

## **Instructions for Completing a Final Expenditure Report (FER)**

All reported costs must only be for the specific project. All Itemized costs and supporting documentation are **required** with submission of the FER.

**Notice:** Do not change the tab names on the FER template or the FER will be returned.

1) **FER PROPERTY**

The FER Property form must be filled out in its entirety. Incomplete submissions will be returned in their entirety. The “Approved PPA Costs” column “C” of the FER should be consistent with the approved PPA amount (agency share and OPWDD share). The “Final Costs” column “E” should be costs allocated to both OPWDD share and agency share.

1B) **FER Non-Property**

FER Non-Property form must be filled out for pre-operational cost (start-up) for **Day Programs only**.

2A) **FINANCING**

2B) **SHORT-TERM INTEREST**

If financing was obtained for the project, complete the **2A) Financing** form in its entirety. If financing was not obtained for the project, enter an “N” in the box entitled “Was financing obtained for this project (Y/N)” on the **2A) Financing form**. **All terms must be reported**. If requesting reimbursement for Short-Term Interest, complete the **2B) Short-Term Interest** form in its entirety.

1) **FER PROPERTY**

**Agency:** Name of the agency completing this form

**Site Address/City:** Address and city of the program

**Program Type:** Indicate whether this program is a Supervised IRA, Supportive IRA, ICF, Day Habilitation, Prevocational, Free-Standing Respite.

**Scope of Work:** Indicate acquisition, renovation, relocation, lease, etc.

**County:** County in which the site address is located

**Project ID #:** Identification number associated with the project (found on PPA)

**Provider ID #:** 8-digit provider identification number

**Corp ID #:** 5-digit identification number unique to agency

**Number of Beds/Slots:** Number of individuals residing in the program

**Respite Beds:** Number of respite beds in the program

**Filing Date:** Date the FER is completed and submitted to DOH

**PPA Date:** Date of the approved PPA for the project

**Cert Date:** Date the program was certified by OPWDD to authorize operation

**Date of Last Expenditure:** Date upon which last expense was incurred. This date must precede the certification date/project completion. It is the date of the expense, not the date paid. If funding is by contract, this date should precede the end of the contract term. If it does not, a contract amendment will be required.

**Agency Contact/Phone:** Name of person DOH should contact questions regarding property cost verifications

**DDRO Contact/Phone/Code:** Contact information for the appropriate DDRO

**Approved PPA Costs:** This column should be consistent with the approved PPA.

**Final Costs:** Input actual property expenses incurred for this project

**Variance:** For this column, approved PPA costs are subtracted from the Final Costs. If the Final Costs are less than approved PPA costs, the result is negative and presented as a minus. A positive result means actual costs exceeded the original approved PPA costs. This column is calculated automatically.

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**LINE 1 – Real Property Acquisition – Land:** Purchase price of land. Separate cost of land and building among Lines 1 and 1a.

**LINE 1a – Real Property Acquisition – Building:** Purchase price of building. Separate cost of land and building among Lines 1 and 1a.

**LINE 1b – Property Option:** If property option contract was used to fund part of the purchase price, enter the total amount of option funding. Note, the approved PPA amount may not identify all property options approved and funded. This row will not be automatically calculated in your Total Property Cost on the FER form.

**LINE 2 – Construction/Renovation:** Cost of construction or renovation based on final bid amount from AIA Documents and/or other supporting documents. All supporting documentation must be submitted with FER submission.

**LINE 3 – Contingency (aka change orders):** DOB approval is required for change orders in excess of 15% of construction/renovation costs. All change orders need have been approved by DDRO.

**LINE 4 – Design:** All architectural design fees associated with the project

**LINE 5 – Clerk of the Works:** Fees associated with local site management regarding quality standards as well as health/safety rules and regulations and must be approved by DDRO

**LINE 6 – Site Survey/Soil Data:** Environmental surveys, soil testing, determining slope for drainages, and other preparation leading up to construction. These are subject to DDRO approval.

