

Guidance

# **Executive Order #38 and** **Related Regulations**



July 2014

## **INTRODUCTION AND OVERVIEW**

*This document is intended to assist individuals/entities subject to the regulations promulgated pursuant to Governor Cuomo's Executive Order No. 38 (EO 38) by presenting the requirements of the EO 38 related regulations (the regulations) in an easily understandable, useable format, including a suggested method to make determinations. Each Section summarized in this Introduction and Overview is provided greater detail and discussion in the Sections A – F that follow, and the Appendices. Many terms contained within this document are defined by the regulations or are referenced as part of other relevant programs (e.g., IRS Form 990 reporting; a link to the definition contained within Appendix A is provided the first time a defined term is used. Where such definitions are provided, the definitions from the regulation control; where such regulatory definitions do not exist, definitions used for purposes of IRS compliance should be used, where applicable. This document will be updated and amended as necessary.*

The EO 38 regulations place limits on Administrative Expenses and Executive Compensation for certain individuals/entities that receive State Funds or State-Authorized Payments (SF/SAP). The regulations were promulgated by the following State agencies, with an effective date of July 1, 2013:

- Agriculture & Markets
- Division of Criminal Justice Services
- Department of Corrections and Community Supervision
- Department of Health
- Department of State
- Homes and Community Renewal
- Office for the Aging
- Office of Alcoholism and Substance Abuse Services
- Office of Children and Family Services
- Office of Mental Health
- Office for People with Developmental Disabilities
- Office of Temporary and Disability Assistance
- Office of Victim Services

To determine compliance with the limitations contained in the regulations, several determinations and calculations are necessary. Below, guidance is provided regarding the applicability of the regulations to an individual/entity, determining whether a Covered Provider is in compliance with the regulatory limits on Administrative Expenses and Executive Compensation for the Covered Reporting Period, the waiver process, and an explanation of the corrective action and penalties process. Throughout this document, the guidance contains links

to the specific areas of guidance, as well as links to several worksheets, provided to assist individuals/entities with determinations and calculations.

#### **I. Determining Covered Provider Status**

Individuals/entities that receive SF/SAP to provide Program Services may be subject to the limitations on administrative expenses and executive compensation outlined in the regulations if they qualify as a Covered Provider. To determine whether an individual/entity is (or is projected to qualify as) a Covered Provider for a Covered Reporting Period (CRP), and therefore likely to be subject to the regulatory limitations, there are several steps that an individual/entity must complete (see also Covered Provider Determination Worksheet):

1. **Governmental Exemption** – Determine whether the exemption for governmental entities applies. If this exemption applies, the provider does not qualify as a Covered Provider and the regulations do not apply.
2. **Reporting Period** – Determine the individual's/entity's Covered Reporting Period (this must be determined before the following questions can be answered). This period will vary among individuals/entities depending on the annual Cost Reports they file with state agencies for SF/SAP received, their fiscal year or the calendar year.
3. **Program Services** – Determine whether Program Services were provided during the Covered Reporting Period. If no Program Services were provided during the Covered Reporting Period, the individual/entity does not qualify as a Covered Provider for the Covered Reporting Period – but it may qualify in the future if its circumstances change.
4. **Other Exemptions From Covered Provider Status** – Determine whether any of the additional exemptions apply. For example, there is an exemption for those individuals/entities that provide primarily products, an exemption for individuals/entities that receive certain specific child care subsidies, and some State agency-specific exemptions for individuals/entities receiving SF/SAP solely through certain specific agencies (i.e. DOH and OCFS). If any of these exemptions apply, the individual/entity does not qualify as a Covered Provider during the Covered Reporting Period; but, may qualify as a Covered Provider in the future if circumstances change.

5. **Determining State Funds/State-Authorized Payments (SF/SAP) Received** – Determine the amount of SF/SAP the individual/entity received during the CRP and the one-year period immediately prior (To assist individuals/entities in calculating SF/SAP, a State Funds/State-Authorized Payments Worksheet has been developed). To make this calculation, an individual/entity must:
  - a. Determine the applicable timeframe for the calculation. Note: Calculations for both the CRP and the one-year period immediately prior are necessary to determine whether an individual/entity qualifies as a Covered Provider for the CRP.
  - b. Determine the best method for capturing and compiling the total amount of SF/SAP received during the applicable periods. Some providers may calculate SF/SAP by aggregating the amount of funding received from each State agency as a whole; others may prefer to aggregate the amount of funding received from each government program. Either method is acceptable. To assist individuals/entities in making this determination, a list of government programs that includes all SF/SAP has been developed, along with guidance on how to use the list of government programs, has been developed.
  - c. Determine what amounts, if any, of public funds received are subject to exclusion from the calculation of SF/SAP.
  
6. **Calculating SF/SAP Received During the Applicable Periods** – Determine whether the SF/SAP received in the CRP and the one-year period immediately prior is sufficient to meet the average annual amount of \$500,000 requirement that, in part, defines a Covered Provider. If the individual/entity does not meet the \$500,000 requirement in the Covered Reporting Period and the one-year period immediately prior, it is not a Covered Provider for the Covered Reporting Period.
  
7. **Calculating the Percentage of In-State Revenue Derived from SF/SAP** – Determine the total in-state revenues the individual/entity received during the Covered Reporting Period and the one-year period immediately prior. Calculate the SF/SAP as a percentage of total in-state revenues received in the CRP and the one-year period immediately prior to determine if it meets the 30% of total annual in-state revenue requirement. If the individual/entity does not meet the 30% of total annual in-state revenue requirement in the CRP and the one-year period immediately prior, it is not a Covered Provider for the CRP.

## **II. Determining Compliance with Administrative Expenses Limitations**

If an individual/entity has determined that it is a Covered Provider (or is projected to qualify as a Covered Provider), it can then determine whether it is in compliance with the Administrative Expenses limitations set forth in the regulations. Unless a waiver is granted, the regulations set the following limitations on Administrative Expenses that apply to Covered Providers:

Administrative Expenses must not exceed 25% for a Covered Reporting Period beginning between July 1, 2013 and June 30, 2014; Administrative Expenses must not exceed 20% for a Covered Reporting Period beginning between July 1, 2014 and June 30, 2015; and, Administrative Expenses must not exceed 15% for a Covered Reporting Period beginning July 1, 2015 or thereafter.

To determine compliance with the Administrative Expenses limitations, a Covered Provider must determine which of its expenses are considered Covered Operating Expenses. Of those expenses considered Covered Operating Expenses, a Covered Provider must then determine which are considered Program Services Expenses and which are considered Administrative Expenses, calculating the amount of funding attributable to each category. To assist Covered Providers in determining which of its Covered Operating Expenses are Administrative Expenses and Program Services Expenses, a Program Services Expenses and Administrative Services Expenses Worksheet has been developed.

To determine which Covered Operating Expenses are Program Services Expenses and Administrative Expenses, a Covered Provider must:

1. Refer to the regulations for definitions and criteria
2. Categorize and calculate Program Services Expenses in three categories:
  - a. Salaries and benefits;
  - b. Specific other expenses; and
  - c. Housing
3. Categorize and calculate Administrative Expenses in two categories:
  - a. Salaries and benefits; and
  - b. Specific other expenses
4. Categorize and calculate those expenses that are other-than-Covered Operating Expenses, which shall not be counted toward either Program Services Expenses or Administrative Expenses.

Once these calculations have been made, a Covered Provider can then determine whether the percentage of Covered Operating Expenses related to Administrative Expenses exceeds the limitations.

For organizations that receive rate/fee-based SF/SAP and are therefore unable to calculate specific costs paid with such SF/SAP, these providers may instead perform such calculations based upon their entire revenue.

### **III. Determining Compliance with Executive Compensation Limitations**

If an individual/entity has determined that it is a Covered Provider (or is projected to qualify as a Covered Provider), it can then determine whether it is in compliance with the Executive Compensation limitations set forth in the regulations. To do so, a Covered Provider must first determine which of its executives are likely to be considered Covered Executives. This requires the Covered Provider to determine:

1. Which individuals are compensated directors, trustees, managing partners, officers and key employees whose overall compensation exceeded \$199,000 during the Covered Reporting Period;
2. Which individuals are clinical and program personnel fulfilling administrative functions that are directly attributable to and comprise Program Services, and are therefore excluded; and
3. Which individuals employed by related organizations must be considered Covered Executives of the Covered Provider (imputed Covered Executives).

Once the Covered Provider has determined which individuals are likely to be considered Covered Executives, then the Covered Provider can calculate the Executive Compensation provided (An Executive Compensation Calculation Worksheet has been developed to assist Covered Provider with these calculations). To perform this calculation for each potential Covered Executive, a provider must:

1. Identify the name and title of the potential Covered Executive;
2. Identify the Covered Reporting Period for which the Executive Compensation is being calculated;
3. Determine the executive's gross compensation; and

4. Determine the amount of compensation paid to the executive to render Program Services that is to be excluded from the Executive Compensation calculation
5. Determine which compensation is provided pursuant to a contract entered into between a Covered Provider and a Covered Executive prior to July 1, 2012 that is not subject to the limitations until the end of the term of the contract or April 1, 2015 – whichever comes first.

After the Covered Executives have been determined and an Executive Compensation calculation has been performed for each Covered Executive, a Covered Provider has the opportunity to demonstrate that, although the Covered Executive's compensation is above the \$199,000 limit, it falls below the 75<sup>th</sup> percentile in a chosen comparable compensation survey and has been reviewed and approved by the covered provider's Board of Directors or equivalent governing body as outlined in the EO 38 regulations. If the Covered Executive's compensation is above the 75<sup>th</sup> percentile in a comparable compensation survey and/or has not been approved by the board of director or governing body, the Covered Provider must then either take action to bring the Executive Compensation paid to a Covered Executive into compliance with the regulations, or seek a waiver. For the timing of waiver applications, see Section E, following on this page.

For organizations that receive rate/fee-based SF/SAP and are therefore unable to calculate specific costs paid with such SF/SAP, these providers may instead perform such calculations based upon their entire revenue.

#### **IV. EO #38 Disclosure Form Submission**

Covered Providers must submit an EO #38 Disclosure Form no later than 180 days after the close of their Covered Reporting Period. The EO #38 Disclosure Form will require Covered Providers to attest to the veracity of the information reported on the form. Disclosures demonstrating the Program Services Expenses Administrative Expenses incurred using SF/SAP will be required, as well as disclosures showing the Executive Compensation paid to the Covered Executives of the organization. If a Covered Provider exceeds (or projects that it will exceed) the Administrative Expenses or Executive Compensation limitations, it may submit a timely waiver application no later than submission date of its EO #38 Disclosure Form. If a Covered Provider exceeds the limitations and a waiver is not granted, then it may be required to submit a plan of corrective action and, ultimately, may be subject to penalties.

## **V. Waiver Applications**

If a Covered Provider exceeds (or projects that it will exceed) the Administrative Expenses and/or Executive Compensation limitations within a Covered Reporting Period, it may apply for a waiver. Waiver applications must be submitted no later than concurrent with the timely submission of the Covered Provider's EO #38 Disclosure Form (due no later than 180 days after the close of the provider's Covered Reporting Period). Providers that anticipate qualifying as a Covered Provider at the end of their Covered Reporting Period and anticipate exceeding the Administrative Expenses and/or Executive Compensation limitations, but for whom the Covered Reporting Period has not ended, may apply for a waiver at any time in advance of the submission of the EO #38 Disclosure Form.

An Administrative Expenses waiver application, if granted, is valid only for the specific time period and to the amount stated therein. Likewise, an Executive Compensation waiver application, if granted, is valid only for the Covered Executives or positions, the amounts for each Covered Executive or position, and for the specific time period stated therein.

While waiver applications may be submitted at any time prior to the timely submission of the EO #38 Disclosure Form, waiver applications submitted before the close of the applicative CRP based upon projected financial data rather than actual financial data will be subject to a final reconciliation and determination based on actual financial data. Waiver applications based on projections may require additional information (such as actual data, or historical trend data) to be considered and processed. In addition, waiver applications based on projected data will, if approved, be subject to a conditional approval limited to the extent that the projected data matches the actual data at the end of the applicable Covered Reporting Period. Therefore, it is important that an individual/entity make a good faith effort to accurately project data as outlined in the Covered Provider Determination section, the Administrative Expenses calculation section and Executive Compensation determination and calculation section.

Covered Providers seeking a waiver from either the Executive Compensation or Administrative Expenses limitations must first create a user account. After that account is created, the Covered Provider may then apply for a waiver from the Administrative Expenses limitations or for a Covered Executive.

Administrative Expenses Waiver Application Requirements:

1. Covered Operating Expenses
2. Administrative Expenses and Percentage
3. Program Services Expenses and Percentage
4. Rationale for Exceeding the Limits
5. A description of the unavailability of such expenses
6. Provide evidence of the impact not paying such expenses would have on the Covered Provider
7. A description of the control processes utilized
8. A description of any alternative funding sought

Executive Compensation Waiver Application Requirements:

1. Covered Executive's Name (if applicable)
2. Position/Title
3. Executive Compensation provided to the Covered Executive
4. Executive Compensation derived from SF/SAP
5. A description of compensation provided to comparable executives
6. A description of how essential the executive is to the Covered Provider
7. A description of the compensation review process
8. Disclosure of whether the compensation exceeds the 75<sup>th</sup> percentile of comparable executives, and if so by how much and a description of the rationale for providing such compensation
9. A description of the qualifications of the executive
10. A description of any recruiting alternatives pursued

## VI. Plans of Corrective Action and Penalties

If a Covered Provider is found to be out of compliance with the requirements in the regulations, either through the review of an *EO #38 Disclosure Form* or through failure to submit an *EO #38 Disclosure Form*, State agencies will commence corrective action with the Covered Provider. This is considered the Plan of Corrective Action/Penalties period.

If non-compliance is determined, a *Notice of Determination of Non-Compliance* will be sent to the Covered Provider, outlining the basis for the determination. The Covered Provider then has 30 calendar days in which to submit additional or clarifying information. If additional or clarifying information is submitted, the State agencies will examine that information to determine whether to uphold the finding of non-compliance or find the Covered Provider in compliance. If additional or clarifying information is not submitted, the *Notice of Determination of Non-Compliance* becomes final and a *Notice to Cure* will be sent to the Covered Provider. The *Notice to Cure* will give the Covered Provider no less than six months to correct any violations, and require the submission of a *Corrective Action Plan (CAP)* within 30 calendar days of receipt of the *Notice to Cure*.

If a Covered Provider is required to submit a *CAP*, the *CAP* will outline specific actions to be taken and identify a timeline for achieving milestones and completing the *CAP*. Once received, the State agencies have thirty (30) calendar days in which to approve, request clarification, or request alternations to the *CAP*. Once approved by the State agencies, the Covered Provider has 6 months in which to implement the *CAP*, unless an alternative time period is approved by the State agencies. At the conclusion of the implementation period, the State agencies may

request information to determine if the *CAP* was properly implemented. If the *CAP* was properly implemented, the matter is then considered closed; if the *CAP* was not properly implemented, the State agencies will issue a *Notice of Failure to Cure*.

The *Notice of Failure to Cure* will outline the factual basis for the determination and any additional actions to be taken against the Covered Provider, including modifications to the *CAP* or the issuance of a *Notice of Sanctions Due to Non-Compliance* and the Covered Provider's opportunity to appeal. *Notice of Sanctions Due to Non-Compliance* may include, but is not limited to, redirection of SF/SAP from the Covered Provider, changes to the Covered Provider's license/operating certificate, changes to any contracts or other agreements, and referral for legal action.

A Covered Provider may file a written *Request for Appeal* to a *Notice of Sanctions Due to Non-Compliance* within thirty (30) calendar days of receipt, containing an explanation of the basis for the challenge and all documentation to support the Covered Provider's position. If such an appeal is submitted, the State agencies will review and make a written determination, providing a final *Notice of Decision on Appeal* to the Covered Provider. If the Covered Provider is found to be non-compliant, the sanctions outlined in the *Notice of Sanctions Due to Non-Compliance* will be imposed.

## Section A.

# **COVERED PROVIDER STATUS DETERMINATION**

The regulations apply only to those individuals/entities that qualify as Covered Providers. Use of the Covered Provider Determination Section is recommended, but not required, to determine an individual's/entity's status. However, the provider must be able to demonstrate how it determined that its Covered Provider status in the event of an audit. Therefore, the provider should keep a copy of the determination summary or maintain a copy of the calculations and any other documentation that were used to determine whether they are or are not covered.

When using the Covered Provider Determination Section (CPDS):

1. Review all guidance, regulations, definitions, and terminology before completing the form.
2. The method of accounting used by the individual/entity in producing annual financial reports should be used in all EO38 related calculations.
3. The CPWS does not necessarily contain all scenarios or factors that individuals/entities must consider when determining Covered Provider status. Completion of the worksheet should not be exclusively relied upon for determining Covered Provider status, as it relies upon other calculations and worksheets for its completion.
4. Supporting documentation, including any of the recommended EO38 worksheets utilized, should be kept on file by the individual/entity, and provided to the State, upon request.
5. Keep a record of the source documents used in preparation of any worksheets and calculations.

To complete the CPDS, an individual/entity will have to access its original source information, answer specific questions, and, at certain points in the section, will be directed to recommended sub-processes.

The topic areas included in the CPDS described within this document are:

- A. Initial Exemptions
- B. Reporting Period
- C. Program Services
- D. Additional Exemptions
- E. State Funds/State Authorized Payments (SF/SAP) Received
- F. Total In-State Revenues
- G. State Funds/State Authorized Payments (SF/SAP) as a Percentage of In-State Revenues

The use of this section and its associated sub-processes yields the following results:

- Determination of the individual's/entity's reporting periods
- Calculation of the SF/SAP for use in administering the \$500,000 test
- Calculation of the percentage of SF/SAP as in-state revenues for use in administering the 30% test
- Information to determine the individual's/entity's status as a Covered Provider for the CRP

### **Procedure**

The following procedure for determination of Covered Provider status is suggested.

#### **A. Initial Exemption<sup>a</sup>**

If an individual/entity meets any of the criteria delineated in 1 through 4 below, that individual/entity is not considered a Covered Provider and accordingly, is exempt from the provisions of the regulations, including the need to submit an EO 38 Disclosure Form and apply for a waiver from the limitations contained within the regulations.

- 1) The individual/entity is a state, county or local government unit in NYS
- 2) The individual/entity is one of the tribal governments for one of the nine nations recognized by NYS. Those nine nations are: Seneca, St. Regis Mohawk, Cayuga, Tonawanda, Tuscarora, Onondaga, Oneida, Unkechaug and Shinnecock.
- 3) The individual/entity is a subdivision or subsidiary of a state, county or local government in NYS
- 4) The individual/entity is a subdivision or subsidiary of one of the tribal governments for one of the nine nations recognized by NYS

IF AN INDIVIDUAL/ENTITY MEETS ANY OF THE CRITERIA OUTLINED ABOVE, THAT INDIVIDUAL/ENTITY IS **NOT CONSIDERED A COVERED PROVIDER** AND ACCORDINGLY, IS EXEMPT FROM THE PROVISIONS OF THE REGULATIONS.

IF AN INDIVIDUAL/ENTITY DOES NOT MEET ANY OF THE CRITERIA OUTLINED ABOVE, THAT INDIVIDUAL/ENTITY MUST PROCEED TO THE NEXT PART TO DETERMINE THEIR COVERED PROVIDER STATUS.

## **B. Reporting Periods**

Under the regulations, the Reporting Period is that annual period of time to be used by providers for EO 38 compliance and reporting. The Covered Reporting Period (CRP) is the provider's most recently completed annual Reporting Period commencing on or after July 1, 2013. The CRP and the one-year period immediately preceding the CRP are used to determine Covered Provider status, as well as the timing of various parts of the waiver and reporting process. However, the individual/entity providing Program Services must first define their Reporting Period and determine which Reporting Period is the first CRP. This section is intended to offer guidance in this determination.

The regulations provide for some flexibility in determining the individual's/entity's CRP. In instances where the individual/entity is required to submit an annual Cost Report, then the Reporting Period must run concurrent with the period covered by the Cost Report. Lacking a Cost Report, the individual/entity may use either of two options to determine the CRP: 1) the calendar year; or, 2) the individual's/entity's fiscal year.

*NOTE: Only those Cost Reports recognized for EO 38 purposes may be used by an individual/entity to determine the CRP. Those Cost Reports are listed in Appendix C.*

COST REPORT
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For providers required by the State to file an annual Cost Report, a period of one year coinciding with the same time frame required by the State in the Cost Report(s) shall be used for the individual's/entity's reporting period. For individuals/entities that file a Cost Report with more than one of the State agencies that have published the regulations, the individual/entity may choose the Cost Report to be used to determine its reporting period.

If there is no cost report required of the provider, the reporting period is at the option of the provider:

CALENDAR YEAR
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a. A period of one Calendar Year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup> or,

FISCAL YEAR
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b. A period of one Fiscal Year (FY) coinciding with the same time frame as the fiscal year used by the provider.

### Examples

The following examples illustrate: 1. the determination of an individual's/entity's Reporting Period; and 2. the determination of that individual's/entity's CRP and the one-year period immediately prior to the CRP.

1. No cost report required:

On July 1, 2013, Companies Red and Purple are engaged in contracting activities with New York State and are not required by any NYS Agency to file annual cost reports. Accordingly, each company may determine its own CRP.

Company Red chooses as its Reporting Period the calendar year. Thus, *the first full CRP for Company Red following the 7/1/13 effective date of the limitations contained within the regulations would be 1/1/2014 through 12/31/2014. The period immediately preceding the CRP would be 1/1/2013 through 12/31/13.*

Company Purple chooses to use as its Reporting Period the company's fiscal year; annually this is a period beginning 6/1 and ending 5/31. Thus, *the first full CRP for Company Purple following the 7/1/13 effective date of the limitations contained within the regulations would be 6/1/2014 through 5/31/2015. The period immediately preceding the CRP would be 6/1/2013 through 5/31/14.*

## 2. Cost Report Required:

On July 1, 2013, Companies Green and Pink are involved in contracting activities with multiple NYS Agencies and are required to file an annual Cost Report by one or more of those agencies.

Company Green has been required, since 2008, by one NYS Agency to file an annual Cost Report covering its fiscal activities using a reporting cycle beginning each year on October 1<sup>st</sup>. For purposes of the regulations, this annual cycle would be used as its CRP. Accordingly, *the first full CRP for Company Green following the effective date of the limitations contained within the regulations would be 10/1/2013 through 9/30/2014. The period immediately preceding the CRP would be 10/1/2012 through 9/30/2013.*

Company Pink is required by three NYS Agencies to file three different annual Cost Reports and the timing of the reporting cycles for each of these Cost Reports varies by requesting agency:

- Agency P: 4/1 through 3/31;
- Agency Q: 9/1 through 8/31;
- Agency Z: 10/1 through 9/30.

Company Pink determines that the Cost Report associated with the largest amount of funding is the Cost Report filed with Agency Z and the Cost Report period is from 10/1 through 9/30. Thus, *the first full CRP for Company Pink following the effective date of the limitations contained within the regulations would be 10/1/2013 through 9/30/2014. The period immediately preceding the CRP would be 10/1/2012 through 9/30/13.*

## C. Program Services

This step requires an entity to examine its service profile to determine if Program Services defined by the regulations are provided. If an individual/entity does not provide Program Services as defined by the regulations in the CRP, then the regulations do not apply.

Therefore, the entity/individual does not need to submit an EO 38 Disclosure Form or apply for a waiver from the limitations contained within the regulations.

IF AN INDIVIDUAL/ENTITY DOES NOT PROVIDE PROGRAM SERVICES, THAT INDIVIDUAL/ENTITY IS **NOT CONSIDERED A COVERED PROVIDER** AND ACCORDINGLY, IS EXEMPT FROM THE PROVISIONS OF THE REGULATIONS.

IF AN INDIVIDUAL/ENTITY PROVIDES PROGRAM SERVICES, THAT INDIVIDUAL/ENTITY MUST PROCEED TO THE NEXT PART TO DETERMINE THEIR COVERED PROVIDER STATUS.

**GO TO STATE FUNDS/STATE-AUTHORIZED PAYMENTS (SF/SAP)**  
**CALCULATION WORKSHEET**

To complete the remainder of the Covered Provider determination, the SF/SAP must first be calculated for the CRP and the one-year period immediately prior to the CRP. The guidance associated with the SF/SAP Calculation Worksheet contained within Section B can assist with these calculations. Once these figures are calculated, they can be used to complete the remainder of the Covered Provider Determination Worksheet.

## **D. Additional Exemptions**<sup>a</sup>

### To determine the answer to question 4.a., consider:

Is the individual/entity an individual professional, partnership, S Corporation or other entity for which at least 75 percent of its Program Services paid for by SF/SAP were provided by the individual professional(s), by the partner(s) or by the owner(s) of the corporation or entity, themselves, rather than by employees or contractors?

### To determine the answer to question 4.b., consider:

Does the individual/entity provide primarily or exclusively products, rather than services, in exchange for SF/SAP? Examples of such entities that are typically purveyors of products, rather than services, are pharmacies and medical equipment suppliers. For the purpose of applying this exemption, the individual's/entity's percentage of revenues derived from products rather than from services must be greater than 50 percent. An individual/entity seeking to invoke this exception will need to calculate the percentage of revenues for services and for products, as part of its total revenues. This calculation should be based on the individual's/entity's method of accounting and kept on file, as part of its supporting documentation.

### To determine the answer to question 4.c., consider:

Does the individual/entity provide only child care services and only receive child care subsidies pursuant to Title 5-C or Section 410 of the Social Services Law?  
Individuals/entities that also receive SF/SAP that are not child care subsidies pursuant to Title 5-C or Section 410 of the Social Services Law do not qualify for this exemption and must continue with the Covered Provider determination process.

To determine the answer to question 4.d., consider:

**Office of Children and Family Services (OCFS) exemption:** Does the individual/entity receive public funding exclusively from OCFS and a social services district for maintenance costs for children cared for through a residential placement made by a committee on special education under the Education Law?

**Department of Health (DOH) exemption:** Does the individual/entity receive SF/SAP exclusively through/from the Department of Health and is NOT on the following list of providers:

- hospitals and nursing homes, both as defined in public health law article 28;
- home care services agencies,, licensed home care agencies, certified home health agencies, residential health care facilities, long term home health care programs, AIDS home care programs, all as defined in public health law article 36;
- hospice residences as defined in public health law article 40;
- assisted living residences and enhanced assisted living residences as defined in public health law article 46-B;
- ambulance services and advanced life support first response services as defined in public health law article 30;
- adult day health care as defined in 10 NYCRR part 425;
- health maintenance organizations, as defined in Article 44 of the public health law and other entities approved to operate by the department under article 44 of the public health law;
- intermediate care facilities as defined in article one of the social services law;
- entities conducting evaluations or providing services in the early intervention program established in Title II-A of Article 25 of the public health law;
- assisted living programs as defined in section 461-l of the social services law; or
- an independent practice association or a management contractor, as such terms are defined in 10 NYCRR part 98, that is a related organization to a covered provider.

Corporate Families

An exemption listed in the regulation, but that is not on the CPDS involves entities within the same corporate family as a covered provider, including parent or subsidiary corporations or entities, **unless** such corporation or entity would otherwise have qualified as a Covered Provider. The CPDS has been designed to be applied to all entities, including those within the same corporate family as a Covered Provider, to allow them to determine their status as a Covered Provider, independent of a parent or subsidiary corporation or entity. An individual/entity does not become a Covered Provider merely because it is in the same corporate family as a Covered Provider. If an individual/entity is in the same corporate family as a Covered Provider, to determine its own Covered Provider status, that individual/entity should consider only funding that it received when completing the CPDS.

