

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**

TN #99-07 Approval Date June 6, 2001  
Supersedes TN NEW Effective Date January 1, 1999 April 1, 1999 July 1, 1999

New York  
1

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

TN #14-0003A

Approval Date October 28, 2019

Supersedes TN #03-0036

Effective Date April 01, 2014

New York  
2

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 1<sup>st</sup> through March 31<sup>st</sup>.
- (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.

New York  
3

**(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](http://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.



**New York**  
**4**

- (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.

TN #14-0003A  
Supersedes TN #03-0036

Approval Date October 28, 2019  
Effective Date April 01, 2014

**New York  
5**

RESERVED

**TN**       #14-0003A      

**Approval Date**   October 28, 2019  

**Supersedes TN**       #03-0036      

**Effective Date**   April 01, 2014

New York  
6

Rates for ICF/IID services delivered by Non-Government and Voluntary ICFs/IID on and after July 1, 2014 will be determined in accordance with this section.

**(1) Definitions (applicable to this section):**

**Active Treatment (AT)** – Habilitation services provided for residents of an ICF/IID who are under the age of 21, in all areas of life and at any location. The ICF/IID can arrange for and reimburse other providers (schools or otherwise) to carry out some of the AT called for in the facility's plan of care for an individual. The purpose of AT provided during normal school hours must be habilitation, not educational.

**Allowable Operating Costs** – All necessary and proper costs which are appropriate and helpful in developing and maintaining the operation of ICFs/IID. Necessary and proper costs are costs which are common and accepted occurrences in the field of ICFs/IID. 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.

**Allowable Capital Costs** – Are all necessary and proper capital costs that are appropriate and helpful in developing and maintaining the provision of ICF/IID services to beneficiaries determined in accordance with the cost principles described in the Medicare Provider Reimbursement Manual (HIM-15) except as further defined below. This will include, where appropriate, allowable lease/rental and ancillary costs; amortization of leasehold improvements and depreciation of real property; financing expenditures associated with the purchase of real property and related expenditures, and leasehold improvements.

Capital costs of depreciation, and lease/rental of equipment and vehicles (annual lease, depreciation and interest) will be included in the operating components of the provider's rate.

**Base Year Consolidated Fiscal Report (CFR)** – For Non-Government and Voluntary Providers, the CFR from which the initial target rate will be calculated. Such period will be January 1, 2011 through December 31, 2011 for providers reporting on a calendar year basis and July 1, 2010 through June 30, 2011 for providers reporting on a fiscal year basis. For subsequent periods, the base year CFR will mean the CFR used to update the methodology.

**Base Operating Rate** – Reimbursement amount calculated by dividing annual reimbursement by applicable annual units of service, both in effect on June 30, 2014.

**Budget Neutrality Adjustment** – Factor applied to adjust the proposed amount so that it is equivalent to the base amount of dollars.

TN #14-0033 Approval Date May 26, 2020

Supersedes TN #14-0003A Effective Date July 1, 2014

**Supersedes TN #14-0003A Effective Date July 1, 2014**

New York  
8

**Provider** – A Non-government or Voluntary agency that has been issued a Medicaid provider agreement for an ICF/IID. A provider may operate multiple ICFs/IID.

**Provider Assessment** – An assessment in the amount of 5.5% uniformly imposed on gross Medicaid revenue on all providers of ICF/IID services.

**Rate Cycle** – The rate cycle is a 24-month period, beginning on July 1<sup>st</sup>, that consists of two rate periods.

**Rate Period** – The annual time period of July 1<sup>st</sup> through June 30<sup>th</sup> that rates are effective.

**Rate Sheet Capacity** – The number of ICF/IID individuals for whom a provider is certified or approved by OPWDD as of the last day of the previous rate period.

**Regions**

- i. **Department of Health (DOH) Regions** – Regions as defined by DOH are, assigned to providers based upon the geographic location of the provider's headquarters as reported on the consolidated fiscal report. Such regions are as follows:
  - (a) **Downstate:** 5 boroughs of New York City, Nassau, Suffolk and Westchester;
  - (b) **Hudson Valley:** Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster;
  - (c) **Upstate Metro:** Albany, Erie, Fulton, Genesee, Madison, Monroe, Montgomery, Niagara, Onondaga, Orleans, Rensselaer, Saratoga, Schenectady, Warren, Washington, Wyoming; and
  - (d) **Upstate Non-Metro:** Any counties not listed in paragraphs (a), (b) or (c) of this section.
- ii. **Specialized Populations Funding OPWDD Developmental Disabilities Regional Office (DDRO) Regions**
  - (a) **Downstate DDRO Regions:** Brooklyn, Bernard Fineson, Hudson Valley, Long Island, Metro, Staten Island and Taconic (Dutchess and Putnam counties only);
  - (b) **Upstate DDRO Regions:** Broome, Capital District, Central, Finger Lakes, Sunmount, Taconic and Western.
- iii. **In-House Day Programming OPWDD DDRO Regions**
  - (a) **Region 1:** Brooklyn, Bernard Fineson, Metro and Staten Island
  - (b) **Region 2:** Long Island, Hudson Valley (Rockland and Westchester Counties), Taconic (Putnam County)

TN #14-0033 Approval Date May 26, 2020

Supersedes TN #14-0003A Effective Date July 1, 2014

New York  
9

(c) Region 3: Broome, Capital District, Central, Finger Lakes, Sunmount, Western, Hudson Valley (Sullivan, Orange Counties), Taconic (Greene, Columbia, Ulster and Dutchess Counties)

**Reimbursable Cost** – The final allowable costs of the rate period after all audit and/or adjustments are made.

**Specialized Populations Funding** – An all-inclusive fee payment for ICF/IID paid to voluntary ICF/IID providers that serve individuals who left an institutional setting or who have aged out of a New York State residential school setting between November 1, 2011 and March 31, 2013. Special Populations Funding is time-limited. Reimbursement for this Special Population will be from the Special Population Fee Table below for ICFs/IID.

**Standard Academic Curricula** -The subjects comprising a course of study in an educational institution.

**Subsequent Rate Period** – The corresponding 12-month rate periods that follow the Initial Rate Period.

**Target Rate** – The final rate in effect at the end of the transition period for each provider.

**Therapy Day** – A therapy day is a day when the individual is away from the ICF/IID and is not receiving services from paid Residential Habilitation staff and the absence is for the purpose of a visiting with family or friends, or a vacation. The therapy day must be described in the person's plan of care to be eligible for payment and the person may not receive another Medicaid-funded residential, in-patient service or day service on that day.