**LINE 7 – Closing Costs:** Closing costs may be included in the FER for all approved financing (temporary or permanent). Bank attorney fees should be incorporated in closing costs.

**LINE 8 – Pre-Operational Interest:** Only report interest payments that were incurred on the temporary loan (if applicable) prior to program certification/project completion. This interest, which qualifies as principal for inclusion in the authorized depreciation period, cannot be interest associated with permanent financing, even if the permanent financing commenced prior to program certification/project completion. Note, the full period of the permanent loan interest will be reimbursed per the authorized loan period in the original PPA.

**LINE 9 – Accounting/Legal:** Additional accounting and legal fees, agency attorney fees for closing, notarization fees, etc.

**LINE 10 – Other Capital Costs:** These costs include capital related miscellaneous costs such as building permits, insurance during construction, and bonding insurance.

**Total Property Cost:** For this total, the approved PPA costs, Final Costs, and variance columns are all calculated automatically.

**(PPA) Total Non-Property Cost (Start-up):** Enter in the approved PPA non-property (start-up) costs

**Certifications:** Fill out agency information accordingly.

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## 2A) FINANCING

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If loan(s)/ bond(s) were obtained to finance the project, fill out the financing form (Tab 2A) along with the FER Property form (Tab 1). If the same financing was used for multiple projects, allocate the correct proportion of the financing to the project. If the project was financed by a bond, enter calculated interest rate the correct cell on the Financing form (Tab 2A).

**Temporary (Pre-op) Financing:** If any portion of the project was financed pre-operationally, include the amount, start and end dates, interest rate, and whether the financing was at a fixed or variable rate. Pre-op financing cannot extend beyond one year without approval from the Division of the Budget.

**Permanent Financing:** A drawdown from a line of credit can be considered permanent financing. Closing costs for permanent financing may be included on the FER; however, interest associated with permanent financing is not reported on the FER as Pre-op Interest.

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## 2B) SHORT-TERM INTEREST

Only report interest payments that were incurred on the temporary loan (if applicable) prior to program certification/project completion. This interest, which qualifies as principal for inclusion in authorization depreciation period, cannot be interest associated with permanent financing, even if the permanent financing commenced prior to program certification/project completion. Note, the full period of the permanent loan interest will be reimbursed per the authorized loan duration period in the original PPA.

Fill out terms of financing for the loan associated with the short-term interest that is being requested. List corresponding dates, interest rate, and interest payments for short-term interest. Enter the corresponding Loan ID (Column F of the 2A Financing tab).

### **Supporting Documentation**

Documentation that must be submitted with all FERs:

**Construction/renovation:** Following is documentation that must be submitted with projects that have construction/renovation and possibly change orders:

1. **AIA C702 documents (or equivalent)**- Document that shows the original contract amount, change orders and final contract amount for the work.
2. **Change Orders** – Change Orders must be approved and signed off by the DDRO; typically described on the contractor's AIA G702 form (or equivalent) and/or listed separately.

**Closing costs and terms of financing:** Bank closing cost summary and bank loan summary or bond schedule. If final costs exceed PPA parameters, FER submission must include an in-depth justification for the cost-overruns and documentation of OPWDD support for the costs.

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### **Submission of Property Cost Verification**

Save the FER file in both Excel and PDF format as: **Op Cert # - FER** (Example: #1234567-FER)

Save necessary supporting documents as: **Op Cert # - Documents** (Example: #12234567-Financing)

The FER must be signed and dated. Submit FER and Supporting Documents to:

**E-mail:** [pcv@health.ny.gov](mailto:pcv@health.ny.gov)

**Subject:** Agency Name/ Site Address/ Op Cert # - FER

(Example: ABCD Services/ 99n Albany Avenue/ #1234567 - FER Submission)

### **Attachment(s):**

1. Completed FER File (#12345678- FER)- Excel Format
2. Completed FER File (#1234567- FER0- PDF Format
3. Supporting Documents (#12345678- Financing) (if necessary)