26,741	116,048
0	-	-	-	-	-	-	16,478	16,478	57,524
0	-	-	-	-	-	-	21,999	21,999	119,939
0	-	-	-	-	-	-	20,890	20,890	24,261
0	140	140	140	140	140	140	18,856	18,856	118,889

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
75,900	77,395	77,395	79,322	79,322
273,184	268,188	268,188	267,707	267,707
12,000	12,000	12,000	12,000	12,000
197,604	192,982	192,982	191,523	191,523
21,595	12,000	12,000	12,000	12,000
209,124	197,616	197,616	196,165	196,165
149,150	139,821	139,821	143,249	143,249
154,707	148,564	148,564	147,514	147,514
6,474	6,474	6,474	6,474	6,000
6,000	6,000	6,000	6,000	6,000
17,673	17,673	17,673	17,673	8,918
55,638	55,638	55,638	55,638	55,638
9,600	9,600	9,600	9,600	9,600
114,208	111,996	111,996	75,764	75,764
91,589	86,989	86,989	59,819	59,819
86,989	86,989	86,989	59,819	59,819
95,889	86,989	86,989	59,819	59,819
86,989	86,989	86,989	59,819	59,819
6,000	6,000	6,000	6,000	11,076
18,526	18,526	18,526	18,526	18,526
6,000	6,000	6,000	6,000	6,000
8,000	8,000	8,000	8,000	8,000
38,346	38,346	37,366	37,366	36,314
50,370	50,370	49,207	49,207	47,952
38,427	38,427	37,349	37,349	36,191
12,000	12,000	12,000	12,000	12,000
100,343	100,343	96,623	96,623	92,594
112,214	112,214	108,062	108,062	103,565
50,374	50,374	48,761	48,761	47,149
109,849	109,849	107,404	107,404	104,790
24,261	24,261	24,261	24,261	12,363
116,048	116,048	116,048	116,048	116,049

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
UCP - WESTCHESTER	6165428	119,975	101,979	(9,154)	(9,154)	0
UCP - WESTCHESTER	6165429	116,118	98,700	(9,154)	(9,154)	0
UCP - WESTCHESTER	6165430	119,664	101,714	(9,154)	(9,154)	76,086
UCP - WESTCHESTER	6165431	87,607	74,466	(6,102)	(6,102)	12,681
UCPA OF PUTNAM AND SOUTHERN DUTCHESS COUNTIES	9245452	124,331	105,681	(6,611)	(6,611)	0
UCPA OF PUTNAM AND SOUTHERN DUTCHESS COUNTIES	9245454	127,541	108,410	(5,085)	(5,085)	0
UNIQUE PEOPLE SERVICES, INC.	8567440	133,414	113,402	(10,171)	(10,171)	0
UNITED HELPERS CARE, INC.	7530440	110,169	93,644	(9,154)	(9,154)	0
UNITED HELPERS CARE, INC.	7530441	109,198	92,818	(10,679)	(10,679)	0
UNITED HELPERS CARE, INC.	7530442	112,524	95,645	(10,679)	(10,679)	0
UNITED HELPERS CARE, INC.	7530443	116,024	98,620	(9,154)	(9,154)	0
UNITED HELPERS CARE, INC.	7530444	115,881	98,499	(9,154)	(9,154)	0
UNITED HELPERS CARE, INC.	7530445	114,604	97,413	(9,154)	(9,154)	0
URBAN RESOURCE INSTITUTE	7712440	127,923	108,734	(7,119)	(7,119)	0
URBAN RESOURCE INSTITUTE	7712441	130,604	111,013	(5,594)	(5,594)	0
WOMEN'S LEAGUE FOR COMMUNITY SERVICES	7040441	108,883	92,550	(12,713)	(12,713)	22,762
WOMEN'S LEAGUE FOR COMMUNITY SERVICES	7040452	189,886	161,403	(20,341)	(20,341)	34,142
WOMEN'S LEAGUE FOR COMMUNITY SERVICES	7040455	141,222	120,039	(15,256)	(15,256)	0
WOMEN'S LEAGUE FOR COMMUNITY SERVICES	7040457	138,582	117,795	(15,256)	(15,256)	0
YOUNG ADULT INSTITUTE	6039440	144,915	123,178	(5,085)	(5,085)	11,381
YOUNG ADULT INSTITUTE	6113427	100,995	85,846	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	6113432	135,243	114,957	(5,085)	(5,085)	-
YOUNG ADULT INSTITUTE	6311450	102,804	87,384	(4,068)	(4,068)	11,381
YOUNG ADULT INSTITUTE	6364440	102,696	87,292	(3,560)	(3,560)	0
YOUNG ADULT INSTITUTE	6459440	146,892	124,858	(5,085)	(5,085)	11,381
YOUNG ADULT INSTITUTE	6460446	145,169	123,394	(5,594)	(5,594)	0
YOUNG ADULT INSTITUTE	6461440	146,618	124,626	(5,594)	(5,594)	0
YOUNG ADULT INSTITUTE	7032440	142,375	121,019	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	7049440	145,956	124,062	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	7098440	93,506	79,480	(3,560)	(3,560)	0
YOUNG ADULT INSTITUTE	7151440	111,203	94,522	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	7152440	145,724	123,865	(5,085)	(5,085)	0