**Transition Period** – The three-year period which the reimbursement methodology will be phased-in, with a year for purposes of the transition period meaning a twelve-month period from July 1<sup>st</sup> to the following June 30<sup>th</sup>, and with full implementation in the beginning of the fourth year.

**Wage Equalization Factor (WEF)** – The sum of the provider average direct care hourly wage multiplied by .75 and the applicable regional average direct care hourly wage, multiplied by .25.

TN #14-0033 Approval Date May 26, 2020

Supersedes TN #14-0003A Effective Date July 1, 2014

New York  
10

**(2) Rates for Providers of ICF/IID Services**

- i. There will be one provider-wide rate for each provider, except that rates for ICF/IID services provided to individuals identified as special populations by OPWDD. Adjustments may be made to the rate resulting from any final audit findings or reviews.
- ii. Rates will be computed based on a full 12-month base year CFR, adjusted in accordance with the methodology as delineated in this section. The rate will include operating cost components and capital cost components. Such base year may be updated in accordance with subsequent rate section, paragraph p)(8).

**iii. Components of Rates for ICF/IID Services**

- (a) **Operating Component** - The operating component will be calculated using allowable costs identified in the consolidated fiscal reports. The operating component will be inclusive of the following components:

1. **Regional average direct care wage** - The quotient of base year salaried direct care dollars for each provider in a DOH region, totaled for all such providers in such region, for all residential habilitation-supervised individualized residential alternative (IRA); residential habilitation-supportive IRA; day habilitation services; and ICF/IID, divided by base year salaried direct care hours for each provider in a DOH region, totaled for all such providers in such region, for all residential habilitation- supervised IRA; residential habilitation-supportive IRA; day habilitation services; and ICF/IID services.
2. **Regional average employee-related component** - The sum of the annual change in vacation leave accruals and total fringe benefits for the base year for each provider of a DOH region, totaled for all such providers in such region, with the sum to be divided by base year salaried direct care dollars for each provider of a DOH region, totaled for all such providers in such region, and then multiplied by the applicable regional average direct care wage.
3. **Regional average program support component** - The sum of transportation related-participant staff travel; participant incidentals; expensed adaptive equipment; sub-contract raw materials; participant wages-non-contract; participant wages-contract; participant fringe benefits; staff development; supplies and materials-non-household; other-OTPS; lease/rental vehicle; depreciation-vehicle; interest-vehicle; other-equipment; other than to/from transportation allocation; salaried support dollars (excluding housekeeping and maintenance staff); and salaried program administration dollars for the base year for each provider of a DOH region, totaled by all such providers in such region. Such sum is divided by the total base year salaried direct care dollars for all providers in a DOH region and multiplied by the applicable regional average direct care wage.

TN #14-0033 Approval Date May 26, 2020

Supersedes TN #14-0003A Effective Date July 1, 2014

- |  |  |
|--|--|
| <b>TN</b> <u>    <b>#14-0033</b>    </u>             | <b>Approval Date</b> <u>    <b>May 26, 2020</b>    </u>  |
| <b>Supersedes TN</b> <u>    <b>#14-0003A</b>    </u> | <b>Effective Date</b> <u>    <b>July 1, 2014</b>    </u> |



New York  
12

10. **Provider average direct care hourly rate excluding general and administrative** – The sum of the provider average direct care wage; the provider average employee-related component; and the provider average program support component.
11. **Provider average general and administrative component** The sum of insurance-general and agency administration allocation for the base year for a provider, this sum will be divided by (the sum of total program/site costs and other than to/from transportation allocation less the sum of food; repairs and maintenance; utilities; expensed equipment; household supplies; telephone; lease/rental equipment; depreciation equipment; insurance — property and casualty; total property-provider paid; housekeeping and maintenance staff; salaried clinical dollars; and contracted clinical dollars for a provider) for the base year. The provider average direct care hourly rate - excluding general and administrative will then be divided by (one minus the applicable provider average general and administrative quotient), from which the provider average direct care wage hourly rate - excluding general and administrative is subtracted.
12. **Provider average direct care hourly rate** - The sum of the provider average direct care wage; the provider average employee-related component; provider average program support component; and the provider general and administrative component.
13. **Provider direct care hours** - The sum of the base year salaried direct care hours and base year contracted direct care hours, this sum divided by the rate sheet capacities for the base year. This quotient is multiplied by the rate sheet capacities for the initial period.
14. **Regional average clinical hourly wage** - The quotient of base year salaried clinical dollars for each provider of a DOH region, aggregated for all such providers in such region, divided by base year salaried clinical hours for each provider of a DOH region, totaled for all such providers in such region.
15. **Provider average clinical hourly wage** - The quotient of base year salaried clinical dollars of a provider divided by base year salaried clinical hours of such provider.
16. **Provider salaried clinical hours** - The quotient of base year salaried clinical hours of a provider, divided by the rate sheet capacities for the base year, this quotient is multiplied by the rate sheet capacities for the initial period for such provider.



New York  
14

26. **Statewide budget neutrality adjustment factor for operating dollars** - The quotient of the operating portion of all provider rates in accordance with the State Plan in effect on June 30, 2014, divided by the provider operating revenue for all providers.
27. **Total provider operating revenue – adjusted** - The product of the provider operating revenue and the statewide budget neutrality adjustment factor for operating dollars.
28. **Final daily operating rate** – This rate is determined by dividing the total provider operating revenue – adjusted by the applicable provider rate sheet capacity for the initial period and such quotient to be further divided by 365.
29. **Occupancy Adjustment.**
- (i) For the initial rate period of July 1, 2014 through June 30, 2015; Providers will be paid 75% of the operating component for up to an annual total of 90 days per bed for days when there is a vacancy.
  - (ii) For the rate periods beginning July 1, 2015 and thereafter; Providers will receive an occupancy adjustment to the operating component of their rate for vacancy days. The occupancy adjustment percentage is calculated by dividing the sum of the agency's rate period medical leave days, service days and the therapy days by 100% of the agency's certified capacity. The certified capacity is calculated taking into account capacity changes throughout the year, multiplied by 100% of the year's days. This adjustment will begin on July 1, 2015 and be recalculated on an annual basis based on the most recent 12 months' experience.

