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2020 CERTIFIED COST REPORT (CCR) MANUAL

**New York State Department of Health (DOH):
Traumatic Brain Injury (TBI) & Nursing Home Transition and Diversion (NHTD)**

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Subject: Introduction

Section 1

A Certified Cost Report (CCR) is required to be completed by all service providers receiving funds from New York State Department of Health (NYSDOH) Traumatic Brain Injury (TBI) and Nursing Home Transition and Diversion (NHTD) programs.

NYSDOH TBI and NHTD programs are **not** reported on the Consolidated Fiscal Report (CFR), instead they are reported on a separate Excel cost report template (CCR) which is not required to be independently audited but does require executive certification before being submitted directly to NYSDOH.

Service providers operating programs under the jurisdiction of one or more of the other State agencies must **also** file an annual CFR to document the expenses related to those programs. If the service provider operates under the jurisdiction of more than one of the other State agencies, they will report on the same CFR.

The Consolidated Fiscal Reporting System (CFRS) is a standardized reporting method accepted by State agencies consisting of schedules which, in different combinations, capture financial information for budgets, quarterly and/or mid-year claims, an annual cost report and a final claim. **Though NYSDOH TBI and NHTD programs aren't reported on the CFR, the core schedules of the CFR: CFR-1 through CFR-4a comprise the CCR which DOH utilizes to capture financial information for its TBI and NHTD providers.**

Note: Historically B2H and CAH I and CAH II providers also utilized the CCR template. These programs have migrated to the Children's Consolidated Waiver which reports under the CFRS.

The instructions in this manual specify that a standard set of rules be followed in order to provide consistent data for comparison purposes.

The CCR is used as a year-end cost report and consists of the CCR-1, CCR-2, CCR-3, CCR-4 and 4a. The year-end cost report is used to analyze the appropriateness of fees and contracts. The cost reporting schedules are completed using a consistent reporting methodology in order for the data to be comparable between providers, regions and programs. The consistent methodology includes:

- Using accrual accounting, including the depreciation of equipment and property, and
- Using the ratio value method to allocate agency administration costs.

Service providers should review the reporting instructions for each schedule prior to completing the schedule. Service providers are also strongly encouraged to read the sections of this manual to ensure a basic understanding of the CCR requirements.

NYSDOH reserves the right to reject information submitted if the instructions in this manual are not followed.

Subject: Submission Requirements and Reporting Periods

Section 2

Submission Requirements

- Submissions are required in Excel format, using the provided Excel template and once complete are submitted to 1915CR@health.ny.gov. Completed submissions should not be sent as a pdf document or as an encrypted/secure email. If necessary, Excel workbooks can be password protected from the "File" tab within the Excel workbook, and the password sent in a separate email.
- A CCR will have a Document Control Number (DCN) issued by NYSDOH once submitted to the mailbox. ***This is different from the CFR.***

Reporting Periods

A service provider's standard reporting period is generally based on the **geographic location of their corporate headquarters**.

Accordingly, it is understood that if the provider's headquarters are located outside of New York City but the provider serves both counties outside and inside of New York City, the provider's reporting period will end on December 31st. Likewise, if a provider is headquartered in New York City but serves both New York City and counties outside of New York City, the reporting period will end on June 30th.

Headquarters' Location	Standard Reporting Period
New York City	July 1 through June 30 (Fiscal Year, FY)
Other than New York City	January 1 through December 31 (Calendar Year, CY)

Note: Only expenses for the proper reporting period should be included in the CCR schedules. Cost reports submitted with expenses for a different reporting period will not be accepted.

Failure to submit all required schedules or failure to resubmit corrected schedules when requested may result in the imposition of sanctions or penalties.

Subject: Due Dates and Submissions

Section 3

Due Dates

Completed TBI and NHTD Certified Cost Reports (CCRs) are due no later than 120 days after the close of a provider's respective reporting period. If a pre-approved extension request is submitted, the due date is no later than 150 days after the close of the reporting period.

NYSDOH will include a section to detail which period you are reporting for on the CCR.

Cost report due dates:

Calendar Year (CY) Filers-reporting period 1/1-12/31

- Cost report due to NYSDOH-**April 30th**
- Cost report with approved extension due to NYSDOH-**May 31st**

Fiscal Year (FY) Filers-reporting period 7/1-6/30

- Cost report due to NYSDOH-**October 31st**
- Cost report with approved extension due to NYSDOH-**November 30th**

Note: If there is an extension of the due dates by New York State agencies, NYSDOH will send a notification email to providers. It is important to keep your contact information up to date with eMedNY, Program and the RRDCs.

Late submission of a CCR may result in a sanction or penalty being imposed against the service provider.

Submissions

1. Calculate and allocate agency administration expenses using the prescribed ratio value methodology,
2. Calculate FTEs to three (3) decimal places,
3. Calculate sub-totals and page totals,
4. Carry forward totals from certain schedules to specific lines on other schedules,
6. Create and print in the specified formats.

Subject: General Instructions

Section 4

Program Type vs. Program/Site Information

Fiscal information in the CCR is reported on a program type or program/site specific basis. This means that the columns shown on the CCR schedules are related to program level or program/site level segregation of data.

Below is a listing of which schedules are completed on a program/site basis and which schedules are reported on a program type basis.

Schedules CCR-2 and CCR-3, are completed using fiscal information for the entire provider agency and are not completed on a program/site or program type basis.

Program Type (Program)

Program types are specified by law, regulation, policy or programmatic approval. Some of the factors used to define program types are:

- The type of service provided
- The population served
- The setting where the service is provided
- The method of service delivery
- The function performed

Program/Site (Site)

A program/site is generally the location where a specific type of program service is provided. Program/sites are reported discretely on core schedules CCR-1, CCR-4 and CCR-4A. The determining factors are listed in the program definition appendices of this manual.

Shared Program Reporting

Shared programs are specific individual program/sites funded by more than one New York State agency.

- When reporting a shared program/site, the two (2) or more New York State agencies funding that program/site must be designated.
- Shared program/sites are reported on a separate set of shared program/site schedules in the core of the CCR. Shared program/sites **are not** reported on the same set of core schedules with program/sites that are funded solely by one State agency.
- Expenses for each shared program/site are reported in a single column in the core schedules of the CCR.
- Shared program/sites with different combinations of funding State agencies are reported on different sets of shared program/site schedules reflecting each unique combination of State agencies.
- Shared program sites are reported in a single column on the following schedules:

<u>Schedule</u>	<u>Schedule Name</u>
CCR-1	Program/Site Data
CCR-4	Personal Services
CCR-4A	Contracted Direct Care and Clinical Personal Services

Subject: Submitting The CCR Section 5

Submitting your CCR is a three-step process:

Step 1: Complete all schedules on the CCR Excel template,

Step 2: Executive review and certification of CCR on tab CCR-0.

Step 3: Submit to 1915CR@health.ny.gov and have a Document Control Number (DCN) assigned.

Recommended Order of Schedule Completion

Some of the fiscal information reported on certain lines of the CCR schedules carry forward to specific lines on different CCR schedules. It is therefore recommended that certain schedules of the CCR are completed before others.

The recommended order of completion of the core CCR schedules is as follows:

<u>Schedule</u>	<u>Schedule Name</u>
CCR-0	Agency Information
CCR-4	Personal Services
CCR-4A	Contracted Direct Care and Clinical Personal Services
CCR-1	Program/Site Data, Lines 1 through 13
CCR-3	Agency Administration, Lines 1 through 36
CCR-3	Agency Administration, Lines 37 through 65
CCR-1	Program/Site Data, Lines 14 through 52
CCR-2	Agency Fiscal Summary, Lines 1 through 9 of Column 7 and 8

Subject: CCR-0 Agency Information and Certification Section 6

This schedule is used to report agency specific information, contact information and cost report certification. All parts, with the exclusion of the certification, should be completed prior to completing any of the other schedules. Information reported on the CCR-0 will auto-fill onto the other schedules as appropriate. **Please fill in the yellow highlighted cells as appropriate.**

Header Section

TBI Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

NHTD Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

Agency Name: The name of the organization (service provider).

Funding State Agency

DOH

TBI: Are you reporting for this specific program?

- Choose Yes/No from the drop-down.

NHTD: Are you reporting for this specific program?

- Choose Yes/No from the drop-down.
- Up to two program types may be selected.
- After you select the program(s) specific to your organization, the program(s) will populate in a graph on this page containing the agency, rate code, rate type, program ID (assigned by NYSDOH), program name, rate type, and rate code description.
- In the graph, you will need to use the “Select” dropdown feature (column O) to choose which programs are relevant to your organization. Once the program(s) are selected, they will also populate the CCR-1, CCR-2, CCR-3, CCR-4, and CCR-4a schedules.

Note: You must use the drop-down feature under “Funding State Agency” to enable the rows for reporting for specific agencies. If you do not select the Agency (yes/no) and Program (yes/no) on this schedule, the rows for the following schedules; CCR-1, CCR-2, CCR-3, CCR-4 and CCR-4a; will be locked and you will not be able to input information.

Reporting Period

The start date and end date of your organization’s reporting period.

Start Date: mm/dd/yyyy

End Date: mm/dd/yyyy

Table of Contents

The Table of Contents can be used to navigate to each schedule.

Contact Information

Name: Name of contact person for cost report correspondence.

Title: Title of contact person.

Phone: Phone number of contact person.

Email: Email address of contact person.

Address: Work address of contact person.

Certified

This feature will be used to ensure information provided on each CCR schedule has been reviewed and certified as correct. Cost report certification should be completed ***after all schedules are completed***. Certification should be completed by executive staff.

Full Name: Full name of staff completing review and certification (should differ from staff that completed CCR).

Title: Title of staff completing review and certification.

Date (mm/dd/yyyy): Date of completed review and certification.

Subject: CCR-1 Program/Site Data Section 7

This schedule is used to report program administration and program/site expenses for the designated reporting period on a program/site specific basis. Program/site expenses are costs directly associated with the provision of services. Program administration costs are administrative costs that are directly attributable to a specific program/site (i.e., personal services and fringe benefits of the program director, billing personnel, program coordinator, etc.).

