Crosswalk of Changes

Please use the following guide to reference content changes by section of the July 2020 edition of the Reimbursable Cost Manual, as compared to the July 2019 edition of the Reimbursable Cost Manual.

SECTION I – DEFINITIONS

1. Page 5: (2) New or renovated facility space (Revisions/Additions):
   - New or renovated **school age only** facility space, both instructional and non-instructional to be occupied by approved programs in which space is new or substantially altered or result in capitalized costs in excess of $100,000 will require both program and fiscal designee written approval prior to implementing.
   - New or renovated combined **school age and preschool** facility space, both instructional and non-instructional to be occupied by approved programs in which space is new or substantially altered or result in capitalized costs in excess of $100,000 combined for school age and preschool facility space will require both program and fiscal designee written approval prior to implementing.
   - New or renovated **preschool only** facility space, both instructional and non-instructional to be occupied by approved programs in which space is new or substantially altered or result in capitalized costs in excess of $100,000 will require program designee written approval prior to implementing.

2. Page 12: (10) Reasonable Cost (Addition):
   - F. Consideration will be given situationally in the event of extraordinary and unforeseen circumstances resulting in additional one-time costs. Such circumstances may include, but are not limited to, natural disasters and pandemics.

SECTION II – COST PRINCIPLES

   - (A) (2) Costs of facility acquisition or construction shall be depreciated over the expected useful life of the facility as indicated in Appendix O - "Guidelines for Depreciation and Amortization" of the CFR Manual Appendices. Cost of facility acquisition or construction includes architect and inspection fees and should be included in the cost of the building for depreciation purposes. Renovations or alterations that are considered to be directly related to the education program and therefore reimbursable through depreciation charges over the estimated useful life of the renovation or alteration as indicated in Appendix O of the CFR Manual Appendices may include: replacement of roofs, boilers, plumbing systems or similar repairs needed to protect the agency's physical plant; installation of safety devices, such as fire exits, alarms or smoke detectors in existing buildings; renovations necessary to comply with New York State standards of instruction; renovations to protect the health or safety of New York State students; and other capital expenditures for minor renovation work. Refer to Section I. 1.B.(2) 2a through 2c regarding review and/or prior written program and fiscal approval for
proposals for acquisition, new construction, renovations, alterations or major repairs in excess of $100,000. Refer to Appendix D, in this Manual for guidelines on the development of capital projects.

- (A) (10) Depreciation charged for assets acquired through approved Dormitory Authority construction/renovation projects is not reimbursable in a tuition rate where Dormitory Authority Part I tuition rates are calculated. Refer to Section 1, 1.B.(2) 2a through 2c regarding review and/or prior written program and fiscal approval for proposals for acquisition, new construction, renovations, alterations or major repairs in excess of $100,000. Refer to Appendix D, in this Manual for guidelines on the development of capital projects.

4. Page 35: Interest Costs (Revisions)
- (D) (3) Interest expense on working capital loans for late filers of required financial information will be reimbursed on a prorated basis if submitted within 90 days of February 1, for July – June filers, or within 90 days of September 1, for January – December filers.

5. Page 39: (41) Rent (Deletion):
- (B) (1) A move to a new location must be approved by the Department’s program staff and such costs of move are subject to review and approval by DOB prior to the program’s move.

6. Page 49: Travel (Deletion/Revision)
- (D) (1) The Commissioner reserves the right to determine whether a program-owned or rented automobile is a luxury vehicle. **For purposes of reimbursement, a luxury vehicle is described as a car that exceeds a sales price of $43,000 in accordance with the 2019 KBB definition for midsize luxury passenger cars.** If the Commissioner determines that an automobile is a luxury car, the added expense of owning or operating such a vehicle will not be reimbursed. *The added expense will be determined based on such factors as but not limited to: Regional values of non-luxury vehicles of comparable size and function, provider’s business use of vehicle, and provider’s need for vehicle size and function.*

- Revised code 20040 to 20045 and renamed Medicaid Fee For Service.
- Added code 20050 Medicaid Managed Care classified as Offsetting Revenue.

8. Page 66: Appendix D (Revisions)
- Guidelines for Development, Review and Approval of Capital Projects **Proposals for Acquisition, New Construction, Renovations, Alterations or Major Repairs in Excess of $100,000** for Students with Disabilities.
- (I) (A) All **school age only and school age/preschool combined** applications for capital projects must be put in writing to their Office of Special Education - Special Education and Quality Assurance Office and the Rate Setting Unit.
- (I) (B) All **school age only and school age/preschool combined** proposed projects will be reviewed to determine the adequacy and appropriateness of services and program space to meet the educational needs of the students with disabilities.