**(3) Alternative Operating Component.** For providers that did not submit a cost report or submitted a cost report that was incomplete for the base year, the final daily operating rate will be a regional daily operating rate. This rate will be the sum of:

- i. The result of the appropriate regional average direct care hourly rate and the applicable regional average direct care hours, which is the quotient of base year salaried and contracted direct care hours for each provider of a DOH region, totaled for all providers in such region, divided by the rate sheet capacities, pro-rated for partial year sites for the base year for each provider of a DOH region, totaled for all providers in such region; and
- ii. The result of the applicable regional average clinical hourly wage and the applicable regional average clinical hours, which is the quotient of base year salaried and contracted clinical hours for each provider of a DOH region, totaled for all providers in

TN #14-0033 Approval Date May 26, 2020

Supersedes TN #14-0003A Effective Date July 1, 2014

- iii. The applicable regional average facility revenue, which is the quotient of the sum of food; repairs and maintenance; utilities; expensed equipment; household supplies; telephone; lease/rental equipment; depreciation; insurance – property and casualty; housekeeping and maintenance staff; and program administration property for the base year divided by the rate sheet capacities, pro-rated for partial year sites for the base year for each provider of a DOH region, totaled for all providers in such region.
- iv. This sum is then multiplied by the statewide budget neutrality adjustment factor for operating dollars and divided by 365.
  - (a) This rate will be in effect until such time that the provider has submitted a cost report for a base year which will be used in the calculation of a subsequent rate period.
  - (b) If a provider fails to file a cost report by the due date (including one 30 day extension, if granted by OPWDD), OPWDD will impose a penalty of 2% on the provider's Medicaid reimbursement. For cost reporting periods ending December 31, 2014 and later, if a provider fails to file a cost report by the due date (including one 30 day extension, if granted by OPWDD), OPWDD will impose a penalty of 2% on the provider's Medicaid reimbursement, effective the first day of the sixth month following the end of the cost reporting period. However, OPWDD will not impose such a penalty if it determines that there were unforeseeable circumstances beyond the provider's control (such as a natural disaster) that prevented the provider from filing the cost report by the due date.

For CFR cost reporting periods beginning July 1, 2014 and thereafter, providers are required to file an annual CFR to the State within 120 days (150 with a requested extension) following the end of the provider's fiscal reporting period. If a provider fails to file a complete and compliant CFR within 60 days following the imposition of the 2% penalty, the State must provide timely notice to the delinquent provider that FFP will end 240 days following the imposition of the

**New York  
16**

2% penalty; and the State will not claim FFP for any ICF/IID service provided by the provider with a date of service after the 240 day period.

**(4) Day Program Services Component.** There is a day program services component for individuals who participate in either in-house day programming or day services, or active treatment.

- i. **In-house day programming** are equal to the sum of the provider in-house day programming amount in accordance with the State Plan in effect on June 30, 2014, plus the product of the units of service for the day services providers as was used in the calculation of the rate in effect on June 30, 2014 and the day service provider's rate in effect on July 1, 2014. A fee schedule follows:

| <u>IN-HOUSE DAY PROGRAMMING</u> |                  |
|---------------------------------|------------------|
| <u>OPWDD DDRO Region</u>        | <u>Daily Fee</u> |
| <u>1</u>                        | <u>\$111.02</u>  |
| <u>2</u>                        | <u>\$124.89</u>  |
| <u>3</u>                        | <u>\$103.39</u>  |

- ii. **Day Services** - Effective January 1, 2015 the new day services calculation will be equal to the reimbursement of the applicable day habilitation and/or prevocational service, less capital, as delineated in the supplemental language of the 1915c Wavier.

- iii. **Active Treatment (AT) Add-on** is equal to the AT fees, as shown below, multiplied by school days attended, less time spent by children in actual standard educational curricula.

| <u>ACTIVE TREATMENT</u><br><u>Effective 7/1/14</u> |                  |
|--|------------------|
| <u>OPWDD DDRO Region</u>                           | <u>Daily Fee</u> |
| <u>Downstate</u>                                   | <u>\$192.98</u>  |
| <u>Upstate</u>                                     | <u>\$179.00</u>  |

DOH will require a signed attestation annually from Children's Residential Program (CRP) providers documenting the percentage of time spent by an individual in AT versus standard educational curricula.

**TN**     #14-0033     **Approval Date**     May 26, 2020    

**Supersedes TN**     #14-0003A     **Effective Date**     July 1, 2014

New York  
17

**(5) Total Capital Reimbursement.** Capital reimbursement will be computed as follows:

- i. For Capital Assets Approved by OPWDD on Prior Property Approvals (PPA) prior to July 1, 2014. OPWDD regulations under 14 NYCRR Subpart 635-6 establish standards and criteria that describes the Capital acquisition and lease of real property assets which require approval by OPWDD.
  - (a) Reimbursement rates will include actual straight line depreciation, amortization, interest expense, financing expenses, and lease costs.
  - (b) OPWDD will never approve lease or acquisition costs in excess of the lower of fair market value (as determined by an independent appraisal) or the provider's actual cost. However, OPWDD may limit the approved costs to a lower amount based on a review of the reasonableness of the transaction and price and a comparison of costs to those of similar facilities with the same characteristics. For example, if a provider purchases or leases a property in an area in which real estate costs are considerably higher than those in the surrounding areas, and an equally suitable property in the surrounding area was available to the provider for purchase or lease at a lower cost, OPWDD may limit the allowable costs to those of properties in the surrounding area.
  - (c) In no case will the total capital reimbursement associated with the capital asset exceed the total acquisition or renovation cost associated with a capital asset.
  - (d) The State will identify each asset by provider, and provide a schedule of these assets identifying: total actual cost, reimbursable cost and useful life, determined by the prior property approval, total financing cost, allowable depreciation and allowable interest for the remaining useful life as determined by the prior approval, and the allowable reimbursement for each year of the remaining useful lives.
  - (e) Notification to Providers. Each provider will receive supporting documentation detailing all real property to be included in the capital component of the provider's reimbursement rate.
- ii. Capital rate for capital assets approved by OPWDD on Prior Property Approvals on or after July 1, 2014. OPWDD regulations under 14 NYCRR Subpart 635-6 establish standards and criteria that describes the Capital acquisition and lease of real property assets which require approval by OPWDD.