Report all expenses incurred for the reporting period on the appropriate lines. If there is no applicable line report the expense and revenue on the applicable "Other" line. ***Please fill in the yellow highlighted cells as appropriate.***

Header Section

TBI Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

NHTD Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

Agency Name: The name of the organization (service provider).

Funding State Agency: The agency(ies) that fund(s)/certify(ies) the program/sites reported on that page.

Reporting Period

The start date and end date of the reporting period.

Start Date: mm/dd/yyyy

End Date: mm/dd/yyyy

Column Number

The Excel spreadsheet will automatically assign column numbers within each of the funding state agency schedules. The columns will become active when the service provider is selected on the drop-down box.

Section A: General Information

Lines 1-3 will automatically populate when CCR-0 is completed.

1. Program Type: The program name associated with the program code listed on line 2. See the program type listings in the table "Program Code Index" in **Appendix G**. This will auto-fill.

2. Program Code: The five-digit number associated with the program type listing in **Appendix G**. This will auto-fill.

3. Rate Code Description: Unit of Service. This will auto-fill.

4. Program/Site Name: The name used by the service provider to identify the program/site.

5. and 6. Program/Site Address: The number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

7. County Code: The county where the program/site office/corporate headquarters is located using the codes listed in **Appendix A**.

8. Date Site Opened (TBI and NHTD): The date the program/site was authorized to admit the first person/student. For certified programs, show the effective date of the initial operating certificate. Report this date as mm/dd/yyyy.

9. Actual Capacity (TBI and NHTD): The number of beds/slots occupied by program/site participants at the end of the cost report period.

10. Non-Residential Programs/Sites (TBI and NHTD): The average number of participants served per month during the year.

11. Actual Days Program/Site Open: The actual number of days the program/site was in operation during the cost report period.

12. Units of Service: The total units of service provided at this program/site for the cost reporting period. This number can be different from the number of units of service billed for the reporting period. It is critical that the units of service delivered during the reporting period are captured, counted and reported correctly and reflect the approved units established by the program. It is expected that service providers will have a system in place to:

- Train staff regarding the appropriate measures of units of service for the program types operated.
- Ensure that this information is recorded at the time the service is rendered.
- Make the information available by program/site.

13. Program/Site Square Footage: The actual interior dimensions of the program/site's usable space. If more than one program type occupies this site, the square footage must be allocated as follows:

Step 1-Program Direct Space: Total the square feet specific to each individual program (includes direct and program administration space). DO NOT INCLUDE shared common space.

Step 2-Total Common Space: The total square feet of spaces shared in common, i.e. lobby, conference room, rest rooms, and operations space (facility operations such as building maintenance space), etc.

Step 3-Program Specific Direct Program Space Percentage: Divide each program's specific amount by the total site amount exclusive of any shared common space square footage amount.

Step 4-Program Specific Allocation of Shared Space: Multiply the factor derived in Step 3 by the shared common space square footage amount.

Step 5-Program Specific Total Allocated Space: Add the product of Step 4 to program specific square footage to determine the total square footage allocation.

14. Personal Services-Program/Site and Program Administration: The sum of the amounts paid for all program/site, program administration.

15. Vacation Leave Accruals-Program Site and Program Administration: The amount of change between the vacation leave accruals posted at the end of the prior cost report period and the end of the current cost report period*. An amount only needs to be reported if vacation leave accrual adjustments are made by the service provider at year end. This must correspond directly to the salaries reported on line 15 of this schedule.

****Establish Vacation Leave Accruals if there is no prior cost report. Follow directions above for cost reports going forward.***

Fringe Benefits

Note: Service providers may use actual fringe benefits or a fringe benefit percentage derived from actual costs on an agency wide or program specific basis.

16. Mandated Fringe Benefits: The costs of all employer contributions for Social Security, Workers Compensation, Unemployment Insurance, and New York State Disability as mandated by federal, state or local laws for program/site and program administration staff salaries reported on line 15.

17. Non-Mandated Fringe Benefits: The costs of all fringe benefits not mandated by federal, state or local laws for program/site and program administration staff salaries reported on line 15. Examples include: sick leave accruals (vested and funded); employer contributions of health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical) and/or life insurance; pension and/or retirement plan costs. Where cash is an option of the cafeteria plan, that cash is reported as salary, not fringe.

Note: the employee contribution in a deferred compensation program should be reported as salary rather than a fringe benefit.

18. Total Fringe Benefits: The sum of lines 16 and 17.

Other Than Personal Services (OTPS)

19. Food/Participant: The costs incurred by the program/site in providing meals and/or snacks to the program/site participants.

20. Repairs and Maintenance: The costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life. Also, include costs for contracted services, such as housekeeping, garbage removal (including medical waste) and snow removal. **Repairs and maintenance costs incurred that extend the useful life of an asset or substantially increase its productivity should not be reported on this line; these costs must be capitalized and depreciated.**

The following defines the difference between a capitalized expenditure and a repairs and maintenance expense:

For acquisition of a new asset, the cost would be a capital expenditure and depreciated if its useful life is equal to or greater than 2 years and the value is \$5,000 or more. The cost of renovations/improvements that extend the useful life of or substantially increase the productivity of the asset must be capitalized and depreciated. For example: 1) fixing a few shingles on a roof would constitute a repair while replacing the entire roof with new shingles would be a capitalized expense; 2) replacing a pane of glass of a broken window is a repair while replacing the entire window (frame and all) if \$5,000 or more would constitute a capital expenditure.

21. Utilities: The costs related to electricity, heat, water and sewage system charges.

22. Transportation Related-Participant: The costs related to site-based vehicles used for transporting students/clients, participants e.g., field trips or transportation between multiple locations within a program/site during program hours. Include only expenses associated with the program/site such as vehicle fuel, repairs and maintenance; not expenses associated with a transportation cost center. Any major repairs which extend the useful life of the vehicle should be capitalized (i.e., the cost should be added to the value of the vehicle and depreciated over the new estimated useful life, see **Appendix B**). Do not include vehicle lease costs, vehicle depreciation, vehicle interest costs or vehicle insurance costs which are reported on lines 34, 36, 38 and 31 respectively. Do not include garaging costs for vehicles which are, as appropriate, reported on lines 41, 43, or 44.

23. Staff Travel: The costs related to program/site and program administration incurred by employees who are traveling on official business of the service provider (i.e., transportation, lodging, meals, parking).

24. Participant Incidentals: The costs associated with participant entertainment, recreation, summer camp, and clothing for which the service provider has paid. Do not include expenses that the participant has paid for personally.

****Lines 22, 23 and 24 are costs incurred by service provider, not participant travel costs paid for by an outside contractor.***

25. Expensed Equipment: The cost of all program/site and/or program administration non-adaptive equipment purchased during the cost report period with a value of less than \$5,000 **or** a useful life of less than two years. Example: a printer, laptops, dishwashers, washers, dryers, furniture would be less than \$5,000 therefore it would be expensed.

26. Staff Development: The costs incurred for in-service training of staff or for staff attending work related conferences, seminars, courses, etc.

27. Contracted Direct Care and Clinical Personal Services: The total amount of all program/site direct care and clinical contracted personal services (Position Title Codes 200 through 399). Contracted direct care and clinical personal services are detailed on Schedule CCR-4A and are carried forward to this line. All other program/site or program administration contracted services should be reported on the most appropriate line on Schedule CCR-1. See the narrative of line 20 for additional information.

28. Supplies and Materials-Non-Household: The costs for program and therapeutic supplies, medical supplies, and other expenses related to the operation of the program/site. Also, include general supplies, computer software, printing, copying and postage used in the general administrative operations of the specific program/site.

29. Household Supplies: Cleaning and housekeeping supplies, bedding/linens, etc.

30. Telephone, Cable and Internet: The costs for telephone, cable and internet service.

31. Insurance-General: The insurance costs for general liability, bonding (crime/fidelity), professional and medical malpractice, vehicle or other insurance costs related to program/site and program administration. Do not report insurance expenses related to equipment or property on this line.

32. Other (OTPS): Other program/site and/or program administration OTPS expenses that cannot be appropriately reported on lines 19 through 31.

33. Total Other Than Personal Services (OTPS): The sum of lines 19 through 32.

Equipment-Provider Paid

34. Lease/Rental Vehicle: The lease and/or rental expense for vehicles used exclusively in program/site and/or program administration functions.

35. Lease/Rental Equipment: The lease and/or rental expense for fixed, major moveable, adaptive and minor equipment located at the program administrative offices and/or program/site.

36. Depreciation-Vehicle: The expense associated with vehicles used by the program/site and/or program administration. Refer to **Appendix B** for depreciation guidelines and reporting requirements.

37. Depreciation-Equipment: The expense associated with fixed, major movable, adaptive, and minor equipment located at the program administrative offices and/or program/site. Refer to **Appendix B** for depreciation guidelines and reporting requirements.

38. Interest-Vehicle: The interest paid on funds borrowed to purchase vehicles used in program/site and/or program administration functions. Do not include principal payments.

39. Other (Equipment): Other program/site and/or program administration equipment expenses that cannot be appropriately reported on lines 34 through 38.

40. Total Equipment: The sum of lines 34 through 39.

Property-Provider Paid

41. Lease/Rental-Real Property: The expense associated with program/site and/or program administration rent or lease. If the lease itemizes charges for utilities, real estate taxes, and other expenses, report these items on the appropriate lines of this schedule. If these other expenses are provided for in the lease agreement, and the detail of each item is not available, report them here.

42. Leasehold/Leasehold Improvements: The expense associated with program/site and/or program administration costs of improvements to leased property that are the service provider's responsibility under the lease terms. Refer to **Appendix B** for amortization guidelines and reporting requirements.

43. Depreciation-Building: The depreciation of costs associated with the building and any additions to the site. Land costs are not depreciable and should be excluded from building costs. Refer to **Appendix B** for depreciation guidelines and reporting guidelines.

