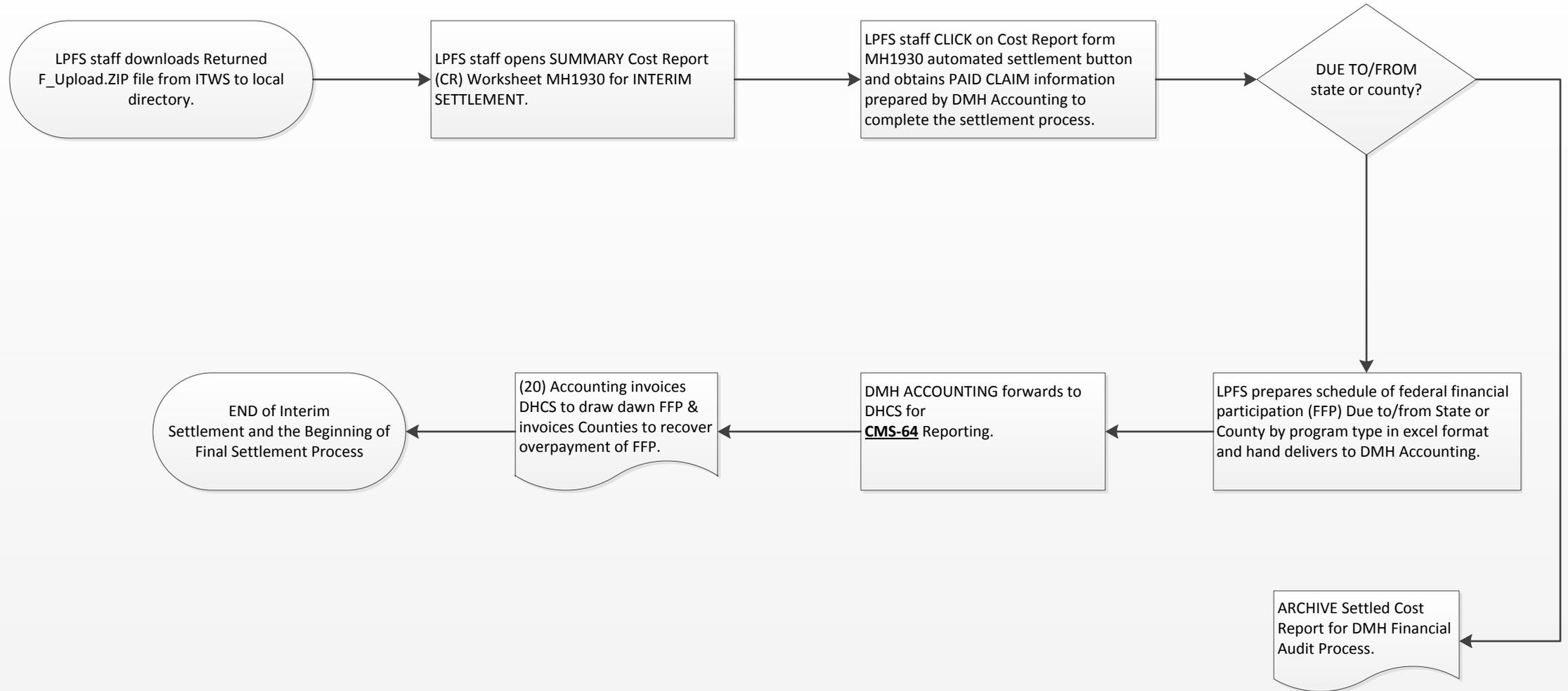


# DMH COST AND FINANCIAL REPORTING SYSTEM (CFRS)-COST REPORT SETTLEMENT PROCESS



Cost Report is based on the following reimbursement principles:  
 Lower of cost or charges, and limited by Statewide Maximum Allowance (SMA).  
 Negotiated Rates is no longer applicable after 12/31/08.