New York  
18

- (a) Reimbursement rates will include actual straight line depreciation, interest expense, financing expenses, and lease cost established using generally accepted accounting principles, comply with CMS Publication – 15 (Medicare cost and cost allocation principles) and establish useful lives using the American Hospital Association (AHA) Estimated Useful Lives of Depreciable Hospital Assets Revised 2008 Edition.
  - (b) OPWDD will never approve lease or acquisition costs in excess of the lower of fair market value (as determined by an independent appraisal) or the provider's actual cost. However, OPWDD may limit the approved costs to a lower amount based on a review of the reasonableness of the transaction and price and a comparison of costs to those of similar facilities with the same characteristics. For example, if a provider purchases or leases a property in an area in which real estate costs are considerably higher than those in the surrounding areas, and an equally suitable property in the surrounding area was available to the provider for purchase or lease at a lower cost, OPWDD may limit the allowable costs to those of properties in the surrounding area.
  - (c) In no case will the total capital reimbursement associated with the capital asset exceed the total acquisition, renovation and financing cost associated with a capital asset.
  - (d) The State will identify each asset, by provider, and provide a schedule of these assets identifying: total actual cost, reimbursable cost and useful life, determined by the prior property approval, total financing cost, allowable depreciation and allowable interest for the remaining useful life as determined by the prior approval, and the allowable reimbursement for each year of the remaining useful lives.
  - (e) Notification to Providers. Each provider will receive supporting documentation detailing all real property to be included in the capital component of the provider's reimbursement rate.
- iii. The rate will include applicable annual interest, depreciation and/or amortization of the approved appraised costs of an acquisition, or fair market value of a lease, and property associated with ICF/IID facilities, the useful life will be 25 years. Such costs will be included in the rate upon or after submission and approval of the Final Expenditure Report and completion of the property cost verification.

Estimated costs will be submitted in lieu of actual costs for a period no greater than two years. If actual costs are not submitted to the State within two years from the date of site certification, the amount of capital costs included in the rate will be zero for each period in which actual costs are not submitted. DOH will retroactively adjust the capital component; and will return FFP to CMS on the next quarterly expenditure

New York  
19

report (CMS-64) following the two-year period. Once the final cost reconciliation has been received by the Department of Health, the rate will be retroactively adjusted to include reconciled costs.

DOH will verify and reconcile the costs submitted on a PPA by requiring the provider to submit to the State supporting documentation of actual costs. Actual costs will be verified by the State reviewing the supporting documentation of such costs. A provider submitting such actual costs will certify that the reimbursement requested reflects allowable capital costs and that such costs were actually expended by such provider. Under no circumstances will the amount included in the rate under this subparagraph exceed the amount authorized in the approval process. Capital costs will be amortized over a 25 year period for acquisition of properties or the life of the lease for leased sites. Capital improvements will be depreciated over the life of the asset, or the revised useful life of the asset as a result of the capital improvements, whichever is greater. The amortization of interest will not exceed the life of the loan taken. Amortization or depreciation will begin upon certification by the provider of such costs. Start-up costs will be amortized over a one year period beginning with certification of the site. If actual costs are not submitted to the State within two years from the date of site certification, the amount of capital costs included in the rate will be zero for each period in which actual costs are not submitted. The Department will retroactively adjust capital reimbursement based on the actual cost verification process as described.

- iv. DOH will annually update Capital reimbursement twice a year, January for providers filing a CFR on a calendar year and July for providers filing a CFR on a fiscal year cycle. Also, DOH will update capital to include all new and approved PPA's twice a year. The second update may require the Department to annualize the PPA, which could include more than 12 months of costs in the first year.

v. **CFR Reporting for Capital Assets**

- (a) Expenses relating to Equipment are reported in two sections of CFR-1. Expensed equipment is included under the Other Than Personal Services (OTPS) section of CFR-1 and is included in the operating portion of the rate reimbursement (Lines 27 & 28). Depreciable equipment expenses are included under the Equipment section of CFR-1 and all items in this section are included in the operating portion of the rate reimbursement (Lines 42-47).
- (b) Capital expenses related to real property are included under the Property section of the CFR-1 (Lines 49-62). With the exception of Insurance-Property or Casualty, which is reported on CFR-1, Line 55, Lines 49-62 are not included in the rates. Alternatively, providers are reimbursed for Capital in accordance with the capital schedule (iii as identified above) and the Insurance-Property or Casualty reported on CFR-1, Line 55.



New York  
20

- (c) All expenses reported on CFR-1 are to be reported in accordance with Appendix X – Adjustments to Reported Costs, dated January 1, 2014, which details expenses that are considered to be non-allowable. CFR instructions for reporting depreciation and amortization are included in Appendix O of the January 1, 2014 CFR Manual, which can be found at:

[http://www.oms.nysed.gov/rsu/Manuals\\_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html)

- (d) **Capital Schedule.** Beginning with the cost reporting periods ending December 31, 2014 (calendar year filers), and July 31, 2015 (fiscal year filers), any provider required to file a CFR will submit to OPWDD, as part of the annual cost report, a Capital Schedule.

This schedule will specifically identify the differences, by capital reimbursement item, between the amounts reported on the certified cost report, and the reimbursable items, including depreciation, interest and lease cost from the schedule of approved reimbursable costs.

The provider's independent auditor will apply procedures to verify the accuracy and completeness of the capital schedule.

- (6) Tax Assessment.** The provider assessment on ICF/IID services rendered to Medicaid recipients will be considered an allowable cost and reimbursed through Medicaid service rates of payment. The amount of 5.5% assessment uniformly imposed on all ICF/IDD services of all such providers will be included in the rate.

- (7) Total Per Diem.** This will be the sum of products of paragraphs (2)(iii)(a)(28), (2)(iii)(a)(29), (4), (5) and (6) of this Section.

- (8) Computation of Subsequent Rate Period-** Beginning one year after the initial period, the methodology will rebase the costs used in the methodology described in paragraph (2) of this Section using the 1/1 – 12/31 and 7/1 – 6/30 CFR one and one half, and two years prior to the rate period, respectively. Thereafter, the Department will rebase within four years of the previous rebase utilizing the base year CFR. For years in which the Department of Health does not update the base year, the Department will update property as described in paragraph (5) of this Section.