44. Insurance-Property and Casualty: The insurance costs that relate to property and equipment for the program/site and/or program administration. (Do not include vehicle insurance on this line).

45. Interest on Capital Indebtedness: Program/site and/or program administration interest incurred in acquiring land and/or a depreciable asset such as equipment or machinery. Do not include interest incurred during the construction phase of a building or addition. This interest is considered part of the building or addition's cost and is recouped through depreciation. NYSDOH does not require acquisition of program sites.

46. Other (Property): Other program/site and/or program administration property expenses that cannot be appropriately reported on lines 41 through 45.

47. Total Property-Provider Paid: The sum of lines 41 through 46.

Totals

48. Total Operating Costs: The sum of lines 14, 15, 18, and 33.

49. Agency Administration Allocation: Refer to **Appendix C** and the instructions for CCR-3 (Section 12) for specifics on allocating agency administration. In most cases, the value shown is calculated by multiplying the ratio value factor (which is printed next to the line description) by the operating costs reported on line 47. Zero is entered in cases where the program type is exempt from agency administration.

50. Adjustments/Non-Allowable Costs: Report all program/site and/or program administration items included in the cost report that are considered non-allowable expenses. Report the detail of adjustments to reported costs by program/site along with the corresponding amounts and line number where the cost is reported on Schedule CCR-1. Refer to **Appendix H** for more information regarding non-allowable expenses. Please note that negative entries are not allowed on this line.

51. Total Program/Site Costs: The sum of lines, 40, 47, 48, 49 minus 50.

Note: All amounts reported on Schedule CCR-1, lines 15, 18, 33, 40, 47, 49, 50, and 51 are totaled by State agency and are transferred to the corresponding columns on Schedule CCR-2, line 1 through line 9.

52. Other Than To/From Transportation Allocation (TBI and NHTD): Staff Travel non-patient related.

Subject: CCR-2 - Agency Fiscal Summary Section 8

This schedule is used to capture total expenses that are attributable to the service provider as a whole. Expenses displayed in Schedule CCR-2, Column 1, should equal the total expenses reported on the service provider's audited and certified financial statements, if the CCR reporting period is the same as the service provider's fiscal year. It is expected that the Total Adjusted Expenses (Column 1, line 9) plus the Adjustments/Non-Allowable costs (Column 1, line 8) will equal the Net GAAP Expenses from your financial statements for the same year end.

Header Section

TBI Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

NHTD Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

Agency Name: The name of the organization (service provider).

Funding State Agency: The agency(ies) that fund(s)/certify(ies) the program/sites reported on that page.

Reporting Period

The start date and end date of the reporting period.

Start Date: mm/dd/yyyy

End Date: mm/dd/yyyy

Entries can only be made in Column 7. Information in Columns 1 through 6 is auto-filled from data on CCR-1 and CCR-4.

Column 1. Agency Totals: The expenses of the **entire entity** including programs and activities not funded by the New York State agencies requiring the CCR.

Column 2. N/A

Column 3. NHTD Totals: The Expenses for all NHTD programs.

Column 4. TBI Totals: The Expenses for all TBI programs.

Column 5. N/A

Column 6. N/A

Column 7. Shared Program Totals: The expenses of shared programs.

Column 8. Other Programs Totals: The expenses for all non-DOH activities. Types of expenses to be reported in this column include those relating to all fundraising, special events, management services contracts, programs funded by non-CCR participating State agencies and other sources, investment gains and losses (realized and unrealized).

Note: The expenses reported in Column 7 are not detailed elsewhere in the CCR.

CCR-2 Expenses

- 1. Personal Services:** For each State agency, the sum of all entries on Schedule CCR-1, line 14.
- 2. Vacation Leave Accruals:** For each State agency, the sum of all entries on Schedule CCR-1, line 15.
- 3. Fringe Benefits:** For each State agency, the sum of all entries on Schedule CCR-1, line 18.
- 4. OTPS:** For each State agency, the sum of all entries on Schedule CCR-1, line 33.
- 5. Equipment-Provider Paid:** For each State agency, the sum of all entries on Schedule CCR-1, line 40.
- 6. Property-Provider Paid:** For each State agency, the sum of all entries on Schedule CCR-1, line 47.
- 7. Net Agency Administration:** For each State agency, the sum of all entries on Schedule CCR-1, line 49.
- 8. Adjustment/Non-Allowable Costs:** For each State agency, the sum of all entries on Schedule CCR-1, line 50.
- 9. Total Adjusted Expenses:** For each State agency, the sum of lines 1 through 7 minus line 8 on CCR-2. Columns 2 through 5 equals on CCR-2 equals the sum of all entries on Schedule CCR-1, line 51.

Subject: CCR-3 - Agency Administration

Section 9

Agency administrative costs do not include fundraising costs, special events costs, costs of management services provided to another entity through an ongoing contract and Local Governmental Unit (LGU) administration. Fundraising, special events and management services contract costs are reported on Schedule CCR-2 in Column 7, "Other Programs".

Upon calculating total agency administrative costs, agency administrative costs must be allocated to each applicable program. In order to ensure equity of distribution and to provide uniformity in allocation, the total of the expenses as reported on line 38 of Schedule CCR-3 (line 38 includes the sum of lines 1,2,5,18,25,36 & 37) must be allocated to DOH, Shared Programs and Other Programs based upon the ratio of the service provider's agency administration costs to the service provider's total operating costs. Operating costs include personal services, leave accruals, fringe benefits and OTPS. Operating costs do not include equipment, property, and/or raw materials.

In addition, expenses of certain programs are **not** included as operating costs and therefore, are exempt from an allocation of agency administration at the agency-wide level (on CCR-3, lines 41 through 45) and/or within each State agency (CCR-3, lines 38 through 61). The programs that are exempt from agency administration allocation are identified in the instructions for lines 41 through 57 of this schedule.

Report expenses on the appropriate expense lines. If there is no applicable line, report the expense on the "Other" lines. ***Please fill in the yellow highlighted cells as appropriate.***

Header Section

TBI Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

NHTD Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

Agency Name: The name of the organization (service provider).

Funding State Agency: The agency(ies) that fund(s)/certify(ies) the program/sites reported on that page.

Reporting Period

The start date and end date of the reporting period.

Start Date: mm/dd/yyyy

End Date: mm/dd/yyyy

Personal Services

1. Total Personal Services: The total amount paid from Schedule CCR-4 for agency administration (Position Title Codes 600 – 699/**Appendix F**).

2. Vacation Leave Accruals: The amount of change between the leave accruals posted at the end of the prior cost reporting period and the end of the current reporting period. An amount only needs to be reported if a vacation accrual adjustment is made by the service provider at year end. This must correspond directly to the salaries reported on line 1 of this schedule.

Fringe Benefits

Note: Service providers may use actual fringe benefits or a fringe benefit percentage.

3. Mandated Fringe Benefits: The costs of all employer contributions mandated by federal, state or local laws for agency administration staff salaries reported on line 1 of this schedule (i.e., Social Security, Workers Compensation/Unemployment Insurance and New York State Disability).

4. Non-Mandated Fringe Benefits: The costs of all fringe benefits not mandated by federal, state or local laws for agency administration staff salaries reported on line 1 of this schedule.

Examples include: sick leave accruals (vested and funded); employer contributions of health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical) and/or life insurance; and pension and/or retirement plan costs.

Where cash is an option of the cafeteria plan, that cash is reported as salary, not fringe.

Note: The employee contribution in a deferred compensation program should be reported as salary rather than a fringe benefit.

5. Total Fringe Benefits: The sum of lines 3 and 4.

Other Than Personal Services (OTPS)

6. Audit/Legal/Accounting: The annual agency-wide auditing costs for independent certified public accountants (such as the cost of completing the service provider's year-end audit), the cost of other accounting services (such as payroll services) and the cost of legal services. **Management consulting should be included on line 14.**

Agency-wide auditing and legal costs cannot be directly charged as program/site costs on Schedule CCR-1.

7. Utilities: The costs of electricity, heat, water and sewage system charges related to agency administration space or facilities.

8. Telephone, Cable and Internet: The costs for telephone, cable and internet usage by agency administration staff.

9. Repairs and Maintenance: The costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life related to agency administration. Also, include costs for contracted services, such as housekeeping, garbage removal (including medical waste) and snow removal. **Repairs and maintenance costs incurred which extend the useful life of or substantially increase the productivity of an asset, must be capitalized and depreciated.**

10. Office Supplies and Postage: The costs of office supplies, printing, copying and postage used in the general agency administration operations.

11. Organizational Expense: The expenses incurred by a new service provider during the establishment of the service organization. Leave blank for existing service providers.

12. Interest-Working Capital: Interest expense on loans that are secured for operational expenses.

13. Expensed Equipment: The cost of all expensed equipment related to agency administration purchased during the cost report period. Such equipment must have a value of less than \$5,000 or a useful life of less than two years.

14. Contracted Personal Services: The contracted personal services associated with agency administration such as management consulting services.

15. Staff Travel: The staff travel costs associated with agency administration.

16. Insurance-General: Insurance costs for general liability, bonding (crime/fidelity), professional malpractice, vehicle or other insurance costs related to agency administration. Do not report insurance expenses related to equipment or property on this line.

17. Other (Specify): The other agency administrative OTPS items that cannot be included on line 6 through 16.

18. Total OTPS: The sum of Lines 6 through 17.

Equipment-Provider Paid

19. Lease/Rental-Vehicle: The lease and/or rental expense for vehicles used for official agency administrative business.

20. Lease/Rental-Equipment: The lease and/or rental expense for fixed, major moveable and minor equipment located at agency administrative offices.

21. Depreciation-Vehicle: The depreciation expense associated with vehicles purchased by the agency and used exclusively in official agency administrative business. Refer to **Appendix B**.

22. Depreciation-Equipment: The depreciation expense associated with office equipment purchased by the agency and used exclusively by the agency administration. Refer to **Appendix B**.