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	142,721	142,721	142,721	142,721	142,721	142,721	23,938	23,938	20,909
0	36,218	36,218	36,218	36,218	36,218	36,218	26,288	26,288	58,542
76,086	373,414	373,414	373,414	373,414	373,414	373,414	25,566	25,566	18,333
12,681	262,966	262,966	262,966	262,966	262,966	262,966	18,971	18,971	39,004
0	39,516	39,516	39,516	39,516	39,516	39,516	28,794	28,794	13,000
0	-	-	-	-	-	-	26,657	26,657	68,780
0	91,448	91,448	91,448	91,448	91,448	91,448	23,681	23,681	92,690
0	2,113	2,113	2,113	2,113	2,113	2,113	27,061	27,061	84,116
0	1,686	1,686	1,686	1,686	1,686	1,686	30,130	30,130	14,611
0	251	251	251	251	251	251	29,620	29,620	26,463
0	482,123	482,123	482,123	482,123	482,123	482,123	25,415	25,415	25,618
0	409,848	409,848	409,848	409,848	409,848	409,848	23,668	23,668	23,012
0	340,539	340,539	340,539	340,539	340,539	340,539	23,006	23,006	25,108
0	264,914	264,914	264,914	264,914	264,914	264,914	30,500	30,500	66,610
0	183,520	183,520	183,520	183,520	183,520	183,520	29,976	29,976	77,305
22,762	277,394	277,394	277,394	277,394	277,394	277,394	24,574	24,574	85,950
34,142	491,507	491,507	491,507	506,912	506,912	506,912	46,728	46,728	107,636
0	323,414	323,414	323,414	332,390	332,390	332,390	43,924	43,924	120,870
0	-	-	-	-	-	-	43,491	43,491	136,993
11,381	398,480	398,480	398,480	398,480	398,480	398,480	27,780	27,780	177,146
0	372,461	372,461	372,461	372,461	372,461	372,461	31,119	31,119	79,251
-	183,421	183,421	183,421	-	-	-	23,938	23,938	79,204
11,381	245,637	245,637	245,637	245,637	245,637	245,637	24,846	24,846	48,047
0	163,697	163,697	163,697	-	-	-	22,317	22,317	77,227
11,381	427,435	427,435	427,435	427,435	427,435	427,435	27,785	27,785	255,744
0	421,700	421,700	421,700	466,615	466,615	466,615	31,533	31,533	78,459
0	400,479	400,479	400,479	400,479	400,479	400,479	28,145	28,145	60,898
0	297,236	297,236	297,236	297,236	297,236	297,236	28,880	28,880	59,568
0	367,311	367,311	367,311	367,311	367,311	367,311	31,083	31,083	77,116
0	191,520	191,520	191,520	191,520	191,520	191,520	20,261	20,261	67,583
0	314,412	314,412	314,412	314,412	314,412	314,412	28,796	28,796	57,610
0	449,115	449,115	449,115	449,115	449,115	449,115	29,091	29,091	73,026