TN #14-0033 Approval Date May 26, 2020

Supersedes TN #14-0003A Effective Date July 1, 2014

**New York  
21**

**(9) Computation of Subsequent Rate Period for CRPs – Effective July 1, 2015**

| <b><u>Corp ID</u></b> | <b><u>Corp Name</u></b>                                | <b><u>CRP Operating Fee</u></b> |
|-----------------------|--|---------------------------------|
| <u>11440</u>          | <u>Devereux Foundation in New York</u>                 | <u>\$392.62</u>                 |
| <u>22270</u>          | <u>SCO Family of Services</u>                          | <u>\$413.70</u>                 |
| <u>40640</u>          | <u>U C P Handicapped Persons of Utica</u>              | <u>\$400.81</u>                 |
| <u>86050</u>          | <u>Maryhaven Center of Hope, Inc.</u>                  | <u>\$347.65</u>                 |
| <u>22460</u>          | <u>Developmental Disabilities Institute</u>            | <u>\$488.22</u>                 |
| <u>26050</u>          | <u>UCPA of Greater Suffolk, Inc.</u>                   | <u>\$479.06</u>                 |
| <u>20600</u>          | <u>Heartshare Human Services of New York</u>           | <u>\$363.60</u>                 |
| <u>21160</u>          | <u>Birch Family Services, Inc.</u>                     | <u>\$465.20</u>                 |
| <u>43850</u>          | <u>Brookville Center for Children's Services, Inc.</u> | <u>\$577.33</u>                 |
| <u>22630</u>          | <u>UCP of Ulster County</u>                            | <u>\$258.32</u>                 |
| <u>22620</u>          | <u>The Center for Discovery, Inc.</u>                  | <u>\$525.45</u>                 |
| <u>21620</u>          | <u>NY Easter Seals Society, Inc.</u>                   | <u>\$422.89</u>                 |

- i. Total capital will be an add-on and reimbursed as computed in paragraph (5) of this Section.
- ii. Tax Assessment will be an add-on and reimbursed as computed in paragraph (6) of this Section.

**(10) Reporting Requirements**

- i. Providers will report costs and maintain financial and statistical records in accordance with the Financial and Audit Requirements of the New York State OPWDD.
- ii. Generally Accepted Accounting Principles (GAAP). The completion of the financial and statistical report forms are in accordance with generally accepted accounting principles as applied to the provider unless the reporting instructions authorized specific variation in such principles. The State will identify provider cost and providers will submit cost data in accordance with GAAP.

**New York**  
**22**

iii. If a provider fails to file a cost report (including the capital reimbursement reconciliation schedule) by the due date (including one 30-day extension, if granted by OPWDD), OPWDD will impose a penalty of 2% on the provider's Medicaid reimbursement. For cost reporting periods ending December 31, 2014 and later, if a provider fails to file a cost report (including the capital schedule) by the due date (including one 30 day extension, if granted by OPWDD), OPWDD will impose a penalty of 2% on the provider's Medicaid reimbursement, effective the first day of the sixth month following the end of the cost reporting period. However, OPWDD will not impose such a penalty if it determines that there were unforeseeable circumstances beyond the provider's control (such as a natural disaster) that prevented the provider from filing the cost report by the due date.

If a provider has not filed a complete and compliant annual Consolidated Fiscal Report (CFR) for any CFR reporting period ending between January 1, 2013 and January 1, 2015, the provider will be considered delinquent. The State will give notice to delinquent providers that to avoid the loss of Federal Financial Participation (FFP) effective April 1, 2016, a complete and compliant CFR must be submitted by October 1, 2015. The State will not claim FFP for any ICF/IID Service provided by the delinquent provider after April 1, 2016.

For CFR cost reporting periods beginning July 1, 2014 and thereafter, providers are required to file an annual CFR to the State within 120 days (150 with a requested extension) following the end of the provider's fiscal reporting period.

If a provider fails to file a complete and compliant CFR within 60 days following the imposition of the 2% penalty, the State must provide timely notice to the delinquent provider that FFP will end 240 days following the imposition of the 2% penalty; and the State will not claim FFP for any ICF/IID service provided by the provider with a date of service after the 240 day period.

## **(11) Trend Factors and Increases to Compensation**

### i. Trend Factors

- a. 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](http://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.] b. 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.

New York  
22(a)

1905(a)(15) ICF/IID

- c. A compounded trend factor will be calculated in order to bring base period costs to the appropriate rate.

ii. **Increases for Providers that Operate ICF/IIDs.**

- a. **January 1, 2015 Increase.** Rates for providers that operate ICF/IIDs will be revised to incorporate funding for compensation increases to direct support professional employees. The compensation increase funding will be included in the provider's rate issued for January 1, 2015. The compensation increase funding will include associated fringe benefits.
- b. **April 1, 2015 Increase.** In addition to the compensation funding effective January 1, 2015, providers that operate ICF/IIDs will receive a compensation increase targeted to direct support professionals and clinical employees. The compensation increase funding will include associated fringe benefits. The April 1, 2015 direct support professionals' compensation funding will be the same, on an annualized basis, as that which was calculated for the January 1, 2015 compensation increase.
- c. **January 1, 2018 Increase.** Rates for eligible rate based programs will be revised to incorporate funding for compensation increases to direct support professional employees. The compensation increase funding will include associated fringe benefits and will be included in the provider's rate issued for January 1, 2018, or in a subsequent rate with the inclusion of funding in the amount necessary to achieve the same funding impact.
- d. **April 1, 2018 Increase.** In addition to the compensation funding effective January 1, 2018, providers that operate ICF/IIDs will receive a compensation increase targeted to direct support professionals and clinical employees. The compensation increase funding will include associated fringe benefits. The April 1, 2018, direct support professional compensation funding will be the same, on an annualized basis, as that which was calculated for the January 1, 2018, compensation increase.

TN           #18-0015          

Approval Date January 16, 2025

Supersedes TN           #15-0014          

Effective Date January 1, 2018

**New York  
22(a.1)**

**1905(a)(15) ICF/IID**

- iii. **Calculations.** The basis for the calculation of provider and regional direct support and clinical salary averages and associated fringe benefit percentages will be the data reported on the providers' CFRs for July 1, 2010 through June 30, 2011 for providers reporting on a fiscal year basis or January 1, 2011 through December 31, 2011 for providers reporting on a calendar year basis.
- a. The January 1, 2015 and April 1, 2015 Direct Support Professionals' compensation increase funding formula will be as follows:
1. The annual impact of a two percent increase to 2010-11 or 2011 salaried direct support dollars and associated fringe benefits will be calculated.
  2. The annual impact of the two percent increase for salaried direct support dollars, and associated fringe will be added to the appropriate operating components in the rate methodology. This will result in a recalculation of provider and regional average direct support wages, provider and regional average employee-related components, provider and regional average program support components, and provider and regional average direct support hourly rates.
  3. The provider direct support hourly rate – adjusted for wage equalization factor will be recalculated to utilize the provider average direct support hourly rate and regional average direct support hourly rate, as calculated in subparagraph 2 of this paragraph.