23. Interest-Vehicle: The interest expense for vehicles used exclusively in official agency administrative business.

24. Other: Any agency administrative equipment related expense that cannot be included on line 19 through 23.

25. Total Equipment: The sum of lines 19 through 24.

Property-Provider Paid

26. Lease/Rental-Real Property: The rent or lease expense associated with agency administration. If the lease itemizes charges for utilities, real estate taxes, and other expenses separately, report these items on the appropriate lines in this schedule. If these other expenses are provided for in the lease agreement, but cannot be separated, include here.

27. Leasehold/Leasehold Improvements: The amortized agency administration costs of improvements to leased property which are the responsibility of the service provider under terms of the lease. Refer to **Appendix B**.

28. Depreciation-Building: The agency administration depreciation of building costs for the basic structure or shell and additions to the site. Refer to **Appendix B**.

29. Depreciation-Building/Land Improvements: The agency administration depreciation costs of improvements to the building which extends the building's useful life. Also, report any depreciation costs of improvements to the land if replacement is the responsibility of the service provider. Refer to **Appendix B**.

30. Mortgage Interest: The interest expense related to real property.

31. Mortgage Expenses: Any agency administration mortgage expenses. Refer to **Appendix B**.

32. Insurance-Property and Casualty: The equipment and property related insurance expenses for agency administration.

33. Real Estate Taxes: The real estate taxes associated with agency administration such as school and property. Include a lease add-on from a lease's base year directly attributed to an increase in the property's real estate tax or payments made to a municipality in lieu of real estate taxes. Do not include water and sewer assessments that are reported on line 7, "Utilities".

34. Interest on Capital Indebtedness: The interest expenses related to capital indebtedness for expenditures on fixed, major moveable, or minor equipment. Do not include interest costs incurred during construction of or addition to a building. Such costs must be capitalized. **After the construction period, interest on the loan should be reported as mortgage interest on line 30.**

35. Other: Agency administrative property related expenses that cannot be included on lines 26 through 34.

36. Total Property: The sum of lines 26 through 35.

37. Parent Agency Administration Allocation: Report the administration costs allocated by a parent organization to the provider agency.

The following supporting documentation for the Parent Agency Administration Allocation must be submitted to the funding/certifying NYS Agencies:

(1) total parent agency administration costs;

(2) a breakdown of the total parent agency administration costs that were allocated to subsidiaries, affiliates and/or members; and

(3) the methodology used to allocate the total parent agency administration costs to subsidiaries, affiliates and/or members.

If the complete supporting documentation is not submitted by the provider agency, the funding/certifying State agency may require the provider agency to report the Parent Agency Administration Allocation as a non-allowable cost and submit the revised CCR.

38. Total Agency Administration: The sum of lines 1, 2, 5, 18, 25, 36, and 37.

39. Adjustments/Non-Allowable Costs: All agency administration items included on Schedule CCR-3 which are considered non-allowable expenses.

40. Net Agency Administration: The result of line 38 minus line 39.

Calculation of Operating Costs (Agency-Wide)

Note: DO NOT include property or equipment costs, raw material costs for workshop programs, costs for programs coded 0880, 0890 or agency administrative costs. The operating costs on lines 41 through 46 must be used as the basis for calculating the Ratio Value allocation to each State agency, Shared Program or Other Programs.

41. N/A

42. TBI Subtotal: All operating costs as defined above for programs funded/certified by TBI.

43. **NHTD** All operating costs as defined above for all programs funded by NHTD.

44. N/A

45. **Shared Programs Subtotal:** All operating costs as defined above for programs that are funded by any two or more of the State agencies requiring the CCR.

46. **Other Programs Subtotal:** All operating costs as defined above for activities of the service provider that are not funded by one of the State agencies utilizing the CCR.

Included on this line are the operating costs for fundraising, special events, management services contracts, etc. This figure should equal the sum of the amounts reported on lines 1 through 4 in Column 7 of Schedule CCR-2.

47. **Total Agency Operating Costs:** The sum of lines 41 through 46.

Calculation of the Ratio Value Factor

48. **Net Agency Administration:** The amount reported on Schedule CCR-3, line 40. This figure represents the total agency administration expenses less adjustments/non-allowable costs.

49. **Total Agency Operating Costs:** The amount reported on Schedule CCR-3, line 47.

50. **Ratio Value Factor:** The result of line 48 divided by line 49, calculated to six decimal places.

Allocation of Agency Administration to State Agencies and Other Programs Using Ratio Value

51. N/A

52. **TBI Allocation:** The result of line 42 multiplied by line 50.

53. **NHTD Allocation:** The result of line 43 multiplied by line 50.

54. N/A

55. **Shared Programs Allocation:** The result of line 45 multiplied by line 50.

56. **Other Programs Allocation:** The result of line 46 multiplied by line 50.

57. **Total Agency Administration:** The sum of lines 51 through 56.

Calculation of Adjusted Operating Costs (Within State Agency)

This section of CCR-3 is used to distribute the State agency shares of agency administrative costs calculated on lines 51 through 56 to the program/sites. If a State agency has designated certain program types to be exempt from agency administration allocation and one or more of those program types are reported on the CCR, the operating costs reported on lines 41 through 46 will be adjusted. The operating costs for the additional exempt program types will not be included when recalculating the adjusted operating costs for that State agency on lines 58 through 62. **If there are no current exempt programs, this number should match the operating costs on lines 41 through 46.**

58. N/A

59. **TBI Adjusted Subtotal:** Line 42 minus operating costs for the following specific DOH programs exempt from ratio value: **No current exempt programs.**

60. NHTD Adjusted Subtotal: Line 43 minus operating costs for the following specific DOH programs exempt from ratio value: **No current exempt programs.**

61. N/A

62. Shared Programs Adjusted Subtotal All operating costs as defined above for programs that are funded by any two or more of the State agencies requiring the CCR.

Calculation of Adjusted Ratio Factor

63. N/A

64. TBI (Adjusted) Ratio Value Factor: The result of line 59 divided by line 42, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the TBI Specific Schedule CCR-1, line 49 and used to calculate the agency administration expenses allocated to each TBI program/site.

65. NHTD (Adjusted) Ratio Value Factor: The result of line 60 divided by line 43, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the OPWDD Specific Schedule CCR-1, line 49 and used to calculate the agency administration expenses allocated to each OPWDD program/site.

66. N/A

67. Shared Programs (Adjusted) Ratio Value Factor: The result of line 45 divided by line 62, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the Shared Programs Schedule CCR-1, line 49 and used to calculate the agency administration expenses allocated to each.

Subject: CCR-4 - Personal Services Section 10

The CCR-4 schedule *is* used to report the hours worked, amounts paid and the full-time equivalents (FTEs) associated with each position title (job function) employed by the service provider. Please select the position title code in **Appendix F** that best reflects the job responsibilities being performed by the employee and where appropriate, the education and licensing requirements of the position. Please note that a position title should not be selected based solely on the employee's job title designated by the employer or solely on the professional license of the employee (i.e., an individual who is professionally licensed in a clinical or direct care area must be reported under an administrative position title if his/her job functions are administrative in nature).

Multiple position title codes must be used when an employee performs job duties that relate to more than one function. The salary/wages and associated fringe benefits of an individual who splits his/her time between two or more positions should be prorated based on the number of hours worked in each position. If an allocation based on hours is not possible, then an alternative allocation method based on a time study or units of service will be accepted as detailed in **Appendix D**.

Only personal services related to employees of the service provider are reported on schedule CCR-4. Individuals receiving W-2 tax forms are considered to be employees of the service provider. Individuals receiving 1099 tax forms are considered to be independent contractors. ***Please fill in the yellow highlighted cells as appropriate.***

The CCR-4 schedule is completed on two levels:

1. Program/Site Specific

- A separate CCR-4 schedule is completed for each State agency and/or shared program.
- Program/site specific CCR-4s can only include program/site, program administration title codes (100–599 and 700–799).

2. Agency Administration Specific

- Only one agency administration CCR-4 is completed.
- The agency administration CCR-4 schedule includes the *total* service provider agency administration personal services expenses *not* just those expenses associated with the State agency(ies). Do not include personal service expenses associated with management services provided to another entity on this line.
- All agency administration is reported in one column on schedule CCR-4.
- Agency administration CCR-4 schedules can only include agency administration position title codes (600-699).

General Instructions

These general instructions apply to the program/site, shared program and agency administration CCR-4 schedules.

1. Amounts paid **must** be reported in whole dollars.
2. Include overtime, bonuses and cafeteria plan or split dollar benefits. An employee contribution to a deferred compensation program should be reported as salary rather than a fringe benefit.

3. FTEs are calculated to three decimal places.
4. Employee hours worked, amounts paid and FTEs must be allocated if any of the following circumstances occur:
 - i. The employee works at more than one program/site.
 - ii. The employee works in more than one position title (job function).

Please see **Appendix D** and/or **Appendix E** for more information on allocating expenses.

5. **Full CCRs:** Direct care and clinical independent contractor personal service expenses must be reported on Schedule CCR-4A (Contracted Direct Care and Clinical Personal Services). Questions regarding whether an individual is a contractor, or an employee should be directed to the IRS, the service provider’s accountant and/or tax attorney.

Header Section

TBI Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

NHTD Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

Agency Name: The name of the organization (service provider).

Funding State Agency: The agency(ies) that fund(s)/certify(ies) the program/sites reported on that page.

Reporting Period

The start date and end date of the reporting period.

Start Date: mm/dd/yyyy

End Date: mm/dd/yyyy

Staffing Category

Select the appropriate category (Program/Site or Agency Administration). The following chart presents the position types and related position title code ranges available within each category

Staffing Category	Position Type	Position to the Codes
Program/Site	Support	100 through 199
	Direct Care	200 through 299
	Clinical	300 through 399
	Production	400 through 499
	Program Administration	500 through 599
Agency Administration	Agency Administration	600 through 699

Column Number: The Column will become activated when you select the appropriate agency on the Excel spreadsheet.

Program Code-Leave blank for agency administration: The five-digit number associated with the reported program. See the program type listings in **Appendix G**.

