



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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Brian Zawistowski, Assistant Director

To: State Education Department Approved Preschool and School Age Providers Serving Students with Disabilities

From: Brian Zawistowski, Assistant Director

Subject: Reporting instruction for Personal Protective Equipment on the Consolidated Fiscal Report

Date: September 14, 2020

As a result of the COVID-19 pandemic, providers may have incurred costs for Personal Protective Equipment (PPE). In addition to the published instructions of the July 1, 2019 – June 30, 2020 CFR Manual, please see the additional guidance below:

- Personal Protective Equipment (PPE) related to the operation of the program/site should be reported on schedule CFR-1 line 36 - Non-Household Supplies. PPE may include, but is not limited to, masks/face coverings, hand sanitizer and hand soap for students and program staff, gloves, glasses and any supplies used to minimize the exposure to hazards that may cause injury or illness. Bulk purchases of like supplies, such as partitions or dividers exceeding \$5,000, should be depreciated and reported on schedule CFR-1 Line 45 Depreciation – Equipment. Please refer to Appendix O for further guidelines. CFR-1 lines 36 and 45 are both classified as Direct Care in the calculation of tuition rates and the application of the Non-Direct Care cost screen parameter.
- Personal Protective Equipment (PPE) related to agency administration personnel and/or agency administration areas should be reported on Schedule CFR-3 Line 17 - Other. PPE may include, but is not limited to, masks/face coverings, hand sanitizer and hand soap for administrative staff, gloves, glasses and any supplies used to minimize the exposure to hazards that may cause injury or illness.

If you have any question regarding this correspondence, please contact the Rate Setting Unit at RATEWEB@nysed.gov or contact your assigned Rate Setting Unit accountant http://www.oms.nysed.gov/rsu/Contact_Us/employees.html.