IF AN ENTITY/INDIVIDUAL QUALIFIES FOR ANY OF THE EXEMPTIONS CONTAINED WITHIN QUESTIONS 4a, 4b, 4c, OR 4d, THAT ENTITY/INDIVIDUAL **IS NOT A COVERED PROVIDER** DURING THE CRP, AND ACCORDINGLY, IS EXEMPT FROM THE PROVISIONS OF THE REGULATIONS.

IF AN ENTITY/INDIVIDUAL DOES NOT QUALIFY FOR ANY OF THE EXEMPTIONS CONTAINED WITHIN QUESTIONS 4A, 4B, 4C OR 4D, THAT ENTITY/INDIVIDUAL MUST PROCEED TO THE NEXT PART TO DETERMINE THEIR COVERED PROVIDER STATUS.

### **Covered Provider Tests**

This section of the guidelines is intended to assist providers in determining if they meet the \$500,000 two-year average and 30% in-state revenue thresholds required to qualify as a Covered Provider. In order to be considered a Covered Provider an individual/entity providing Program Services must have received SF/SAP during the CRP and the one-year period immediately preceding the CRP. By this point, individuals/entities must have calculated their SF/SAP for the CRP and the one-year period immediately preceding.

#### **E. State Funds/State-Authorized Payments (SF/SAP) Received**

Enter the amount of SF/SAP calculated to have been received in the CRP and the one-year period immediately prior.

##### **State Funds/State Authorized Payments (SF/SAP) Received**

One of the criteria used to determine Covered Provider status is the total dollar value of SF/SAP received by an individual/entity providing Program Services during the CRP and the one-year period immediately prior. Once SF/SAP calculations are performed, the individual/entity must determine within the CRP and the one-year period immediately prior – when taken together – whether such funding averages at least \$500,000 for each period.

The following questions on the CPDS are designed to assist in applying the \$500,000 test in the regulations.

*Answer CPDS question 5:*

If *no* SF/SAP were received in the CRP, the individual/entity need not continue in completion of the form. The individual/entity is **not a Covered Provider**.

If SF/SAP were received in the CRP, the individual/entity must answer CRWD question 6:

*Answer CPDS question 6:*

If *no* SF/SAP were received in the one-year period immediately preceding the CRP, the individual/entity need not continue in completion of the form. The individual/entity is **not a Covered Provider**.

If SF/SAP were received in the one-year period immediately preceding the CRP, the CPDS will calculate the average of the funding received in these two time periods.

*Calculation Methodology:* The CPDS collects and adds the amounts of SF/SAP received in the CRP and the one-year period immediately preceding the CRP and divides the total by two. That total is displayed on line 6a of the CPDS.

**\$500,000 Two-year Average Funding Test:** An individual/entity for which the average amount of SF/SAP received in the CRP and the one-year period immediately preceding exceeds \$500,000 must continue in the Covered Provider determination by performing the 30% test. Conversely, when this average is less than \$500,000 the individual/entity is not considered a Covered Provider and accordingly, is exempt from the provisions of the regulations.

The \$500,000 Two year Average Funding Test is performed by answering this question:

**Is the resulting average amount greater than \$500,000?**

If the resulting average amount is not greater than \$500,000, the individual/entity is **not a Covered Provider**.

If the resulting average amount is greater than \$500,000, the individual/entity must continue with the Covered Provider determination process.

## F. Total In-State Revenues

The calculation of the SF/SAP as a percentage of in-state revenues is a two-step process. First, the individual/entity must record the amount of total in-state revenues in the CRP and the one-year period immediately preceding. Second, the SF/SAP amount for both the CRP and the period immediately preceding must be divided by the relative amounts of in-state revenues.

Section F of the CPDW assists individuals/entities in determining their in-state revenues, which are revenues received from and in connection with activities conducted within NYS. In-state revenues may include revenues received from outside NYS if those revenues were used in connection with activities within NYS. This calculation must be performed for the CRP and the one-year period immediately preceding.

The CPDS will use the data entered in response to questions 5 and 7, and 6 and 8 to calculate the SF/SAP as a Percentage of In-state Revenues received in the CRP and that received in the one-year period immediately preceding, respectively, and will display the percentage for each period.

## G. SF/SAP as Percentage of In-State Revenues

**30% of In-State Revenues Received Test:** Section G of the CPDS provides the results of the 30% test for both the CRP and the one-year period immediately preceding. This test involves calculating whether at least 30% of an individual's/entity's total in-state revenues were derived from SF/SAP; a calculation that must be performed for both the CRP and the one-year period immediately preceding.

### Interpretation of Results – CRP

If the individual/entity did not receive >30% of its in-state revenues from SF/SAP in the CRP, the individual/entity is **not a Covered Provider** and accordingly, is exempt from the provisions of the regulations

If the individual/entity did receive > 30% of in-state revenues from SF/SAP in the CRP, the individual/entity needs to evaluate its status further by evaluating the SF/SAP percentage for the one-year period immediately prior to the CRP.

### Interpretation of Results – One-year period immediately prior to CRP

If the individual/entity did not receive >30% of its in-state revenues from SF/SAP in the one-year period immediately preceding the CRP, the individual/entity is **not a Covered Provider** and accordingly, is exempt from the provisions of the regulations

If the individual/entity did receive > 30% of its in-state revenues from SF/SAP in the CRP **and** the one-year period immediately preceding, the individual/entity has met all of the Covered Provider tests and **is considered a Covered Provider.**

#### REMEMBER

A Covered Provider must have received a two-year average amount of SF/SAP greater than \$500,000 in the CRP and the one-year period immediately prior to the CRP.

In addition to meeting that condition, a Covered Provider must have received greater than 30% of its in-state revenues from SF/SAP for **both** of those periods.

## Section B.

# **STATE FUNDS/STATE-AUTHORIZED PAYMENTS**

# **CALCULATION**

As part of the Covered Provider Determination Section (CPDS), an individual/entity must determine the amount of State Funds/State-Authorized Payments (SF/SAP) it received during the CRP and the one-year period immediately prior. To assist individuals/entities in calculating the SF/SAP they received in the CRP and the one-year period immediately prior, a SF/SAP Worksheet has been developed.

Calculation of the amount of SF/SAP requires an individual/entity to:

- a. Determine whether to calculate SF/SAP by the amount of funding received from a state agency as a whole, or by each Government Program from which funds were received. To assist individuals/entities in determining its preferred method of calculation, a list of Government Programs that includes all SF/SAP has been developed along with guidance on how to use the list of government programs (see Appendix B.).
- b. Identify SF/SAP payments received for the CRP and for the one-year period immediately prior and calculate the Gross Total for both time periods, related to each State agency/Government Program, depending upon which method of calculation will be used. *Note: Calculations for both time periods are necessary to complete the CPDW and determine whether an individual/entity qualifies as a Covered Provider for the CRP.*
- c. Calculate the amount of funds received that should be excluded from the calculation of SF/SAP.
- d. Calculate the total amount of SF/SAP received from all appropriate agencies/programs.

### **Process**

In order to complete the SF/SAP Worksheet, the individual/entity will need to decide how its funding is best calculated. It may be easier for an individual/entity to calculate aggregate funding received from individual State agencies (DOCCS, OMH, OTDA, etc.) or by individual

program (Ambulatory Care Training Program [from DOH], Witness Protection Program [from DCJS], Elderly Abuse Prevention [from NYSOFA], etc.). The list of Government Programs has been compiled to assist individuals/entities in recognizing funding that could be considered SF/SAP.

### **Section B. – State Agencies and Government Programs**

There are two ways to calculate SF/SAP received. The method chosen largely depends upon the fiscal information available to the individual/entity. The individual/entity may base the calculation on aggregate funding by each State agency or by summing individual program amounts. The way an individual/entity completes Section B will vary depending on the method chosen by the individual/entity to calculate the amounts.

Examples

<b>Aggregate Funding Amount by State Agency</b>
---

An individual/entity identifies the funding received from each State agency and completes the SF/SAP Worksheet in this way:

	Column A	Column B	Column C
B1.	DOH	OMH	OPWDD
B2.	N/A	N/A	N/A
B3.	\$ 5,000,000	\$ 2,000,000	\$ 450,000

Multiple sheets should be used to report and calculate funding from more than four State agencies.

- **OR** -

<b>Funding by Individual Program</b>
--

An individual/entity identifies the funding in support of each Government Program under which it provides Program Services. The entity is able to identify the State agency source of the funds and completes the SF/SAP Worksheet in this way:

DOH Ambulatory Care Training Program (ACTP):	\$ 500,000
DCJS Witness Protection Program (WPP):	\$ 500,000
NYSOFA Elderly Abuse Prevention (EAP):	\$ 250,000

	Column A	Column B	Column C
B1.	DOH	DCJS	NYSOFA
B2.	ACTP	WPP	EAP
B3.	\$500,000	\$500,000	\$250,000

Multiple sheets should be used to report and calculate funding from more than four programs

**Complete Section C. – State Funds/State Authorized Payments (SF/SAP) Calculation**

This section of the Worksheet allows the individual/entity to report funding related to the specific exclusions provided in the regulations by each agency funding amount or Government Program (depending upon the method that was used to complete Section B) and adjust the totals contained in Section B.3., columns A through E, by the total amount of exclusions. In this step, the amount contained in Section B.3. is considered the gross total SF/SAP.

The worksheet then totals the exclusions on line 9, Columns A-E, subtracts that amount from the amounts reported in Section B and reports that amount on line 10, Columns A-E. In this step, line 11 displays the Net Total SF/SAP.

**Once completed for the CRP, the individual/entity must then perform the same calculations of SF/SAP received during the one-year period immediately prior to the CRP.**

**ONCE THE SF/SAP CALCULATION HAS BEEN COMPLETED FOR THE CRP AND THE ONE-YEAR PERIOD IMMEDIATELY PRIOR, RETURN TO COVERED PROVIDER DETERMINATION WORKSHEET STEP D.**

## Section C.

# **ADMINISTRATIVE EXPENSES AND PROGRAM SERVICES EXPENSES CALCULATION**

*This section is for individuals/entities that have determined that they qualify (or are projected to qualify) as a Covered Provider for the CRP. Completion of this section requires previous calculation of the SF/SAP received for the CRP.*

*NOTE: For organizations that receive rate/fee-based SF/SAP and are therefore unable to calculate specific costs paid with such SF/SAP, these providers may instead perform such calculations based upon their entire revenue.*

This section of the Guidance is intended to present a suggested method to assist Covered Providers in calculating the amount and percentage of Administrative Expenses during a CRP in order to determine compliance with the applicable regulatory limits. Guidance concerning the use of worksheets and methodologies for performing calculations is provided as a recommendation only. Regardless of the approach to calculating Administrative Expenses, supporting documentation should be maintained by the Covered Provider to be provided to State agencies upon request.

### **Administrative Expenses Limits:**

- For CRPs commencing between July 1, 2013 and June 30, 2014 – Unless a waiver is granted, no less than 75% Program Service Expenses (no more than 25% Administrative Expenses) as a proportion of Covered Operating Expenses is permitted.
- For CRPs commencing between July 1, 2014 and June 30, 2015 – Unless a waiver is granted, no less than 80% Program Services Expenses (no more than 20% Administrative Expenses) as a proportion of Covered Operating Expenses is permitted.
- For CRPs commencing July 1, 2015 and thereafter – Unless a waiver is granted, no less than 85% Program Services Expenses (no more than 15% Administrative Expenses) as a proportion of Covered Operating Expenses is permitted.

The regulations define Administrative Expenses as those expenses paid with SF/SAP that are incurred in connection with a Covered Provider's management and overhead, but which are not attributable directly to the provision of Program Services. Program Services Expenses are incurred in direct connection with the provision of Program Services. Covered Operating Expenses are the sum of Program Services Expenses and Administrative Expenses for a Covered Provider.

The limitations on Administrative Expenses apply to the percentage of Covered Operating Expenses of a Covered Provider paid for with SF/SAP. Therefore, only SF/SAP should be considered when determining a Covered Provider's amount of Covered Operating Expenses.

### **Fiscal Framework**

**State Funds/State Authorized Payments = Covered Operating Expenses + Other Than  
Covered Operating Expenses**

$$\text{SF/SAP} = \text{COE} + \text{O}$$

Under the regulations, a Covered Provider's Covered Operating Expenses (Administrative Expenses and Program Services Expenses), combined with other expenses (those paid with SF/SAP but excluded from both Administrative Expenses and Program Services Expenses) that are not considered Covered Operating Expenses, should equal the total of SF/SAP a Covered Provider received.

It follows, then, that the sum of a Covered Provider's Administrative Expenses and Program Services Expenses should equal a Covered Provider's Covered Operating Expenses:

**Covered Operating Expenses = Admin. Expenses + Program Services Expenses**

$$\text{COE} = \text{AE} + \text{PSE}$$

Represented as an equation:

**State Funds/State Authorized Payments = Admin. Expenses+ Program  
Services Expenses + Other Expenses**

$$\text{SF/SAP} = \text{AE} + \text{PSE} + \text{O}$$

**Program Services Expenses and Administrative Expenses Worksheet Content** To complete the Program Services Expenses and Administrative Expenses Worksheet (the worksheet) calculations, a Covered Provider will have to consider its fiscal and programmatic records to determine those expenses that qualify as Covered Operating Expenses (Program Services Expenses and Administrative Expenses) paid during the CRP using SF/SAP. Once the Covered Provider has entered its Program Services Expenses, Administrative Expenses, and expenses that are considered Other Than Covered Operating Expenses (those expenses that are considered neither Program Services Expenses nor Administrative Expenses), the worksheet will allow the Covered Provider to determine:

1. Compliance with the Administrative Expense limitations; and
2. The necessity to secure a waiver of Administrative Expense limits.

When using the worksheet:

1. Review all guidance, regulations, definitions, and terminology before completing the form.
2. The method of accounting used by the Covered Provider in producing annual financial reports should be used in all EO38 related calculations.
3. All supporting documentation, including any of the recommended EO38 worksheets utilized, should be kept on file by the Covered Provider, and provided to the State, upon request.
4. Keep a record of the source documents used in preparation of any worksheets and calculations.

### **Process**

The following is a recommended process for a Covered Provider to calculate Administrative Expenses and determine compliance with the limits on the allowable percentage of Administrative Expenses under the regulations.

The Program Services Expenses and Administrative Expenses Worksheet is designed to capture the amounts of Administrative Expenses and Program Services Expenses, and calculate the percentages of Covered Operating Expenses. These percentages can then be evaluated against the limitations set by the regulations.

AE%	<b>Administrative Expenses % = AE/COE X 100</b>
PSE%	<b>Program Services Expenses % = PSE/COE X 100</b>
<b>AE% + PSE% = 100% COE</b>	
<div style="border: 1px solid black; padding: 2px 10px; display: inline-block;">CHECK</div>	

*TIP: When calculating Administrative Expenses and Program Services Expenses, it may be easiest to use the same methodology used for calculating SF/SAP, i.e., using either the “government program-by-government program method,” or by calculating a percentage of overall revenue received from a state agency.*

**1. Determine SF/SAP received for the Covered Reporting Period**

Since Administrative Expenses are a component of SF/SAP, and the remainder of SF/SAP is comprised of Program Services Expenses and Other Than Covered Operating Expenses, a Covered Provider must determine the total amount of SF/SAP received from all sources during the Covered Reporting Period.

**2. Calculate the amount of Program Services Expenses, Administrative Expenses, and other expenses**

Utilizing the Program Services and Administrative Expenses Worksheet, the SF/SAP received by the individual/entity will be apportioned under each category of expense.

Report amounts under each category: Administrative (A), Program Services (PS), and Other Than Covered Operating Expenses (O) for each type of expense/expense name (e.g., Salaries and Benefits –Direct Care and other). Use the hyperlinks provided for reference to the definitions of the type of expense.

*TIP: Familiarize yourself with those expenses that are funded with SF/SAF, which are not Program Services Expenses or Administrative Expenses, but are considered Other Than Covered Operating Expenses, so these expenses are not inadvertently included in the Program Services Expenses and Administrative Expenses categories.*

The worksheet is structured to provide for reporting of dollar amounts in specific items of expense, reflected in the column entitled “Expense Name,” which lists items 1-9, 9a-19. Columns labeled (A), (B), and (C) contain data entry cells for reporting dollar amounts

sorted by Program Services, Administrative, and Other (Than Covered Operating Expenses), respectively, related to each of the items of expense.

**Complete the worksheet for A. Program Services Expenses and B. Administrative Expenses**

Dollar amounts for expense Items 1-9 and 9a are to be reported in Column (A) Program Services.

Dollar amounts for expense Items 10 – 13 are to be reported in Column (B) Administrative.

**Example**

Under the category *Program Services (A)*, a Covered Provider has determined that out of the total amount of SF/SAP received during the Covered Reporting Period, a total of \$500,000 was paid for *Salaries and Benefits-Direct Care and Other* and has entered that amount in expense item 1. The provider determined that these payments met the definition of this category by clicking on hyperlink “b”, which provides this definition of the category:

Expense Name	(A) Program Services	(B) Administrative	(C) Other	Notes <a href="#">a</a>
<b>A. Program Services Expenses</b>				
<i>Salaries and Benefits (Program Services):</i>				
1. Salaries and Benefits-Direct Care and Other	\$ 500,000			<a href="#">b</a>
2. Salaries and Benefits-QA				<a href="#">c</a>
<i>Expenses (Program Services)</i>				
3. Travel (to/from Client residence)				<a href="#">d</a>
4. Direct Care Supplies				
5. Public Outreach/Education/Personnel Training				
6. IT/Computer Services and Systems				
7. QA/QC Expenses				
8. Legal Expenses				
9. Other, including Program Service related housing				<a href="#">e</a>
<b>B. Administrative Expenses</b>				
<i>Salaries and Benefits (Administrative):</i>				
10. Salaries and Benefits-QA				<a href="#">f</a>
<i>Expenses (Administrative):</i>				
11. Legal				<a href="#">g</a>
12. Office Operations				<a href="#">h</a>
13. Other				<a href="#">i</a>

b **Salaries and Benefits-Direct Care and Other (Program Services)** - that amount expended and attributable to that portion of salaries and benefits of staff providing particular program services, including, for example, employees or contractors providing direct care to clients and supervisory personnel and support personnel whose work is attributable to a specific program in whole or in part and contributes directly to the quality or scope of program services provided.

**Complete the Worksheet to account for C. Other Expenses.**

Complete items of expense 14-19 in column (C) *Other*. This step is necessary to account for all expenses involving SF/SAP received within the CRP.

C. Other than Covered Operating Expenses			
14. Capital Expenses			k
15. Property Rental/Mortgage/Maintenance			l
16. Government taxes/assessments paid/payments in lieu of taxes			m
17. Equipment Rental/Depreciation/Interest			n
18. Non recurring/unanticipated >\$10,000			o
19. Salary and Benefits (Policy Development/Research)			p

Check Calculations – After the amounts have been entered in items of expense 1-9, 9a, and 10-19, the spreadsheet will calculate the category totals and report them on line 20. The Covered Operating Expenses or the sum of Program Services (Column A) and Administrative Services (Column B) is also calculated and reflected on line 21.

**Determine D. Category Totals and Percentages**

From this information, the worksheet calculates the percentages of Covered Operating Expenses, detailing the percentage of Program Services Expenses and Administrative Expenses.

	Program Services	Administrative	Other	
D. Category Totals	\$ 500,000	\$ -	\$ -	q
20. Covered Operating Expenses (A+B)	\$ 500,000			r
21. % Program Services Expenses	100.0%			
22. % Administrative Expenses	0.0%			

If the total amounts in the Program Services, Administrative and Other columns do not match the known SF/SAP, as identified in the SF/SAP Worksheet, it is possible an error has been made in these forms/calculations. Check the source information, categorization of amounts, and data entry and correct any errors identified.

### 3. Determine Compliance with the Administrative Expenses Limitation

#### **Administrative Expenses Limits**

- For Covered Reporting Periods (CRPs) commencing between July 1, 2013 and June 30, 2014 – Unless a waiver is granted, no less than 75% Program service expenses (no more than 25% Administrative Expenses) as a proportion of covered operating expenses is permitted.
- For CRPs commencing between July 1, 2014 and June 30, 2015 – Unless a waiver is granted, no less than 80% Program Services Expenses (no more than 20% Administrative Expenses) as a proportion of covered operating expenses is permitted.
- For CRPs commencing July 1, 2015 and thereafter – Unless a waiver is granted, no less than 85% Program Services Expenses (no more than 15% Administrative Expenses) as a proportion of covered operating expenses is permitted.

Allowable administrative expenses are based on the percentage of the Covered Operating Expenses that were defined as Administrative Expenses.

#### **Example**

The CRP is from July 1, 2013 to June 30, 2104. The Covered Provider's Administrative Expenses as a percentage of Covered Operating Expenses are calculated to be 25.2%. Because 25.2% is greater than the limit of 25% for the first Reporting Period, the Covered Provider has exceeded the limits on allowable Administrative Expenses by 0.2%. The provider must either take action to reduce its Administrative Expenses prior to the close of the applicable reporting period, or seek a waiver from the limit on Administrative Expenses. If no waiver is granted, the Covered Provider will be subject to corrective action and potentially penalties.

**Section D.**  
**COVERED EXECUTIVE DETERMINATION,**  
**EXECUTIVE COMPENSATION CALCULATION,**  
**AND COMPLIANCE WITH EXECUTIVE**  
**COMPENSATION LIMITATIONS**

*This section is for individuals/entities that have determined that they qualify (or are projected to qualify) as a Covered Provider for the CRP.*

*NOTE: For organizations that receive rate/fee-based SF/SAP and are therefore unable to calculate specific costs paid with such SF/SAP, these providers may instead perform such calculations based upon their entire revenue.*

This section of the Guidance is intended to: 1) assist Covered Providers in determining which individuals qualify as a Covered Executive; 2) calculate the Executive Compensation provided to each Covered Executive; and, 3) determine compliance with the Executive Compensation limitations for each Covered Executive. Guidance concerning the use of worksheets and methodologies for performing calculations is provided as a recommendation only. Regardless of the approach used by the Covered Provider, supporting documentation should be maintained to be provided to State agencies upon request.

### **1. Determining Which Individuals are Covered Executives**

To assist Covered Providers in determining which individuals qualify as a Covered Executive, an Executive Compensation Calculation Worksheet has been developed. To use this worksheet, a Covered Provider will need to evaluate its staff with respect to their association to the Covered Provider and their role in the organization; access its original source of fiscal information; provide fiscal data for the gross executive compensation categories requested; and, at certain points in the form, may be directed to other recommended sub-processes.

The Executive Compensation Calculation Worksheet contains cells to capture specific information and performs the calculations to assist the Covered Provider. In the area of the

Executive Compensation Calculation Worksheet following section E, an evaluation of the Covered Executive's compliance with the regulatory compensation limits will be displayed.

#### Who to count?

Many of these potential Covered Executives have a direct relationship with the Covered Provider as compensated directors, trustees, managing partners, officers and key employees whose overall compensation exceeded \$199,000 during the CRP. Note that the regulations require that for Covered Providers with many Covered Executives, only the top ten should be counted. Covered Executives may also include those *imputed* from other related entities to the Covered Provider.

#### *Imputed Covered Executives*

In the event that a covered provider pays a related organization to perform administrative or Program Services, the Covered Executives of the related organization shall also be considered Covered Executives of the Covered Provider for purposes of reporting and compliance with the regulation, if more than 30 percent of such an imputed Covered Executive's compensation is derived from State Funds or State-authorized payments received from the covered provider.

*Note: A "related organization" shall have the same meaning as that provided in Schedule R of IRS form 990, available at <http://www.irs.gov/pub/irs-pdf/i990sr.pdf>, except that for purposes of the regulation, the related organization must have received or be anticipated to receive SF/SAP payments from a covered provider during an applicable reporting period.*

*Note: A related organization may be a subcontractor of a covered provider, but not all subcontractors of covered providers are related organizations.*

It may be helpful to think of "related organizations" as entities that are affiliates or subsidiaries or otherwise part of the covered provider's "corporate family," while a subcontractor may be any entity that contracts with a covered provider to perform a portion of the covered provider's work. This provision applies only to executives of

#### Who to exclude?

Exemptions from Covered Executive qualification exist in the regulations. Clinical or program personnel providing Program Services, including chairs of departments, heads of service, chief medical officers, directors of nursing, or similar types of personnel, who fulfill administrative functions that are directly attributable to and are comprised of Program Services, are exempt and should not be evaluated as, nor considered, Covered Executives.

### Compensation excluded from the Executive Compensation calculation

Compensation that is provided pursuant to a contract entered into between a Covered Provider and a Covered Executive prior to July 1, 2012 will not be subject to the limitations contained within the regulations until the end of the term of the contract or April 1, 2015, whichever comes first. Do NOT include this compensation in the calculation of Executive Compensation.

## 2. Calculating Executive Compensation for Each Covered Executive

Once a Covered Provider has created a list of potential Covered Executives, the worksheet will assist in analyzing each individual to determine the compensation provided for administrative work performed, compensation provided from all sources of revenue (All Funds) and compensation provided exclusively from SF/SAP. The worksheet also helps calculate remuneration made for Program Service provision. Individuals receiving Executive Compensation (as defined in the regulations) in excess of \$199,000 in the CRP will be identified by the worksheet, thus establishing a list of Covered Executives for the Covered Provider. Note that only forms of compensation defined in the regulation as Executive Compensation should be included on the calculation worksheet.

### Process

#### A. Enter the name and title of the potential Covered Executive

A. EXECUTIVE NAME AND TITLE					Notes	
	Prefix	First	MI	Last	Suffix	
1. Name of the potential "Covered Executive":	<input type="text"/>	<a href="#">a</a>				
2. Title of the potential "Covered Executive":	<input type="text"/>					

#### B. Enter the CRP for which the calculation of Executive Compensation is being made for the Covered Executive/position identified.

B. COVERED REPORTING PERIOD			
	From	To	
1. Covered Reporting Period (CRP)?	<input type="text" value="mm/dd/yyyy"/>	<input type="text" value="mm/dd/yyyy"/>	<a href="#">b</a>

C. Calculate the Gross Executive Compensation provided to the Covered Executive during the CRP.

C. GROSS COMPENSATION			
	All Funds	SF/SAP	
1. Salary and wages			<a href="#">C</a>
2. Bonus Compensation			<a href="#">C</a>
3. Dividends			<a href="#">C</a>
4. Distributions to a shareholder/partner			<a href="#">C</a>
5. Other cash payments			<a href="#">C</a>
6. Personal vehicles			<a href="#">C</a>
7. Housing			<a href="#">C</a>
8. Below-market loans			<a href="#">C</a>
9. Payment of personal travel, family travel, and entertainment			<a href="#">C</a>
10. Personal use of organization's property			<a href="#">C</a>
11. Other non-cash benefits			<a href="#">C</a>
12. Unique executive deferred compensation and retirement plan contributions			<a href="#">C</a>
13. Total (total of lines C-1 through C-12)	\$ -	\$ -	

D. Adjust the Gross Executive Compensation provided to the Covered Executive by excluding that compensation paid to a Covered Executive to provide Program Services.