Program Site Identification Number-Leave blank for agency administration: The rules regarding Program/Site Identification Numbers are as follows:

Program/Site Name: The name used by the service provider to identify the program/site.

Program/Site Address (Line One and Line Two): The number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

County Code: The county where the program/site is located using the codes listed in **Appendix A**.

Position Title Code: Select the appropriate position title code using the codes and definitions listed in **Appendix F**. Multiple employees with the same position title code and the same standard work week must be combined and reported on the same line. All appropriate position title codes must be used when an employee performs job duties that relate to more than one position title. The position title chosen must relate to the function performed by the individual.

Position Title: The name of the position title associated with the position title code. See **Appendix F** for the position titles and position title codes.

Standard Work Week: Select the standard number of hours (35, 37.5, or 40) worked per week for a full-time employee. If the standard work week differs from 35, 37.5, or 40, indicate the **number of hours** in the "Other" column. **A standard work week cannot be less than 35 hours or greater than 45 hours.**

Note: When reporting an employee who works part-time, select the number of standard work week hours the employee would be required to work if this person was a full-time employee. For example, if a social worker regularly works 20 hours, but would be required to work 40 hours as a full-time employee, the standard work week is 40, not 20 hours per week. The fact that the employee is part-time will be reflected in the calculated FTE.

Hours Paid: The actual number of hours paid to all employees in the position title for the same standard work week for the reporting period. Hours paid should include hours worked and vacation, personal, sick leave and holidays paid. This total must include all overtime. All overtime hours must be reported as straight time hours. For example, 10 additional hours paid at time and one half should be reported as 10 hours, not 15 hours.

Note: If an employee works at multiple program/sites, allocate the hours paid to each program/site. Refer to Appendices D and E.

FTE (Full Time Equivalent): The FTE for each position title code is calculated to three decimal places. Calculate the FTE by dividing the number of hours paid by the product of the standard full-time work week times 52 weeks per year.

Amount Paid: The amount paid to all employees in the position title for the reporting period. The amount must be reported in whole dollars. Cash paid as a cafeteria plan option is to be included here as salary.

Note: Include all overtime, bonuses, and cafeteria or split dollar benefits. If an employee works at multiple programs/sites allocate the amount paid to each program/site. Refer to Appendices D and E.

Total Hours Paid: The total hours paid for each program/site.

Total FTE: The total FTEs for each program/site.

Total Amount Paid: The total amount paid for each program/site.

Subject: CCR - 4A Contracted Direct Care and Clinical Personal Services

Section 11

The CCR-4A schedule *is* required for submission.

This schedule is used to report the amount paid to individuals/organizations that have contracted with the service provider to provide direct care and/or clinical personal services. All other contracted services must be reported on the appropriate expense line of Schedule CCR-1 or Schedule CCR-3. **Questions regarding whether an individual is a contractor, or an employee should be directed to the IRS, the service provider's accountant and/or tax attorney.** Individuals receiving W-2 tax forms from the service provider are employees of the service provider and should be reported on Schedule CCR-4.

Complete a separate Schedule CCR-4A for each State agency or shared program.

Note: If a contractor works at multiple program/sites, allocate the hours paid and amount paid to each program/site. Refer to Appendices D and E.

Header Section

TBI Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

NHTD Provider ID: The eight-digit code assigned to the organization (Medicaid provider billing ID).

Agency Name: The name of the organization (service provider).

Funding State Agency: The agency(ies) that fund(s)/certify(ies) the program/sites reported on that page.

Reporting Period

The start date and end date of the reporting period.

Start Date: mm/dd/yyyy

End Date: mm/dd/yyyy

Column Number: Column number is automatically assigned within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code: The five-digit number associated with the reported program. See the program type listings in **Appendix G**.

Program Code Index: The rules regarding Program Code Indexes are as follows:

- (a) If the provider operates the same program type in multiple counties or boroughs, they must use different combinations of program codes and program code indexes for each county. They can still use multiple combinations within a single county if desired. For example, if the service provider operates Clinic Treatment programs (program code 2100) in counties 60 and 13, they cannot use indexes of 00 for sites in each county. They can use indexes of 00, 01 and 02 for sites in county 60 and 03 and 04 for sites in county 13.

- (b) The program code index should match the index used on the approved budget for this reporting period.

Program/Site Name: The name used by the service provider to identify the program/site.

Program/Site Address (Line One and Line Two): The number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

County Code: The county where the program/site is located using the codes listed in **Appendix A**.

Position Title Code: Select the appropriate position title code by using the codes listed in **Appendix F**. Multiple contracted individuals/organizations with the same position title code must be combined and reported on the same line.

Note: *Certain position title codes are only valid for specific New York State agencies and/or specific types of programs. See Appendix F for specific details.*

Position Title: The name of the position title associated with the position title code. See **Appendix F** for the position titles and position title codes.

Hours Paid: The number of hours paid for each contracted individual/organization within the position title for the reporting period.

Note: *If a contractor works at multiple program/sites, allocate the hours paid to each program/site. Refer to Appendices D and E.*

Amount Paid: The amount paid to each contracted individual/organization within the position title for the reporting period.

Note: *If a contractor works at multiple program/sites, allocate the amount paid to each program/site.*

Refer to Appendices D and E.

Total Hours Paid: The total hours paid.

Total Amount Paid: The total amount paid.

Appendix A: County Codes

Section 12

New York State Counties

<u>County</u>	<u>Code</u>	<u>County</u>	<u>Code</u>
Albany	01	Niagara	32
Allegany	02	Oneida	33
Bronx	03	Onondaga	34
Broome	04	Ontario	35
Cattaraugus	05	Orange	36
Cayuga	06	Orleans	37
Chautauqua	07	Oswego	38
Chemung	08	Otsego	39
Chenango	09	Putnam	40
Clinton	10	Queens	41
Columbia	11	Rensselaer	42
Cortland	12	Richmond	43
Delaware	13	Rockland	44
Dutchess	14	St. Lawrence	45
Erie	15	Saratoga	46
Essex	16	Schenectady	47
Franklin	17	Schoharie	48
Fulton	18	Schuyler	49
Genesee	19	Seneca	50
Greene	20	Steuben	51
Hamilton	21	Suffolk	52
Herkimer	22	Sullivan	53
Jefferson	23	Tioga	54
Kings	24	Tompkins	55
Lewis	25	Ulster	56
Livingston	26	Warren	57
Madison	27	Washington	58
Monroe	28	Wayne	59
Montgomery	29	Westchester	60
Nassau	30	Wyoming	61
New York	31	Yates	62

Appendix B: Guidelines for Depreciation and Amortization

Section 13

Depreciation

The CCR does not include schedules detailing depreciation expense on assets such as buildings, equipment and vehicles. However, the service provider is required to maintain depreciation schedules that include the following minimum information:

- Description of Asset
- Date of Acquisition
- Cost at Acquisition
- State/Federal Funding for Items
- Salvage Value
- Depreciation Method
- Useful Life Used for Depreciation Purposes
- Annual Depreciation Amount
- Accumulated Depreciation

The following general rules shall apply for the calculation and reporting of depreciation expense:

- Assets having a unit cost of \$5,000 or more **and** a useful life of 2 years or more must be depreciated. Conversely, items having a unit cost less than \$5,000 **or** a useful life of less than 2 years may be expensed. A provider may establish a capitalization policy with lower minimum criteria, but under no circumstances may the minimum limits be exceeded. Please note the new threshold of \$5,000 is effective with periods beginning January 1, 2009 for calendar filers and July 1, 2009 for fiscal filers. Assets acquired prior to these dates should continue to be capitalized using the depreciation guidelines in effect at the time of purchase.
- Costs incurred that extend the useful life of an existing asset or substantially increase its' productivity must be capitalized and depreciated if \$5,000 or greater.
- Group purchases of like items should be treated as a single purchase. Group purchases of unlike items must be treated as if each item was purchased individually. Telephone systems and computer systems should be treated as a group purchase.
- For CCR purposes, the depreciable base is calculated by taking the total cost of the asset and subtracting the salvage value and the amount funded by state or federal monies. (Note: funds received via rates, prices, fees or net deficit funding should not be included in the calculation of state and federal monies). If 100% of the cost of an asset is funded specifically by state or federal monies, the asset cannot be depreciated on the CCR. This will be a reconciling item between the CCR and the service provider's financial statements.
- Depreciation on assets which are shared among programs/sites or among program/sites and administration should be allocated on a reasonable basis. Documentation for the allocation basis must be available upon request. Refer to **Appendix D**.
- The "straight line method" of depreciation must be used for all classes of assets funded by the New York State agencies. Use of the one month, six month, or full year convention is acceptable.

When assets are shared by programs funded by more than one New York State agency, the rules of majority funding shall dictate.

- The useful life of depreciable assets shall be the higher of the reported useful life or the useful life from the latest available edition of the Estimated Useful Lives of Depreciable Hospital Assets.

The Estimated Useful Life Guidelines must be used in the calculation of depreciation expense unless the service provider can justify that an alternative useful life is more appropriate. Documentation to support the use of alternative useful lives must be available upon request.

Amortization

In general, amortization is the process of allocating the cost of an intangible asset over a period of time. Except where otherwise stated by the funding State agency, intangible assets are reported on the CCR in accordance with U.S. GAAP.

The CCR does not include schedules that calculate the amortization expense. However, the provider is required to maintain amortization schedules which include the following minimum information:

- Description of Item
- Beginning Date of Amortization
- Length of Amortization
- Costs to be Amortized
- Accumulated Amortization
- Current Year Amortization

Examples include but are not limited to:

- **Leasehold improvements in operating leases** which are the responsibility of the service provider under the terms of a lease are amortized over the shorter of the useful life of the assets or the remaining term of the lease.
- **Software purchased for internal use or developed for internal use** which is amortized over the useful life of the software.
- **Loans such as mortgages and related mortgage costs** which are amortized using straight line.
- **Capital leases** which are amortized in a manner consistent with the lessee's normal depreciation policy for owned assets or over the lease term.
- In **accounting for pension benefits or other postretirement benefits**, amortization is the systematic recognition in net periodic pension cost or other postretirement benefit cost over several periods of amounts previously recognized in other comprehensive income, that is, gains or losses, prior service cost or credits, and any transition obligation or asset.