**New York**  
**22(b)**

4. An identification will be made of the dollar difference between the provider direct support hourly rate – adjusted for wage equalization factor, which is in the rate in effect on December 31, 2014, and the provider direct support hourly rate – adjusted for wage equalization factor, as calculated in subparagraph 3 of this paragraph.
  5. The rate difference identified in subparagraph 4 of this paragraph will be multiplied by the calculated direct support hours in the rate in effect on December 31, 2014 to calculate the additional funding generated by the direct support compensation adjustment.
  6. The rate add-on for the compensation increase will be determined by dividing the additional funding, as calculated in subparagraph 5 of this paragraph by the rate sheet units in effect on January 1, 2015 and comports with the State Plan in effect on that date.
- b. The April 1, 2015 Clinical compensation increase funding formula will be as follows:
1. The annual impact of a two percent increase to 2010-11 or 2011 salaried clinical dollars and associated fringe benefits will be calculated.
  2. The annual impact of the two percent increase for salaried clinical dollars and associated fringe will be added to the appropriate operating components in the rate methodology. This will result in a recalculation of provider and regional average employee-related components, provider and regional average clinical hourly wages.
  3. The provider clinical hourly wage – adjusted for wage equalization factor will be recalculated to utilize the provider average clinical hourly wage and regional average clinical hourly wage, as calculated in subparagraph 2 of this paragraph.
  4. An identification will be made of the dollar difference between the provider clinical hourly wage – adjusted for wage equalization factor, which is in the rate in effect on December 31, 2014, and the provider clinical hourly wage – adjusted for wage equalization factor, as calculated in subparagraph 3 of this paragraph.
  5. The rate difference identified in subparagraph 4 of this paragraph will be multiplied by the provider salaried clinical hours in the rate in effect on December 31, 2014 to calculate the additional funding generated by the clinical compensation adjustment.
  6. The rate add-on for the compensation increase will be determined by dividing the additional funding, as calculated in subparagraph 5 of this paragraph by the rate sheet units in effect on January 1, 2015 and comports with the State Plan in effect on that date.

**New York**  
**22(b.1)**

**1905(a)(15) ICF/IID**

- c. The January 1, 2018 and April 1, 2018 Direct Support Professional and April 1, 2018 Clinical compensation increase funding formula will be as follows:
1. Utilizing CFR 2014-15 or 2015, follow the calculation as stated in paragraph iii.a. and iii.b. with the exception of the two percent increase, which will now be a three and one quarter percent increase
  2. Additionally, the difference in paragraph iii.a.5. and iii.b.5 will be applied to the rate in effect on December 31, 2017.

TN #18-0015 Approval Date January 16, 2025  
Supersedes TN NEW Effective Date January 1, 2018

**New York  
22(c)**

d. Minimum Wage Adjustment - Effective January 1, 2017, and every January 1 thereafter until the minimum wage reaches the state statutorily described per hour wage as shown below, a minimum wage add-on will be developed and applied to all ICF/IID rates.

| Minimum Wage Region           | 31-Dec-16 | 31-Dec-17 | 31-Dec-18 | 31-Dec-19 | 31-Dec-20 | 31-Dec-21 |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| New York City                 | \$11.00   | \$13.00   | \$15.00   | \$15.00   | \$15.00   | \$15.00   |
| Nassau, Suffolk & Westchester | \$10.00   | \$11.00   | \$12.00   | \$13.00   | \$14.00   | \$15.00   |
| Remainder of State            | \$9.70    | \$10.40   | \$11.10   | \$11.80   | \$12.50   | \$13.20   |

The minimum wage adjustment will be developed and implemented as follows:

1. Minimum wage costs will mean the additional costs incurred beginning January 1, 2017 and thereafter, as a result of New York State statutory increases to minimum wages.
2. The 2017 facility specific minimum wage add-on will be developed based on collected survey data received and attested to by ICF/IID providers. If a facility does not submit a survey, the minimum wage add-on will be calculated based on the facility's Consolidated Fiscal Report wage data from the 2014 ICF/IID cost report data. In the subsequent year, the Department will survey providers, utilizing the methodology employed in year one. Once the costs are included in a CFR utilized in a base year, such reimbursement will be excluded from the add-on. If a facility fails to submit both the attested survey and the CFR cost report, the facility's minimum wage add-on will not be calculated.
  - a. Minimum wage cost development based on survey data collected.
    - i. Survey data will be collected for facility specific wage data.
    - ii. Facilities will report by wage bands, the total count of FTEs and total hours paid to all employees (contracted and non-contracted staff) earning less than the statutory minimum wage applicable for each region.
    - iii. Facilities will report an average fringe benefit percentage for the employees directly affected by the minimum wage increase.
    - iv. The minimum wage costs are calculated by multiplying the total hours paid by the difference between the statutory minimum wage and the midpoint of each wage band where the facility has reported total hours paid. To this result, the facility's average fringe benefit percentage is applied and added to the costs.
  - b. Minimum wage cost development based on the CFR cost report data.
    - i. The average hourly wages of employees where the reported average hourly wage is below the regional statutory minimum wage are identified.
    - ii. The total payroll hours of the employees identified are then multiplied by the regional statutory minimum wage resulting in a projected payroll. The actual payroll as reported in the cost report is then subtracted from the projected payroll resulting in the expected wage costs increase.
    - iii. The facility's fringe benefit costs directly affected by the wage increase are identified, and the average fringe benefit percentage is calculated.
    - iv. The fringe benefit percentage is applied to the increased wage costs and added resulting in the minimum wage costs.

**TN #18-0015** **Approval Date January 16, 2025**

**Supersedes TN #17-0015**                      **Effective Date**      **January 1, 2018**



**New York**  
**22(d)**

3. The facility specific cost amount will be adjusted by a factor calculated by dividing the facility's average dollar per hour under minimum wage by the regional average. The resulting amount will be divided by patient days to arrive at a rate per diem add-on, which will be applied to only Medicaid days for purposes of Medicaid reimbursement.
4. In subsequent years, until the minimum wage is completely implemented statewide, the Department will survey facilities utilizing the methodology employed in year one. If a facility fails to submit the minimum wage survey, the calculation for minimum wage costs will default to the personnel wage data reported on the facility's latest available CFR cost report. If a facility fails to submit both the survey and the CFR cost report, its minimum wage add-on will not be calculated. Once the minimum wage costs are included in the development of the ICF/IID rate, the minimum wage add-on will be excluded from the rate.
5. Minimum Wage Reconciliation - After the end of each calendar year, the Department of Health will survey providers to obtain the following information for the purpose of reconciling annual minimum wage reimbursement. The state will release the reconciliation survey by the end of March and providers will have two weeks to complete the survey or request an extension if a provider determines it is unable to complete the survey within that time. Approval of extensions, and the time of the extension, is at the discretion of the state. If the reconciliation survey is not submitted within the two weeks or within the extension time frame, should one be granted, the provider's minimum wage add-on for the calendar year covered by the survey will be recouped.
  - a. Total annual minimum wage funding paid to the provider (as determined from the minimum wage add-on to claims paid for services rendered in the prior calendar year) for the Medicaid share of the minimum wage law increase requirement. (This information will be supplied by the Department of Health.) Medicaid's share is the percentage of minimum wage costs that are attributable to Medicaid services based on the proportion of Medicaid services to a provider's total services.
  - b. Medicaid's share of the total amount the provider was obligated to pay to bring salaries up to the minimum wage for the calendar year. (This information will be completed by the provider.)
  - c. Minimum wage funds to be recouped or additional funds to be received by the provider. (This information will be completed by the provider.) This will be the difference between the amount paid to the provider for the Medicaid share of the minimum wage law increase requirement and the corresponding amount the provider determined it was actually obligated to pay.
  - d. The state agency will review providers' submissions for accuracy and reasonableness, following which it will process associated payments and recoupments via retroactive per unit rate adjustments as quickly as practical thereafter.
6. The agency's Chief Executive Officer or Chief Financial Officer must sign an Attestation verifying the data that is supplied in the survey.

**TN**           **#17-0015**          

**Approval Date**           **December 8, 2021**          

**Supersedes TN**           **NEW**          

**Effective Date**           **January 1, 2017**

**New York  
23**

- [iii. A compounded trend factor will be calculated in order to bring base period costs to the appropriate rate.]

**(12) Transition to New Methodology**

- i. The reimbursement methodology described in this Attachment will be phased-in over a three-year period, with a year for purposes of the transition period meaning a 12-month period from July 1st to the following June 30th, and with full implementation in the beginning of the fourth year. During this transition period, the base operating rate will transition to the target rate as determined by the reimbursement methodology described in this Attachment, according to the phase-in schedule outlined below. The base operating rate will remain fixed and the target rate, as determined by the reimbursement methodology in this Attachment, will be updated to reflect rebasing of cost data, trend factors and/or other appropriate adjustments.

| <b>Transition Year</b>                | <b>Phase-in Percentage</b> |                        |
|---------------------------------------|----------------------------|------------------------|
|                                       | <b>Base Operating Rate</b> | <b>New Methodology</b> |
| Year 1 (July 1, 2014 – June 30, 2015) | 75%                        | 25%                    |
| Year 2 (July 1, 2015 – June 30, 2016) | 50%                        | 50%                    |
| Year 3 (July 1, 2016 - June 30, 2017) | 25%                        | 75%                    |
| Year 4 (July 1, 2017 – June 30, 2018) | 0%                         | 100%                   |

- ii. Providers will have the opportunity to apply for additional funding in order to help individuals maintain access to services during the current financial transformation, as well as assist providers in achieving the larger transformation agenda of deinstitutionalization. In order for a provider to receive additional funding the following criteria must be met:
- (a) Provider must submit a completed application to OPWDD.
- (b) Provider must be in a fiscal deficit.
- (c) Provider must be in compliance with CFR submission requirements.
- iii. DOH and OPWDD will utilize the January 1, 2013 through December 31, 2013 CFR for non-New York City providers and the July 1, 2013 through June 30, 2014 CFR for New York City providers to determine the provider's three year deficit for rate periods July 1, 2014 through June 30, 2015; July 1, 2015 through June 30, 2016; and July 1, 2016 through June 30, 2017.
- iv. Providers will be reimbursed 60% of the total deficit over three years beginning with the period July 1, 2014 through June 30, 2015.

**New York**  
**24**

**(13) Rate Corrections**

- i. Arithmetic or calculation errors will be adjusted accordingly in instances that would result in an annual change of \$5,000 or more in a provider's annual reimbursement for ICFs/IID.
- ii. In order to request a rate correction in accordance with paragraph i. of this section, the provider must send to the Department of Health its request by certified mail, return receipt requested, within ninety days of the provide receiving the rate computation or within 90 days of the first day of the rate period in question, whichever is later.

**(14) Specialized Populations Funding**

- i. Notwithstanding any other provisions of this Attachment, rates for individuals identified by OPWDD as qualifying for specialized populations funding will be as follows:
- ii. For individuals initially identified as qualifying for specialized populations funding, a fee schedule can be found using the link below:

[https://www.health.ny.gov/health\\_care/medicaid/rates/mental\\_hygiene/2014rates.htm](https://www.health.ny.gov/health_care/medicaid/rates/mental_hygiene/2014rates.htm)

- iii. The tax assessment as described in paragraph (6) will be applied to these rates.

**(15) Changes in Ownership and Control**

- i. The following will be effective beginning August 1, 2017. Where a non-state governmental provider or voluntary provider ceases to operate an ICF/IID due to:
  - (a) a limitation, suspension, revocation or surrender of that provider's operating certificate;
  - (b) bankruptcy or other financial or operational distress; or
  - (c) dissolution of the provider under State Law;

and there arises an emergency situation of a loss of services to individuals, OPWDD will transfer operation of the affected provider's ICF/IID services to another non-governmental provider or voluntary provider at a temporarily enhanced reimbursement rate as described below.

In those emergency situations, the voluntary provider assuming the transferred services will be reimbursed at a rate which is the higher of the two providers' rates (hereafter "higher of rate"). The higher of rate will be in effect until a full year's costs of providing services to the individual(s) impacted by the transfer of services is reflected in the assuming provider's base year CFR. If the assuming provider does not currently operate an ICF/IID but qualifies for the higher of rate, the rate will be the higher of the affected provider's rate or the regional average rate for the ICF/IID services.

- ii. In situations where a non-state governmental provider or voluntary provider ceases to operate an ICF/IID due to circumstances other than those specified in paragraphs (15)(i)(a), (15)(i)(b), (15)(i)(c) or there is no emergency situation of a loss of services to individuals, any provider assuming the operation of those services will not be eligible for a temporarily enhanced reimbursement rate. The assuming provider will use their rate as calculated for all of the individuals for which they are taking over services. If the assuming provider does not currently operate an ICF/IID, the assuming provider will receive the affected provider's rate for the ICF/IID services.