D. PROGRAM SERVICES ADJUSTMENT			
1. Of the Total Gross Compensation calculated above, what amount was provided to render Program Services during the CRP?	<input type="text"/>	<input type="text"/>	<a href="#">E</a>

E. Determine the total amount of Executive Compensation provided to the Covered Executive during the CRP. The worksheet will automatically perform the calculations necessary.

E. TOTAL EXECUTIVE ORDER 38 COMPENSATION	\$ -	\$ -
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Once a Covered Provider has determined which individuals are Covered Executives and the Executive Compensation has been calculated for each Covered Executive, a Covered

Provider must then determine whether its Covered Executives are in compliance with the limitations contained within the regulations. If a Covered Provider's Covered Executives are not compliant with the regulatory limitations, then either the Covered Provider must take action to come into compliance, or seek a waiver. If a Covered Provider does not obtain a waiver and fails to come into compliance, penalties may be imposed.

### **3. Compliance with the Executive Compensation Limitations**

*Covered Providers should maintain all records pertaining to the review of Executive Compensation in excess of the \$199,000 limitation using all sources of funding, any materials generated resulting from this review, the comparability factors considered, and the rationale used to determine the appropriateness of compensation provided. Covered Providers should be prepared to produce meeting minutes that reflect the deliberations and discussions about compensation, the date and terms of approved compensation arrangements, independence in the review process, and recusal of individuals with conflicts of interest. Such information will not only be necessary for a Covered Provider to provide to state agencies to examine upon their request, but provides necessary justification should a Covered Provider seek a waiver to the limits on Executive Compensation.*

#### **Use of SF/SAP to provide Executive Compensation**

The first compliance test concerns the use of SF/SAP to provide Executive Compensation to a Covered Executive. A Covered Provider may not use more than \$199,000 in SF/SAP to provide Executive Compensation to any Covered Executive during the Covered Reporting Period, unless a waiver has been granted. Therefore, when a Covered Provider submits its EO #38 Disclosure Form, it must be able to demonstrate that it did not provide more than \$199,000 in Executive Compensation sourced exclusively from SF/SAP, or that a waiver of this requirement was granted. If a Covered Provider is unable to demonstrate that it is in compliance with this component of the regulations or unable to demonstrate that it received a waiver, it may be found in non-compliance. If non-compliance is determined, the Covered Provider will enter the Plan of Corrective Action phase, and may eventually be subject to penalties.

#### **Use of All Revenue Sources to provide Executive Compensation**

The second compliance test concerns the use of all revenue sources – not only revenue from SF/SAP – to provide Executive Compensation to a Covered Executive. Unless a waiver is granted, a Covered Provider may not provide Executive Compensation in excess of

\$199,000 during the Covered Reporting Period using any sources of revenue if either of two situations apply: 1) the Executive Compensation exceeds the 75<sup>th</sup> percentile of compensation provided to comparable executives; or 2) the Executive Compensation was not reviewed and approved by the Covered Provider's governing body, with certain conditions met. Therefore, when a Covered Provider submits its EO #38 Disclosure Form for the Covered Reporting Period, to demonstrate compliance, the Covered Provider must be able to show one of the following: 1) it did not provide more than \$199,000 in Executive Compensation from any sources of revenue (in which case it would have no Covered Executives to disclose); 2) it paid more than \$199,000 in Executive Compensation from any sources of revenue to a Covered Executive, but the Executive Compensation did not exceed the 75<sup>th</sup> percentile of that compensation provided to comparable executives **AND** that such compensation was reviewed and approved by the Covered Provider's governing body, constituted according to regulation; or, 3) it was granted a waiver authorizing the Executive Compensation provided to the Covered Executive. Stated differently, Executive Compensation from all sources of revenue may exceed \$199,000 so long as it remains below the 75<sup>th</sup> percentile of comparables **AND** was approved by the Covered Provider's governing body, with certain requirements met. If a Covered Provider is unable to demonstrate that it is in compliance with this component of the regulations or unable to demonstrate that it received a waiver, it may be found in non-compliance. If non-compliance is determined, the Covered Provider will enter the Plan of Corrective Action phase, and may be subject to penalties.

#### *Executive Compensation Examples*

- If a Covered Executive receives more than \$199,000 in Executive Compensation, is above the 75<sup>th</sup> percentile of comparable executives, but received governing body approval, the Covered Provider would be considered non-compliant.
- If a Covered Executive receives more than \$199,000 in Executive Compensation, is below the 75<sup>th</sup> percentile of comparable executives, but did not receive governing body approval, the Covered Provider would be considered non-compliant.
- If a Covered Executive receives more than \$199,000 in Executive Compensation, is below the 75<sup>th</sup> percentile of comparable executives and received governing body approval, the Covered Provider would be considered compliant.

## **Determining Compensation Comparability and the 75<sup>th</sup> Percentile**

To determine whether Executive Compensation provided to a Covered Executive exceeds the 75<sup>th</sup> percentile of compensation provided to comparable executives, a Covered Provider must be able to demonstrate that it reviewed appropriate comparable executives within comparable providers. Comparable providers are those that are of approximately the same size, provide approximately the same type of Program Services, and are in a comparable geographic region.

To demonstrate this, a Covered Provider may utilize a compensation survey that includes the Covered Provider's sector of Program Service, and which contains a reasonable number of comparable organizations to conduct a thorough review. Alternatively, a Covered Provider may conduct its own compensation survey.

Any compensation survey should assist the provider in examining the following factors of comparability, evidence of which may be requested of a Covered Provider when submitting an EO #38 Disclosure Form or requesting a waiver:

### Factors of Comparability

*Relevant factors of comparability may include, but may not be limited to, the following:*

1. Similarity to other organizations in type(s) of services rendered;
2. Similarity to other organizations in scope of services rendered (i.e. number of individuals served);
3. Similarity to other organizations in size of annual budget;
4. Similarity to other organizations in number of employees;
5. Similarity to other organizations in geographic location of physical locations (e.g. offices, service locations);
6. Similarity to other organizations in geographic location of services rendered;
7. Availability of similar services within the geographic region;
8. Similarity to other executives in education levels;
9. Similarity to other executives in credentials/skills;
10. Similarity to other executives in tenure of experience;
11. Similarity to other executives in depth of experience in the field;
12. Similarity to other executives in length of time in similar positions;
13. Similarity to other executives in work schedule and level of FTE;
14. Similarity to other executives in experience in the position;
15. Similarity to other executives in performance on the job;
16. Similarity to other executives in functional comparability; and,

17. Economic climate at the time the compensation was agreed to.

When using a compensation survey, a Covered Provider should compare compensation provided to the Covered Executive using the executive compensation methodology used by the compensation survey. This will provide the most accurate comparison to the compensation provided to other executives. The methodology used by the survey may not necessarily reflect Executive Compensation as defined in the regulation. This is acceptable for the purpose of comparability.

For Covered Providers unable to procure or otherwise access an appropriate compensation survey to demonstrate whether their Covered Executive(s) exceed the 75th percentile of comparable executives in comparable organizations, assistance will be provided by that Covered Provider's Lead Agency.

Covered Providers should maintain all records pertaining to the use of a compensation survey, any materials generated resulting from the use of such survey, the comparability factors considered, and the rationale used to determine the appropriateness of compensation provided. Such information will not only be necessary for a Covered Provider to provide to state agencies to examine upon their request, but will likely also be necessary for justification should a Covered Provider seek a waiver to the limits on Executive Compensation.

### **Governing Body Review of Compensation**

To determine whether Executive Compensation from all sources of revenue in excess of \$199,000 during the CRP was appropriately reviewed and approved by the Covered Provider's governing body, a Covered Provider must be able to demonstrate that such review met the criteria outlined in the regulations.

The review and approval must be conducted by the Covered Provider's board of directors or equivalent governing body, if such a governing body exists. That board of directors or equivalent governing body must include at least two independent directors or voting members.

Alternatively, a compensation committee duly authorized by the board of directors or equivalent governing body may conduct this review on behalf of the board of directors or governing body, but that compensation committee must include at least two independent directors or voting members. In the case of a compensation committee, the committee's review and approval of the Executive Compensation provided to a

Covered Executive must be reviewed and ratified by the board of directors or equivalent governing body.

Regardless of whether the board of directors or equivalent governing body, or a compensation committee reviewed and approved the Executive Compensation provided to a Covered Executive, such review must include an assessment of appropriate comparability data, including consideration of the factors of comparability outlined above. This assessment must also include the following:

- An examination of all forms and sources of compensation, including salary and fringe benefits, bonuses, deferred compensation, pension and profit sharing plan contributions, etc. (NOTE: However, not all forms of compensation are included in the definition of Executive Compensation in the regulations)
- An examination of whether an employment contract with an executive would best delineate responsibilities and anticipated compensation
- An examination of comparable organizations that avoids an over-reliance on any one similar agency, but includes a larger sample of organizations
- An examination of comparable organizations and executives that measures the median rather than average

## Section E.

# **WAIVERS**

Individuals/entities seeking a waiver from either the Executive Compensation or Administrative Expenses limitations must submit a waiver request using the online waiver application found at [ExecutiveOrder38.ny.gov](http://ExecutiveOrder38.ny.gov).

ONLY THOSE INDIVIDUALS/ENTITIES THAT QUALIFY (OR PROJECT TO QUALIFY) AS A COVERED PROVIDER FOR THE CRP AND THAT EXCEED (OR PROJECT TO EXCEED) THE REGULATORY LIMITATIONS SHOULD SUBMIT A WAIVER APPLICATION.

Submission of a waiver application requires an individual/entity to determine the following information: its (projected) Covered Provider status; its (projected CRP); its (projected) SF/SAP for the CRP; and, depending on the type of waiver sought by the individual/entity, it should also have determined its (projected) Administrative Expenses, and/or its (projected) Covered Executives and (projected) Executive Compensation provided to each (projected) Covered Executive. Guidance on making these determinations is provided in the earlier sections of this guidance document.

Guidance for submission of a waiver application follows below.

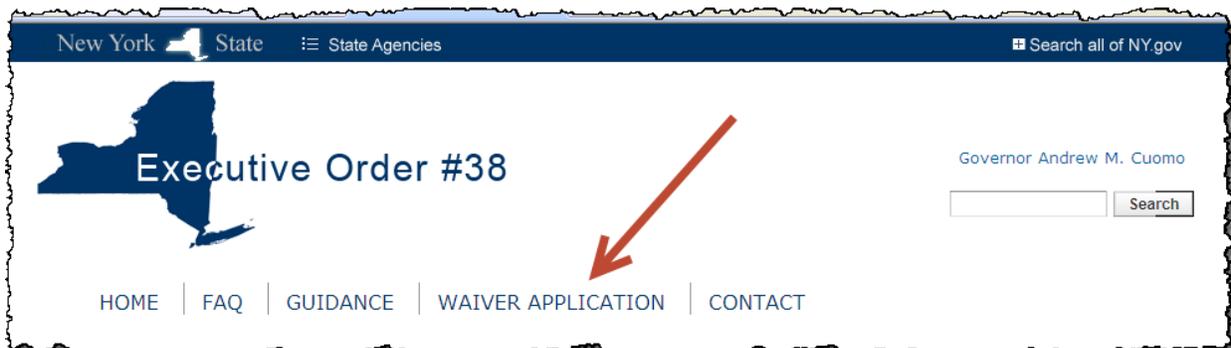
### **Create an EO 38 Waiver Application User Account**

If an individual/entity has not done so already, it must register for an EO38 Waiver Application user account (user account). Individuals/entities that already have a user account should skip to the next section of the guidance that details the waiver application components.

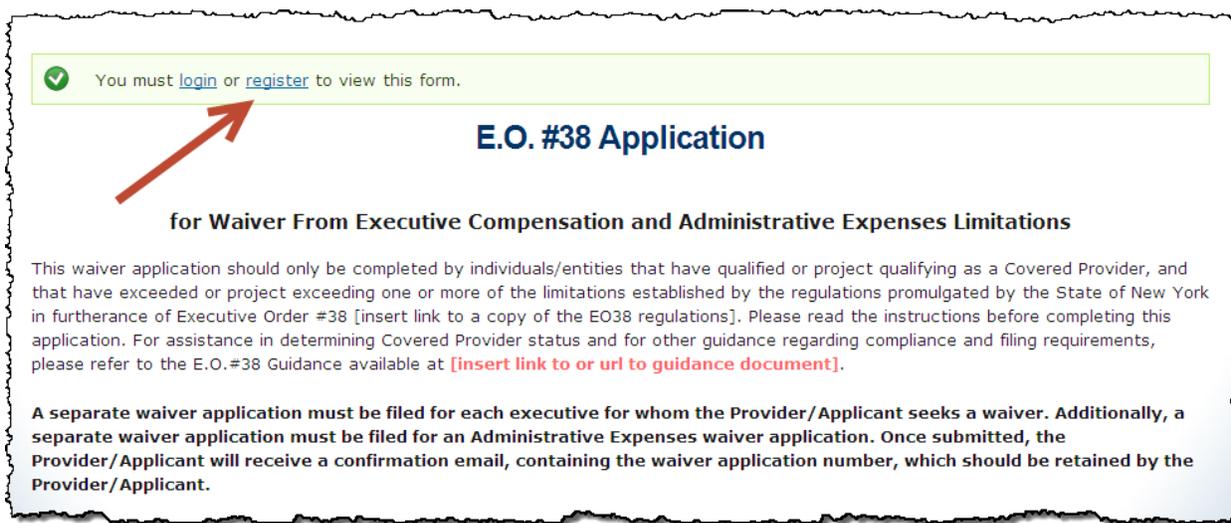
ONLY ONE USER ACCOUNT SHOULD BE CREATED FOR EACH INDIVIDUAL/ENTITY.

Registration for a user account requires the submission of information about the individual/entity seeking the waiver. Once submitted, the user account registration request will be routed to the State agency identified by the individual/entity as the Lead State Agency for verification. Once verified, the individual/entity will receive an e-mail confirming that its user account has been created, allowing the individual/entity to then submit an EO 38 waiver application(s).

To register for a user account, first click “Waiver Application.”



Then, click “register,” to create an account.



Following are a series of questions that must be completed in order to create an account for the individual/entity seeking a waiver. These fields must be completed to successfully request a user account:

**Username** – Create a user name for the individual acting on behalf of the individual /entity seeking the waiver application. This user name will be used by the individual/entity later to log in and submit a waiver application.

**E-mail address** – Enter the e-mail address for the individual who will be the point of contact for the individual/entity seeking the waiver application. It is important that this is a valid e-

mail address, as the user account confirmation e-mail and all other electronic correspondence will be sent to the individual/entity at this e-mail address

**Confirm e-mail address** – To avoid errors, the individual/entity must re-type the e-mail address.

#### PROVIDER CONTACT INFORMATION

**Contact Name and Title** – Enter the name and title of the individual for whom the user account is being created, who is acting on behalf of the individual/entity to seek a waiver(s).

**Contact Telephone Number** – Enter the telephone number of the individuals for whom the user account is being created, that can be used to contact the individual/entity seeking a waiver(s), if necessary. *NOTE: It is expected that most interaction with individuals/entities seeking waivers will be handled electronically via email.*

Only one user account should be created for each covered provider.

**Username \***

Spaces are allowed; punctuation is not allowed except for periods, hyphens, apostrophes, and underscores.

**E-mail address \***

A valid e-mail address. All e-mails from the system will be sent to this address. The e-mail address is not made public and will only be used if you wish to receive a new password or wish to receive certain news or notifications by e-mail.

**Confirm e-mail address \***

Please re-type your e-mail address to confirm it is accurate.

**Provider Contact Information:**

**Contact Name and Title \***

**Contact Telephone Number \***

**Applicant Organization Name** – Enter the name of the individual/entity seeking a waiver(s).

**Applicant Description** – This field requires individuals/entities to provide contextual information about itself, including the size, nature and complexity of its operations and services.

**Mailing Address** – Enter the street address/post office box for the individual/entity seeking a waiver(s).

**City** – Enter the city in which the individual/entity seeking a waiver(s) is located.

**Zip Code (+4)** – Enter the zip code for the individual/entity seeking a waiver(s).

**County** – Enter the county in which the individual/entity seeking a waiver(s) is located.

**Federal Employer Identification Number (EIN)** – Enter the Federal Employer Identification Number for the individual/entity seeking a waiver(s).

**Statewide Financial System (SFS) Number (if applicable)** – Enter the SFS number assigned to the individual/entity, if applicable.

The screenshot shows a web form with the following fields and labels:

- Applicant Organization Name \***: A text input field.
- Applicant Description \***: A large text area with a placeholder text: "Describe the nature, size, and complexity of the Applicant/Covered Provider's operations and the program services provided."
- Mailing Address \***: A text input field.
- City \***: A text input field.
- State \***: A dropdown menu with the text "- Select a value -".
- Zip Code (+4)**: A text input field.
- County**: A text input field.
- Federal Employer Identification Number (EIN) \***: A text input field.
- SFS Number**: A text input field with the text "If applicable" below it.

**State Agency** – Check the box for each State agency from which the individual/entity received (or is projected to receive) funding during the CRP for which the waiver(s) is sought.

**State Agency:****State Agencies \***

- Adam Test
- Agriculture and Markets
- Department of Corrections and Community Supervision
- Department of Health
- Department of State
- Division of Criminal Justice Services
- Homes and Community Renewal
- Office for People With Developmental Disabilities
- Office for the Aging
- Office of Alcoholism and Substance Abuse Services
- Office of Children and Family Services
- Office of Mental Health
- Office of Temporary and Disability Assistance
- Office of Victim Services

Select all of the state agencies that provide funding to the applicant/covered provider.

**Lead State Agency** – Check the box for the State agency from which the individual/entity received (or is projected to receive) the greatest amount of funding during the CRP for which the waiver(s) is sought.

**Lead State Agency \***

- Adam Test
- Agriculture and Markets
- Department of Corrections and Community Supervision
- Department of Health
- Department of State
- Division of Criminal Justice Services
- Homes and Community Renewal
- Office for People With Developmental Disabilities
- Office for the Aging
- Office of Alcoholism and Substance Abuse Services
- Office of Children and Family Services
- Office of Mental Health
- Office of Temporary and Disability Assistance
- Office of Victim Services

Select the state agency that provides the greatest amount of funding to the applicant/covered provider.

Create new account

Once an individual/entity submits the user registration request, the request will be sent to the State agency identified by the individual/entity as the Lead State Agency. At the same time, the individual/entity will receive a confirmation email (sent to the e-mail address provided in the user registration request) that the user account request has been received and is being processed. The State agency that receives the user registration request will review the request to determine whether it should be the designated lead State agency for the individual/entity, or whether another State agency would be more appropriate. Once that determination is made, either the lead State agency identified by the individual/entity or the newly assigned Lead State Agency will approve the user registration request. At this point, the individual/entity will receive an e-mail with instructions on how to establish a password. Once a password has been created, the individual/entity may log in and submit a waiver application(s).

### **Submitting a Waiver Application**

Once an individual/entity has created a user account and logged in, the individual/entity may then proceed to complete and submit a waiver application. It should be noted that a separate waiver application must be submitted for waiver requests from the Administrative Expenses limitations and for waiver requests from the Executive Compensation limitations. For Executive Compensation waiver requests, a separate waiver application must be filed for each Covered Executive for whom a waiver is sought.

*Waiver Applications contain two types of questions: 1) those that require information calculated using an EO 38 Worksheet; or, 2) those that require the applicant to explain or provide supporting information pertaining to the calculations made using an EO 38 Worksheet and entered in response to a previous question.*

1. **Initial Questions** - Each application begins with the following questions that must be completed by the applicant before it may choose to submit an Administrative Expenses or Executive Compensation waiver application. These questions are:

**Provider Agency Name** – Enter the name of the individual/entity seeking the waiver.

**Federal Employer Identification Number** – Enter the Federal Employer Identification Number (EIN) for the individual/entity submitting the waiver.

**New/Amended Waiver** – Indicate whether the waiver being requested is a new waiver or an amendment to a previously submitted waiver application. If it is an amendment, enter the waiver application number from the original application. *Note: Waivers that are*

*granted based on projected data will only be valid to the extent that the projected data provided remains true and correct when compared to the actual data accounted for and disclosed on the EO #38 Disclosure Form after the close of the CRP. Amended waiver applications may be necessary should actual data differ from the projected data used to apply for a waiver in advance of the close of the CRP.*

**Covered Reporting Period** – Enter the date on which the individual’s/entity’s Covered Reporting Period begins and the date on which it ends.

**Provider Agency Name \***

**Federal Employer Identification Number \***

**New/Amended \***

A new waiver application

An amendment to a waiver application submitted previously

It is a new waiver or an amendment to a previously submitted application?

**Covered Reporting Period**

What is the Covered Reporting Period for which this waiver is sought?

**Covered Reporting Period Start \***

Month  Day  Year

**Covered Reporting Period End \***

Month  Day  Year

2. Choose the type of waiver requested for each Waiver Application

**Waiver Type** – Choose the type of waiver being requested: Administrative Expenses or Executive Compensation.

**Waiver Type \***  Executive compensation  Administrative expenses

This waiver application is being submitted in relation to the limitations of a) Executive compensation or b) Administrative expenses

**ADMINISTRATIVE EXPENSES WAIVER APPLICATION**

To complete an application for a waiver from the Administrative Expenses limitations, an individual/entity must have previously determined that it qualifies (or is projected to qualify) as a Covered Provider for the CRP and have previously calculated its Administrative Expenses and Program Services Expenses.

Using the data entered and/or generated using the Program Services Expenses and Administrative Expenses Worksheet, complete the sections on the Waiver Application Form:

**Covered Operating Expenses** – Enter the Covered Operating Expenses total for the CRP. This amount is calculated as the total of Administrative Expenses and Program Services Expenses, added together.

**Administrative Expenses** – Enter the amount of Administrative Expenses calculated for the CRP (if calculable).

**Administrative Expenses Percentage** – Enter the percentage of the Covered Operating Expenses that are Administrative Expenses.

**Program Services Expenses** – Enter the amount of Program Services Expenses calculated for the CRP (if calculable).

**Program Services Expenses Percentage** – Enter the percentage of the Covered Operating Expenses that are Program Services Expenses.

*Program Services and Administrative Services Worksheet*

	Program Services	Administrative	Other	
<b>D. Category Totals</b>	\$ 0	\$ 0	\$ 0	g
20. Covered Operating Expenses (A+B)	\$ 0			f
21. % Program Services Expenses				
22. % Administrative Expenses				

## Administrative Expenses Waiver Application

**Administrative**

**Covered Operating Expenses \*** \$

State the proportion of covered operating expenses that are program services expenses rather than administrative services expenses and note whether the figures entered are based on actual data or projections. Do not use commas or decimal points - numerical figures only.

**Administrative Expenses \*** \$

Amount of Covered Operating Expenses that are Administrative Expenses, as defined by regulation. Do not use commas or decimal points - numerical figures only.

**Administrative Expenses Percentage \***  %

Administrative expenses divided by covered operating expenses multiplied by 100. Do not use commas or decimal points - numerical figures only.

**Program Services Expenses \*** \$

Amount of Covered Operating Expenses that are Program Services Expenses, as defined by regulation. Do not use commas or decimal points - numerical figures only.

**Program Services Expenses Percentage \***  %

Program services expenses divided by covered operating expenses multiplied by 100. Do not use commas or decimal points - numerical figures only.

To support the answers/submissions to the initial Administrative Expenses waiver application questions, complete the following sections on the Waiver Application form:

**Rational for Exceeding** – The individual/entity must explain the rationale applied when deciding to pay Administrative Expenses above the regulatory limits for the CRP.

**Rationale for Exceeding \***

If the Administrative Expenses Percentage exceeds the limitations contained within the regulations for the Covered Reporting Period for which this waiver is sought, explain the rationale the Covered Provider/Applicant applied when deciding to pay Administrative Expenses above the allotted percentile limit.

**Unavoidability** – The individuals/entity must describe the extent to which the Administrative Expenses that are the subject of this waiver application are necessary or unavoidable.

**Unavoidability \***

Describe the extent to which the Administrative Expenses that are the subject of this waiver are necessary or unavoidable.

**Impact** – The individual/entity must provide any evidence that a failure to reimburse specific Administrative Expenses would negatively impact the availability or quality of Program Services in the individual's/entity's geographic area.

**Impact \***

c. Provide and discuss any evidence that a failure to reimburse specific administrative expenses that are the subject of this waiver would negatively affect the availability or quality of Program Services in the Covered Provider's geographic area (service area)

**Control Process** – The individual/entity must describe any effort it undertook to monitor or control Administrative Expenses and to limit requests for reimbursement for such costs.

**Control Process \***

Describe the provider's efforts to monitor and control Administrative Expenses and to limit requests for reimbursement for such costs.

**Alternative Funding** – The individual/entity must describe any efforts it undertook to secure other sources of funding to support its Administrative Expenses.

**Alternative Funding \***

Describe the provider's efforts, if any, to find other sources of funding to support its Administrative Expenses and the nature and extent of such efforts and funding sources.

## **EXECUTIVE COMPENSATION WAIVER APPLICATION**

*To complete an application for a waiver from the Executive Compensation limitations, an individual/entity must have previously determined that it qualifies (or is projected to qualify) as a Covered Provider for the CRP and have previously calculated the Executive Compensation for each individual who qualifies as a Covered Executive, and for whom a waiver is sought.*

Using the data entered and/or generated by the Executive Compensation Worksheet, complete the sections on the Waiver Application Form:

**Name (if applicable)** – Enter the name of the individual who qualifies as a Covered Executive and for whom the waiver application is sought. Note: Executive Compensation waiver applications may be submitted for unfilled positions, rather than for individuals – thus, this field should only be completed if applicable.

**Position/Title** – Enter the position or title for which a waiver of the Executive Compensation limitations is sought.

**Executive Compensation** – Enter the amount of Executive Compensation, as calculated according to the regulatory definition, provided or anticipated to be provided to the Covered Executive/position during the CRP.

**State Funded Compensation** – Enter the amount of Executive Compensation, as calculated according to the regulatory definition, derived from SF/SAP and provided or anticipated to be provided to the Covered Executive during the CRP (if calculable).

**Executive**

**A. Name (if applicable)**

**B. Position/Title \***

**C. Executive Compensation \***  
\$   
What is the amount of Executive Compensation, as defined in the regulations, provided or anticipated to be provided to the Covered Executive/Position during the Covered Reporting Period? Do not use commas or decimal points – numerical figures only.

**D. State Funded Compensation \***  
\$   
What portion of the amount of Executive Compensation, as defined in the regulations, is derived from State funds/State-authorized payments and provided or anticipated to be provided to the Covered Executive/Position during the Covered Reporting Period? Do not use commas or decimal points – numerical figures only.

To support the answers/submissions to the initial Executive Compensation waiver application questions, complete the following sections on the Waiver Application form:

**Comparable Compensation** – The individual/entity must describe the extent to which the Executive Compensation given to the Covered Executive/position is comparable to that given to comparable executives in other providers of the same size, within the same Program Service Section, and the same or comparable geographic region. If the

individual/entity utilized any compensation survey or accessed any comparability data, a description of such should be included in this field.

#### E. Comparable Compensation \*

Describe the extent to which the executive compensation for this covered executive/position is comparable to that given to comparable executives in other providers of the same size, within the same program service sector, and the same or comparable geographic area (include any comparability data and/or compensation survey used in support of your response).