Appendix C: Agency Administration

Section 14

Agency Administration Defined

Agency administration costs include all the administrative costs that are not directly related to specific programs/sites but are attributable to the overall operation of the agency such as:

- Costs for the overall direction of the organization;
- Costs for general record keeping, budget and fiscal management;
- Costs for governing board activities;
- Costs for public relations (**excluding fund raising and special events**); and
- Costs for parent agency expenses.

Which may include but are not limited to the following:

- Personal service costs of agency administrative staff (i.e., Executive Director, Comptroller, Personnel Director, etc.)
- Leave accruals and fringe benefits corresponding to the personal services listed above
- Other than personal services costs (OTPS) costs associated with agency administration activities (i.e., telephone, repairs and maintenance, utilities)
- Agency-wide auditing costs for independent licensed or certified public accountants. (Note that agency-wide auditing costs cannot be directly charged as program costs on CCR-1.)
- Depreciation and/or lease costs associated with vehicles and equipment used by agency administration staff.
- Depreciation and/or lease costs associated with space occupied by agency administrative offices.

Agency administration costs do not include fundraising costs, special events costs and management services contracts provided to other entities. Costs of fundraising, special events and management services contracts are reported on Schedule CCR- 2 in Column 7 under “Other Programs”.

Agency administration costs do not include program/site specific costs or program administration costs. Program/site costs are costs directly associated with the provision of services and are included on the appropriate line of expense on Schedules CCR-1 (lines 15 through 59).

Program administration costs are administrative costs which are directly attributable to a specific program/site (i.e., personal services and fringe benefits of Billing Personnel, Program Director, Program Coordinator, etc.) and are to be included on the appropriate line of expense on CCR-1 (lines 15 through 59). The program administration level of administration may not be applicable to all service providers. However, all service providers must report agency administration.

Service Providers should note that **all attempts should be made to directly charge an expense** to the appropriate cost center (agency administration or program/site and program administration). If you are unable to direct charge expenses to agency administration or program/site(s) and program administration, the following includes examples of recommended allocation methods:

Expense Item	Recommended Allocation Method
Repairs and Maintenance and Janitorial and Housekeeping Staff	Square Footage
Utilities	Square Footage
Staff Travel	Full-Time-Equivalents
Telephone	Number of Lines
Building Depreciation	Square Footage
Building Lease Costs	Square Footage
Mortgage Interest	Square Footage

Expense Item	Recommended Allocation Method
Cafeteria Staff	Meals Served

Property Costs Relating to Agency Administrative Offices

If agency administrative offices and program offices are located in the same building, property related costs must be allocated using square footage as the statistical basis. These costs include expenses such as utilities, repairs and maintenance, depreciation, leases or mortgage interest. Square footage cost allocations must be calculated using the following procedure (square footage should be the interior square footage):

- Determine the number of square feet which is used exclusively by agency administrative offices and each program or program/site, not shared in common.
- Determine the number of square feet which is shared in common, i.e., lobby, restrooms, conference areas, etc.
- Calculate an allocation ratio by dividing each exclusive square footage amount by the total amount less the commonly shared amount.
- Multiply each respective cost by the allocation ratios to determine the allocated dollar amount.

The Adjusted Ratio Value Factor calculated on lines 63 through 67 of CCR-3, is transferred to the item description column of CCR-1, line 49. (Agency Administration Allocation) Please note that the Adjusted Ratio Value Factor may be different for each of the state agencies, depending on whether the State agency has programs that are exempt from administration at the State agency level.

To allocate the agency administration expense to program/sites by State agency on CCR-1, line 49, multiply each program/site's total operating costs (reported on line 48 of Schedule CCR-1 by the Adjusted Ratio Value Factor. An amount for agency administration is not entered on CCR-1, line 49, for programs that are exempt from agency administration allocation.

Appendix D: Allocating Expenses for Shared Programs
Section 15

The following guidelines are to be used only after all attempts have been made to direct charge an expense.

These guidelines are for allocating program costs, **exclusive of agency administration**, when a program serves more than one State agency or when more than one program shares the same item of expense. Examples are given utilizing shared staff, capital and general operating costs as the major categories of expense.

Shared Staff

1. Actual Hours of Service Actual hours of service is the preferred statistical basis upon which to allocate salaries and fringe benefits for staff who are jointly shared between State agencies, or who work at multiple program/sites. Providers must maintain appropriate documentation (e.g., payroll records) reflecting the hours used in this allocation.

Example: Allocation based on hours (the preferred method):

Agency XYZ employs a direct care worker who works at program A and at program B. The standard work week for this person is forty (40) hours. Payroll records indicate 25 hours/week are spent at Site and 15 hours/week at Site B. This person's salary is allocated as follows:

Site A - \$22,400 (annual salary) X (25/40) = \$14,000

Site B - \$22,400 (annual salary) X (15/40) = \$ 8,400

Note: The fringe benefit allocation should use the same methodology.

2. Time Studies If the preferred method cannot be utilized, allocations based on time studies will be accepted. Refer to Appendix E to determine what constitutes as an acceptable time study.

Example: Acceptable time study allocation:

Agency XYZ employs a social worker who works at two clinic treatment programs. The social worker must maintain a time study to properly allocate time to the proper program (See **Appendix E**). His/her actual hours worked were not maintained. Social Worker salary: \$25,000 Per time study, the social worker spent 20% of his/her time at Site A and 80% at Site B. Site A - \$25,000 (annual salary) X 20% = \$ 5,000 Site B - \$25,000 (annual salary) X 80% = \$20,000

Note: The fringe benefit allocation should use the same methodology.

3. Housekeeping and Janitorial Staff

For housekeeping and janitorial staff who serve more than one program, compensation and fringe benefits may be allocated according to the square footage of the space the staff is maintaining. An example of square footage allocation is given under the heading **Capital and Related Costs**.

Note: The fringe benefit allocation should use the same methodology.

Capital and Related Costs

Note: If a particular methodology has been specified in the development of the rate/fee, that methodology must be used.

When programs share the same geographic location, or more than one State agency is served at the same geographic location, property and related costs must be allocated between the programs/State agencies benefiting from those resources. These costs include expenses such as utilities, repairs and maintenance, depreciation, leases or mortgage interest. The most common method uses square footage as the statistical basis. However, if the use of this method in a specific situation does not result in a fair

allocation of the costs, another reasonable method can be used. Square footage cost allocations must be calculated using the following procedure: (square footage should be the interior square footage).

1. Determine the number of square feet which is used exclusively by each program or State Agency, i.e., not shared in common.
2. Determine the number of square feet which is shared in common, i.e., lobby, restrooms, conference areas, etc.
3. Calculate an allocation ratio by dividing each exclusive square footage amount by the total site amount less the commonly shared amount.
4. Multiply each respective cost by the allocation ratios to determine the allocated dollar amount.

Example 1: Square Footage Allocation:

- Step 1 - Exclusive square feet - Program A = 500 sq. ft.
Exclusive square feet - Program B = 300 sq. ft.
- Step 2 - Common Square Feet - 1,000 sq. ft.
Total Site Square Feet - 1,800 sq. ft.
- Step 3 - Program A = $500 / (1,800 - 1,000) = .625$
Program B = $300 / (1,800 - 1,000) = .375$
- Step 4 - Utility Expenses = \$5,000
Program A Allocation = $\$5,000 \times .625 = \$3,125$
Program B Allocation = $\$5,000 \times .375 = \$1,875$

One reason why the square footage method might not accurately reflect the cost to be allocated to a State agency/Program would occur when a program uses a significant amount of space, but not much space exclusively. In that case, units of service or staff FTEs might be a better choice as the basis for the allocation. In a case where the shared space is used at different times by different programs (daytime vs. evening, different days) the hours of use might better reflect the benefit to the program and the allocation of the costs.

Appendix E: Acceptable Time Studies
Section 16

Providers with personnel who work in more than one program should allocate their salary to the proper cost center during the normal accounting cycle based on actual time and attendance records. If this does

not occur, the service provider must complete a time study for each employee who works in more than one program. Following are criteria for an acceptable time study. These criteria are the minimum standards. If necessary, a service provider can expand the length of the time study.

- A minimally acceptable time study must encompass at least two weeks per quarter of the cost reporting period.
- Each week selected must be a full week (Monday to Friday, Monday to Saturday, or Sunday to Saturday).
- The weeks selected must be equally distributed among the months of the cost reporting period, e.g., week 3 and 4 in March, week 2 and 3 in June, week 3 and 4 in September, and week 1 and 2 in December.
- No two consecutive quarters may use the same weeks for the study, e.g., week 1 and 2 in March and June.
- The time study must be contemporaneous with the costs to be allocated. Thus, a time study conducted in the current cost reporting year may not be used to allocate the costs of prior or subsequent cost reporting years.
- The time study must be provider specific.

Note: There are two specific exceptions to using time studies methodologies. The exceptions for cafeteria staff and/or housekeeping and janitorial staff are described in Appendix D.

Appendix F: Position Titles and Codes

Section 17

Select the position title and code that reflects functions performed by the individual(s) and enter the appropriate title and code number on Schedule CCR-4 and, if applicable, Schedule CCR-4A.

Note: Certain position titles are unique to individual New York State agencies. Be certain that the title used is acceptable for the New York State agency that provides your funding.

- Agency administration staff must be assigned position title codes from 600 through 699.
- Program administration staff must be assigned position title codes from 500 through 599.
- Program/site staff must be assigned position title codes from 100 through 499.

Below is an alphabetic listing of position titles to assist you in choosing appropriate titles. Following the alphabetic list of position title codes and definitions.

