

IAAF RECONCILIATION BUDGET SPREADSHEET INSTRUCTIONS

The following are key elements in filling out your IAAF Reconciliation Spreadsheet submitted quarterly with monthly detail:

- **The initial due date for the completed public hospital reconciliation budget spreadsheet is October 1, 2014** for June through August 2014 payment calculations. Subsequent quarterly submissions are due from public awardees on 1/1/15 (Sept-Nov), 4/1/15 (Dec-Feb) and 5/1/15 (an all-inclusive reconciliation that provides historical data throughout the IAAF period.)
- Completed spreadsheets and the related financial statements, as well as any questions, should be submitted to: <mailto:iaaf@health.ny.gov>
- Review your initial budget spreadsheet that was submitted with your original IAAF application.
- If an Enable Content button appears at the top of the worksheet, select it before data can be entered.
- The Projected column data should be the most current projections for your hospital, based on the data that you have available. **The Actual and Projected columns within the P&L reconciliation budget spreadsheet need to be on a cash basis.** (Although depreciation expense is shown as a line item within the cash P&L, it will not be included in total expense calculation.)
- The Actuals columns on the spreadsheet should be completed on a cash basis for each month from January 31, 2014 through the most recent completed month. The Projected columns should be completed on a cash basis from June 2014 through March 2015.
- As the cells are filled in on the spreadsheet, please note the formulas are already set up to do the computations.
- Input Detail buttons are available on certain tabs; these buttons allow the facility to input comments in the worksheet to define certain items, such as Grant Names, Prepaid Assets, Other Liabilities and Other statistics.
- The Department has provided a GAAP accepted definition sheet detailing the specific definitions for the spreadsheet financial terminology (rows) for the initial IAAF application and for subsequent spreadsheets for the IAAF monthly reconciliation submissions (please see the Definitions tab within the worksheet.)
- Please remember to fully complete each tab of the worksheet.
- When the data entry is complete and has been verified, select the red certified button on the Cover tab to complete the process. Only certify through the month you're submitting through with "Actuals".
- In addition to the submission of the updated spreadsheet packet, also include an electronic copy of the board-reviewed monthly and year-to-date financial and activity reports, which should include actual revenues and expenses (accrual basis) for the prior month(s) and projected columns for the current and the coming month(s). Furnish a financial statement or descriptive narrative which reconciles the board-approved accrual financial statements with the submitted cash basis P&L reconciliation budget spreadsheet.

ELIGIBLE COSTS

Eligible for payment under this program are costs directly related to the operation of a facility, including but not limited to:

- Personnel (salaries, wages, benefits)
- Supplies and non-capital equipment
- Utilities
- Administrative services
- Communications
- Record keeping, data collection and information processing

EXCLUDED COSTS

- Capital expenditures, including but not limited to:
 - Construction
 - Renovation
 - Acquisition of capital equipment, including major medical equipment
- Consultant Fees
- Retirement of long term debt

*** Note: Overstating any of the operating accounts will not result in the receipt of more funds. The Department will review the actual monthly results internally in order to ensure that proper distributions are made through the Medicaid Payment System.**