**Essential Executive** – The individual/entity must describe the extent to which it would be unable to provide the Program Services reimbursed with SF/SAP at the same level of quality and availability without providing Executive Compensation to the Covered Executive/position above the regulatory limited amount.

#### F. Essential Executive \*

Describe the extent to which the covered provider would be unable to provide the program services reimbursed with State funds or State-authorized payments at the same levels of quality and availability without obtaining reimbursement for executive compensation given to this covered executive/position in excess of the applicable regulatory limits.

**Compensation Review Process** – The individual/entity must describe its review and approval process for providing Executive Compensation, including whether the process involved a review and approval by the Board of Directors or other governing body, whether such review included at least two independent directors or members of the governing body, whether such review included an assessment of comparability data including a compensation survey, and evidence of the deliberation and decision (e.g. Board meeting minutes) to approve such Executive Compensation. When completing this field, an individual/entity should describe the use of any compensation survey or other data in the review process and the factors of comparability considered.

#### G. Compensation Review Process \*

Describe the Applicant/Covered Provider's review and approval process for the executive compensation in relation to this Covered Executive/Position, including whether such process involved a review and approval by the board of directors or other governing body, whether such review was conducted by at least two independent directors or independent members of the governing body, whether such review included an assessment of comparability data including a compensation survey, and contemporaneous substantiation of the deliberation and decision to approve such executive compensation. Please describe the use of any data or compensation surveys used in your review process and the factors of comparability considered.

**75<sup>th</sup> Percentile** – The individual/entity must disclose whether the Executive Compensation provided to the Covered Provider/position exceeds the 75<sup>th</sup> percentile of compensation provided to comparable executives in other providers of the same size and within the same geographic region. If the Executive Compensation exceeds the 75<sup>th</sup> percentile of comparables, the individual/entity should disclose the amount by which it exceeds the 75<sup>th</sup> percentile, which compensation survey was used to make such calculation, and the rationale the individual/entity applied when approving such compensation.

**H. 75th Percentile \***

Does the Executive Compensation provided to the Covered Executive/Position exceed the 75th percentile of compensation provided to comparable executives in other providers of the same size and within the same geographic area? If so, state the amount and by which the 75th percentile was exceeded, which compensation comparability tool was used to make such calculation, and what rationale was applied when the Covered Provider/Applicant approved such compensation.

**Qualifications** – The individual/entity must describe the qualifications and experienced possessed by the Covered Executive or required for the position.

**I. Qualifications \***

Describe the qualifications and experience possessed by the covered executive or required for the position

**Recruiting Alternatives** – The individual/entity must describe any efforts to secure executives with the same or similar levels of experience, expertise and skills for the position for which the waiver is sought at lower levels of compensation.

**J. Recruiting Alternatives \***

Describe the Applicant/covered provider's efforts, if any, to secure executives with the same/similar levels of experience, expertise, and skills for the position held by this covered executive at lower levels of compensation:

## Section F.

# **PLANS OF CORRECTIVE ACTION**

# **AND PENALTIES**

Individuals/entities that qualify as a Covered Provider that do not meet the Administrative Expenses or Executive Compensation limitations contained within the regulations, based on the State's review and analysis of the information provided by a Covered Provider on an EO 38 Disclosure Form, and have not been granted a waiver, will be found non-compliant. It should be noted that failure to provide a required EO #38 Disclosure Form, or to provide additional or clarifying information at the request of the State, may result in a determination of non-compliance.

A finding of non-compliance first requires a Covered Provider to develop and implement a Corrective Action Plan (CAP). If upon review and analysis of the information provided by a Covered Provider, the State determines that the Covered Provider has failed to properly implement and complete a CAP and remains non-compliant with the limitations of the regulations, the State agencies may then impose penalties on the Covered Provider.

### **Reporting – EO #38 Disclosure Form Submission and Review**

A Covered Provider must submit an *EO #38 Disclosure Form* no later than 180 days after the close of the Covered Provider's CRP. The State will make available the ability to submit a central, electronic *EO #38 Disclosure Form* in advance of the end of the first CRPs (approximately June 30, 2014). Once submitted by the Covered Provider, the EO #38 Disclosure Form will be distributed to the State agencies from which SF/SAP was provided to the Covered Provider for review and evaluation. If, after a review period of not more than sixty (60) days, a determination is made by the State that the Covered Provider violated any of the applicable limitations on Administrative Expenses or Executive Compensation, or failed to submit the required or requested information, the Covered Provider may be considered non-compliant.

### **Notice of Determination of Non-Compliance**

If a Covered Provider is determined to be non-compliant with the regulations, a *Notice of Determination of Non-Compliance* will be issued to the Covered Provider. The *Notice of*

*Determination of Non-Compliance* will be issued in writing, stating the basis for the determination of non-compliance and informing the Covered Provider of the opportunity to submit additional or clarifying information within 30 calendar days of the receipt of *Notice of Determination of Non-Compliance*.

If the Covered Provider does not submit additional or clarifying information within the time period, the *Notice of Determination of Non-Compliance* shall become final and the State will issue a *Notice to Cure*.

If the Covered Provider submits additional or clarifying information within the 30-day time period, such additional or clarifying information will be reviewed and evaluated by the involved State agencies. If, after review, the State agencies find the Covered Provider to be in compliance with the limitations of the regulation, a follow-up notice—stating that compliance by the Covered Provider was determined—will be issued to the Covered Provider. However, if, after review, the State agencies find the Covered Provider remains non-compliant, the *Notice of Determination of Non-Compliance* shall become final and a *Notice to Cure* will be issued.

#### *Notice to Cure*

Once a determination of non-compliance has been made and finalized, and a Notice of Determination of Non-Compliance issued to a Covered Provider, a *Notice to Cure* will be issued to the Covered Provider. The *Notice to Cure* will be issued to the Covered Provider in writing, articulating the basis for the determination of non-compliance, giving the Covered Provider a defined corrective action period of not less than six months within which to correct the violations identified, and requiring that the Covered Provider submit a *Corrective Action Plan* within thirty (30) calendar days of receipt of the *Notice to Cure*.

#### *Corrective Action Plan (CAP)*

A Covered Provider will receive instructions to submit a CAP in a *Notice to Cure*, after a *Notice of Determination of Non-Compliance* is issued. A CAP submitted to the State agencies should include, but may not be limited to, the following:

1. A plan that lists the specific actions – including clear, measurable steps – that will be taken by the Covered Provider to correct the identified violations;
2. A timeline or list of dates on which certain actions/milestones will be completed; and
3. The date on which the CAP will be fully implemented or completed, and the identified violations cured.

The State agencies must review and take one of the following actions with regard to the CAP within thirty (30) calendar days of receipt of the CAP:

1. Approve the CAP;
2. Request clarification from the Covered Provider; or
3. Request alterations to the CAP.

Once the CAP is approved, the State agencies will notify the Covered Provider of the approval and inform the Covered Provider of the time period for implementation, which will be 6 months in duration unless otherwise specified by the State agencies in the notice of approval or in the CAP itself. After the implementation period has concluded, the State agencies may request information from the Covered Provider to determine whether the CAP was fully and properly implemented.

If the State agencies find that the CAP was fully and properly implemented, the matter shall be considered closed and no further action on the part of the State agencies or the Covered Provider shall be required in regard to the *Determination of Non-Compliance* and *Notice to Cure*.

If the State agencies find that the CAP was not fully and properly implemented, the State agencies will issue a *Notice of Failure to Cure* to the Covered Provider.

#### *Notice of Failure to Cure*

If it is determined that a CAP was not fully and properly implemented, a *Notice of Failure to Cure* will be issued to the Covered Provider. The *Notice of Failure to Cure* will be issued to the Covered Provider in writing, articulating the basis for the conclusion that the CAP was not fully and properly implemented, including a statement from the State agencies demonstrating that the totality of the circumstances (including the seriousness of the violations, the nature of the Covered Provider's services, and the Covered Provider's efforts to correct the violations) were taken into consideration, and identifying any additional actions to be taken against the Covered Provider. Such additional actions resulting from a *Notice of Failure to Cure* may include modifications to the CAP or the CAP's implementation period, or issuance of a *Notice of Sanctions Due to Non-Compliance*.

### Notice of Sanctions Due to Non-Compliance

The *Notice of Sanctions Due to Non-Compliance* issued as part of a *Notice of Failure to Cure* will state the violations identified but not corrected, and provide notice of the sanctions that the State agencies intend to impose on the Covered Provider. Such sanctions may include one or more of the following:

1. Redirection of SF/SAP for Program Services;
2. Suspension, modification, limitation, or revocation of the Covered Provider's license(s), certification or permission to provide Program Services;
3. Suspension, modification, limitation or revocation of contracts or other agreements with the Covered Provider; and/or
4. Any other lawful actions or penalties deemed appropriate by the State agencies, including letters of reprimand, findings of non-responsibility, referral to investigation or law enforcement officials for potential investigation/legal action.

### Opportunity for Appeal

Within thirty (30) calendar days of a Covered Provider's receipt of a *Notice of Failure to Cure* and *Notice of Sanctions Due to Non-Compliance*, a Covered Provider may request an administrative appeal. Such an appeal request must be submitted in writing, contain a detailed explanation of the legal and factual bases for the Covered Provider's challenge to the determination, and include any documentation to support the Covered Provider's position. Such an appeal request will be limited to an administrative review of the record, unless the State agencies seek to impose a sanction for which an administrative hearing is required.

If such a request for appeal is not submitted within thirty (30) calendar days, the *Notice of Failure to Cure* will become final and the sanctions outlined in the *Notice of Sanctions Due to Non-Compliance* will then be imposed on the Covered Provider.

If a request for appeal is submitted within 30 calendar days, the State agencies will perform an administrative review of the record (or, if required by applicable law, provide an administrative hearing) and render a determination on the request for appeal. Once completed, the State agencies will issue a decision on the appeal to the Covered Provider, stating the findings of fact and conclusions of law that support the determination on the appeal. If the Covered Provider is found to be non-compliant pursuant to the decision on the appeal, the sanctions will then be imposed on the Covered Provider.

# APPENDICES

## Appendix A.

# Definitions

**Administrative Expenses** are those expenses authorized and allowable pursuant to applicable agency regulations, contracts or other rules that govern reimbursement with State funds or State-authorized payments that are incurred in connection with the covered provider's overall management and necessary overhead that cannot be attributed directly to the provision of program services.

- (1) Such expenses include but are not limited to the following expenses, if otherwise authorized and allowable pursuant to applicable agency regulations, contracts or other rules that govern reimbursement with State funds or State-authorized payments:
  - (i) that portion of the salaries and benefits of staff performing administrative and coordination functions that cannot be attributed to particular program services, including but not limited to the executive director or chief executive officer, financial officers such as the chief financial officer or controller and accounting personnel, billing, claiming or accounts payable and receivable personnel, human resources personnel, public relations personnel, administrative office support personnel, and information technology personnel, where such expenses cannot be attributed directly to the provision of program services;
  - (ii) that portion of legal expenses that cannot be attributed directly to the provision of program services; and
  - (iii) that portion of expenses for office operations that cannot be attributed directly to the provision of program services, including telephones, computer systems and networks, professional and organizational dues, licenses, permits, subscriptions, publications, audit services, postage, office supplies, conference expenses, publicity and annual reports, insurance premiums, interest charges and equipment that is expensed (rather than depreciated) in cost reports, where such expenses cannot be attributed directly to the provision of program services.
- (2) Administrative expenses do not include:

- (i) capital expenses, including but not limited to non-personal service expenditures for the purchase, development, installation, and maintenance of real estate or other real property; or
- (ii) property rental, mortgage or maintenance expenses; or
- (iii) taxes, payments in lieu of taxes, or assessments paid to any unit of government; or
- (iv) equipment rental, depreciation and interest expenses, including expenditures for vehicles and fixed, major movable and adaptive equipment and equipment that is expensed (rather than depreciated) in cost reports; or
- (v) expenses of an amount greater than \$10,000 that would otherwise be administrative, except that they are either non-recurring (no more frequent than once every five years) or not anticipated by a covered provider (e.g., litigation-related expenses). Such expenses shall not be considered administrative expenses or program expenses for purposes of this regulation; or
- (vi) that portion of the salaries and benefits of staff performing policy development or research.

**Covered executive** is a compensated director, trustee, managing partner, or officer whose salary and/or benefits, in whole or in part, are administrative expenses, and any key employee whose salary and/or benefits, in whole or in part, are administrative expenses and whose executive compensation during the reporting period exceeded \$199,000. For the purposes of this definition, the terms “director,” “trustee,” “officer,” and “key employee” shall have the same meaning as such terms in the Internal Revenue Service’s instructions accompanying Form 990, Part VII. If the number of key employees employed by the covered provider who meet this definition exceeds ten, then the covered provider shall report only those ten key employees whose executive compensation is the greatest during the reporting period and no other key employees shall be considered covered executives. Clinical and program personnel in a hospital or other entity providing program services, including chairs of departments, heads of service, chief medical officers, directors of nursing, or similar types of personnel fulfilling administrative functions that are nevertheless directly attributable to and comprise program services shall not be considered covered executives for purposes of limiting the use of State funds or State-authorized payments to compensate them. In the event that a covered provider pays a related organization to perform administrative or program services, the covered executives of the

related organization shall also be considered “covered executives” of the covered provider for purposes of reporting and compliance with these regulations if more than thirty (30) percent of such a covered executive’s compensation is derived from State funds or State-authorized payments received from the covered provider. In such a circumstance, the related organization shall not be subject to the limitations on the use of State funds or State-authorized payments for administrative expenses in Section 513.4 of this Part solely as a result of having covered executives.

**Covered Operating Expenses** shall mean the sum of program services expenses and administrative expenses of a covered provider as defined in subdivision (d) of this section.

### **Covered Provider**

(1) A “covered provider” is an entity or individual that:

- (i) has received pursuant to contract or other agreement with the Office, or with another governmental entity, including county and local governments, or an entity contracting on its behalf, to render program services, State funds or State-authorized payments during the covered reporting period and the year prior to the covered reporting period, and in an average annual amount greater than \$500,000 during those two years; and
- (ii) at least thirty (30) percent of whose total annual in-state revenues for the covered reporting period and for the year prior to the covered reporting period were derived from State funds or State-authorized payments. This percentage shall be calculated as a percentage of the total annual revenues derived from and in connection with the provider’s activities within New York State, irrespective of whether the provider derives additional revenues from activities in another state. The source of such revenues shall include those from sources outside New York State if such revenues were derived from or in connection with activities inside New York State, including, for example, contributions by out-of-state individuals or entities for in-state activities. Where applicable, a provider’s method of calculating in-state revenues for purposes of determining tax liability or in connection with completion of its financial statements shall be deemed acceptable by the Office for the purpose of applying this subparagraph.

(2) For purposes of this Part:

- (i) An entity or individual that receives State funds or State-authorized payments directly from a managed care organization that is subject to the oversight of the Office or another governmental entity shall be deemed to receive State funds or State-authorized payments pursuant to contract or other agreement with the Office, or with another governmental entity, to render program services, and
  - (ii) The method of accounting used by the entity or individual in the preparation of its annual financial statements shall be used, except that an entity or individual that otherwise reports to the Office using a different method of accounting shall use such method.
- (3) The following providers shall not be considered covered providers:
- (i) State, county, and local governmental units in New York State, and tribal governments for the nine New York State recognized nations, and any subdivisions or subsidiaries of the foregoing entities;
  - (ii) Individuals or entities providing child care services who are in receipt of child care subsidies pursuant to Title 5-C or Section 410 of the Social Services Law, except that such providers may be considered covered providers if they also receive State funds or State-authorized payments that are not child care subsidies pursuant to Title 5-C or Section 410 of the Social Services Law and would otherwise satisfy the criteria in this definition;
  - (iii) Individual professional(s), partnerships, S Corporations, or other entities, at least seventy-five percent of whose program services paid for by State funds or State-authorized payments are provided by the individual professional(s), by the partner(s), or by the owner(s) of the corporation or entity, rather than by employees or independent contractors employed or retained by the entity, as determined by the amounts obtained in State funds or State-authorized payments for such program services;
  - (iv) Individuals or entities providing primarily or exclusively products, rather than services, in exchange for State funds or State-authorized payments, including but not limited to pharmacies and medical equipment suppliers. For the purpose of applying this exception, the percentage of revenues derived from products rather than from services shall be used; and

- (v) Entities within the same corporate family as a covered provider, including parent or subsidiary corporations or entities, except where such a corporation or entity would otherwise qualify as a covered provider but for the fact that it has received its State funds or State-authorized payments from a covered provider rather than directly from a governmental agency.

**Covered Reporting Period** shall mean the provider's most recently completed annual reporting period, as defined herein, commencing on or after July 1, 2013.

**Director** shall mean, unless otherwise provided, a member of the organization's governing body at any time during the tax year, but only if the member has any voting rights. A member of an advisory board that does not exercise any governance authority over the organization is not considered a director or trustee. See IRS Instructions for Form 990, Part VII for examples and additional guidance.

**Executive Compensation** shall include all forms of cash and noncash payments or benefits given directly or indirectly to a covered executive, including but not limited to salary and wages, bonuses, dividends, distributions to a shareholder/partner from the current reporting period's earnings where such distributions represent compensatory or guaranteed payments or compensatory partnership profits allocation or compensatory partnership equity interest for services rendered during such reporting period, and other financial arrangements or transactions such as personal vehicles, housing, below-market loans, payment for personal or family travel, entertainment, and personal use of the organization's property, reportable on a covered executive's W-2 or 1099 form, except that mandated benefits (e.g., Social Security, worker's compensation, unemployment insurance and short-term disability insurance), and other benefits such as health and life insurance premiums and retirement and deferred compensation plan contributions that are consistent with those provided to the covered provider's other employees shall not be included in the calculation of executive compensation. For the purposes of this definition, such benefits shall be considered consistent with those provided to other employees where the intended value of the benefit is substantially equal, even where the cost to the covered provider to provide such a benefit may differ. With respect to employer contributions to retirement and deferred compensation plans that are not consistent with those provided to other employees, executive compensation shall be deemed to include only those amounts contributed or accrued during the reporting period for the

benefit or intended benefit of the covered executive, even if not reported on the executive's W-2 or 1099 for that reporting period (but not those amounts that vested during such period but were contributed or accrued prior to the period).

**Key Employee** means an employee of an organization (other than an officer, director, or trustee) who meets all three of the following tests applied in the following order: (1) \$150,000 Test. Receives reportable compensation from the organization and all related organizations in excess of \$150,000 for the calendar year ending with or within the organization's tax year; (2) Responsibility Test. The employee: a. has responsibilities, powers or influence over the organization as a whole similar to those of officers, directors, or trustees; b. manages a discrete segment or activity of the organization that represents 10% or more of the activities, assets, income, or expenses of the organization, as compared to the organization as a whole; or c. has or shares authority to control or determine 10% or more of the organization's capital expenditures, operating budget, or compensation for employees; and (3) Top 20 Test. Is one of the 20 employees (that satisfy the \$150,000 Test and Responsibility Test) with the highest reportable compensation from the organization and related organizations for the calendar year ending with or within the organization's tax year? See IRS instructions for Form 990, Part VII for examples of key employees.

**Officer** means, unless otherwise provided, a person elected or appointed to manage the organization's daily operations at any time during the tax year, such as a president, vice-president, secretary, treasurer, and, in some cases, Board Chair. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law, but at a minimum include those officers required by applicable state law. For purposes of Form 990 as well as EO#38, treat the organization's top management official and top financial official as officers. See IRS Instructions for Form 990, Part VII for examples and additional guidance.

**Program Services** are those services rendered by a covered provider or its agent directly to and for the benefit of members of the public (and not for the benefit or on behalf of the State or the awarding agency) that are paid for in whole or in part by State funds or State-authorized funds. Program services shall not include:

- (1) policy development or research; or

(2) staffing or other assistance to a State agency or local unit of government in such agency's or government's provision of services to members of the public.

**Program Services Expenses** are those expenses authorized and allowable pursuant to applicable agency regulations, contracts or other rules that govern reimbursement with State funds or State-authorized payments that are incurred by a covered provider or its agent in direct connection with the provision of program services.

- (1) Such expenses include but are not limited to the following expenses, if otherwise authorized and allowable pursuant to applicable agency regulations, contracts or other rules that govern reimbursement with State funds or State-authorized payments:
  - (i) that portion of the salaries and benefits of staff providing particular program services, including for example, employees or contractors providing direct care to clients, and supervisory personnel and support personnel whose work is attributable to a specific program in whole or in part and contributes directly to the quality or scope of the program services provided;
  - (ii) that portion of the salaries and benefits of quality assurance and supervisory personnel whose work is attributable in whole or in part to particular programs and contributes to the quality or scope of the program services provided by other personnel and related expenses; and
  - (iii) that portion of expenses incurred in connection with and attributable to the provision of particular program services, including for example, travel costs to and from client residences, direct care supplies, public outreach or education or personnel training to facilitate program services delivery, information technology and computer services and systems directly attributable to program services such as, for example, electronic patient records systems to facilitate improved patient care or computer systems used in program services delivery or documentation of program services provided, quality assurance and control expenses, and legal expenses necessary to accomplish particular program service objectives.
- (2) Program services expenses do not include:
  - (i) capital expenses, including but not limited to non-personal service expenditures for the purchase, development, installation, and maintenance of real estate or other real property; or

- (ii) property rental, mortgage or maintenance expenses, except where such expenses are made in connection with providing housing to members of the public receiving program services from the covered provider; or
- (iii) taxes, payments in lieu of taxes, or assessments paid to any unit of government; or
- (iv) equipment rental, depreciation and interest expenses, including expenditures for vehicles and fixed, major movable and adaptive equipment and equipment that is expensed (rather than depreciated) in cost reports; or
- (v) expenses of an amount greater than \$10,000 that would otherwise be administrative, except that they are either non-recurring (no more frequent than once every five years) or not anticipated by a covered provider (e.g., litigation-related expenses). Such expenses shall not be considered administrative expenses or program expenses for purposes of this regulation; or
- (vi) that portion of the salaries and benefits of staff performing policy development or research.

**Related Organization** shall have the same meaning as the same term in Schedule R of the Internal Revenue Service's Form 990 except that for purposes of this regulation a related organization must have received or be anticipated to receive State funds or State-authorized payments from a covered provider during the reporting period.

**Reporting Period** shall mean, at the provider's option, the calendar year or, where applicable, the fiscal year used by a provider. However, where a provider is required to file an annual Cost Report with the State, *reporting period* shall mean the reporting period applicable to said Cost Report.

**State-Authorized Payments** refer to those payments of funds that are not State funds but which are distributed or disbursed upon a New York state agency's approval or by another governmental unit within New York State upon such approval, including but not limited to the federal and county portions of Medicaid program payments approved by the state agency. The

Office shall publish a list of government programs whose funds shall be considered State-authorized payments prior to the effective date of this regulation. For purposes of this regulation, State-authorized payments shall not include any payments solely for the following purposes:

- (1) procurement contracts awarded on a “lowest price” basis pursuant to section 163 of the State Finance Law;
- (2) awards to State or local units of government except to the extent such funds or payments are used by such government unit to pay covered providers to provide program services through a contract or other agreement;
- (3) capital expenses, including but not limited to non-personal service expenditures for the purchase, development, installation, and maintenance of real estate or other real property, or equipment;
- (4) direct payments of State funds or State-authorized payments, or provision of vouchers or other items of monetary value that may be used to secure specific services selected by the individual, or health insurance premiums including but not limited to New York State Health Insurance Program (NYSHIP) premium payments, or Supplemental Security Income (SSI) payments, to or on behalf of individual members of the public;
- (5) wage or other salary subsidies paid to employers to support the hiring or retention of their employees;
- (6) awards to for-profit corporations or other entities engaged exclusively in commercial or manufacturing activities and not in the provision of program services;
- (7) policy development or research; or
- (8) funds expressly intended to pay exclusively for administrative expenses, including but not limited to Community Service Program “core” contract funding for HIV/AIDS services programs.

**State Funds** are those funds appropriated by law in the annual state budget pursuant to Article VII, Section 7 of the New York State Constitution. The Office shall publish a list of government programs whose funds shall be considered State funds prior to the effective date of this regulation. For purposes of this Part, State funds shall not include any payments solely for the following purposes:

- (1) procurement contracts awarded on a “lowest price” basis pursuant to section 163 of the State Finance Law;
- (2) awards to State or local units of government except to the extent such funds or payments are used by such government unit to pay covered providers to provide program services through a contract or other agreement;
- (3) capital expenses, including but not limited to non-personal service expenditures for the purchase, development, installation, and maintenance of real estate or other real property, or equipment;
- (4) direct payments of State funds or State-authorized payments, or provision of vouchers or other items of monetary value that may be used to secure specific services selected by the individual, or health insurance premiums including but not limited to New York State Health Insurance Program (NYSHIP) premium payments, or Supplemental Security Income (SSI) payments, to or on behalf of individual members of the public;
- (5) wage or salary subsidies paid to employers to support the hiring or retention of their employees;
- (6) awards to for-profit corporations or other entities engaged exclusively in commercial or manufacturing activities and not in the provision of program services;
- (7) policy development or research; or
- (8) funds expressly intended to pay exclusively for administrative expenses, including but not limited to Community Service Program “core” contract funding for HIV/AIDS services programs.

**Trustee** shall mean, unless otherwise provided, a member of the organization's governing body at any time during the tax year, but only if the member has any voting rights. A member of an advisory board that does not exercise any governance authority over the organization is not considered a director or trustee. See IRS Instructions for Form 990, Part VII for examples and additional guidance.

## Appendix B.

# **Government Programs**

### **State Fiscal Year 2012-13**

**Using the Executive Order #38 Government Programs List to Calculate State Funds/State-Authorized Payments - *This guidance is intended to accompany the list of Government Programs to which Executive Order #38 and the related regulations apply***

If an individual/entity receives funding in connection with the provision of Program Services to members of the public, those funds should be verified to determine whether they were provided pursuant to a Government Program. A consolidated list of identified Government Programs, organized by the agencies to which EO #38 applies and which have filed regulations to implement EO #38, has been compiled and follows below. This list may not be all-inclusive and will be updated as changes occur. If an individual/entity receives State Funds/State-Authorized Payments (SF/SAP) in connection with providing Program Services to members of the public and is unsure whether such funds are captured on the existing list of Government Programs, it is incumbent upon the provider to seek clarification with the agency for which they are providing such Program Services. Individuals/entities can use this list to help determine the amount of SF/SAP they receive, and thereby determine whether or not they may be considered a Covered Provider. For Covered Providers, the calculation of SF/SAP will be a necessary threshold calculation to determine compliance with the limitations on executive compensation and administrative expenses.

Using this list, and depending on the funding structures and accounting methods used by each individual/entity, an individual/entity may calculate the amount of SF/SAP received from each listed Government Program, or may calculate SF/SAP received based on a calculation of all funding received from each listed State agency. In either case, individuals/entities should keep on file any materials that were generated in the process of calculating the amount of SF/SAP received, and thereby used in determining the organization's Covered Provider status.