Position Title	Position Title Code
Accountant (Agency Administration)	606
Accountant (Program Administration)	506
Administrative Assistant	612
Assistant Executive Director	602
Assistant Mental Hygiene Director	702
Assistant Program or Assistant Site Director	502
Case Manager/Service Coordinator	301
Clinical Coordinator	342
Community Relations	610
Comptroller/Controller	603
Computer/Data/Statistical Specialist	609
Coordinator/Education Department Head	516
Counseling Aide/Assistant-Alcoholism and Substance Abuse	268
Counselor - Alcoholism and Substance Abuse	267
Counselor – Rehabilitation/Community Integration Services	305
Dietician/Nutritionist	336
Director of Division	604
Emergency Medical Technician	312
Executive Director/Chief Executive Officer	601
Housekeeping and Maintenance	102
Marketing (Agency Administration)	614
Marketing (Program Administration)	509
Marriage and Family Counselor/Therapist	34
Mental Hygiene Director/Commissioner of Mental Hygiene	701
Mental Hygiene Worker	201
Nurse - Licensed Practical	316
Nurse Practitioner/Nursing Supervisor	315
Nurse - Registered	317
Nurse's Aide/Medical Aide/Home Health Aide	339
Office Worker (Agency Administration)	605
Office Worker (Program Administration)	505
Other Agency Administration Staff	690
Other Clinical Staff/Assistants	390
Other Direct Care Staff/PCA/HCSS	290
Other Program Administration Staff	590
Other Support Staff	190
Peer Specialist	266
Pharmacist	350

Prevention/Education	345
Production Staff	400
Program or Site Director/Structured Day Program	501
Program Research/Evaluation	510
Psychiatrist	318
Psychologist (Licensed)	321
Psychologist (Master's Level)/Behavioral Specialist	322
Psychology Worker/Other Behavioral Worker/Positive Behavior Intervention and	323
Residence Worker	202
Security	105
Senior Counselor	205
Social Worker, Licensed (LMSW, LCSW)	324
Social Worker Master's Level (MSW)	325
Staff Training (Agency Administration)	620
Staff Training (Program Administration)	520
Student	215 and 518
Teacher Aide	228
Teacher Assistant	232
Teacher Aide/Assistant - Substitute	230
Teacher – Art	269
Teacher - Foreign	272
Teacher – Music	270
Teacher – Other/Independent Living Skills Trainer	222
Teacher - Physical Education	220
Teacher - Reading	274
Teacher - Resource Room	273
Teacher - Special Education	225
Teacher - Technology	271
Therapist - Activity/Creative Arts/Expressive Therapies	332
Therapist - Occupational	333
Therapist - Physical	334
Therapist- Recreation	330
Therapist - Speech	335
Therapy Assistant/Activity Assistant	337
Transportation Worker	104
Utilization Review/Quality Assurance (Agency Administration)	621
Utilization Review/Quality Assurance (Program Administration)	521

Providers with personnel who work in more than one program should allocate their salary to the proper cost center during the normal accounting cycle based on actual time and attendance records. If this does not occur, the service provider must complete a time study for each employee who works in more than one program. Following are criteria for an acceptable time study. These criteria are the minimum standards. If necessary, a service provider can expand the length of the time study.

- A minimally acceptable time study must encompass at least two weeks per quarter of the cost reporting period.
- Each week selected must be a full week (Monday to Friday, Monday to Saturday, or Sunday to Saturday).
- The weeks selected must be equally distributed among the months of the cost reporting period, e.g., week 3 and 4 in March, week 2 and 3 in June, week 3 and 4 in September, and week 1 and 2 in December.

- No two consecutive quarters may use the same weeks for the study, e.g., week 1 and 2 in March and June.
- The time study must be contemporaneous with the costs to be allocated. Thus, a time study conducted in the current cost reporting year may not be used to allocate the costs of prior or subsequent cost reporting years.
- The time study must be provider specific.

Note: There are two specific exceptions to using time studies methodologies. The exceptions for cafeteria staff and/or housekeeping and janitorial staff are described in Appendix D.

Appendix G: Rate Codes and Program Code Index
Section 18

Rate Code	eMedNY Name	Short Name Category	Rate Type Unit Type	Rate Type Units Limit (Existing)	eMedNY Rate Type Code	Upstate Rate	Downstate Rate
9750	NHTDWVR VEHICLE ADAPTATION	V-Adap	Charges	1	27	100% Approved Cost	100% Approved Cost
9752	NHTDWVR ASSIST TECH TOTAL CHARGES	AT	Charges	1	27	100% Approved Cost	100% Approved Cost
9755	NHTDWVR COMM INTEGRAT COUNSEL	CIC	Hourly	4	18	72.03	93.73
9756	NHTDWVR INDEP LIV SKILL-HOURLY	ILST	Hourly	24	10	36.02	47.74
9757	NHTDWVR POS BEHAV INTERV & SUP	PBIS	Hourly	24	10	54.04	70.04
9758	NHTDWVR COM TRANSIT SVR TOT CHARGE	CTS	Charges	1	27	100% Approved Cost	100% Approved Cost
9762	NHTDWVR ENVIRON MOD TOT CHARGES	E-Mods	Charges	1	27	100% Approved Cost	100% Approved Cost
9763	NHTDWVR NUT CONSUL ED LEVEL I	NC	Hourly	24	10	80.00	93.00
9768	NHTDWVR RESPITE/DIEM IN HOME	Respite	Daily	1	02	334.37	334.37
9769	NHTDWVR HOM RESP CARE-LEV I	RC	Hourly	24	10	86.00	81.00
9772	NHTDWVR INIT SRV COORD/TRANS L1	SC	Yearly	1	03	931.91	1,211.28
9773	NHTDWVR INIT SRV COORD/TRANS L2	SC	Yearly	1	03	1,325.84	1,723.19
9774	NHTDWVR INIT SRV COORD/DIVER	SC	Yearly	1	03	537.99	699.37
9775	NHTDWVR ONGO SVR COORD-LEV I	SC	Monthly	1	04	393.92	511.91
9777	NHTDWVR ONGO STRUCT DAY PROG-LEV I	SDP	Hourly	24	10	17.56	22.66
9780	NHTDWVR PEER MENTOR SRV	PM	Hourly	24	10	25.00	25.00
9781	NHTDWVR CONG/HOME MEALS TOT CHARGE	C&HM	Charges	1	27	100% Approved Cost	100% Approved Cost
9785	NHTDWVR NURSE/WELLNESS COUNSEL	Wellness	Daily	1	02	30.00	30.00
9786	NHTDWVR Home Visits by Medical Personnel	HV	20 minutes	8	15	40.00	40.00
9787	NHTDWVR MOV ASS'T PROG TOTAL CHARGE	MA	Charges	1	27	100% Approved Cost	100% Approved Cost
9795 (HCSS)	NHTDWVR HOME/COM SUPSRV LEV I NYC(Bronx,Kings,NY,Queens,Richmond) Long Island(Nassau,Suffolk,Westchester) Rockland Rest of State Rural(Allegany,Clinton,Delaware,Essex,Franklin,Hamilton,St. Lawrence)	HCSS	Hourly	24	10	NYC - 27.90, Long Island - 26.62, Rockland - 26.37, Rest of State - 27.45, Rural - 35.45	
9799	NHTDWVR HOME/COM SUPT NURSUPER	HCSS	Daily	1	02	61.80	61.80

Rate Code	eMedNY Name	Short Name Category	Rate Type Unit Type	Rate Type Units Limit (Existing)	eMedNY Rate Type Code	Upstate Rate	Downstate Rate
9850	SERVICE COORDINATION, INITIAL	SC	Yearly	1	03	537.99	699.39
9851	SERVICE COORDINATION, MONTHLY	SC	Monthly	1	04	393.92	512.11
9857	TBI WAIVER ASSISTIVE TECHNOLOGY - TOTAL CHARGES	AT	Charges	1	27	100% of approved cost	100% of approved cost
9858	INDPNDNT LVNG SKILLS/TRNG/DVLPMT, HOURLY	ILST	Hourly	24	10	36.02	46.82
9859	SUBSTANCE ABUSE PROGRAM HOURLY - LIMITED TO 5 HRS	SAP	Hourly	8	15	34.00	34.00
9860	INTENSIVE BEHAVIOR PROGRAM, HOURLY	PBIS	Hourly	24	10	54.02	70.24
9861	COMMUNITY INTEGRATION COUNSELING, HOURLY	CIC	Hourly	24	10	72.03	93.64

Rate Code	eMedNY Name	Short Name Category	Rate Type Unit Type	Rate Type Units Limit (Existing)	eMedNY Rate Type Code	Upstate Rate	Downstate Rate
9867	TBI WAIVER COMM TRANS RATE - Total Charges	CTS	Charges	1	27	100% of approved cost	100% of approved cost
9870	STRUCTURED DAY PROGRAM HOURLY - LIMITED TO 10 HRS	SDP	Hourly	8	15	17.56	22.84
9874	TBI WVR ENVIRON MODS - Total Charges	E-Mods	Charges	1	27	100% of approved cost	100% of approved cost
9875	TBI WAIVER RESPITE, PER DIEM, IN-HOME	Respite	Daily	1	02	334.37	334.37
9879	NYC REGION - HCSS HOURLY (Bronx, Kings, NY, Queens, Richmond)	HCSS	Hourly	24	10	27.79	
9880	LONG ISLAND/WESTCHESTER REGION - HCSS HOURLY (Nassau, Suffolk, Westchester)	HCSS	Hourly	24	10	26.51	
9881	ROCKLAND REGION - HCSS, HOURLY (Rockland)	HCSS	Hourly	24	10	26.26	
9882	UPSTATE/REST OF STATE REGION-HCSS, HOURLY (Rest of State)	HCSS	Hourly	24	10	27.34	
9883	"Rural" (Alleghany, Clinton, Delaware, Essex, Franklin, Hamilton, St Lawrence)	HCSS	Hour	24	10	35.34	

Service Definitions:

For service TBI and NHTD service definitions, please visit the Department website at: https://www.health.ny.gov/health_care/medicaid/redesign/mrt90/

Here you will find links to program manuals for TBI and NHTD.