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
20,370	20,370	19,809	19,809	19,225
54,287	54,287	52,089	52,089	52,089
20,041	20,041	20,317	20,317	25,429
37,413	37,413	35,698	35,698	33,851
13,000	13,000	13,000	13,000	13,000
66,880	66,880	66,879	66,879	45,551
92,690	91,805	91,805	90,843	90,843
74,525	74,525	74,524	74,524	74,524
13,399	13,399	13,399	13,399	13,399
11,344	11,344	9,970	9,970	9,970
22,240	22,240	10,294	10,294	7,200
21,908	21,908	12,490	12,490	7,200
24,024	24,024	24,024	24,024	12,094
66,610	66,610	66,610	66,611	66,611
77,305	76,245	76,245	76,245	76,245
85,950	60,000	60,000	60,000	60,000
107,636	97,987	97,987	97,987	97,987
120,870	120,870	120,870	120,870	120,870
136,993	136,688	136,688	138,515	138,515
177,146	141,807	141,807	141,807	141,807
79,251	79,251	79,251	79,252	79,252
79,204	75,808	75,808	75,807	75,807
48,047	46,912	46,912	45,634	45,634
77,227	49,429	49,429	49,428	49,428
255,744	(178,722)	(178,722)	138,349	138,349
78,459	78,459	78,459	78,459	78,459
60,898	58,597	58,597	58,598	58,598
59,568	60,741	60,741	62,254	62,254
77,116	80,198	80,198	83,401	83,401
67,583	20,702	20,702	20,702	20,702
57,610	54,947	54,947	53,521	53,521
73,026	73,027	73,027	73,027	73,027

Provider	Op Cert	Admin Screen 6/30/11	Admin Screen 7/1/11	Efficiency Adj 6/30/11	Efficiency Adj 7/1/11	Day Services 6/30/11
YOUNG ADULT INSTITUTE	7329442	145,031	123,277	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	7329451	101,085	85,922	(4,068)	(4,068)	11,381
YOUNG ADULT INSTITUTE	7329455	125,876	106,994	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	7329457	140,933	119,793	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	7329458	100,142	85,121	(4,068)	(4,068)	0
YOUNG ADULT INSTITUTE	7329459	140,071	119,061	(5,085)	(5,085)	0
YOUNG ADULT INSTITUTE	7408440	137,628	116,984	(5,594)	(5,594)	34,142

APPENDIX A
 Supplemental Detail Schedule

Day Services 7/1/11	Day Services 10/1/12	Day Services 1/1/13	Day Services 4/1/13	Day Services 5/1/13	Day Services 7/1/13	Day Services 9/1/13	HCA IV-VI 6/30/11	HCA IV-VI 7/1/11	7/1/2011 Property
0	336,262	336,262	336,262	336,262	336,262	336,262	31,339	31,339	86,941
11,381	311,500	311,500	311,500	311,500	311,500	311,500	29,588	29,588	40,310
0	366,340	366,340	366,340	366,340	366,340	366,340	30,283	30,283	62,780
0	374,870	374,870	374,870	374,870	374,870	374,870	30,894	30,894	105,354
0	103,994	103,994	103,994	117,713	117,713	117,713	35,903	35,903	82,763
0	449,816	449,816	449,816	449,816	449,816	449,816	34,165	34,165	103,329
34,142	447,319	447,319	447,319	447,319	447,319	447,319	28,891	28,891	51,992

1/1/2012 Property	7/1/2012 Property	1/1/2013 Property	7/1/2013 Property	1/1/2014 Property
86,941	85,656	85,656	84,312	84,312
40,310	31,797	31,797	31,797	31,797
62,780	59,784	59,784	59,785	59,785
105,354	105,592	105,592	105,304	105,304
82,763	84,576	84,576	84,345	84,345
103,329	105,592	105,592	105,304	105,304
51,992	50,680	50,680	49,368	49,368