For example, funds that should be examined to determine whether they are SF/SAP could include:

- funds passed-through a county or local government
- funds received through other non-governmental organizations
- funds received from or passed-through Medicaid Managed Care organizations

- total Medicaid reimbursement

**Calculating SF/SAP - A provider may calculate its SF/SAP by conducting a government program-by-government program funding analysis or by conducting a state agency-by-state agency funding analysis.**

***By Government Program***

To determine the SF/SAP received from each government program, first a provider must identify the Covered Reporting Period (as defined by regulation) and the period prior for which they are calculating SF/SAP. Then, a provider must determine from which of the published government programs it received funding to render program services during the applicable Reporting Period. Because funding provided for certain specified purposes is exempted from the calculation of SF/SAP, a provider should determine what amount, if any, was received:

- 1) solely from a procurement contract awarded on a “lowest price” basis pursuant to section 163 of the State Finance Law (e.g. Invitation for Bids [IFB]);
- 2) solely for an award to a State or local unit of government except to the extent such funds or payments were used by such government entity to pay covered providers to provide program services through a contract or other agreement;
- 3) solely for capital expenses, including but not limited to non-personal service expenditures for the purchase, development, installation, and maintenance of real estate or other real property, or equipment;
- 4) solely for a direct payment of state funds or state-authorized payments, or provision of vouchers or other items of monetary value that may be used to secure specific services selected by the individual, or health insurance premiums including by not limited to NYSHIP premium payments, or Supplemental Security Income (SSI) Payments, to or on behalf of individual members of the public (e.g. Women, Infant and Children [WIC]), Food Stamps)
- 5) solely for wage or salary subsidies paid to employers to support the hiring or retention of their employees (e.g. OPWDD Healthcare Enhancement);
- 6) solely for an award to a for-profit corporation or other entities engaged exclusively in commercial or manufacturing activities and not in the provision of program services (e.g. pharmaceutical manufacturers and distributors, durable medical equipment manufacturers and distributors);

7) solely for policy development or research; and,

8) expressly intended to pay exclusively for administrative expenses (e.g. Community Service Program “core” contract funding for HIV/AIDS services programs, Community Service Block Grant Program technical assistance contract funding for board development).

The amounts identified in 1-8 above should be excluded from the total amount of SF/SAP received by a provider from the listed government program for the provision of program services in the applicable reporting period(s). This calculation process should be repeated for each government program in each state agency from which an organization received funding in the applicable Reporting Period(s).

### ***By State Agency***

In some cases, providers may wish to take the entire amount of funding they received from a listed state agency and determine which of that was provided for program services for the applicable reporting periods in order to calculate the amount of SF/SAP received. Using this approach, a provider should determine each of those listed state agencies from which (or through which) it received funding to render program services during the applicable reporting period. For each state agency selected, the provider should determine the amount of funds it received from or through that state agency to render program services during the applicable Reporting Period. Because funding provided for certain specified purposes is exempted from the calculation of SF/SAP, a provider should determine what amount, if any, was received:

- 1) solely from a procurement contract awarded on a “lowest price” basis pursuant to section 163 of the State Finance Law (e.g. Invitation for Bids [IFB]);
- 2) solely for an award to a State or local unit of government except to the extent such funds or payments were used by such government entity to pay covered providers to provide program services through a contract or other agreement;
- 3) solely for capital expenses, including but not limited to non-personal service expenditures for the purchase, development, installation, and maintenance of real estate or other real property, or equipment;
- 4) solely for a direct payment of state funds or state-authorized payments, or provision of vouchers or other items of monetary value that may be used to secure specific services selected by the individual, or health insurance premiums including but not limited to NYSHIP premium payments, or Supplemental Security Income (SSI) Payments, to or on behalf of individual members of the public (e.g. Women, Infant and Children [WIC]), Food Stamps)

5) solely for wage or salary subsidies paid to employers to support the hiring or retention of their employees (e.g. OPWDD Healthcare Enhancement);

6) solely for an award to a for-profit corporation or other entities engaged exclusively in commercial or manufacturing activities and not in the provision of program services (e.g. pharmaceutical manufacturers and distributors, durable medical equipment manufacturers and distributors);

7) solely for policy development or research; and,

8) expressly intended to pay exclusively for administrative expenses (e.g. Community Service Program “core” contract funding for HIV/AIDS services programs, Community Service Block Grant Program technical assistance contract funding for board development).

The amounts identified in 1-8 above should be excluded from the total amount of SF/SAP received by a provider from the listed government program for the provision of program services in the applicable reporting period(s). This calculation process should be repeated for each state agency from which an organization received funding in the applicable reporting period(s).

## **Agriculture & Markets**

Agribusiness Child Development

Farm Family Assistance

## **Department of Corrections and Community Supervision (2012-13)**

**State General Fund-Health Services Program**, including: Physician Services; Dialysis; Regional Medical Unit; Radiology Services; Nursing Services; Dental Services; Hospital Secure Ward; AIDS-Specialty Care; Outside Hospital – Outpatient; Outside Hospital – Emergency Room; Outside Hospital – Mental Health

**State General Fund-Program Services Program**, including: Alcohol and Substance Abuse Treatment; Medicaid Enrollment Legal Assistance; Visitors Centers; Nursery Program; Parenting Program; Family Services; Pediatric Healthcare; Creative Arts Program; Domestic Violence Program; Victim Services; Sex Offender Program; Transitional Services; Occupation Therapy; Family Reunion Program; Enhanced AIDS Education; Academic and Vocational Education;

**Special Revenue Fund-Federal Dept of Education Account** College Program; Academic and Vocational Education;

**Special Revenue Fund-Federal Operating Grants Fund**-Alcohol and Substance Abuse Treatment

**State General Fund-Community Supervision Program**, including Center for Employment Opportunities-Vocational Development Project; Community-based Residential Programs; Residential Stabilization Programs; Employment Program; Parole Violator Diversion Program;

**Internal Service Fund- Community Supervision Program**, including: Neighborhood Work Project; Center for Employment Opportunities

## **Department of Corrections and Community Supervision (2013-14)**

**State General Fund-Health Services Program**, including: Physician Services; Dialysis; Regional Medical Unit; Radiology Services; Nursing Services; Dental Services; Hospital Secure Ward; AIDS-Specialty Care; Outside Hospital – Outpatient; Outside Hospital – Emergency Room; Outside Hospital – Mental Health

**State General Fund-Program Services Program**, including: Alcohol and Substance Abuse Treatment; Medicaid Enrollment Legal Assistance; Visitors Centers; Nursery Program; Parenting Program; Family Services; Pediatric Healthcare; Creative Arts Program; Victim Services; Sex Offender Program; Transitional Services; Occupation Therapy; Family Reunion Program; Enhanced AIDS Education; Academic and Vocational Education;

**Special Revenue Fund-Federal Dept of Education Account** College Program; Academic and Vocational Education;

**Special Revenue Fund-Federal Operating Grants Fund**-Alcohol and Substance Abuse Treatment;

**State General Fund-Community Supervision Program**, including Center for Employment Opportunities-Vocational Development Project; Community -based Residential Programs; Residential Stabilization Programs; Employment Program;

**Internal Service Fund- Community Supervision Program** Center for Employment Opportunities-Neighborhood Work Project

## **Department of Corrections and Community Supervision (2014-15)**

**State General Fund-Health Services Program**, including: Physician Services; Dialysis; Regional Medical Unit; Radiology Services; Nursing Services; Dental Services; Hospital Secure Ward; AIDS-Specialty Care; Outside Hospital – Outpatient; Outside Hospital – Emergency Room; Outside Hospital – Mental Health

**State General Fund-Program Services Program**, including: Alcohol and Substance Abuse Treatment; Medicaid Enrollment Legal Assistance; Visitors Centers; Nursery Program; Parenting Program; Family Services; Pediatric Healthcare; Creative Arts Program; Victim Services; Sex Offender Program; Transitional Services; Occupation Therapy; Family Reunion Program; Enhanced AIDS Education; Academic and Vocational Education;

**Special Revenue Fund-Federal Dept of Education Account** College Program; Academic and Vocational Education;

**Special Revenue Fund-Federal Operating Grants Fund**-Alcohol and Substance Abuse Treatment;

**State General Fund-Community Supervision Program**, including Center for Employment Opportunities-Vocational Development Project; Community -based Residential Programs; Residential Stabilization Programs; Employment Program;

**Internal Service Fund- Community Supervision Program** Center for Employment Opportunities-Neighborhood Work Project

<b><u>Department of Health</u></b>			
<b>Programs</b>	<b>State Budget Years</b>		
An "X" denotes the presence of the program in the State Budget for the year.	2012-2013	2013-2014	2014-2015
<b><u>Office of Health Information Technology Transformation</u></b>			
Health e-link	X	X	X
<b><u>Division of Legal Affairs</u></b>			
Professional Medical Conduct Account	X	X	X
<b><u>Public Affairs Group</u></b>			
Cable Television Account	X	X	X
<b><u>Office of Primary Care</u></b>			
Empire Clinical Research Investigation Program (ECRIP)	X	X	X
NYS Area Health Education Center	X	X	X
Ambulatory Care Training Program	X	X	X
Physician Loan Repayment Program	X	X	X
Physician Practice Support Program	X	X	X
Physician Workforce Studies	X	X	X
Diversity in Medicine/Post-Baccalaureate Program	X	X	X
<b><u>Office of Minority Health</u></b>			
Office of Minority Health COLA	X	X	X
Office of Minority Health	X	X	X
<b><u>Division of Administration</u></b>			
Administration Program Accounts	X	X	X
SPARCS Account	X	X	X
Vital Records Management	X	X	X
<b><u>Office of Health Systems Management</u></b>			
Suballocation to the Office of Mental Health for surveys of psychiatric residential treatment facilities	X	X	X
Home Health Aide Registry	X	X	X
Quality of Care Revenue UR	X	X	X
NYPORIS	X	X	X
Health Information Technology	X	X	X

Liver Transplant and Alliance for Donation	X	X	X
Patient Health Information	X	X	X
Cardiac Services Access	X	X	X
Brain Trauma Foundation	X	X	X
NYS Donor Registry Statewide Campaign	X	X	X
Adult Care Facilities Quality Program	X	X	X
Enriched Housing	X	X	X
Long Term Care Community Coalition Advocacy Program	X	X	X
Emergency Medical Services	X	X	X
Health Care Delivery Administration	X	X	X
Health Occupation Development and Workplace Demo	X	X	X
Primary Care Initiatives	X	X	X
Hospital and Nursing Home Management	X	X	X
Certificate of Need	X	X	X
Funeral Directing	X	X	X
Patient Safety Center	X	X	X
Professional Medical Conduct	X	X	X
Adult Home Quality Enhancement	X	X	X
Continuing Care Retirement Community	X	X	X
Nurse Aide Registry	X	X	X
Quality of Care Improvement	X	X	X
Quality Program Adult Care Facilities Health Care Reform Act	X	X	X
Health Workforce Retraining	X	X	X
Rural Health Care Access	X	X	X
Rural Health Network Development	X	X	X
Health Facility Restructuring Program Transfer to D.A.	X	X	X
Auditing of Hospital Compliance, including Forge Proof Prescriptions	X	X	X
Upstate Poison Control Center	NOT INCLUDED	X	NOT INCLUDED
Coalition for then Institutionalized Aged and Disabled CCH	NOT INCLUDED	X	X
Life – Pass It On	NOT INCLUDED	NOT INCLUDED	X
Upstate Medical University	NOT INCLUDED	NOT INCLUDED	X
Distressed hospital transition fund	NOT INCLUDED	NOT INCLUDED	X
Finger Lake Hlth System Agency CCH	NOT INCLUDED	NOT INCLUDED	X
Coalition for the Institutionalized Aged and Disabled	NOT INCLUDED	NOT INCLUDED	X
Health Resources and Services Administration Grant	NOT INCLUDED	NOT INCLUDED	X

<b><u>Office of Health Insurance Programs</u></b>			
Evaluation of Partnership and FSHP Waiver Program	X	X	NOT INCLUDED
Creation of a State Enrollment Portal	X	NOT INCLUDED	NOT INCLUDED
Hospital Institutional Cost Report	X	X	X
Center for Workforce Studies	X	X	X
Minority Participation in Medical Education	X	X	X
Gateway Institute for Minority Participation in Medical Education	X	X	X
Pharmacy Best Practices	X	X	NOT INCLUDED
Utilization Review Activities	X	X	NOT INCLUDED
Improvement in the Long Term Care systems	X	X	X
Criminal Background Checks	X	X	X
Utilization Management and Health Information Technology Support	X	X	X
Audits of disproportionate Share Hospital Programs	X	X	X
SSHSP Audit	X	X	NOT INCLUDED
Decreasing Pressure Ulcers	X	X	NOT INCLUDED
School Supportive Health Services	X	X	X
Automated Eligibility Systems	X	X	NOT INCLUDED
Care Management and Benefit Expansion	X	X	NOT INCLUDED
Data Collection to Measure Disparities	X	X	NOT INCLUDED
Fair Hearings	X	NOT INCLUDED	NOT INCLUDED
Enrollment Assistors	X	X	NOT INCLUDED
Primary Care Service Corps	X	X	NOT INCLUDED
Medicaid Analysis and Exchange Activities	X	NOT INCLUDED	NOT INCLUDED
Certificate of Public Advantage Program	X	X	NOT INCLUDED
Studies, reviews and Analysis on Medicaid	X	X	X
Uniform Assessment Program	X	X	X
Traumatic Brain Injury	X	X	X
Housing Subsidies NHTDW	X	X	X
Alzheimer's Disease Assistance Centers	X	X	X
Alzheimer's Coalition of New York State	X	X	X
Alzheimer's Community Assistance Program	X	X	X
Alzheimer's Community Service Programs	X	X	X
Alzheimer's Disease Coordinating Patient Care	X	X	X
Falls Prevention Program	X	X	X
Children's Health Insurance Account	X	X	X
Children's Health Insurance Account Aid to Localities	X	X	X

Elderly Pharmaceutical Insurance Coverage Program State Operations	X	X	X
Elderly Pharmaceutical Insurance Coverage Program Aid to Localities	X	X	X
Provider Collection Monitoring	X	X	X
Hospital and Nursing Home Management	X	NOT INCLUDED	NOT INCLUDED
Medicaid Fraud Hotline and Medical Administration	X	X	X
Medical Assistance - Fee for service Medicaid and Managed Care Medicaid	X	X	X
Pilot Health Insurance	X	X	X
Alzheimer's Research	X	X	X
Assisted Living Residence Quality Oversight	X	X	X
Audit Contracts for Payor and Provider Compliance	X	X	X
Pool Administration	X	X	X
Poison Control Center	X	X	X
Disease Management	X	X	X
DC27 and Teamster Local 858 Health Insurance	NOT INCLUDED	X	X
DC37 and Teamster Local 858 Health Insurance	NOT INCLUDED	NOT INCLUDED	X
Additional Alzheimer's Disease Assistance Centers	NOT INCLUDED	NOT INCLUDED	X
Elder Health	NOT INCLUDED	NOT INCLUDED	X
<b><u>Office of Public Health</u></b>			
Suballocation to the Office of Children and Family Services for HIV Policy Development and Training	X	X	X
Suballocation to the State Education Department for AIDS Education in Elementary and Secondary Schools	X	X	X
Suballocation to the Division of Human rights for AIDS Discrimination Investigation	X	X	X
AIDS COLA	X	X	X
Contracts with Community Services Programs	X	X	X
Multi-Service Agencies and Community Development	X	X	X
HIV, STD and Hepatitis C Prevention	X	X	X
HIV Health Care and Supportive Services	X	X	X
Hepatitis C	X	X	X
Additional Grants to Community Service Programs	X	X	X
Additional Grants to Existing Community Based Organizations	X	X	X

General Public Health Work	X	X	X
Public Health Emergency	X	X	X
Rabies Program	X	X	X
Family Planning Services	X	X	X
Additional Grants for Family Planning	X	X	X
Cystic Fibrosis Program	X	X	X
Early Intervention Program	X	X	X
Early Intervention Services for Family	X	X	X
Adolescent Pregnancy Prevention	X	X	X
Community Health Cost of Living Adjustment	X	X	X
Stockpile Storage for Vaccines and Supplies	X	X	X
Hypertension	X	X	X
Children's Asthma	X	X	X
School Based Health Centers	X	X	X
Additional School Based Health Centers	X	X	X
School Based Health Clinics (subject to schedule, 16 listed)	X	X	X
Migrant and Seasonal Farm Workers	X	X	X
Prenatal and Postpartum Home Visitation	X	X	X
Sexually Transmitted Disease Center of Excellence	X	X	X
Childhood Asthma Coalitions	X	X	X
Nutritional Services to Women, Infants and Children	X	X	X
Hunger Prevention and Nutritional Assistance	X	X	X
Sexuality-Related Programs	X	X	X
Rape Crisis Center	X	X	X
Evidence Based Cancer Services	X	X	X
Obesity and Diabetes Programs	X	X	X
Osteoporosis Prevention and Education	X	X	X
Public Health Leaders of Tomorrow	X	X	X
Racial Disparities	X	X	X
Statewide Health Broadcasts	X	X	X
Sudden Infant Death Syndrome	X	X	X
Tick-Borne Disease Institute	X	X	X
Comprehensive Care Centers for Eating Disorders	X	X	X
Safe Motherhood Initiatives	X	X	X
Minority Male Wellness	X	X	X
Latino Health Outreach	X	X	X
Health Promotion Initiatives	X	X	X
Statewide Maternal Mortality Reviews	X	X	X

Infertility Services	X	X	X
Additional Grants for Infertility Services	X	X	X
Adelphi University Breast Cancer Support	X	X	X
NYS Breast Cancer Network	X	X	X
Health Insurance Coverage for Home and Personal Care Workers	X	X	X
Grants to SUNY Hospitals at Stony Brook, Brooklyn and Syracuse	X	X	X
Public Education for Pain Management	X	X	X
Niagara Health Quality Coalition	X	X	X
Maternity and Early Childhood Foundation	X	X	X
Women's Health and Wellness Programs	X	X	X
Telehealth Demonstration Program	X	X	X
Nurse Family Partnership	X	X	X
Pluta Cancer Center	X	X	X
Pain Management	X	X	X
Water Supply Protection Program	X	X	X
Healthy Neighborhood Program	X	X	X
Genetic Services	X	X	X
Sickle Cell Screening	X	X	X
Tobacco Control and Cancer Services	X	X	X
Commodity Supplemental Food Program	X	X	X
Diabetes Research and Education	X	X	X
Tobacco Enforcement and Education	X	X	X
Autism Awareness and Research	X	X	X
Prostate and Testicular Cancer	X	X	X
Public Health Campaign TB	X	X	X
Indian Health Services	X	X	X
Physically Handicapped Children	X	X	X
School Health	X	X	X
Prenatal Care Assistance	X	X	X
Tobacco Enforcement	X	X	X
Evidence Based Cancer Services	X	X	X
Nutritional Services for Women, Infants and Children	X	X	X
Hypertension	X	X	X
Rape Crisis Centers	X	X	X
School Health Program	X	X	X
Maturity and Early Childhood Foundation	X	X	X
Tuberculosis Treatment, Detection and Prevention	X	X	X
Lead Poisoning Prevention	X	X	X
Lead Public Health Services	X	X	X
Drinking Water Program	X	X	X

Asbestos Safety Training	X	X	X
Occupational Health Clinics Account	X	X	X
Radon Detection Device	X	X	X
Regional/Targeted HIV, STD, Hep. C.	X	X	X
HIV, STED, Hep. C. Prevention	X	X	X
HIV Health Care/Supportive Services	X	X	X
HIV Clinical and Provider Education	X	X	X
Tobacco Use Prevention and Control Program	X	X	X
School Based Health Clinics	X	X	X
School Based Health Centers	X	X	X
Infertility	X	X	X
Family Planning	X	X	X
Childhood Lead Poisoning Primary Prevention	X	X	X
Childhood Obesity	X	X	X
Immunization Program	X	X	X
Regional Perinatal Centers	X	X	X
Family Planning Additional	NOT INCLUDED	X	NOT INCLUDED
Women's Special Health Network	NOT INCLUDED	X	NOT INCLUDED
School Based - Richfield Springs	NOT INCLUDED	X	NOT INCLUDED
Endometriosis Foundation	NOT INCLUDED	X	NOT INCLUDED
Eating Disorders Additional	NOT INCLUDED	X	NOT INCLUDED
Study on Broad Scale Systems Integration, Chautauqua County NYSARC	NOT INCLUDED	X	NOT INCLUDED
Finger Lakes Hlth Sys Agency	NOT INCLUDED	X	NOT INCLUDED
Health Insurance for home and personal care workers	NOT INCLUDED	X	NOT INCLUDED
Women's Health - Eating Disorders	NOT INCLUDED	X	NOT INCLUDED
Maternity & Early Childhood Foundation	NOT INCLUDED	X	NOT INCLUDED
New York State Breast Cancer Network	NOT INCLUDED	X	NOT INCLUDED
Early Intervention Additional	NOT INCLUDED	NOT INCLUDED	X
Rural Dentistry Pilot Program	NOT INCLUDED	NOT INCLUDED	X
Family Planning Additional	NOT INCLUDED	NOT INCLUDED	X
NYS Breast Cancer Network	NOT INCLUDED	NOT INCLUDED	X
NYS Coalition School Based Health	NOT INCLUDED	NOT INCLUDED	X
Women's Health Services	NOT INCLUDED	NOT INCLUDED	X
Maternity & Early Childhood Additional	NOT INCLUDED	NOT INCLUDED	X
Basset School Based Health Center	NOT INCLUDED	NOT INCLUDED	X
National Lymphatic Disease Patient Registry	NOT INCLUDED	NOT INCLUDED	X
21st Century Work Group on Disease Elimination	NOT INCLUDED	NOT INCLUDED	X
Eating Disorders Additional	NOT INCLUDED	NOT INCLUDED	X
Children's Environmental Centers	NOT INCLUDED	NOT INCLUDED	X

Pharmaceutical Take Back Program	NOT INCLUDED	NOT INCLUDED	X
Endometriosis Services	NOT INCLUDED	NOT INCLUDED	X
New Alternative for Children	NOT INCLUDED	NOT INCLUDED	X
Lyme Disease Task Force Recommendations	NOT INCLUDED	NOT INCLUDED	X
ComuniLife: Suicide Prevention of Latina Women	NOT INCLUDED	NOT INCLUDED	X
Cost of Living Adjustment Additional	NOT INCLUDED	NOT INCLUDED	X
<b>Helen Hayes Hospital</b>	NOT INCLUDED	NOT INCLUDED	X
<b>NYC Veterans' Home</b>	NOT INCLUDED	NOT INCLUDED	X
<b>Oxford Veterans' Home</b>	NOT INCLUDED	NOT INCLUDED	X
<b>Batavia Veterans' Home</b>	NOT INCLUDED	NOT INCLUDED	X
<b>Montrose Veterans' Home</b>	NOT INCLUDED	NOT INCLUDED	X

## **Department of State**

**Community Services Block Grant (CSBG)** (funding available to providers in 2012-13), including: CSBG Entitlement Grants; CSBG Workforce Development Grants; CSBG Workforce Development Grants for Targeted Areas; Community Services Block Grant Entitlement Solicitation to Serve the County of Rockland; Community Services Block Grant Entitlement Solicitation to Serve the County of Franklin; Office for New Americans Neighborhood-based Opportunity Center; CSBG Training and Technical Assistance Contracts; CSBG Disaster Relief.

**Brownfields Opportunity Area (BOA)** (funding available to providers in 2012-13)

**Office of New Americans (ONA)** (funding available in 2012-13), including: ONA Statewide Legal Technical Assistance Request to Support Immigrant Service Providers in New York State (Legal Counsel and BIA Trainer); ONA Neighborhood-based Opportunity Center

**Legislative Member Items** (funding available to providers in 2012-13)

**Public Utilities Law Project** (funding available in 2012-13)

## **Division of Criminal Justice Services**

**New York State Prosecutors Training**, including New York State Prosecutors Training Institute (NYPTI); New York State District Attorneys Association

**Witness Protection Program**

**Re-entry Program, including Alternatives to Incarceration (ATI)**

**Operation IMPACT**, including Anti-Gun Trafficking; IMPACT Tools; Crime Analysis Centers

**Aid to Defense**

**New York State Defenders Association**

**Probation Classification Program (13-A)**

**Probation Demonstration Program**, including Alternatives to Incarceration (ATI)

**Probation Drug and Alcohol Program**, including Alternatives to Incarceration (ATI)

**Supervision and Treatment of Offenders (SATSO)**, including Alternatives to Incarceration (ATI)

**200% Poverty Program (TANF)**, including Alternatives to Incarceration (ATI)

**Probation Violation Residential Centers (PVRC)**, including Alternatives to Incarceration (ATI)

**Legislative Member Items**

**Alternatives to Incarceration (ATI)**

**Indigent Legal Services**, including Re-entry Prisoner Legal Services

**Edward Byrne Memorial Grant Fund**, including Enhanced Prosecution; Enhanced Defense; IMPACT Crime Analysis Centers; Video Interrogation Equipment; Firearm Backlog

**Juvenile Justice Accountability Incentive Block Grant**

**Juvenile Justice and Delinquency Prevention Formula Program**, including Juvenile Justice Formula Program (JJ); Juvenile Justice Title V Program (JT)

**Violence Against Women Program**

**Civil and Domestic Violence Legal Services Program**

**Motor Vehicle Theft and Insurance Fraud Prevention Program**

**Probation Eligible Diversion Program**, including Alternatives to Incarceration (ATI)

**Center for Employment Opportunities**

**Miscellaneous Discretionary Account**, including Second Chance Act; Sexual Assault Services

## **Homes and Community Renewal**

Neighborhood Preservation Program

Rural Preservation Program

## **Office for the Aging**

**Community Services for the Elderly Program (CSE)**

**Expanded In-Home Services for the Eldely Program (EISEP)**

**Wellness in Nutrition (WIN) – formerly known as Supplemental Nutrition Assistance Program (SNAP). With the change in the Food Stamps Program to SNAP, the NYSOFA SNAP program name will change to Wellness in Nutrition effective with the 2013-14 State Budget.**

**NY Connects – Choices for Long Term Care.**

**Caregiver Resource Centers (CRC)**

**Long Term Care Ombudsman Program (LTCOP)**

**Respite**

**Social Adult Day Services (SADS)**

**Congregate Services Initiative (CSI)**

**Foster Grandparent Program (FGP)**

**Naturally Occurring Neighborhood Communities – Supportive Services Program (NORC-SSP or more simply NORC)**

**Neighborhood Naturally Occurring Neighborhood Communities (NNORC)**

**Retired and Senior Volunteer Program (RSVP)**

**Elderly Abuse Prevention**

**Transportation Operating Expenses**

**Patients' Rights and Advocacy Hotline**

**Health Insurance Information, Counseling and Assistance Program (HIICAP)**

**Managed Care Counseling and Assistance Program (MCCAP)**

**Community Empowerment**

**Enriched Social Adult Day Services**

**Title III-B – Supportive Services Program**

**Title III-C-1 – Congregate Meals**

**Title III-C-2 – Home Delivered Meals**

**Title III-D – Disease Prevention and Health Promotion Services Program**

**Title III-E – National Family Caregiver Support Program**

**Title VI – Ombudsman Program**

**Nutrition Services Incentive Program**

**Title V – Senior Community Services Employment Program**

**Senior Medicare Patrol Program (SMP)**

**Chronic Disease Self Management Education (CDSME)**

**Systems Integration**

## **Office for People With Developmental Disabilities**

**Assistive Supports**

**Assistive Technology Administration (Pilot)**

**Care At Home - III**

**Care at Home – IV & VI**

**Case Management (Non-Medicaid)**

**Certified Work Activity/Sheltered Workshop**

**Classroom Education**

**Community Residences – Supervised**

**Community Residences - Supportive**

**Consumer Transportation**

**Crisis Intervention**

**Day Training**

**Day Treatment – Freestanding**

**Day Treatment – Partial**

**Developmental Disabilities Program Council Grant**

**Epilepsy Services**

**Family Support Services HCBS**

**Adaptive Technologies HCBS**

**Community Habilitation**

**HCBS Community Habilitation Phase II (CH II)**

**HCBS Consolidated Supports and Services**

**HCBS Environmental Modifications**

**HCBS Family Education and Training**

**HCBS Freestanding Respite**

**HCBS Group Day Habilitation Service**

**HCBS Individual Day Habilitation Service**

**HCBS Intensive Behavioral Services (effective 10/1/2013)**

**HCBS Live-in Caregiver**

**HCBS Other Than Freestanding Respite**

**HCBS Pathways to Employment (effective 6/1/2014)**

**HCBS Prevocational Services**

**HCBS Residential Habilitation Family Care**

**HCBS Supervised IRA (Room and Board and Residential Habilitation Services)**

**HCBS Supplemental Group Day Habilitation Service**

**HCBS Supplemental Individual Day Habilitation Service**

**HCBS Supported Employment**

**HCBS Supportive IRA (Room and Board and Residential Habilitation Services)**

**HCBS Waiver Plan of Care Support Services**

**Home Care**

**ICF/DD (Over 30 Beds)**

**ICF/DD (30 Beds or Less)**

**Individualized Support Services**

**Information & Referral**

**Learning Institute**

**Medicaid Service Coordination**

**OPWDD Part 679 Clinic Treatment Facility (Article 16 Clinic)**

**OPWDD Part 679 Clinic Treatment Facility (Article 16 Clinic Joint Venture)**

**OPWDD Part 680 Specialty Hospital**

**Options for People Through Services (NYS OPTS)**

**People First Case Study**

**Portal**

**Portal-like**

**Preschool Program**

**Program Development Grants and Start-Up (expires 6/30/2013)**

**Recreation and/or Fitness**

**Shelter Plus Care Housing**

**SOICF Sheltered Workshop/Day Training**

**Special Legislative Grant**

**Specialty Clinic**

**Subcontract Services**

**Summer Camp**

**Supported Employment (Non-HCBS Waiver)**

**Transitional Employment**

**Traumatic Brain Injury (TBI)**

**Voluntary Preservation Project (aka Voluntary Operated Maintenance Project - VAMM)**

**Willowbrook Case Services**

## **Office of Alcoholism and Substance Abuse Services**

Provider agencies operating one or more of the program services listed below may be considered in receipt of State Funds or State Authorized Payments if financial support for the program services came from:

1. a local county contract or a direct contract with OASAS for Aid to Localities funding (also known as state aid or net deficit funding), and/or
2. Medical Assistance revenue (Medicaid), and/or
3. Public Assistance revenue (Congregate Care).