Program Code Index

TID	Agency	Program ID Number	Program Name (Short)	Rate Code	Type Code	Rate Code Description	Rate Type
NHTD.1	NHTD	11001	V-Adap	9750	27	Vehicle Adaption	Cost
NHTD.2	NHTD	11002	AT	9752	27	Assistive Technology	Cost
NHTD.3	NHTD	11003	CIC	9755	18	Community Integration Counseling	Hourly
NHTD.4	NHTD	11004	ILST	9756	10	Independent Living Skills	Hourly
NHTD.5	NHTD	11005	PBIS	9757	10	Positive Behavioral Interventions	Hourly
NHTD.6	NHTD	11006	CTS	9758	27	Community Transitional Services	Cost
NHTD.7	NHTD	11007	E-Mods	9762	27	Environmental Modifications	Cost
NHTD.8	NHTD	11008	NC	9763	10	Nutritional Counseling Level 1	Hourly
NHTD.9	NHTD	11009	Respite	9768	02	Respite, in Home (1-day max)	Daily
NHTD.10	NHTD	11010	RC	9769	10	Respiratory Therapy Level 1	Hourly
NHTD.11	NHTD	11011	SC	9772	03	Initial Service Coordination/Trans Level I	Yearly
NHTD.12	NHTD	11012	SC	9773	03	Initial Service Coordination/Trans Level II	Yearly
NHTD.13	NHTD	11013	SC	9774	03	Initial Service Coordination/Diversion	Yearly
NHTD.14	NHTD	11014	SC	9775	04	Ongoing Service Coordination	Monthly
NHTD.15	NHTD	11015	SDP	9777	10	Structured Day Program Level I	Hourly
NHTD.16	NHTD	11016	PM	9780	10	Peer Mentoring	Hourly
NHTD.17	NHTD	11017	C&HM	9781	27	Congregate and Home Delivered Meals	Cost
NHTD.18	NHTD	11018	Wellness	9785	02	Wellness Counseling	Hourly
NHTD.19	NHTD	11019	HV	9786	15	Home Visits by Medical Personnel	Hourly
NHTD.20	NHTD	11020	MA	9787	27	Moving Assistance	Cost
NHTD.21	NHTD	11021	HCSS	9795	10	HCSS Level 1	Hourly
NHTD.22	NHTD	11022	HCSS	9799	02	HCSS Nursing Visit	Daily
TBI.1	TBI	12019	SC	9850	03	Service Coordination Initial	One Time
TBI.2	TBI	12020	SC	9851	04	Service Coordination Monthly	Monthly
TBI.3	TBI	12021	AT	9857	27	Assistive Technology - Special/Equipment/Supplies	Cost
TBI.4	TBI	12022	ILST	9858	10	Independent Living Skills	Hourly
TBI.5	TBI	12023	SAP	9859	15	Substance Abuse Program	Hourly
TBI.6	TBI	12024	PBIS	9860	10	Positive Behavioral and Supports	Hourly
TBI.7	TBI	12025	CIC	9861	10	Community Integration Counseling	Hourly
TBI.8	TBI	12026	HCSS	9863	10	Home and Community Support	Hourly
TBI.9	TBI	12027	CTS	9867	27	Community Transitional Services	Cost
TBI.10	TBI	12028	SDP	9870	15	Structured Day Programs	Hourly
TBI.11	TBI	12029	E-Mods	9874	27	Environmental Modifications	Cost
TBI.12	TBI	12030	Respite	9875	02	Respite, in Home (24 Hours)	Daily
TBI.13	TBI	12031	HCSS	9879	10	NYC Region (Bronx, Kings, NY, Queens, Richmond)	Hourly
TBI.14	TBI	12032	HCSS	9880	10	Long Island/Westchester Region (Nassau, Suffolk, Westchester)	Hourly
TBI.15	TBI	12033	HCSS	9881	10	Rockland Region (Rockland)	Hourly
TBI.16	TBI	12034	HCSS	9882	10	Upstate/Rest of State Region (Rest of State)	Hourly
TBI.17	TBI	12035	HCSS	9883	10	Rural Region (Alleghany, Clinton, Delaware, Essex, Franklin, Hamilton, St Lawrence)	Hourly

Appendix H: Non-Allowable Expenses
Section 19

This appendix lists certain items of expense that are considered non-allowable.

If any of the following expenses have been included on Schedules CCR-1 through CCR-4, they should also be included on the line for Adjustments/Non-allowable costs. Examples include but are not limited to the following:

1. A cost must be reasonable and/or necessary for providing services in both its nature and amount. In determining the reasonableness of a given cost, consideration will be given to whether the cost is generally recognized as ordinary and necessary for the operation of the organization and the restraints or requirements imposed by federal and state laws and regulations. Unreasonable and or unnecessary costs are not allowable.
2. Except where otherwise indicated in the CCR Manual, costs determined not to be in accordance with U.S. generally accepted accounting principles (GAAP) are not allowable.
3. Bad debts resulting from uncollectible accounts receivable and related costs.
4. Costs that are not properly related to program/site participant care or treatment and which principally afford diversion, entertainment, or amusement to owners, operators or employees.
5. Costs incurred by a service provider as a result of making a monetary or non-monetary contribution to another individual or organization (for example, political contributions, charitable contributions, etc.).
6. Costs applicable to services, facilities and supplies furnished to the provider by a related organization are excluded from the allowable cost of the provider if they exceed the cost to the related organization. Therefore, such cost must not exceed the lower of actual cost to the related organization or the price of comparable services, facilities or supplies that could be purchased elsewhere.
7. Costs resulting from violations of, or failure to comply with federal, state and local government laws, rules and regulations, including fines, parking tickets, or the costs of insurance policies obtained solely to insure against such penalty.
8. Dues or portions of dues paid to any professional association or parent agency whose primary function is of a political or lobbying nature and whose intent is to influence legislation or appropriation actions pending before local, state or federal bodies.
9. Cost increases created by the lease, sale or purchase of a program/site physical plant which has not received the prior approval from the appropriate state agency office.
10. Costs of providing services and/or treatment to individuals who have not met the required eligibility criteria for the program/site.
11. Costs related to the purchase of alcoholic beverages.
12. Compensation to members of a community mental health, mental retardation or alcoholism services board, in excess of expenses incurred in the performance of official duties.
13. Costs associated with local governmental legislative bodies or executive staff not associated with the provision of services.
14. Costs of books, subscriptions or periodicals which are not addressed to the provider agency.
15. Costs associated with the conferring of gifts or providing cash payment to an individual when the primary intent is to confer distinction on, or to symbolize respect, esteem or admiration for the recipient. If such gifts or honoraria constitute acknowledgement for services rendered, such as a speaker's fee, such costs are allowable.

16. Real estate taxes (except if part of a lease agreement or if part of purchase agreement), sales tax, excise taxes on telephone services and other use taxes where organizations are eligible for exemptions from such taxes.
17. Costs incurred prior to the approved beginning date of a new program/site or expansion of a program/site unless such costs are specifically approved in writing by the required state agency.
18. Costs incurred by a service provider that does not have an approved operating certificate or provider agreement where required, to render the particular services.
19. Fees for psychiatric examinations under the Criminal Procedures Law or Family Court Act including fees paid to State employees if the examination is conducted during normal working hours (except for reasonable transportation expenses); fees paid to State employees if not accompanied by documentation from the County Fiscal Officer that there is a shortage of examiners in the county; fees above \$200 for one (1) person including both an examination and court appearance.
20. Unless specified judicially, the cost of services provided to an agency or a program participant of an agency in legal actions against the State.
21. Agency payment of individual employee professional licensing and/or credentialing fees.
22. Where appropriate, costs that need approval by the Division of Budget and approval has not been received.
23. Fringe benefit expenses that are not reasonable and available to all employees including but not limited to Supplemental Executive Retirement Plans or any Non-Qualified Deferred Compensation Plans subject to IRC Subsection §457(f).
24. That portion of the cost of company-furnished automobiles that relates to personal use by employees (including transportation to and from work) is not allowable regardless of whether the cost is reported as taxable income to the employees.
25. Expenses that are prohibited by federal, state or local laws.
26. Expenses included as a cost of any other program in a prior, current or subsequent fiscal period.
27. Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments.
28. Costs of insurance on the lives of trustees, officers, or other employees holding positions of similar responsibilities are allowable only to the extent that the insurance represents additional compensation. The cost of such insurance when the organization is identified as the beneficiary is not allowable.
29. Rental costs under leases which are required to be treated as capital leases under GAAP are allowable only up to the amount that would be allowed had the organization purchased the property or asset on the date the lease agreement was executed. The provisions of FASB Accounting Standards Codification Section 840 shall be used to determine whether a lease is a capital lease. Non-allowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the organization purchased the property or asset.
30. The following costs are not allowable on the CCR claiming schedules but are allowable on the CCR core schedules:
 - a. Costs related to interest expense for programs receiving Aid to Localities funding that are in excess of an approved rate, fee, contract or funded amount. This also includes expenses associated with

the cost of borrowing (however represented) and costs of financing and refinancing operations and associated expenses except where specific authority exists, and prior approval has been obtained from the appropriate DMH office. Interest paid to a related individual is not allowable unless the provider is owned and operated by members of a religious order and borrows from the Mother House or Governing Body of the religious order.

b. Costs for mental health clinics or other services operated exclusively in conjunction with schools (applicable to Aid to Localities funding only).

c. For programs funded through Aid to Localities, costs representing capital additions or improvements are not allowable as operating expenses (Title 14 NYCRR) unless specifically authorized in a legislative appropriation.

d. For programs receiving funding through Aid to Localities, the costs associated with debt service, whether principal or interest are not allowable (Title 14 NYCRR). These operating costs may include that part of rental costs paid to those community health or mental retardation service companies that represent interest paid on obligations incurred by such companies organized pursuant to Article 75 and who participated in mortgage financing in accordance with Chapter 1304 of the Laws of 1969.

31. A goodwill impairment loss is a non-allowable cost.

32. Costs of training afforded staff that does not relate to enhancing the performance of that staff in fulfillment of their duties to the organization are not allowable.