**New York  
25**

Reserved

**TN** **#14-0033** **Approval Date** **May 26, 2020**  
**Supersedes TN** **#14-0003A** **Effective Date** **July 1, 2014**

**New York**  
**26**

**[(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.]

**New York**  
**27**

- [(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.]

**New York**  
**28**

- [(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.]

**New York**  
**29**

- [(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.]



**New York**  
**30**

- [(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; ]

**New York**  
**31**

- [(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:]

**New York**  
**32**

- [(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]

**New York**  
**33**

[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]

**New York**  
**34**

[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]

New York  
35

[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]

|                                   |   |
|-----------------------------------|---|
| TN <u>  #14-0003A  </u>           | Approval Date <u>  October 28, 2019  </u> |
| Supersedes TN <u>  #03-0036  </u> | Effective Date <u>  April 01, 2014  </u>  |

**New York**  
**36**

[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.]

**New York  
37**

**[This page entirely deleted per TN 00-47]**

**TN #14-0003A Approval Date October 28, 2019**  
**Supersedes TN #05-0019 Effective Date April 01, 2014**



**New York**  
**38**

[(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.]**

**TN #14-0003A**

**Approval Date October 28, 2019**

**Supersedes TN #00-0047**

**Effective Date April 01, 2014**

**New York**  
**39**

- [(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.]

**New York**  
**40**

- [(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.]

**TN** **#14-0003A**

**Approval Date** **October 28, 2019**

**Supersedes TN** **#00-0047**

**Effective Date** **April 01, 2014**

**New York**  
**41**

- [(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.]

**New York**  
**42**

- [(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.]

**TN #14-0003A**

**Approval Date October 28, 2019**

**Supersedes TN #99-0007**

**Effective Date April 01, 2014**

**New York**  
**43**

- [(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.]

**New York**  
**44**

- [(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;]

**New York**  
**45**

- [(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]



**New York**  
**46**

- [(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,]

**New York**  
**47**

[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]

**New York**  
**48**

[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.]

**New York**  
**49**

- [(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]

**New York**  
**50**

[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]

**New York**  
**51**

- [(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),]

**TN** **#14-0003A**

**Approval Date** **October 28, 2019**

**Supersedes TN** **#00-0047**

**Effective Date** **April 1, 2014**

**New York**  
**52**

[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]

**TN** **#14-0003A** **Approval Date** **October 28, 2019**

**Supersedes TN** **#00-0047** **Effective Date** **April 1, 2014**

New York  
53

[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]



**New York**  
**54**

[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]

**New York**  
**55**

[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.]

New York  
56

[(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.]

TN #14-0003A Approval Date October 28, 2019  
Supersedes TN #00-0047 Effective Date April 1, 2014

New York  
57

**[(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.]

New York  
58

[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,]

**New York**  
**59**

[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.]

New York  
60

**[(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:

| <b>Region 1</b>    | <b>Surplus/Loss Range (Per Bed)</b> |
|--------------------|-------------------------------------|
| 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)]            |

TN #14-0003A Approval Date October 28, 2019

Supersedes TN #05-0007 Effective Date April 1, 2014

**New York  
61**

| <b>[Region II</b>  | <b>Surplus/Loss Range (Per Bed)</b> |
|--------------------|-------------------------------------|
| 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)             |
| <b>Region III</b>  | <b>Surplus/Loss Range (Per Bed)</b> |
| 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.]



New York  
62

[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.]

TN #14-0003A

Approval Date October 28, 2019

Supersedes TN #12-0003

Effective Date April 1, 2014

New York  
63

- [(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 1<sup>st</sup> through March 31<sup>st</sup>.
- (xxiii) **Rate Cycle** – the rate cycle is a 24 month period that consists of two rate periods beginning on April 1<sup>st</sup> 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.]

TN #14-0003A

Supersedes TN #12-0003

Approval Date October 28, 2019

Effective Date April 1, 2014

New York  
64

- [(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]

**New York**  
**65**

[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.]

New York  
66

- [(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.]

New York  
67

- [(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](http://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.]

New York  
68

- [ (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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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.]**

TN #14-0003A  
Supersedes TN #12-0003

Approval Date October 28, 2019  
Effective Date April 1, 2014

**New York**  
**69**

- [(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.]



New York  
70

- [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.]

TN #14-0003A

Approval Date October 28, 2019

Supersedes TN #11-0085

Effective Date June 30, 2014

New York  
71

**[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.]

TN #14-0003A

Approval Date October 28, 2019

Supersedes TN #11-0085

Effective Date June 30, 2014

New York  
72

**[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 1<sup>st</sup> to June 30<sup>th</sup>. A provider located in Region I may request to report on the Region II and III period.]

TN #14-0003A

Approval Date October 28, 2019

Supersedes TN #11-0085

Effective Date June 30, 2014

New York  
73

[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 1<sup>st</sup> to December 31<sup>st</sup>. 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 1<sup>st</sup> to December 31<sup>st</sup>. 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.]

New York  
74

**[(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.]

New York  
75

[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]

**New York**  
**76**

[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:

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

New York  
77

[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).]

TN #14-0003A

Approval Date October 28, 2019

Supersedes TN #11-0085

Effective Date June 30, 2014



New York  
78

[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.]

New York  
79

[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.]

**New York  
80**

[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).]

**TN** #14-0003A

**Approval Date** October 28, 2019

**Supersedes TN** #11-0085

**Effective Date** June 30, 2014

New York  
81

[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]

**New York  
82**

[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.]

TN #14-0003A

Supersedes TN #11-0085

Approval Date October 28, 2019

Effective Date June 30, 2014

| Provider                                      | Op Cert | Admin<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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  
Supplemental Detail Schedule

| Day<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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<br>Screen<br>6/30/11 | Admin<br>Screen<br>7/1/11 | Efficiency<br>Adj 6/30/11 | Efficiency<br>Adj 7/1/11 | Day<br>Services<br>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<br>Services<br>7/1/11 | Day<br>Services<br>10/1/12 | Day<br>Services<br>1/1/13 | Day<br>Services<br>4/1/13 | Day<br>Services<br>5/1/13 | Day<br>Services<br>7/1/13 | Day<br>Services<br>9/1/13 | HCA IV-VI<br>6/30/11 | HCA IV-VI<br>7/1/11 | 7/1/2011<br>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<br>Property | 7/1/2012<br>Property | 1/1/2013<br>Property | 7/1/2013<br>Property | 1/1/2014<br>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               |