<b>Program Name</b>	<b>Service Type</b>	<b>Program Code</b>
<b>CRISIS</b>		
Medically Supervised Withdrawal Services –	Crisis	3039
Medically Supervised Withdrawal Services – Outpatient	Crisis	3059
Medically Managed Detoxification	Crisis	3500
Medically Monitored Withdrawal	Crisis	3510
<b>INPATIENT</b>		
Chemical Dependence Inpatient Rehabilitation Services	Inpatient	3550
<b>OPIOID TREATMENT</b>		
Methadone-to-Abstinence – Outpatient	Opioid	0605
Methadone Maintenance – Residential	Opioid	2030
Methadone Maintenance – Outpatient	Opioid	2050
KEEP Units – Outpatient – Methadone	Opioid	2150
Methadone-to-Abstinence – Residential	Opioid	6030
<b>OUTPATIENT</b>		
Outpatient Chemical Dependence for Youth	Outpatient	0140
Compulsive Gambling Treatment	Outpatient	2780
Medically Supervised Outpatient	Outpatient	3520
Enhanced Medically Supervised Outpatient	Outpatient	3528
Outpatient Rehabilitation Services	Outpatient	3530
Specialized Services Substance Abuse Programs	Outpatient	4045
<b>PREVENTION</b>		
Compulsive Gambling Education, Assessment & Referral	Prevention	2790
Prevention Resource Centers	Prevention	3100
Primary Prevention Service	Prevention	5520
Other Prevention Services	Prevention	5550
<b>PROGRAM SUPPORT</b>		

<b>Program Name</b>	<b>Service Type</b>	<b>Program Code</b>
Support Services - Educational	Program	4074
Community Services	Program	4075
Resource	Program	4077
Program Administration	Program	4078
Legislative Member Item	Program	4778
<b>RECOVERY</b>		
Shelter Plus Care Housing	Recovery	3070
Shelter Plus Care Case Management	Recovery	3078
NY NY III: Post-Treatment Housing	Recovery	3270
NY NY III: Housing for Persons at Risk for Homelessness	Recovery	3370
Permanent Supported Housing	Recovery	3470
Permanent Supported Housing – High Frequency Medicaid	Recovery	3480
Recovery Community Centers	Recovery	3970
Recovery Community Organizing Initiative	Recovery	3980
<b>RESIDENTIAL</b>		
Residential Rehabilitation Services for Youth (RRSY)	Residential	3551
Intensive Residential	Residential	3560
Community Residential	Residential	3570
Supportive Living	Residential	3580
Residential Chemical Dependency Program for Youth (Long-	Residential	4060
<b>TREATMENT SUPPORT</b>		
Job Placement Initiative	Treatment	0465
Case Management	Treatment	0810
Local Governmental Unit (LGU) Administration	Treatment	0890
Managed Addiction Treatment Services (MATS)	Treatment	3810
Vocational Rehabilitation	Treatment	4072
Dual Diagnosis Coordinator	Treatment	5990

## **Office of Children and Family Services**

### **Head Start Grant Program**

### **Connections**

### **Local Training Reimbursement**

#### **Discretionary Demo Account, including:**

- Adoption Opportunities;
- Children’s Justice Act;
- Community-Based Child Abuse Prevention;
- Family Violence Prevention;
- National Center on Child Abuse and Neglect;
- Project LAUNCH;
- State Early Childhood Comprehensive Systems

### **Youth Rehabilitation Account**

### **Child Welfare**

### **Social Services Block Grant**

#### **Youth Projects Account, including:**

- Office of Juvenile Justice and Delinquency Prevention;
- National Institute of Justice;
- Department of Labor Workforce Investment Act (WIA)

#### **Temporary Assistance for Needy Families**

- TANF Advantage After School
- TANF-Settlement Houses
- TANF-Caretaker Relative
- TANF-Preventive Services
- TANF- Child Care and Development Fund (CCDF) NYC/Monroe Child Care /Demo
- TANF- Child Care and Development Fund (CCDF) Oneida/Capital Region Child Care

#### **OCFS funded programs that are managed and dispersed by SUNY/CUNY:**

- TANF- Child Care and Development Fund (CCDF) SUNY Subsidy & Quality
- TANF- Child Care and Development Fund (CCDF) CUNY Subsidy & Quality

#### **OCFS funded programs that are managed and dispersed by OTDA:**

- (TANF) Non-Residential Domestic Violence –
- TANF- Flexible Fund for Family Services (FFFS) to Title XX

- TANF-FFFS to Community Optional Preventive Services (COPS)
- TANF-FFFS to Emergency Assistance for Families (EAF) Child Welfare
- TANF-FFFS to EAF Foster Care
- TANF-FFFS to EAF Foster Care Tuition
- TANF-FFFS to EAF Juvenile Detention (JD)/Person In Need of Supervision (PINS)
- TANF-FFFS to Non-Residential Domestic Violence (DV)
- TANF-FFFS to PINS Prevention/Detention/Dive

## **Commission for the Blind and Visually Handicapped (CBVH) Rehab Services/Basic Support**

### **Foster Care Block Grant**

**Community Optional Preventive Services (COPS)**, including: COPS Base Funding; COPS \$1M Set-Aside Funding

### **Child Advocacy& Multidisciplinary Investing Teams**

### **Committee on Special Education (CSE) Placements**

### **Detention Capital**

### **Secure & Non-Secure Detention**

### **Supervision and Treatment Services for Juveniles Program**

### **Runaway and Homeless Youth (RHYA)**

### **Post Residential Services**

### **Adult Protection / Domestic Violence Services – Statewide – 49% Reimbursement Possibly**

### **Kinship Care Programs Healthy**

### **Families Home Visits Advantage**

### **After School Programs Close to**

### **Home Juvenile Justice Community**

### **Reinvestment**

### **Public Private Partnership Primary Prevention Program**

Youth Development and Delinquency Prevention programs (YDDP)/Special Delinquency Prevention Program (SDPP)

## Office of Mental Health

### For New York City Providers:

If your agency operated one, or more, of the following mental health programs AND		your agency received funding from one, or more, of the following Government Programs in the fiscal period identified, such funding MAY be considered State Funds or State Authorized Payments in accordance with Executive Order # 38			
		FISCAL PERIOD			
		LFY 2012-13		LFY 2011-12	
OMH Program Code	OMH Program Name	OMH Fund Code	OMH Funding Source Name	OMH Fund Code	OMH Funding Source Name
0800	ACT	034J	Adult Case Management & ACT	034J	Adult Case Management & ACT
		122	CSP Miscellaneous		
		200	Com. Reinvestment	200	Com. Reinvestment
		001A	Local Assistance	001A	Local Assistance
		0048A	PATH	0048A	PATH
		N/A	Medicaid	N/A	Medicaid
6920	Adult Home Service Dollars	034J	Adult Case Management & ACT	034J	Adult Case Management & ACT
		200	Community Reinvestment	200	Community Reinvestment
		001A	Local Assistance	001A	Local Assistance
6820	Adult Home Supportive Case Management	034J	Adult Case Management & ACT	034J	Adult Case Management & ACT
		200	Community Reinvestment	200	Community Reinvestment
		001A	Local Assistance	001A	Local Assistance
		N/A	Medicaid	N/A	Medicaid
1760	Advocacy / Support Services	039G	Adult Family Support	039G	Adult Family Support
		041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Community Reinvestment	200	Community Reinvestment
		400	Commissioner's Perf	400	Commissioner's Perf
		046L	Community Support Programs - C&F	046L	Community Support Programs - C&F
		014	Community Support Programs	014	Community Support Programs

		046G Emergency Services C&F	046G Emergency Services C&F
		039J Forensics	039J Forensics
		162 Geriatric Mental Health Act	
		300 Homeless/MICA	300 Homeless/MICA
		039Q Innovative Psychiatric Rehabilitation	039Q Innovative Psychiatric Rehabilitation
		001A Local Assistance	001A Local Assistance
		039M MH Empowerment Project	039M MH Empowerment Project
		039C MICA	039C MICA
		170D Medication Grant Kendra's	
		048C NY/NY PATH	048C NY/NY PATH
		048A PATH	048A PATH
			037P PROS State Aid
		037A Peer & Rehab. Sup.	037A Peer & Rehab. Sup.
		122P Prior Year Liability	122P Prior Year Liability
		164 Suicide Prevention	164 Suicide Prevention
		078 Supported Housing	078 Supported Housing
		039F Therapeutic Nursery	039F Therapeutic Nursery
		N/A CSP Medicaid (if applicable)	N/A CSP Medicaid (if applicable)
2340	Affirmative Business / Industry	122 CSP Miscellaneous	122 CSP Miscellaneous
		200 Community Reinvestment	200 Community Reinvestment
		400 Commissioner's Perf	400 Commissioner's Perf
		014 Community Support Programs	014 Community Support Programs
		039Q Innovative Psychiatric Rehabilitation	039Q Innovative Psychiatric Rehabilitation
		001A Local Assistance	001A Local Assistance
		122P Prior Year Liability	122P Prior Year Liability
		039L Psych Rehab	039L Psych Rehab
		N/A CSP Medicaid (if applicable)	N/A CSP Medicaid (if applicable)
7080	Apartment / Support	072A CR Adult, Operating	072A CR Adult, Operating
		073A CR Adult, Property	073A CR Adult, Property
		072T T-Care	072T T-Care
7070	Apartment / Treatment	072A CR Adult, Operating	072A CR Adult, Operating
		073A CR Adult, Property	073A CR Adult, Property
		200 Community Reinvestment	200 Community Reinvestment
		122P Prior Year Liability	122P Prior Year Liability
		072T T-Care	072T T-Care
8810	Assertive Community Treatment-Service	034J Adult Case Management & ACT	034J Adult Case Management & ACT
		200 Community Reinvestment	200 Community Reinvestment
		001A Local Assistance	001A Local Assistance

Dollars

1380	Assisted Competitive Employment	039G Adult Family Support 122 CSP Miscellaneous 200 Community Reinvestment 400 Commissioner's Perf 014 Community Support Programs 300 Homeless/MICA 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 122P Prior Year Liability 039L Psych Rehab N/A CSP Medicaid (if applicable)	039G Adult Family Support 122 CSP Miscellaneous 200 Community Reinvestment 400 Commissioner's Perf 014 Community Support Programs 300 Homeless/MICA 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 122P Prior Year Liability 039L Psych Rehab N/A CSP Medicaid (if applicable)
0820	Blended Case Management	034K C&F Case Management 046L Community Support Programs - C&F 001A Local Assistance	034J Adult Case Management & ACT 034K C&F Case Management 200 Community Reinvestment 046L Community Support Programs - C&F 001A Local Assistance N/A Medicaid
0920	Blended Case Management Service Dollars	034K C&F Case Management 046L Community Support Programs - C&F 001A Local Assistance	034J Adult Case Management & ACT 034K C&F Case Management 200 Community Reinvestment 046L Community Support Programs - C&F 001A Local Assistance
7010	C&Y Sexual Offender Project		N/A N/A
2810	Case Management Service Dollar Administration	034J Adult Case Management & ACT 034K C&F Case Management 200 Community Reinvestment 046L Community Support Programs - C&F 001A Local Assistance	034J Adult Case Management & ACT 034K C&F Case Management 200 Community Reinvestment 046L Community Support Programs - C&F 001A Local Assistance
7050	Children & Youth Community Residence	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072B CR C&Y, Operating 073B CR C&Y, Property	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072B CR C&Y, Operating 073B CR C&Y, Property

		122 CSP Miscellaneous		122 CSP Miscellaneous
				031F PDG - 2000 bed Capital Plan
		122P Prior Year Liability		122P Prior Year Liability
0790	Clinic Plus Outreach & Screening			046N Child & Family Clinic Plus
2100	Clinic Treatment	041 CMHS Block Grant Adult		041 CMHS Block Grant Adult
		044 CMHS Block Grant C&F		044 CMHS Block Grant C&F
		122 CSP Miscellaneous		122 CSP Miscellaneous
		046N Child & Family Clinic Plus		046N Child & Family Clinic Plus
		200 Com. Reinvestment		200 Com. Reinvestment
		400 Commissioner's Perf.		400 Commissioner's Perf.
		046L Community Support Programs-C&F		046L Community Support Programs-C&F
		014 Community Support Services		014 Community Support Services
		046G Emergency Services C&F		046G Emergency Services C&F
		039J Forensics		039J Forensics
		162 Geriatric Mental Health Act		162 Geriatric Mental Health Act
		300 Homeless/MICA		300 Homeless/MICA
		001A Local Assistance		001A Local Assistance
		048C NY/NY PATH		048C NY/NY PATH
		112 Outpatient State Aid		112 Outpatient State Aid
		048A PATH		048A PATH
		122P Prior Year Liability		122P Prior Year Liability
				046S School Support Services
		110A School Support Services		110A School Support Services
		N/A Medicaid		N/A Medicaid
		N/A Medicaid Managed Care		N/A Medicaid Managed Care
1980	Com Based MH Family Trt & Support	200 Com. Reinvestment		200 Com. Reinvestment
		046L Community Support Programs-C&F		046L Community Support Programs-C&F
6340	Comprehensive PROS with Clinic Treatment	122U PROS Start Up Grants		122U PROS Start Up Grants
		037P PROS State Aid		037P PROS State Aid
		N/A Medicaid		N/A Medicaid
7340	Comprehensive PROS without Clinic Treatment	122U PROS Start Up Grants		122U PROS Start Up Grants
		037P PROS State Aid		037P PROS State Aid
		N/A Medicaid		N/A Medicaid

2790	Compulsive Gambling Education Assessment & Referral			N/A	N/A
2780	Compulsive Gambling Treatment			N/A	N/A
2860	Conference of Mental Hygiene Directors	200	Com. Reinvestment	200	Com. Reinvestment
6080	Congregate / Support	072A	CR Adult, Operating	072A	CR Adult, Operating
		073A	CR Adult, Property	073A	CR Adult, Property
		200	Com. Reinvestment	200	Com. Reinvestment
		072D	RCCA Operating	072D	RCCA Operating
		073D	RCCA Property	073D	RCCA Property
		072T	T-Care	072T	T-Care
6070	Congregate / Treatment	072A	CR Adult, Operating	072A	CR Adult, Operating
		073A	CR Adult, Property	073A	CR Adult, Property
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		300	Homeless/MICA	300	Homeless/MICA
		072D	RCCA Operating	072D	RCCA Operating
		073D	RCCA Property	073D	RCCA Property
		078G	SH NY/NY III	078G	SH NY/NY III
		072T	T-Care	072T	T-Care
1310	Continuing Day Treatment (CDT)	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	014	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		112	Outpatient State Aid	112	Outpatient State Aid
		048A	PATH	048A	PATH

		122P N/A	Prior Year Liability Medicaid	122P N/A	Prior Year Liability Medicaid
2990	Coordinated Childrens Service Initiative	122 046L	CSP Miscellaneous Community Support Programs-C&F		
		110 001A	IDEA Funds - CCSI Local Assistance	044 110 001A	CMHS Block Grant C&F IDEA Funds - CCSI Local Assistance
1880	CPEP Adminstration			N/A	N/A
2600	CPEP Crisis Beds	036 N/A	CPEP Medicaid	036 N/A	CPEP Medicaid
1920	CPEP Extended Observation Beds	N/A	Medicaid	N/A	Medicaid
2680	Crisis Intervention	041 044 777 122 200 400 014 046G 300 001A 048C 048A 122P N/A	CMHS Block Grant Adult CMHS Block Grant C&F CSP Appeals CSP Miscellaneous Com. Reinvestment Commissioner's Perf. Community Support Services Emergency Services C&F Homeless/MICA Local Assistance NY/NY PATH PATH Prior Year Liability CSP Medicaid (if applicable)	041 044 777 122 200 400 014 046G 300 001A 048C 048A 122P N/A	CMHS Block Grant Adult CMHS Block Grant C&F CSP Appeals CSP Miscellaneous Com. Reinvestment Commissioner's Perf. Community Support Services Emergency Services C&F Homeless/MICA Local Assistance NY/NY PATH PATH Prior Year Liability CSP Medicaid (if applicable)
3130	Crisis Intervention - CPEP	036 N/A	CPEP Medicaid	036 200 N/A	CPEP Com. Reinvestment Medicaid
1680	Crisis Outreach	036	CPEP	036	CPEP

		200 Com. Reinvestment 400 Commissioner's Perf. 048C NY/NY PATH 048A PATH N/A Medicaid	200 Com. Reinvestment 400 Commissioner's Perf. 048C NY/NY PATH 048A PATH N/A Medicaid
0910	Crisis Residence		N/A N/A
3650	Crisis Respite		N/A N/A
1600	Crisis Respite Beds	200 Com. Reinvestment 300 Homeless/MICA	200 Com. Reinvestment 300 Homeless/MICA
0200	Day Treatment	044 CMHS Block Grant C&F 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 001A Local Assistance 048C NY/NY PATH 112 Outpatient State Aid 048A PATH 122P Prior Year Liability N/A Medicaid	044 CMHS Block Grant C&F 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 001A Local Assistance 048C NY/NY PATH 112 Outpatient State Aid 048A PATH 122P Prior Year Liability N/A Medicaid
1770	Drop In Centers	039G Adult Family Support 041 CMHS Block Grant Adult 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 014 Community Support Services 001A Local Assistance 048C NY/NY PATH 048A PATH 037A Peer & Rehab. Sup. 164 Suicide Prevention	039G Adult Family Support 041 CMHS Block Grant Adult 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 014 Community Support Services 001A Local Assistance 048C NY/NY PATH 048A PATH 037A Peer & Rehab. Sup. 164 Suicide Prevention
1590	Early Recognition	046N Child & Family Clinic Plus	046N Child & Family Clinic Plus

	Coordination and Screening Services				
1340	Enclave in Industry	014 039L	Community Support Services Psych Rehab	014 039L	Community Support Services Psych Rehab
2040	Family Based Treatment	074	Family Based Treatmt	074	Family Based Treatmt
0040	Family Care	039G 096A	Adult Family Support Family Care	039G 096A	Adult Family Support Family Care
1040	Family Care - C&Y			N/A	N/A
1650	Family Support Services - Children & Family	044 122 200 046L 001A N/A	CMHS Block Grant C&F CSP Miscellaneous Com. Reinvestment Community Support Programs-C&F Local Assistance CSP Medicaid (if applicable)	044   046L 001A N/A	CMHS Block Grant C&F   Community Support Programs-C&F Local Assistance CSP Medicaid (if applicable)
1690	FEMA Crisis Counseling Assistance and Training				
1230	Flexible Recipient Service Dollars	034J 034K 041 044 200 046L 014 046G 039J 001A	Adult Case Management & ACT C&F Case Management CMHS Block Grant Adult CMHS Block Grant C&F Com. Reinvestment Community Support Programs-C&F Community Support Services Emergency Services C&F Forensics Local Assistance	034J 034K 041 044 200 046L 014 046G 039J 001A	Adult Case Management & ACT C&F Case Management CMHS Block Grant Adult CMHS Block Grant C&F Com. Reinvestment Community Support Programs-C&F Community Support Services Emergency Services C&F Forensics Local Assistance
1410	Geriatric Demo Gatekeeper	162	Geriatric Mental Health Act	162	Geriatric Mental Health Act

1420	Geriatric Demo Physical Health - Mental Health Integration	162	Geriatric Mental Health Act	162	Geriatric Mental Health Act
2050	Halfway House CR			N/A	N/A
2300	HCBS Waiver			122	CSP Miscellaneous
		096K	HCBS	096K	HCBS
2730	Health Home Care Management	N/A	Medicaid	N/A	Medicaid
2850	Health Home Care Management Service Dollar Administration	200	Com. Reinvestment	200	Com. Reinvestment
		570	Health Home	570	Health Home
		001A	Local Assistance	001A	Local Assistance
2740	Health Home Care Management Service Dollars	200	Com. Reinvestment	200	Com. Reinvestment
		570	Health Home	570	Health Home
		001A	Local Assistance	001A	Local Assistance
2620	Health Home Non-Medicaid Care Management			122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		570	Health Home	570	Health Home
		001A	Local Assistance	001A	Local Assistance
3040	Home Based Crisis Intervention	044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		046G	Emergency Services C&F	046G	Emergency Services C&F
		001A	Local Assistance	001A	Local Assistance
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
1960	Homeless Placement Services			N/A	N/A

2010	Hospital for Mentally Ill			N/A	Medicaid
3010	Inpatient Psychiatric Unit of a General Hospital	001A	Local Assistance	001A	Local Assistance
		N/A	Medicaid	N/A	Medicaid
1810	Intensive Case Management			034J	Adult Case Management & ACT
		034K	C&F Case Management	034K	C&F Case Management
				200	Com. Reinvestment
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		001A	Local Assistance	001A	Local Assistance
		N/A	Medicaid	N/A	Medicaid
1910	Intensive Case Management Service Dollars	034J	Adult Case Management & ACT	034J	Adult Case Management & ACT
		034K	C&F Case Management	034K	C&F Case Management
		200	Com. Reinvestment	200	Com. Reinvestment
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		001A	Local Assistance	001A	Local Assistance
0210	Intensive Day Treatment			N/A	N/A
2320	Intensive Psychiatric Rehabilitation Treatment (IPRT)	122P	Prior Year Liability	122P	Prior Year Liability
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	014	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		112	Outpatient State Aid	112	Outpatient State Aid
		048A	PATH	048C	NY/NY PATH
		N/A	Medicaid	N/A	Medicaid
8340	Limited License PROS	122U	PROS Start Up Grants	122U	PROS Start Up Grants
		037P	PROS State Aid	037P	PROS State Aid
		N/A	Medicaid	N/A	Medicaid
0890	Local Governmental	122	CSP Miscellaneous	122	CSP Miscellaneous
		001A	Local Assistance	001A	Local Assistance

Unit (LGU) Administration		122P	Prior Year Liability	122P	Prior Year Liability
0860	Local Governmental Unit (LGU) Admin - OMH Reinvestment Only	200 400 300 170C 170D	Com. Reinvestment Commissioner's Perf. Homeless/MICA MGP Admin Kendra's Medication Grant Kendra's	200 400 300 170C 170D	Com. Reinvestment Commissioner's Perf. Homeless/MICA MGP Admin Kendra's Medication Grant Kendra's
5990	MICA Network	041 400 039C	CMHS Block Grant Adult Commissioner's Perf. MICA	041 400 039C	CMHS Block Grant Adult Commissioner's Perf. MICA
7000	Mobile Mental Health Team			N/A	N/A
0870	Monitoring and Evaluation, CSS	041 200 014	CMHS Block Grant Adult Com. Reinvestment Community Support Services	041 200 014	CMHS Block Grant Adult Com. Reinvestment Community Support Services
3990	Multi-Cultural Initiative	200 400 164	Com. Reinvestment Commissioner's Perf. Suicide Prevention	200 400 164	Com. Reinvestment Commissioner's Perf. Suicide Prevention
3900	Multi-Cultural Init			N/A	N/A
2720	Non-Medicaid Care Coordination Managers	034J 034K 041 044 122  039J 039Q 001A 048C	Adult Case Management & ACT C&F Case Management CMHS Block Grant Adult CMHS Block Grant C&F CSP Miscellaneous  Forensics Innovative Psychiatric Rehabilitation Local Assistance NY/NY PATH	034J 034K 041 044 122 400 046L 039J 039Q 001A	Adult Case Management & ACT C&F Case Management CMHS Block Grant Adult CMHS Block Grant C&F CSP Miscellaneous Commissioner's Perf. Community Support Programs-C&F Forensics Innovative Psychiatric Rehabilitation Local Assistance

		048A	PATH	048A	PATH
4340	Ongoing Integrated Supported Employment Services	122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	014	Community Support Services
		037	Integrated Supp Emp	037	Integrated Supp Emp
		122P	Prior Year Liability		
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
0320	On-Site Rehabilitation	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		014	Community Support Services	014	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
		072C	NY/NY Operating	072C	NY/NY Operating
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH
		078	Supported Housing	078	Supported Housing
N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)		
0690	Outreach		Adult Home Court Ordered / Nursing Homes	178	Adult Home Court Ordered / Nursing Homes
		178	Homes		
		041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		014	Community Support Services	014	Community Support Services
		039J	Forensics	039J	Forensics
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH
		122P	Prior Year Liability	122P	Prior Year Liability
164	Suicide Prevention	164	Suicide Prevention		
N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)		
2200	Partial Hospitalization	122	CSP Miscellaneous	122	CSP Miscellaneous
		014	Community Support Services	014	Community Support Services
		001A	Local Assistance	001A	Local Assistance
		112	Outpatient State Aid	112	Outpatient State Aid

		122P Prior Year Liability N/A Medicaid		122P Prior Year Liability N/A Medicaid
1070	Permanent Housing (PHP)	049A PHP, PRIOR YEAR'S - 049A		049A PHP, PRIOR YEAR'S - 049A 049B S + C - 049B
0600	Prepaid MH Program			N/A N/A
9340	PROS Rehabilitation and Support Subcontract Services			N/A N/A
0770	Psychosocial Club	041 CMHS Block Grant Adult 777 CSP Appeals 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 300 Homeless/MICA 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 072C NY/NY Operating 122P Prior Year Liability N/A CSP Medicaid (if applicable)		041 CMHS Block Grant Adult 777 CSP Appeals 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 300 Homeless/MICA 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 072C NY/NY Operating 122P Prior Year Liability N/A CSP Medicaid (if applicable)
2750	Recovery Center	200 Com. Reinvestment 014 Community Support Services 037A Peer & Rehab. Sup.		037A Peer & Rehab. Sup.
0610	Recreation	044 CMHS Block Grant C&F 200 Com. Reinvestment 046L Community Support Programs-C&F 014 Community Support Services 001A Local Assistance		044 CMHS Block Grant C&F 200 Com. Reinvestment 014 Community Support Services 001A Local Assistance
2080	Residential Care Centers - Adults			N/A N/A
1080	Residential	122 CSP Miscellaneous		

	Treatment Facility - Children & Youth	076 N/A	RTF Education Medicaid		
				N/A	Medicaid
2880	Residential Treatment Facility Transition Coordinator - Community	001A 034K 046L	Local Assistance C&F Case Management Community Support Programs-C&F	001A 034K 046L	Local Assistance C&F Case Management Community Support Programs-C&F
0650	Respite Services	044 200 046L	CMHS Block Grant C&F Com. Reinvestment Community Support Programs-C&F	044 200 046L 046G	CMHS Block Grant C&F Com. Reinvestment Community Support Programs-C&F Emergency Services C&F
		048C 048A	NY/NY PATH PATH	048C 048A	NY/NY PATH PATH
2980	RTF Coordinator/H CBS Waiver Service Dollars	034K 046L 096K 001A	C&F Case Management Community Support Programs-C&F HCBS Local Assistance	034K 046L 096K 001A	C&F Case Management Community Support Programs-C&F HCBS Local Assistance
1510	School-Based Mental Health	044 200 046L	CMHS Block Grant C&F Com. Reinvestment Community Support Programs-C&F	044 200 046L 046S	CMHS Block Grant C&F Com. Reinvestment Community Support Programs-C&F School Support Services
		110A	School Support Services	110A	School Support Services
1520	School Program Without Clinic	200	Com. Reinvestment	200	Com. Reinvestment
2770	Self-Help Programs	039G 200 400 014 300 001A 039M 037A	Adult Family Support Com. Reinvestment Commissioner's Perf. Community Support Services Homeless/MICA Local Assistance MH Empowerment Project Peer & Rehab. Sup.	039G 200 400 014 300 001A 039M 037A	Adult Family Support Com. Reinvestment Commissioner's Perf. Community Support Services Homeless/MICA Local Assistance MH Empowerment Project Peer & Rehab. Sup.

3070	Shelter Plus Care Housing	049A PHP, PRIOR YEAR'S - 049A 049B S+C - 049B	049A PHP, PRIOR YEAR'S - 049A 049B S+C - 049B
0340	Sheltered Workshop / Satellite Sheltered Workshop	041 CMHS Block Grant Adult 122 CSP Miscellaneous 014 Community Support Services 001A Local Assistance 122P Prior Year Liability N/A CSP Medicaid (if applicable)	041 CMHS Block Grant Adult 122 CSP Miscellaneous 014 Community Support Services 020 Direct Shlt Wrkshp 001A Local Assistance 021 Local Assistance, Direct 122P Prior Year Liability N/A CSP Medicaid (if applicable)
1400	Single Point of Access (SPOA)	041 CMHS Block Grant Adult 044 CMHS Block Grant C&F 039P Clinical Infrastructure-Adult 046A Clinical Infrastructure-C&F 001A Local Assistance N/A CSP Medicaid (if applicable)	041 CMHS Block Grant Adult 044 CMHS Block Grant C&F 039P Clinical Infrastructure-Adult 046A Clinical Infrastructure-C&F 001A Local Assistance N/A CSP Medicaid (if applicable)
3810	Special Coordination After Care		N/A N/A
1190	Special Legislative Grant	038D Eating Disorders - Legislative Add 038B Legislative Add: Medical Society of NYS 038E Legislative Add: NC Behv HC Network 038A Legislative Add: NYS Psychiatric Asso 038C Legislative Add: Natl Assoc of Social W 039E Legislative Reappropriations 039A Legislative Special - Assembly 039D Legislative Special - Senate 039V Legislative Special-Governor's Init 038 Mental Health Initiatives	N/A N/A
8050	SRO Community Residence	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072A CR Adult, Operating 200 Com. Reinvestment 072C NY/NY Operating 048C NY/NY PATH 073C NY/NY Property 072E NYNY II	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072A CR Adult, Operating 200 Com. Reinvestment 072C NY/NY Operating 048C NY/NY PATH 073C NY/NY Property 072E NYNY II

		073E NYNY II Property New York New York III CR SRO	073E NYNY II Property
		072G Operating New York New York III CR SRO	072G New York New York III CR SRO Operating
		073G Property	073G New York New York III CR SRO Property
		048A PATH	048A PATH
		031F PDG - 2000 bed Capital Plan	031F PDG - 2000 bed Capital Plan
		031C PDG - NY/NY	031C PDG - NY/NY
		078G SH NY/NY III	078G SH NY/NY III
		078 Supported Housing	078 Supported Housing
8080	SRO, Support (595)		N/A N/A
0880	Subcontract Services		N/A N/A
5050	Supervised Living, MI/MR		N/A N/A
5340	Supported Education	200 Com. Reinvestment 014 Community Support Services 039Q Innovative Psychiatric Rehabilitation 037A Peer & Rehab. Sup. 039L Psych Rehab	200 Com. Reinvestment 014 Community Support Services 039Q Innovative Psychiatric Rehabilitation 037A Peer & Rehab. Sup. 039L Psych Rehab
6060	Supported Housing Community Services	178 Adult Home Court Ordered / Nursing Homes 200 Com. Reinvestment 400 Commissioner's Perf. 300 Homeless/MICA 580 MRT Supported Housing Beds 078G SH NY/NY III 078 Supported Housing 200C Supported Housing - Workforce RIV	178 Adult Home Court Ordered / Nursing Homes 200 Com. Reinvestment 400 Commissioner's Perf. 119A Federal Forensic Initiatives 300 Homeless/MICA 078G SH NY/NY III 078 Supported Housing 200C Supported Housing - Workforce RIV
6050	Supported Housing Rental Assistance	178 Adult Home Court Ordered / Nursing Homes 200 Com. Reinvestment 400 Commissioner's Perf. 300 Homeless/MICA 580 MRT Supported Housing Beds 078G SH NY/NY III	178 Adult Home Court Ordered / Nursing Homes 200 Com. Reinvestment 400 Commissioner's Perf. 300 Homeless/MICA 078G SH NY/NY III

		078 Supported Housing 200C Supported Housing - Workforce RIV	078 Supported Housing 200C Supported Housing - Workforce RIV
5070	Supported / Single Room Occupancy (SRO)	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 200 Com. Reinvestment 300 Homeless/MICA 072C NY/NY Operating 048C NY/NY PATH 073C NY/NY Property 072E NYNY II 073E NYNY II Property New York New York III CR SRO 072G Operating New York New York III CR SRO 073G Property 048A PATH 031F PDG - 2000 bed Capital Plan 031C PDG - NY/NY 078G SH NY/NY III 078 Supported Housing	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 200 Com. Reinvestment 300 Homeless/MICA 001A Local Assistance 072C NY/NY Operating 048C NY/NY PATH 073C NY/NY Property 072E NYNY II 073E NYNY II Property 072G New York New York III CR SRO Operating 073G New York New York III CR SRO Property 048A PATH 031F PDG - 2000 bed Capital Plan 031C PDG - NY/NY 078G SH NY/NY III 078 Supported Housing
6810	Supportive Case Management (SCM)	034K C&F Case Management 046L Community Support Programs-C&F 001A Local Assistance N/A Medicaid	034J Adult Case Management & ACT 034K C&F Case Management 200 Com. Reinvestment 046L Community Support Programs-C&F 001A Local Assistance N/A Medicaid
6910	Supportive Case Management Service Dollars	034K C&F Case Management 046L Community Support Programs-C&F 001A Local Assistance	034J Adult Case Management & ACT 034K C&F Case Management 200 Com. Reinvestment 046L Community Support Programs-C&F 001A Local Assistance
1050	Supportive Living Facility		N/A N/A
4040	Teaching Family Home	078Z 50M PLAN 072B CR C&Y, Operating 073B CR C&Y, Property	078Z 50M PLAN 072B CR C&Y, Operating 073B CR C&Y, Property

6140	Transformed Business Model	200	Com. Reinvestment	N/A	N/A
		400	Commissioner's Perf.		
		014	Community Support Services		
		300	Homeless/MICA		
		001A	Local Assistance		
2070	Transient Housing - THP, some PHP and some S+C	N/A	N/A	N/A	N/A
1970	Transition Management Services	200	Com. Reinvestment	200	Com. Reinvestment
		170B	Trans. Mgmt. Kendra's	170B	Trans. Mgmt. Kendra's
0380	Transitional Employment	122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	014	Community Support Services
		039Q	Innovative Psychiatric Rehabilitation	039Q	Innovative Psychiatric Rehabilitation
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH
		122P	Prior Year Liability	122P	Prior Year Liability
				039L	Psych Rehab
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
0670	Transportation	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		014	Community Support Services	014	Community Support Services
		039Q	Innovative Psychiatric Rehabilitation	039Q	Innovative Psychiatric Rehabilitation
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH
1320	Vocational and	044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F

Educational Services - Children & Family (Non-Licensed Program)

001A Local Assistance  
N/A CSP Medicaid (if applicable)

001A Local Assistance  
N/A CSP Medicaid (if applicable)

3340 Work Program

014 Community Support Services  
300 Homeless/MICA  
039Q Innovative Psychiatric Rehabilitation  
037A Peer & Rehab. Sup.  
039L Psych Rehab

014 Community Support Services  
300 Homeless/MICA  
039Q Innovative Psychiatric Rehabilitation  
037A Peer & Rehab. Sup.  
039L Psych Rehab

## Office of Mental Health (cont'd)

### For Non-New York City Providers:

If your agency operated one, or more, of the following mental health programs AND		your agency received funding from one, or more, of the following Government Programs in the fiscal period identified, such funding MAY be considered State Funds or State Authorized Payments in accordance with Executive Order # 38			
		FISCAL PERIOD			
		CY 2013		CY 2012	
OMH Program Code	OMH Program Name	OMH Fund Code	OMH Funding Source Name	OMH Fund Code	OMH Funding Source Name
0800	ACT	034J 200 001A N/A	Adult Case Management & ACT Community Reinvestment Local Assistance Medicaid	034J 200 001A N/A	Adult Case Management & ACT Community Reinvestment Local Assistance Medicaid
6920	Adult Home Service Dollars	034J 200 001A	Adult Case Management & ACT Community Reinvestment Local Assistance	034J 200 001A	Adult Case Management & ACT Community Reinvestment Local Assistance
6820	Adult Home Supportive Case Management	034J 200 001A N/A	Adult Case Management & ACT Community Reinvestment Local Assistance Medicaid	034J 200 001A N/A	Adult Case Management & ACT Community Reinvestment Local Assistance Medicaid
1760	Advocacy / Support Services	039G 041 044 122 200 400 046L 014 046G 039J 162 300	Adult Family Support CMHS Block Grant Adult CMHS Block Grant C&F CSP Miscellaneous Community Reinvestment Commissioner's Perf Community Support Programs - C&F Community Support Programs Emergency Services C&F Forensics Geriatric Mental Health Act Homeless/MICA	039G 041 044 122 200 400 046L 014 046G 039J 162 300	Adult Family Support CMHS Block Grant Adult CMHS Block Grant C&F CSP Miscellaneous Community Reinvestment Commissioner's Perf Community Support Programs - C&F Community Support Programs Emergency Services C&F Forensics Geriatric Mental Health Act Homeless/MICA

170P	Kendra's Advance Directives Proxy	170P	Kendra's Advance Directives Proxy
001A	Local Assistance	001A	Local Assistance
039M	MH Empowerment Project	039M	MH Empowerment Project
039C	MICA	039C	MICA
042	Medicaid Infrastructure Grant	042	Medicaid Infrastructure Grant
048C	NY/NY PATH	048C	NY/NY PATH
048A	PATH	048A	PATH
037P	PROS State Aid	037P	PROS State Aid
037A	Peer & Rehab. Sup.	037A	Peer & Rehab. Sup.
122P	Prior Year Liability	122P	Prior Year Liability
164	Suicide Prevention	164	Suicide Prevention
078	Supported Housing	078	Supported Housing
N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)

2340	Affirmative Business / Industry	122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Community Reinvestment	200	Community Reinvestment
		400	Commissioner's Perf	400	Commissioner's Perf
		014	Community Support Programs	014	Community Support Programs
		039Q	Innovative Psychiatric Rehabilitation	039Q	Innovative Psychiatric Rehabilitation
		001A	Local Assistance	001A	Local Assistance
		122P	Prior Year Liability	122P	Prior Year Liability
		039L	Psych Rehab	039L	Psych Rehab
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)

7080	Apartment / Support	072F	2000 bed Capital Plan	072F	2000 bed Capital Plan
		078Z	50M PLAN	078Z	50M PLAN
		072A	CR Adult, Operating	072A	CR Adult, Operating
		073A	CR Adult, Property	073A	CR Adult, Property
		072C	NY/NY Operating	072C	NY/NY Operating
		072E	NYNY II	072E	NYNY II
		072G	New York New York III CR SRO Operating	072G	Operating
		078G	SH NY/NY III	078G	SH NY/NY III
		078	Supported Housing	078	Supported Housing
		200C	Supported Housing - Workforce RIV	200C	Supported Housing - Workforce RIV
		072T	T-Care	072T	T-Care

7070	Apartment / Treatment	072F	2000 bed Capital Plan	072F	2000 bed Capital Plan
		078Z	50M PLAN	078Z	50M PLAN
		072A	CR Adult, Operating	072A	CR Adult, Operating
		073A	CR Adult, Property	073A	CR Adult, Property
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Community Reinvestment	200	Community Reinvestment

072C	NY/NY Operating	072C	NY/NY Operating
072E	NYNY II	072E	NYNY II New York New York III CR SRO
072G	New York New York III CR SRO Operating	072G	Operating
031F	PDG - 2000 bed Capital Plan	031F	PDG - 2000 bed Capital Plan
122P	Prior Year Liability	122P	Prior Year Liability
078G	SH NY/NY III	078G	SH NY/NY III
200C	Supported Housing - Workforce RIV	200C	Supported Housing - Workforce RIV
072T	T-Care	072T	T-Care

8810	Assertive Community Treatment- Service Dollars	034J 200 001A	Adult Case Management & ACT Community Reinvestment Local Assistance	034J 200 001A	Adult Case Management & ACT Community Reinvestment Local Assistance
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1380	Assisted Competitive Employment	122 200 400 014 300 039Q 001A 122P 039L N/A	CSP Miscellaneous Community Reinvestment Commissioner's Perf Community Support Programs Homeless/MICA Innovative Psychiatric Rehabilitation Local Assistance Prior Year Liability Psych Rehab CSP Medicaid (if applicable)	122 200 400 014 300 039Q 001A 122P 039L N/A	CSP Miscellaneous Community Reinvestment Commissioner's Perf Community Support Programs Homeless/MICA Innovative Psychiatric Rehabilitation Local Assistance Prior Year Liability Psych Rehab CSP Medicaid (if applicable)
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0820	Blended Case Management	034K 046L 001A	C&F Case Management Community Support Programs - C&F Local Assistance	034J 034K 200 046L 001A N/A	Adult Case Management & ACT C&F Case Management Community Reinvestment Community Support Programs - C&F Local Assistance Medicaid
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0920	Blended Case Management Service Dollars	034K 046L 001A	C&F Case Management Community Support Programs - C&F Local Assistance	034J 034K 200 046L 001A	Adult Case Management & ACT C&F Case Management Community Reinvestment Community Support Programs - C&F Local Assistance
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7010	C&Y Sexual Offender Project	N/A	N/A	N/A	N/A
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2810	Case Management Service Dollar Administration	034J Adult Case Management & ACT 034K C&F Case Management 200 Community Reinvestment 046L Community Support Programs - C&F 001A Local Assistance	034J Adult Case Management & ACT 034K C&F Case Management 200 Community Reinvestment 046L Community Support Programs - C&F 001A Local Assistance
4800	Children & Youth Assertive Community Treatment	N/A Medicaid	N/A Medicaid
7050	Children & Youth Community Residence	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072B CR C&Y, Operating 073B CR C&Y, Property 200 Community Reinvestment 072E NYNY II 122P Prior Year Liability	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072B CR C&Y, Operating 200 Community Reinvestment 072E NYNY II 122P Prior Year Liability
0790	Clinic Plus Outreach & Screening	001A Local Assistance	001A Local Assistance
2100	Clinic Treatment	041 CMHS Block Grant Adult 044 CMHS Block Grant C&F 122 CSP Miscellaneous 046N Child & Family Clinic Plus 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 014 Community Support Services 046G Emergency Services C&F 039J Forensics 162 Geriatric Mental Health Act 300 Homeless/MICA 038G Legislative Add: Demo Prog for Counties 001A Local Assistance 048C NY/NY PATH 112 Outpatient State Aid 048A PATH 122P Prior Year Liability	041 CMHS Block Grant Adult 044 CMHS Block Grant C&F 122 CSP Miscellaneous 046N Child & Family Clinic Plus 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 014 Community Support Services 046G Emergency Services C&F 039J Forensics 162 Geriatric Mental Health Act 300 Homeless/MICA 001A Local Assistance 048C NY/NY PATH 112 Outpatient State Aid 048A PATH 122P Prior Year Liability

				110A	School Support Services
				122W	Western Demonstration Project
		N/A	Medicaid	N/A	Medicaid
		N/A	Medicaid Managed Care	N/A	Medicaid Managed Care

1980	Com Based MH Family Trt & Support	200	Com. Reinvestment	200	Com. Reinvestment
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F

6340	Comprehensive PROS with Clinic Treatment	001A	Local Assistance	001A	Local Assistance
		122U	PROS Start Up Grants	122U	PROS Start Up Grants
		037P	PROS State Aid	037P	PROS State Aid
				122P	Prior Year Liability
		N/A	Medicaid	N/A	Medicaid

7340	Comprehensive PROS without Clinic Treatment	122U	PROS Start Up Grants	122U	PROS Start Up Grants
		037P	PROS State Aid	037P	PROS State Aid
		N/A	Medicaid	N/A	Medicaid

2790	Compulsive Gambling Education Assessment & Referral	N/A	N/A	N/A	N/A
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2780	Compulsive Gambling Treatment	N/A	N/A	N/A	N/A
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2860	Conference of Mental Hygiene Directors	200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.

6080	Congregate / Support	072F	2000 bed Capital Plan	072F	2000 bed Capital Plan
		078Z	50M PLAN	078Z	50M PLAN
		072A	CR Adult, Operating	072A	CR Adult, Operating
		073A	CR Adult, Property	073A	CR Adult, Property
		200	Com. Reinvestment	200	Com. Reinvestment
		001A	Local Assistance	001A	Local Assistance
		072C	NY/NY Operating	072C	NY/NY Operating
		072E	NYNY II	072E	NYNY II
		072G	New York New York III CR SRO Operating	072G	New York New York III CR SRO

		072D	RCCA Operating	072D	RCCA Operating
		073D	RCCA Property	073D	RCCA Property
		078G	SH NY/NY III	078G	SH NY/NY III
		078	Supported Housing	078	Supported Housing
		200C	Supported Housing - Workforce RIV	200C	Supported Housing - Workforce RIV
		072T	T-Care	072T	T-Care
6070	Congregate / Treatment	072F	2000 bed Capital Plan	072F	2000 bed Capital Plan
		078Z	50M PLAN	078Z	50M PLAN
		072A	CR Adult, Operating	072A	CR Adult, Operating
		073A	CR Adult, Property	073A	CR Adult, Property
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		072C	NY/NY Operating	072C	NY/NY Operating
		072E	NYNY II	072E	NYNY II
		072G	New York New York III CR SRO Operating	072G	New York New York III CR SRO Operating
		122P	Prior Year Liability	122P	Prior Year Liability
		072D	RCCA Operating	072D	RCCA Operating
		073D	RCCA Property	073D	RCCA Property
		078G	SH NY/NY III	078G	SH NY/NY III
		078	Supported Housing	078	Supported Housing
		200C	Supported Housing - Workforce RIV	200C	Supported Housing - Workforce RIV
		072T	T-Care	072T	T-Care
1310	Continuing Day Treatment (CDT)	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	014	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		112	Outpatient State Aid	112	Outpatient State Aid
		048A	PATH	048A	PATH
		122P	Prior Year Liability	122P	Prior Year Liability
		N/A	Medicaid	N/A	Medicaid
2990	Coordinated	122	CSP Miscellaneous	122	CSP Miscellaneous

<p>Childrens Service Initiative</p>	<p>046L Community Support Programs-C&amp;F</p> <hr/> <p>001A Local Assistance</p>	<p>046L Community Support Programs-C&amp;F 110 IDEA Funds - CCSI 001A Local Assistance</p>
<p>1880 CPEP Administration</p>	<p>N/A N/A</p>	<p>N/A N/A</p>
<p>CPEP Crisis Beds</p>	<p>N/A Medicaid</p>	<p>N/A Medicaid</p>
<p>CPEP Extended Observation Beds</p>		
<p>Crisis Intervention</p>	<p>044 CMHS Block Grant C&amp;F 777 CSP Appeals 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 046G Emergency Services C&amp;F 300 Homeless/MICA 001A Local Assistance 048C NY/NY PATH 048A PATH 122P Prior Year Liability N/A CSP Medicaid (if applicable)</p>	<p>044 CMHS Block Grant C&amp;F 777 CSP Appeals 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 046G Emergency Services C&amp;F 300 Homeless/MICA 001A Local Assistance 048C NY/NY PATH 048A PATH 122P Prior Year Liability N/A CSP Medicaid (if applicable)</p>
<p>Crisis Intervention - CPEP</p>	<p>122 CSP Miscellaneous 001A Local Assistance N/A Medicaid</p>	<p>122 CSP Miscellaneous 001A Local Assistance N/A Medicaid</p>
	<p>122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. N/A Medicaid</p>	<p>122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. N/A Medicaid</p>
<p>Crisis Residence</p>	<p>073B CR C&amp;Y, Property 400 Commissioner's Perf.</p>	<p>073B CR C&amp;Y, Property 400 Commissioner's Perf.</p>

3650	Crisis Respite	N/A	N/A	N/A	N/A
1600	Crisis Respite Beds	046	C&Y Program Grant	046	C&Y Program Grant
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		300	Homeless/MICA	300	Homeless/MICA
0200	Day Treatment	044	CMHS Block Grant C&F	44	CMHS Block Grant C&F
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		112	Outpatient State Aid	112	Outpatient State Aid
		048A	PATH	048A	PATH
		122P	Prior Year Liability	122P	Prior Year Liability
		N/A	Medicaid	N/A	Medicaid
1770	Drop In Centers	039G	Adult Family Support	039G	Adult Family Support
		041	CMHS Block Grant Adult	41	CMHS Block Grant Adult
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	14	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH
		037A	Peer & Rehab. Sup.	037A	Peer & Rehab. Sup.
		164	Suicide Prevention	164	Suicide Prevention
1590	Early Recognition Coordination and Screening Services	046N	Child & Family Clinic Plus	046N	Child & Family Clinic Plus
1340	Enclave in Industry	014	Community Support Services	014	Community Support Services
		039L	Psych Rehab	039L	Psych Rehab
2040	Family Based Treatment	074	Family Based Treatmt	74	Family Based Treatmt
		122P	Prior Year Liability	122P	Prior Year Liability

0040	Family Care	096A	Family Care	096A	Family Care
1040	Family Care - C&Y	N/A	N/A	N/A	N/A
1650	Family Support Services - Children & Family	044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		122	CSP Miscellaneous	122	CSP Miscellaneous
				200	Com. Reinvestment
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		001A	Local Assistance	001A	Local Assistance
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
1690	FEMA Crisis Counseling Assistance and Training	N/A	N/A	N/A	N/A
1230	Flexible Recipient Service Dollars	001A	Local Assistance	001A	Local Assistance
		034J	Adult Case Management & ACT	034J	Adult Case Management & ACT
		034K	C&F Case Management	034K	C&F Case Management
		041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		014	Community Support Services	014	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
1410	Geriatric Demo Gatekeeper	162	Geriatric Mental Health Act	162	Geriatric Mental Health Act
1420	Geriatric Demo Physical Health - Mental Health Integration	162	Geriatric Mental Health Act	162	Geriatric Mental Health Act
2050	Halfway House CR	N/A	N/A	N/A	N/A
2300	HCBS Waiver	122	CSP Miscellaneous	122	CSP Miscellaneous

		096K	HCBS	096K	HCBS
2730	Health Home Care Management	N/A	Medicaid	N/A	Medicaid
2850	Health Home Care Management Service Dollar Administration	200	Com. Reinvestment	200	Com. Reinvestment
		570	Health Home	570	Health Home
		001A	Local Assistance	001A	Local Assistance
2740	Health Home Care Management Service Dollars	200	Com. Reinvestment	200	Com. Reinvestment
		570	Health Home	570	Health Home
		001A	Local Assistance	001A	Local Assistance
2620	Health Home Non-Medicaid Care Management	122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		570	Health Home	570	Health Home
		001A	Local Assistance	001A	Local Assistance
3040	Home Based Crisis Intervention	044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		122	CSP Miscellaneous	122	CSP Miscellaneous
		046G	Emergency Services C&F	046G	Emergency Services C&F
		038G	Legislative Add: Demo Prog for Counties		
		001A	Local Assistance	001A	Local Assistance
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
1960	Homeless Placement Services	N/A	N/A	N/A	N/A
2010	Hospital for Mentally Ill	N/A	Medicaid	N/A	Medicaid
3010	Inpatient Psychiatric Unit of a General Hospital	122	CSP Miscellaneous	122	CSP Miscellaneous
				001A	Local Assistance
		N/A	Medicaid	N/A	Medicaid
1810	Intensive Case Management			034J	Adult Case Management & ACT
				034K	C&F Case Management

				200	Com. Reinvestment
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		001A	Local Assistance	001A	Local Assistance
		N/A	Medicaid	N/A	Medicaid

1910	Intensive Case Management Service Dollars	034J	Adult Case Management & ACT	034J	Adult Case Management & ACT
		034K	C&F Case Management	034K	C&F Case Management
		200	Com. Reinvestment	200	Com. Reinvestment
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		001A	Local Assistance	001A	Local Assistance

0210	Intensive Day Treatment	N/A	N/A	N/A	N/A
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2320	Intensive Psychiatric Rehabilitation Treatment (IPRT)	122	CSP Miscellaneous		
		200	Com. Reinvestment		
		400	Commissioner's Perf.		
		014	Community Support Services		
		300	Homeless/MICA		
		001A	Local Assistance		
		048C	NY/NY PATH		
		112	Outpatient State Aid		
		048A	PATH		
		122P	Prior Year Liability	122P	Prior Year Liability
		N/A	Medicaid	N/A	Medicaid

8340	Limited License PROS	122U	PROS Start Up Grants	122U	PROS Start Up Grants
		037P	PROS State Aid	037P	PROS State Aid
		N/A	Medicaid	N/A	Medicaid

0890	Local Governmental Unit (LGU) Administration	122	CSP Miscellaneous	122	CSP Miscellaneous
		001A	Local Assistance	001A	Local Assistance
		122P	Prior Year Liability	122P	Prior Year Liability
		122W	Western Demonstration Project	122W	Western Demonstration Project

0860	Local Governmental Unit (LGU) Admin - OMH Reinvestment Only	200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		300	Homeless/MICA	300	Homeless/MICA
		170C	MGP Admin Kendra's	170C	MGP Admin Kendra's
		170D	Medication Grant Kendra's	170D	Medication Grant Kendra's

5990	MICA Network	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
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072A	CR Adult, Operating	072A	CR Adult, Operating
200	Com. Reinvestment	200	Com. Reinvestment
400	Commissioner's Perf.	400	Commissioner's Perf.
300	Homeless/MICA	300	Homeless/MICA
001A	Local Assistance	001A	Local Assistance
039C	MICA	039C	MICA
072E	NYNY II	072E	NYNY II

7000	Mobile Mental Health Team	N/A	N/A	N/A	N/A
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0870	Monitoring and Evaluation, CSS	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		200	Com. Reinvestment	200	Com. Reinvestment
		014	Community Support Services	014	Community Support Services

3990	Multi-Cultural Initiative	200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		001A	Local Assistance	001A	Local Assistance
		164	Suicide Prevention	164	Suicide Prevention

3900	Multi-Cultural Init	N/A	N/A	N/A	N/A
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2720	Non-Medicaid Care Coordination Managers	034J	Adult Case Management & ACT	034J	Adult Case Management & ACT
		034K	C&F Case Management	034K	C&F Case Management
		041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		122	CSP Miscellaneous	122	CSP Miscellaneous
		039J	Forensics	039J	Forensics
		039Q	Innovative Psychiatric Rehabilitation	039Q	Innovative Psychiatric Rehabilitation
		170P	Kendra's Advance Directives Proxy	170P	Kendra's Advance Directives Proxy
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH

4340	Ongoing Integrated Supported Employment Services	122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	014	Community Support Services
		039Q	Innovative Psychiatric Rehabilitation	039Q	Innovative Psychiatric Rehabilitation
		037	Integrated Supp Emp	037	Integrated Supp Emp
		039L	Psych Rehab	039L	Psych Rehab
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)

0320	On-Site Rehabilitation	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		200	Com. Reinvestment	200	Com. Reinvestment
		014	Community Support Services	014	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
		072C	NY/NY Operating	072C	NY/NY Operating
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH
		039L	Psych Rehab	039L	Psych Rehab
		078	Supported Housing	078	Supported Housing
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
0690	Outreach		Adult Home Court Ordered / Nursing Homes		Adult Home Court Ordered / Nursing Homes
		178	Homes	178	Homes
		041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		014	Community Support Services	014	Community Support Services
		039J	Forensics	039J	Forensics
		300	Homeless/MICA	300	Homeless/MICA
		001A	Local Assistance	001A	Local Assistance
		048C	NY/NY PATH	048C	NY/NY PATH
		048A	PATH	048A	PATH
		122P	Prior Year Liability	122P	Prior Year Liability
		164	Suicide Prevention	164	Suicide Prevention
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
2200	Partial Hospitalization	122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		014	Community Support Services	014	Community Support Services
		001A	Local Assistance	001A	Local Assistance
		112	Outpatient State Aid	112	Outpatient State Aid
		122P	Prior Year Liability	122P	Prior Year Liability
		N/A	Medicaid	N/A	Medicaid
1070	Permanent Housing (PHP)	N/A	N/A	049A	PHP, PRIOR YEAR'S - 049A
0600	Prepaid MH Program	N/A	N/A	N/A	N/A

9340	PROS Rehabilitation and Support Subcontract Services	N/A	N/A	N/A	N/A
0770	Psychosocial Club	041	CMHS Block Grant Adult	041	CMHS Block Grant Adult
		777	CSP Appeals	777	CSP Appeals
		122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		400	Commissioner's Perf.	400	Commissioner's Perf.
		014	Community Support Services	014	Community Support Services
		300	Homeless/MICA	300	Homeless/MICA
		039Q	Innovative Psychiatric Rehabilitation	039Q	Innovative Psychiatric Rehabilitation
		001A	Local Assistance	001A	Local Assistance
		072C	NY/NY Operating	072C	NY/NY Operating
		122P	Prior Year Liability	122P	Prior Year Liability
		N/A	CSP Medicaid (if applicable)	N/A	CSP Medicaid (if applicable)
2750	Recovery Center	122	CSP Miscellaneous	122	CSP Miscellaneous
		200	Com. Reinvestment	200	Com. Reinvestment
		014	Community Support Services	014	Community Support Services
		037A	Peer & Rehab. Sup.	037A	Peer & Rehab. Sup.
0610	Recreation	044	CMHS Block Grant C&F	044	CMHS Block Grant C&F
		200	Com. Reinvestment	200	Com. Reinvestment
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F
		014	Community Support Services	014	Community Support Services
		001A	Local Assistance	001A	Local Assistance
2080	Residential Care Centers - Adults	N/A	N/A	N/A	N/A
1080	Residential Treatment Facility - Children & Youth	122	CSP Miscellaneous	122	CSP Miscellaneous
		076	RTF Education	076	RTF Education
		N/A	Medicaid	N/A	Medicaid
2880	Residential Treatment Facility	034K	C&F Case Management	034K	C&F Case Management
		046L	Community Support Programs-C&F	046L	Community Support Programs-C&F

Transition Coordinator - Community	001A Local Assistance	001A Local Assistance
0650 Respite Services	072F 2000 bed Capital Plan 044 CMHS Block Grant C&F 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 300 Homeless/MICA 001A Local Assistance 048C NY/NY PATH 048A PATH	072F 2000 bed Capital Plan 044 CMHS Block Grant C&F 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 300 Homeless/MICA 001A Local Assistance 048C NY/NY PATH 048A PATH
2980 RTF Coordinator/HCBS Waiver Service Dollars	034K C&F Case Management 046L Community Support Programs-C&F 096K HCBS 001A Local Assistance	034K C&F Case Management 046L Community Support Programs-C&F 096K HCBS 001A Local Assistance
1510 School-Based Mental Health	044 CMHS Block Grant C&F 046L Community Support Programs-C&F	044 CMHS Block Grant C&F 046L Community Support Programs-C&F 110A School Support Services
1520 School Program Without Clinic		
2770 Self-Help Programs	039G Adult Family Support 200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 001A Local Assistance 039M MH Empowerment Project 037A Peer & Rehab. Sup.	039G Adult Family Support 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 001A Local Assistance 039M MH Empowerment Project 037A Peer & Rehab. Sup.
3070 Shelter Plus Care Housing	049B S+C - 049B	049A PHP, PRIOR YEAR'S - 049A 049B S+C - 049B

0340	Sheltered Workshop / Satellite Sheltered Workshop	041 CMHS Block Grant Adult 122 CSP Miscellaneous 200 Com. Reinvestment 014 Community Support Services 001A Local Assistance 122P Prior Year Liability 039L Psych Rehab N/A CSP Medicaid (if applicable)	041 CMHS Block Grant Adult 122 CSP Miscellaneous 200 Com. Reinvestment 014 Community Support Services 001A Local Assistance 122P Prior Year Liability 039L Psych Rehab N/A CSP Medicaid (if applicable)
1400	Single Point of Access (SPOA)	041 CMHS Block Grant Adult 044 CMHS Block Grant C&F 039P Clinical Infrastructure-Adult 046A Clinical Infrastructure-C&F 001A Local Assistance N/A CSP Medicaid (if applicable)	41 CMHS Block Grant Adult 44 CMHS Block Grant C&F 039P Clinical Infrastructure-Adult 046A Clinical Infrastructure-C&F 001A Local Assistance N/A CSP Medicaid (if applicable)
3810	Special Coordination After Care	N/A N/A	N/A N/A
1190	Special Legislative Grant	038F Legislative Add: Veteran P2P Pilot Prog 038G Legislative Add: Demo Prog for Counties	038A Legislative Add: NYS Psychiatric Asso 038B Legislative Add: Medical Society of NYS 038C Legislative Add: Natl Assoc of Social W 038E Legislative Add: NC Behv HC Network 038F Legislative Add: Veteran P2P Pilot Prog
8050	SRO Community Residence	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072A CR Adult, Operating 200 Com. Reinvestment 400 Commissioner's Perf. 300 Homeless/MICA 072C NY/NY Operating 048C NY/NY PATH 073C NY/NY Property 072E NYNY II 073E NYNY II Property  072G New York New York III CR SRO Operating 073G New York New York III CR SRO Property 031G New York New York III PDG	073F 2000 Capital Bed Plan Property 072F 2000 bed Capital Plan 078Z 50M PLAN 072A CR Adult, Operating 200 Com. Reinvestment 400 Commissioner's Perf. 300 Homeless/MICA 072C NY/NY Operating 048C NY/NY PATH 073C NY/NY Property 072E NYNY II 073E NYNY II Property  New York New York III CR SRO Operating 072G 073G New York New York III CR SRO Property 031G New York New York III PDG

		048A PATH		048A PATH	
		031F PDG - 2000 bed Capital Plan		031F PDG - 2000 bed Capital Plan	
		031C PDG - NY/NY		031C PDG - NY/NY	
		115 Residential - Adult Op (\$200M Plan)		115 Residential - Adult Op (\$200M Plan)	
		078G SH NY/NY III		078G SH NY/NY III	
		078 Supported Housing		078 Supported Housing	
		200C Supported Housing - Workforce RIV		200C Supported Housing - Workforce RIV	
		072T T-Care		072T T-Care	
8080	SRO, Support (595)	N/A	N/A	N/A	N/A
0880	Subcontract Services	N/A	N/A	N/A	N/A
5050	Supervised Living, MI/MR	N/A	N/A	N/A	N/A
5340	Supported Education	200 Com. Reinvestment		200 Com. Reinvestment	
		014 Community Support Services		014 Community Support Services	
		039Q Innovative Psychiatric Rehabilitation		039Q Innovative Psychiatric Rehabilitation	
		001A Local Assistance		001A Local Assistance	
		037A Peer & Rehab. Sup.		037A Peer & Rehab. Sup.	
		039L Psych Rehab		039L Psych Rehab	
6060	Supported Housing Community Services	072F 2000 bed Capital Plan		072F 2000 bed Capital Plan	
		078Z 50M PLAN		078Z 50M PLAN	
		Adult Home Court Ordered / Nursing		Adult Home Court Ordered / Nursing	
		178 Homes		178 Homes	
		200 Com. Reinvestment		200 Com. Reinvestment	
		400 Commissioner's Perf.		400 Commissioner's Perf.	
		300 Homeless/MICA		140F HCRA Supported Housing	
		001A Local Assistance		300 Homeless/MICA	
		580 MRT Supported Housing Beds		001A Local Assistance	
		072C NY/NY Operating		580 MRT Supported Housing Beds	
		072E NYNY II		072C NY/NY Operating	
		048A PATH		072E NYNY II	
		078G SH NY/NY III		048A PATH	
		078 Supported Housing		078G SH NY/NY III	
		200C Supported Housing - Workforce RIV		078 Supported Housing	
		072T T-Care		200C Supported Housing - Workforce RIV	
				072T T-Care	

<p>6050</p> <p>Supported Housing Rental Assistance</p>	<p>072F 2000 bed Capital Plan</p> <p>078Z 50M PLAN Adult Home Court Ordered / Nursing Homes</p> <p>178 Homes</p> <p>200 Com. Reinvestment</p> <p>400 Commissioner's Perf.</p> <p>300 Homeless/MICA</p> <p>001A Local Assistance</p> <p>580 MRT Supported Housing Beds</p> <p>072C NY/NY Operating</p> <p>072E NYNY II</p> <p>078G SH NY/NY III</p> <p>078 Supported Housing</p> <p>200C Supported Housing - Workforce RIV</p> <p>072T T-Care</p>	<p>072F 2000 bed Capital Plan</p> <p>078Z 50M PLAN Adult Home Court Ordered / Nursing Homes</p> <p>178 Homes</p> <p>200 Com. Reinvestment</p> <p>400 Commissioner's Perf.</p> <p>140F HCRA Supported Housing</p> <p>300 Homeless/MICA</p> <p>001A Local Assistance</p> <p>072C NY/NY Operating</p> <p>072E NYNY II</p> <p>078G SH NY/NY III</p> <p>078 Supported Housing</p> <p>200C Supported Housing - Workforce RIV</p> <p>072T T-Care</p>
<p>5070</p> <p>Supported / Single Room Occupancy (SRO)</p>	<p>073F 2000 Capital Bed Plan Property</p> <p>072F 2000 bed Capital Plan</p> <p>078Z 50M PLAN</p> <p>200 Com. Reinvestment</p> <p>072C NY/NY Operating</p> <p>073C NY/NY Property</p> <p>072E NYNY II</p> <p>073E NYNY II Property</p> <p>072G New York New York III CR SRO Operating</p> <p>073G New York New York III CR SRO Property</p> <p>031G New York New York III PDG</p> <p>048A PATH</p> <p>031F PDG - 2000 bed Capital Plan</p> <p>031C PDG - NY/NY</p> <p>078G SH NY/NY III</p> <p>078 Supported Housing</p> <p>200C Supported Housing - Workforce RIV</p> <p>072T T-Care</p>	<p>073F 2000 Capital Bed Plan Property</p> <p>072F 2000 bed Capital Plan</p> <p>078Z 50M PLAN</p> <p>200 Com. Reinvestment</p> <p>072C NY/NY Operating</p> <p>073C NY/NY Property</p> <p>072E NYNY II</p> <p>073E NYNY II Property New York New York III CR SRO</p> <p>072G Operating</p> <p>073G New York New York III CR SRO Property</p> <p>031G New York New York III PDG</p> <p>048A PATH</p> <p>031F PDG - 2000 bed Capital Plan</p> <p>031C PDG - NY/NY</p> <p>078G SH NY/NY III</p> <p>078 Supported Housing</p> <p>200C Supported Housing - Workforce RIV</p> <p>072T T-Care</p>
<p>6810</p> <p>Supportive Case Management (SCM)</p>	<p>034K C&amp;F Case Management</p> <p>046L Community Support Programs-C&amp;F</p> <p>001A Local Assistance</p> <p>N/A Medicaid</p>	<p>034J Adult Case Management &amp; ACT</p> <p>034K C&amp;F Case Management</p> <p>200 Com. Reinvestment</p> <p>046L Community Support Programs-C&amp;F</p> <p>001A Local Assistance</p> <p>N/A Medicaid</p>

6910	Supportive Case Management Service Dollars			034J Adult Case Management & ACT 034K C&F Case Management 200 Com. Reinvestment 046L Community Support Programs-C&F 001A Local Assistance
1050	Supportive Living Facility	N/A	N/A	N/A N/A
4040	Teaching Family Home	078Z 072B 073B	50M PLAN CR C&Y, Operating CR C&Y, Property	078Z 50M PLAN 072B CR C&Y, Operating 073B CR C&Y, Property
6140	Transformed Business Model	200 400 014 300 001A	Com. Reinvestment Commissioner's Perf. Community Support Services Homeless/MICA Local Assistance	200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 300 Homeless/MICA 001A Local Assistance
2070	Transient Housing - THP, some PHP and some S+C	062	Shelter Plus Care - Non OMH	062 Shelter Plus Care - Non OMH
1970	Transition Management Services	200 001A 170B	Com. Reinvestment Local Assistance Trans. Mgmt. Kendra's	200 Com. Reinvestment 001A Local Assistance 170B Trans. Mgmt. Kendra's
0380	Transitional Employment	122 200 400 014 300 039Q 001A 048C 048A 122P 039L N/A	CSP Miscellaneous Com. Reinvestment Commissioner's Perf. Community Support Services Homeless/MICA Innovative Psychiatric Rehabilitation Local Assistance NY/NY PATH PATH Prior Year Liability Psych Rehab CSP Medicaid (if applicable)	122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 300 Homeless/MICA 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 048C NY/NY PATH 048A PATH 122P Prior Year Liability 039L Psych Rehab N/A CSP Medicaid (if applicable)
0670	Transportation	041	CMHS Block Grant Adult	041 CMHS Block Grant Adult

		044 CMHS Block Grant C&F 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 014 Community Support Services 300 Homeless/MICA 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 048C NY/NY PATH 048A PATH 122W Western Demonstration Project	044 CMHS Block Grant C&F 122 CSP Miscellaneous 200 Com. Reinvestment 400 Commissioner's Perf. 046L Community Support Programs-C&F 014 Community Support Services 300 Homeless/MICA 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 048C NY/NY PATH 048A PATH 122W Western Demonstration Project
1320	Vocational and Educational Services - Children & Family (Non-Licensed Program)	044 CMHS Block Grant C&F 046L Community Support Programs-C&F 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance N/A CSP Medicaid (if applicable)	044 CMHS Block Grant C&F 046L Community Support Programs-C&F 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance N/A CSP Medicaid (if applicable)
3340	Work Program	200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 037A Peer & Rehab. Sup. 039L Psych Rehab	200 Com. Reinvestment 400 Commissioner's Perf. 014 Community Support Services 039Q Innovative Psychiatric Rehabilitation 001A Local Assistance 037A Peer & Rehab. Sup. 039L Psych Rehab

## **Office of Temporary and Disability Assistance**

**Child Support**, including: Child Well Being/Child Support Enforcement State General Funds; Child Well Being/Child Support Enforcement Federal Funds; Access and Visitation; Total Child Well Being/Child Support Enforcement

**State General Funds**, including: Disability Advocacy Program; Nutrition Outreach and Education Program; EBT/CBIC/AFIS; ESL/ABE; HIV; Career Pathways; Summer Youth Employment Program

**TANF**, including: EBT/AFIS; Access; Advantage Afterschool; ATTAIN, Bridge, Career Pathways; Caretaker Relative; Centro Oneida; Community Solutions for Transportation; CUNY/Daycare; Childcare Pilot - NYC - Monroe County; Childcare Pilot - Capital Region – Oneida; SUNY childcare; Disability Advocacy Program; Displaced Homemakers Program; Educational Resource; Emergency Needs Homeless Program; Fatherhood; Non Res DV; Preventive service; New York State Refugee Resettlement Assistance Program; RGRTA; Settlement House; SHFYA; SHIP; Child care subsidies; Flexible Fund for Family Services; Nurse Family Partnership; Food Pantries; Wage Subsidy Program; Wheels for Work

**Federal Supplemental Nutrition Assistance Program**, including: SNAP Employment & Training; SNAP Administration; SNAP Employment & Training Venture Program; SNAP Outreach <1; SNAP Nutrition Education

**Federal Refugee Program**, including; Refugee Cash and Medical Assistance; Cuban-Haitian Program; Refugee Social Services Program; Targeted Assistance Grant Program; Refugee School Impact Program; Services to Older Refugees; Making a Connection

**Refugee Program – State General Fund**, including: Citizenship; New York State Refugee Resettlement Assistance; Human Trafficking

**Homeless Housing – State General Fund**, including: Adult shelters; Homeless programs (NYSSHP/STEHP/OSAH); New York State Supportive Housing Program; Solutions to End Homelessness Program; Operational Support for AIDS Housing; Homeless programs (STEHP additional); Homeless programs (NYSSHP additional); Homeless Supplement NYC; Niagara Community Action Program; Carolyn House YMCA; NY/NY III

**Homeless Housing Account Fed 290**, including Emergency Solutions Grant Program; Housing Opportunities for Persons with AIDS; Homeless ARRA

**Family and Adult Shelter Sanction Acct (339)**

**Homeless Housing Grants Program**

**Office of Victim Services**

**New York State Criminal Justice Improvement Account**

**Restitution funds**

**Federal Victim Assistance Funds**

**Federal Victim Compensation Funds**

## **Appendix C.**

# **Recognized Cost Reports**

### **AG & MKTS**

No annual Cost Reports for EO #38 purposes

### **DCJS**

No annual Cost Reports for EO #38 purposes

### **DOCCS**

No annual Cost Reports for EO #38 purposes

### **DOH**

- Institutional Cost Report (ICR)
- Ambulatory Health Care Facility (AHCF) cost report
- Residential Health Care Facility Report (RHCF-4)
- Residential Health Care Facility Report (RHCF-2)
- Personal Care Cost Report
- Certified Home Health Agency Cost Report
- Long Term Home Health Agency Cost Report
- Program specific Annual Medicaid Managed Care Operating Reports (MMCOR) (MMCOR, HIV-SNP, Medicaid Advantage, MLTC, PACE MLTC, and Partial Cap MLTC)
- Annual financial reports submitted to the NYS Division of Financial Services (DFS) and DOH using the National Association of Insurance Commissioners (NAIC) and New York Data Requirement formats
- Consolidated fiscal reports required under section 10 NYCRR 69-4.5(2)

### **DOS**

No annual Cost Reports for EO #38 purposes

### **HCR**

- Neighborhood and Rural Preservation Companies Annual Performance Report

### **NYSOFA**

No annual Cost Reports for EO #38 purposes

**OASAS**

- Consolidated Fiscal Report (CFR)

**OCFS**

- Statewide Standards of Payment Reports

**OMH**

- Consolidated Fiscal Report (CFR)
- Institutional Cost Report (ICR)
- DMH Supplements to the Institutional Cost Report

**OPWDD**

- Consolidated Fiscal Report (CFR)

**OTDA**

No annual Cost Reports for EO #38 purposes

**OVS**

- Fiscal Cost Reports

## Appendix D.

# DRAFT EO 38 DISCLOSURE FORM ELEMENTS

*Note: These elements will be further refined and guidance on submission of the EO 38 Disclosure Form will be provided at a later date.*

- A. Provider Information:
  - Provider's Name:
  - Address:
  - Federal Employer Identification Number:
  - Telephone:
  - Contact Name:
  - Contact Telephone Number:
  - Contact E-mail Address:
  - Board Chair/President:
  - Executive Director/CEO:
  
- B. Covered Provider Status – By submitting this form, it is hereby attested to and affirmed that the entity listed above is a COVERED PROVIDER pursuant to New York State Executive Order #38 and the regulations promulgated pursuant thereto and subject to the requirements therein.  
(continue and complete this form)
  
- C. Covered Provider's COVERED REPORTING PERIOD: \_\_\_\_\_ - \_\_\_\_\_.
  
- D. Agencies from which funding was provided:
  
- E. Agency identified as the Lead Agency.
  
- F. Required Disclosures:
  - I. Executive Compensation:
    - a. WAIVERS -- Please select one of the following:
      - i. Covered Provider has been granted a WAIVER to the limits on executive compensation for ONE OR MORE Covered Executives for this Reporting Period (If yes, what is your waiver application number(s) , and complete the remainder of Part D.I. for those covered executives to whom the waiver does not apply).
      - ii. Covered Provider has not been granted a WAIVER to the limits on executive compensation for this Reporting Period, OR, is submitting a WAIVER APPLICATION to the limits on executive compensation for



3. Name: \_\_\_\_\_ Title: \_\_\_\_\_
- e. Exempt Compensation Agreements --- If any of the Covered Executives listed above receive executive compensation pursuant to a contract or other agreement AGREED TO PRIOR TO JULY 1, 2012 AND FOR A TERM ENDING ON OR BEFORE JULY 1, 2015, please list those Covered Executives below (if none exist, state "None"):
- i. None
  - ii. Name: \_\_\_\_\_ Title: \_\_\_\_\_
  - iii. Name: \_\_\_\_\_ Title: \_\_\_\_\_

II. Administrative Expenses:

- a. WAIVERS – Please select one of the following:
- i. Covered Provider HAS BEEN GRANTED a waiver to obtain reimbursement for administrative expenses incurred in excess of the limits set forth in Executive Order #38 and the regulations promulgated pursuant thereto. (If yes, what is your waiver application number, and move to Part III of this Disclosure Form, as you have now completed Part D.II).
  - ii. Covered Provider is SUBMITTING A WAIVER APPLICATION CONCURRENT WITH the submission of this Disclosure Form, OR has a PENDING APPLICATION before the State for a waiver to obtain reimbursement for administrative expenses incurred in excess of the limits set forth in Executive Order #38 and the regulations promulgated pursuant thereto (If yes, attach a copy of the waiver application to this Disclosure Form, and complete the remainder of Part D.II).
  - iii. Covered Provider HAS NOT RECEIVED a waiver to obtain reimbursement for administrative expenses incurred during the Reporting Period and thereafter in excess of the limits set forth in Executive Order #38 and the regulations promulgated pursuant thereto (Please complete the remainder of Part D.II).
- b. Percent of Covered Operating Expenses Used For Program Services Expenses:
- i. State the total amount of Covered Operating Expenses paid for with State funds or State-authorized payments during the Reporting Period (if calculable): \$\_\_\_\_\_.
  - ii. Of the amount listed in line II.b.i. above, state the total amount of Program Services Expenses paid for with State funds or State-authorized payments during the Reporting Period (if calculable): \$\_\_\_\_\_.
  - iii. Enter the percentage of Covered Operating Expenses of the Covered Provider paid for with State funds or State-authorized payments used for program service expenses during the Reporting Period: \_\_\_\_\_%.

- iv. Unless a waiver is granted, if the Percentage entered on line II.b.iii. is LESS THAN:
  - 1. Seventy-five (75) percent for a Covered Reporting Period commencing at any time between July 1, 2013 and June 30, 2014; OR
  - 2. Eighty (80) percent for a Covered Reporting Period commencing at any time between July 1, 2014 and June 30, 2015; OR
  - 3. Eighty-five (85) percent for a Covered Reporting Period commencing at any time on or after July 1, 2015; THEN the Covered Provider may be subject to corrective action or other penalties.

G. Request for Non-Disclosure:

- a. Pursuant to Public Officers Law §§ 87(2)(d) and 89(5), I, on behalf of the Covered Provider named above, hereby request that any and all State agencies receiving this Disclosure Form or copies thereof except such information from public disclosure pursuant to paragraph (d) of subdivision two of section eighty-seven of the Public Officers Law. Below (or on an additional attached sheet if necessary), please find a statement of reasons why the information contained herein should be exempted from disclosure on the basis that, if disclosed, such information would cause substantial injury to the competitive position of the subject Covered Provider:
  
- b. It is further requested that, to the fullest extent permitted by applicable law (including the Freedom of Information Law and Personal Privacy Protection Law), any and all State agencies receiving this Disclosure Form or copies thereof not publically disclose the statements, representations, and other information submitted herein.

H. Affirmation and Authorization:

- a. I hereby certify and affirm, under penalties of perjury, that any and all statements, date, and representations contained herein are true and correct, and that I am duly authorized by the governing body of the Covered Provider named herein to submit this EO#38 Disclosure Form on its behalf.
  - i. Name (printed):
  - ii. Title:
  - iii. Signature:
  - iv. Date: