NEW YORK STATE

Office of Alcoholism and Substance Abuse Services (OASAS)
Office of Mental Health (OMH)
Office of Mental Retardation and Developmental Disabilities (OMRDD)
State Education Department (SED)

CONSOLIDATED FISCAL REPORTING AND CLAIMING MANUAL

For the Period:
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The Consolidated Fiscal Report (CFR) is required to be completed by service providers receiving funding from any or all of the following New York State agencies:

- Office of Alcoholism and Substance Abuse Services (OASAS)
- Office of Mental Health (OMH)
- Office of Mental Retardation and Developmental Disabilities (OMRDD)
- State Education Department (SED)

Service providers who operate programs under the jurisdiction of one or more of these state agencies must file an annual CFR to document the expenses and revenues related to those programs. A ***single*** CFR is required from a service provider for each reporting period for which they are required to file. This ***single*** CFR includes ***all*** expenses and revenues of the service provider.

The Consolidated Fiscal Reporting System (CFRS) is a standardized reporting method accepted by all of these state agencies, consisting of schedules which, in different combinations, capture financial information for budgets, quarterly and/or mid-year claims, an annual cost report, and a final claim. The instructions in this manual specify that a standard set of rules be followed in order to provide consistent data for comparison purposes. Software is available to assist in the preparation of the CFR (see Section 5).

The CFR consists of these three sections:

- **Core:** CFR-i, CFR-ii/iiA and schedules CFR-1 through CFR-6 which are required by each New York State Agency.
- **Claiming:** CFR-iii, schedules DMH-1 through DMH-3 which are required for OASAS, OMH and OMRDD.
- **Supplemental:** OMH-1 through OMH-3, OMRDD-1 through OMRDD-4, SED-1 and SED-4 which are specific to each New York State Agency.

The CFR is used as both a **year-end cost report** and a **year-end claiming document**.

- The **year-end cost report** consists of the core and supplemental schedules. The year-end cost report is used to set rates and analyze the appropriateness of fees and contracts. The cost reporting schedules are completed using a consistent reporting methodology in order for the data to be comparable between providers, regions and programs. The consistent methodology includes:
    - using accrual accounting, including the depreciation of equipment and property
    - using the ratio value method to allocate agency administration costs.
- The **year-end claiming document** consists of the claiming schedules. The year-end claiming document is used to report expenses and revenues for service providers receiving Aid to Localities (State Aid) funding through a direct contract with a Department of Mental Hygiene (DMH) State Agency and/or a local contract with a county Local Government Unit (LGU). Depending on the contract budget, the claiming schedules may be completed using:
    - Accrual,
    - Modified accrual or
    - Cash basis accounting.

Service providers should review the reporting instructions for each schedule prior to completing the schedule. Service providers are also strongly encouraged to read the first nine (9) sections of this manual to ensure a basic understanding of the CFR requirements.

The respective New York State agencies reserve the right to reject the information submitted if the instructions contained in this manual are not followed.

There are four (4) types of final CFR submissions: Full CFRs, Article 28 Abbreviated CFRs, Abbreviated CFRs and Mini-Abbreviated CFRs. The type of CFR a service provider must complete depends on the type of program(s) operated by the service provider and the amount and type of funding received from the CFR state agencies. Please review the document submission matrices on pages 2.3 through 2.9 to determine the type of CFR submission required.

Note: When a service provider is funded/certified by more than one CFR State Agency, the most stringent CFR reporting requirements must be followed. For example, if a service provider operates OMRDD programs which require an abbreviated CFR submission, but also operates OMH programs which require a Full CFR submission, the most stringent reporting requirements apply and the service provider must submit a Full CFR.

Full CFR Submissions

Full CFR submissions are generally required if a service provider operates certified, rate-based or cost-based programs, receives Aid to Localities funding in excess of $750,000 or receives Medicaid for any program. Full CFR submissions require completion of all applicable CFR schedules and submission of a copy of the provider's certified financial statements.

Full CFRs must be certified by an independent certified public accountant. This certification is affirmed on either Schedule CFR-ii or schedule CFR-iiA. Please note the following exceptions to having a Full CFR certified:

1) County Local Governmental Units (LGUs) and municipalities completing a Full CFR may submit a Compliance Review in lieu of Schedule CFR-ii or Schedule CFR-iiA. Please refer to Appendix CC for more detailed information on Compliance Reviews.

2) OASAS only service providers completing a Full CFR are not required to have the CFR certified if ***all*** of the following criteria are met:

   - The service provider does ***not*** operate an OASAS certified and/or funded Chemical Dependence Inpatient Rehabilitation program (program code 3550), Residential Rehabilitation Services for Youth program (program code 3551), Medically Supervised Withdrawal Services – Outpatient program (program code 3059) or Medically Supervised Withdrawal Services – Inpatient/Residential program (program code 3039) or Residential Chemical Dependency Program for Youth - Short-Term (program code 4030).

   AND

   - The service provider receives $750,000 *or less* in State Aid and Medicaid from ***all*** OASAS certified, and/or funded and/or unfunded programs combined.

   AND

   - The service provider receives $250,000 *or less* in Medicaid from ***all*** OASAS certified and/or funded programs combined.

3) OMH only service providers completing a Full CFR are not required to have the CFR certified if <u>all</u> of the following criteria are met:

   - The service provider operates an OMH Medicaid certified program (Clinic Treatment, Continuing Day Treatment, Day Treatment, Partial Hospitalization or Intensive Psychiatric Rehabilitation Treatment programs).

AND

- The service provider receives less than $100,000 in Aid to Localities funding from the State and local governmental unit.

AND

- The service provider receives Medicaid revenue of less than $200,000 for the year for which the CFR is being submitted.

4) OMRDD only service providers completing a Full CFR are not required to have the CFR certified if all of the following criteria are met:

- The service provider does ***not*** operate an OMRDD ICF/DD, CR, Day Treatment, IRA, or Day Habilitation program.

AND

- The total Medicaid funding for the OMRDD programs is $250,000 or less.

Notes:

- **Failure to submit all required schedules or failure to resubmit corrected schedules when requested may result in the imposition of sanctions or penalties.**
- **Significant revisions to Full CFRs already submitted may result in the revised CFR having to be recertified by the service provider's independent certified public accountant.**

Abbreviated CFR Submissions

Abbreviated CFR submissions require completion of fewer CFR schedules. Only Abbreviated CFR submissions and OMRDD funded Mini-Abbreviated CFR submissions require submission of the provider's certified financial statements. No Abbreviated or Mini-Abbreviated CFR submissions are required to have the CFR certified by an independent certified public accountant (see Section 53).

New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix

For Service Providers Which Operate a *COMBINATION* of OASAS, OMH and/or OMRDD Programs

START

Does the service provider operate programs certified and/or funded by OASAS, OMH and/or OMRDD?

NO → No DMH CFR filing requirement.

YES → Does the service provider operate only Article 28 programs which receive Aid to Localities funding (State Aid) or Disproportionate Share (DSH) revenue?
Diagnostic and Treatment Centers (D&TCs) operating OASAS certified and/or funded programs must answer "No"

YES → Service provider must complete and submit an Article 28 Abbreviated CFR to include (see a):

CFR-i	DMH-2
CFR-iii	DMH-2A
CFR-4	DMH-3
DMH-1	

If the service provider also operates an SED program, please refer to item (e) on page 2.10 for SED reporting.

NO ↓

Do ***any*** of the following conditions apply?

Does the service provider operate any of the following OASAS programs: Inpatient Rehabilitation, Residential Rehabilitation Services for Youth, Medically Supervised Withdrawal - Outpatient Medically Supervised Withdrawal - Inpatient or Residential Chemical Dependency Program for Youth - Short-Term?

OR

Is the service provider a D&TC that operates OASAS certified, funded and/or unfunded programs?

OR

Does the service provider receive more than $250,000 in Medicaid revenue for all OASAS certified, funded and/or unfunded programs combined?

OR

Does the service provider receive more than $750,000 in Medicaid revenue and/or Aid to Localities funding (State Aid) for all OASAS certified, funded and/or unfunded programs combined?

OR

For service providers who operate programs certified and/or funded by OMH: Does the combined total of the State and Local share of Aid to Localities funding for all the DMH State Agencies and any Medicaid funding for the OMH programs exceed $750,000?

OR

Does the service provider operate any of the following OMH programs: Clinic Treatment, Community Residence (see d), Continuing Day Treatment, Day Treatment, Partial Hospitalization or Intensive Psychiatric Rehabilitation Treatment?

OR

Does the service provider operate any of the following OMRDD programs: ICF/DD, CR, Day Treatment. IRA or Day Habilitation?

OR

Does the service provider operate any OMRDD programs (other than ICF/DD, CR, Day Treatment. IRA or Day Habilitation) with Medicaid funding?

YES → Service provider must complete and submit a Full CFR to include the following (see a):

CFR-i	CFR-4A
CFR-ii/iiA	CFR-5
CFR-iii	CFR-6
CFR-1	DMH-1
CFR-2	DMH-2
CFR-3	DMH-2A
CFR-4	DMH-3

OMH Supplemental Schedules (if certified/funded by OMH)

OMRDD Supplemental Schedules (if certified/funded by OMRDD)

Financial Statements

Please see pages 2.1 & 2.2 for exceptions to having a Full CFR certified by an independent certified public accountant.

NO ↓

Does the total State share of all DMH Aid to Localities funding (State Aid) exceed $150,000?

NO → Service provider must complete and submit a Mini-Abbreviated CFR to include see a, b):

CFR-i	DMH-2
CFR-iii	DMH-2A
CFR-4	DMH-3
CFR-5	

Financial Statements

YES → Service provider must complete and submit an Abbreviated CFR to include (see a, c):

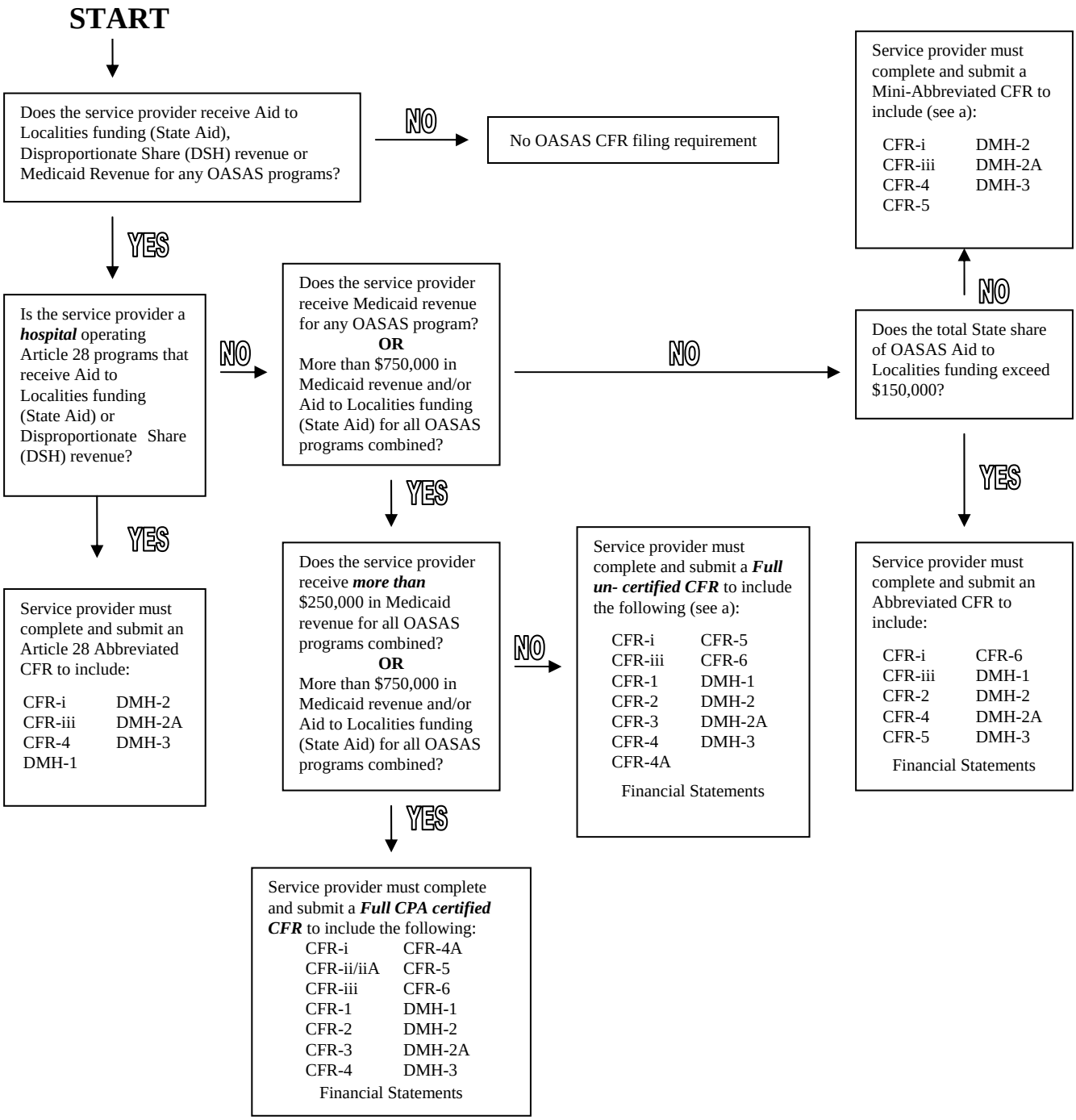
CFR-i	CFR-6
CFR-iii	DMH-1
CFR-2	DMH-2
CFR-4	DMH-2A
CFR-5	DMH-3

Financial Statements

Notes:

a) Schedule DMH-2A is not required for OMH programs.
b) Financial Statements are **only** required for OMRDD service providers
c) Schedule CFR-6 is not required for OMH service providers.
d) Community Residence programs include Treatment/Congregate (6070), Support/Congregate (6080), Community Residence, Children and Youth (7050), Treatment/Apartment (7070), Support/Apartment (7080) and Community Residence, Single Room Occupancy (8050) programs.

New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers Which Operate only OASAS programs



Notes:

a) All schedules of this CFR may be completed on accrual, modified accrual or cash basis accounting consistent with the service provider's approved budget.

OASAS Submission Requirements

The following information delineates the specific criteria the Office of Alcoholism and Substance Abuse Services (OASAS) uses to determine the type of CFR a service provider operating chemical dependence programs is required to submit. This criteria applies to not-for-profit service providers, proprietary service providers and county operated service providers.

Article 28 Certified Hospital Providers

Funded [1]: All Article 28 certified hospitals receiving OASAS net deficit funding (State Aid) for one (1) or more chemical dependence programs are required to submit an Article 28 Abbreviated CFR. All chemical dependence programs operated by the hospital must be reported on the CFR whether they are funded or not.

Unfunded [2]: Article 28 certified hospitals that submit a CFR as a result of NYS Office of Mental Health (OMH), NYS Office of Mental Retardation and Developmental Disabilities (OMRDD) and/or NY State Education Department (SED) reporting requirements must include all funded and unfunded chemical dependence programs on OASAS-specific schedules of the required CFR.

Note: Article 28 certified hospitals that do not receive OASAS net deficit funding (State Aid) for any of their chemical dependence programs and are not required to submit a CFR to OMH, OMRDD and/or SED are not required to submit a CFR.

Article 28 Certified Diagnostic and Treatment Center (D&TC) Providers

Funded [1]: All Article 28 certified D&TCs receiving OASAS net deficit funding (State Aid) for one (1) or more chemical dependence programs that also receive Medicaid for one (1) or more of those programs, are required to submit a Full CFR. All chemical dependence programs operated by the D&TC must be reported whether they are funded or not. See page 2.1 of this manual for OASAS threshold requirements governing CPA certification of Full CFRs.

Unfunded [2]: Article 28 certified D&TCs that do not receive OASAS net deficit funding (State Aid) for any of the chemical dependence programs they operate, but do receive Medicaid for one (1) or more of those programs, are required to submit a Full CFR. All chemical dependence programs operated by the D&TC must be reported on the CFR. See page 2.1 of this manual for OASAS threshold requirements governing CPA certification of Full CFRs.

[1] Funded programs are programs receiving net deficit funding (State Aid) from OASAS in support of chemical dependence services. State Aid can be provided through a direct contract with OASAS or through a local contract with a county.

[2] Unfunded programs are programs that receive no net deficit funding (State Aid) from OASAS. Financial support for unfunded programs comes completely from Medicaid, client fees, health insurance carriers and other third party payors.

All Other OASAS Certified and/or Funded Providers
(Not including Article 28 Certified Hospitals and Article 28 Certified D&TCs)

OASAS *Funded*[1] Providers:

1. All non-Article 28 certified providers receiving OASAS net deficit funding (State Aid) for one (1) or more chemical dependence programs, that also receive Medicaid for one (1) or more chemical dependence programs they operate, are required to submit a Full CFR. All chemical dependence programs operated by the provider must be reported on the CFR whether they are funded or not. See page 2.1 of this manual for OASAS threshold requirements governing CPA certification of Full CFRs.
2. All non-Article 28 certified providers that do not receive Medicaid for any of the OASAS programs they operate but do receive ***more than $750,000*** in OASAS net deficit funding (State Aid) for all chemical dependence programs combined are required to submit a CPA certified Full CFR. All chemical dependence programs operated by the provider must be reported on the CFR whether they are funded or not.
3. All non-Article 28 certified providers that do not receive Medicaid for any of the OASAS programs they operate but receive ***$750,000 or less*** in OASAS net deficit funding (State Aid) for all chemical dependence programs combined are required to submit either an Abbreviated CFR or a Mini-Abbreviated CFR ***unless*** they are required to submit a Full CFR as a result of NYS Office of Mental Health, NYS Office of Mental Retardation and Developmental Disabilities and/or NY State Education Department reporting requirements. All chemical dependence programs operated by the provider must be reported on the CFR whether they are funded or not.

OASAS *Unfunded*[2] Providers:

4. Non-Article 28 certified providers that do not receive OASAS net deficit funding (State Aid) for any of the chemical dependence programs they operate, but do receive Medicaid for one (1) or more of those programs, are required to submit a Full CFR. All chemical dependence programs operated by the service provider must be reported on the CFR. See page 2.1 of this manual for OASAS threshold requirements governing CPA certification of Full CFRs.
5. Non-Article 28 certified providers that submit a CFR as a result of NYS Office of Mental Health (OMH), NYS Office of Mental Retardation and Developmental Disabilities (OMRDD) and/or NY State Education Department (SED) reporting requirements must include all funded and unfunded chemical dependence programs on OASAS-specific schedules of the required CFR.

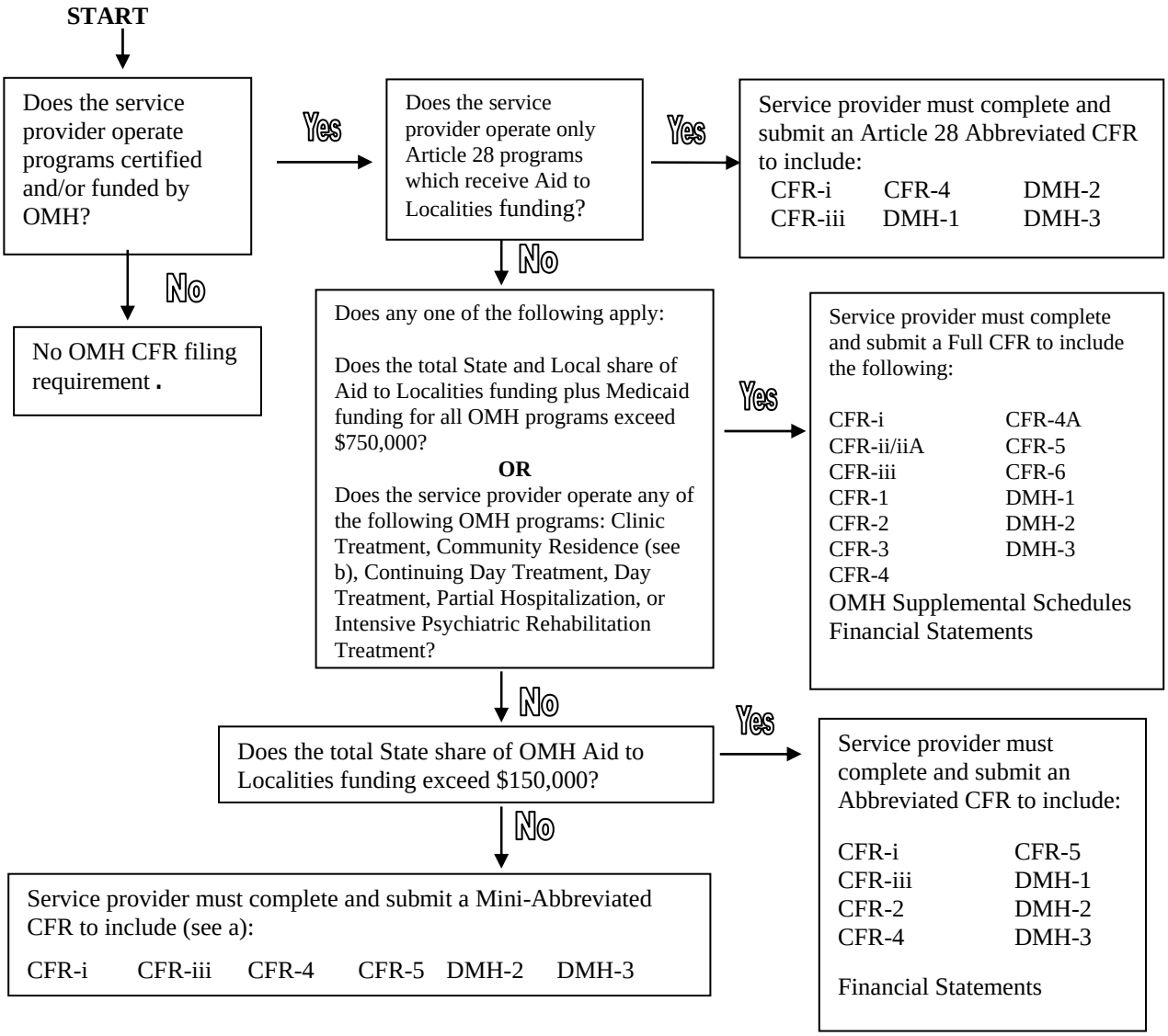
Exceptions: Unfunded physician-based methadone maintenance programs are not required to submit a CFR.

Unfunded service providers that operate program services eligible for Medicaid reimbursement that are not enrolled in the Medicaid program are not required to submit a CFR.

[1] Funded programs are programs receiving net deficit funding (State Aid) from OASAS in support of chemical dependence services. State Aid can be provided through a direct contract with OASAS or through a local contract with a county.

[2] Unfunded programs are programs that receive no net deficit funding (State Aid) from OASAS. Financial support for unfunded programs comes completely from Medicaid, client fees, health insurance carriers and other third party payors.

New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers Which Operate only OMH programs

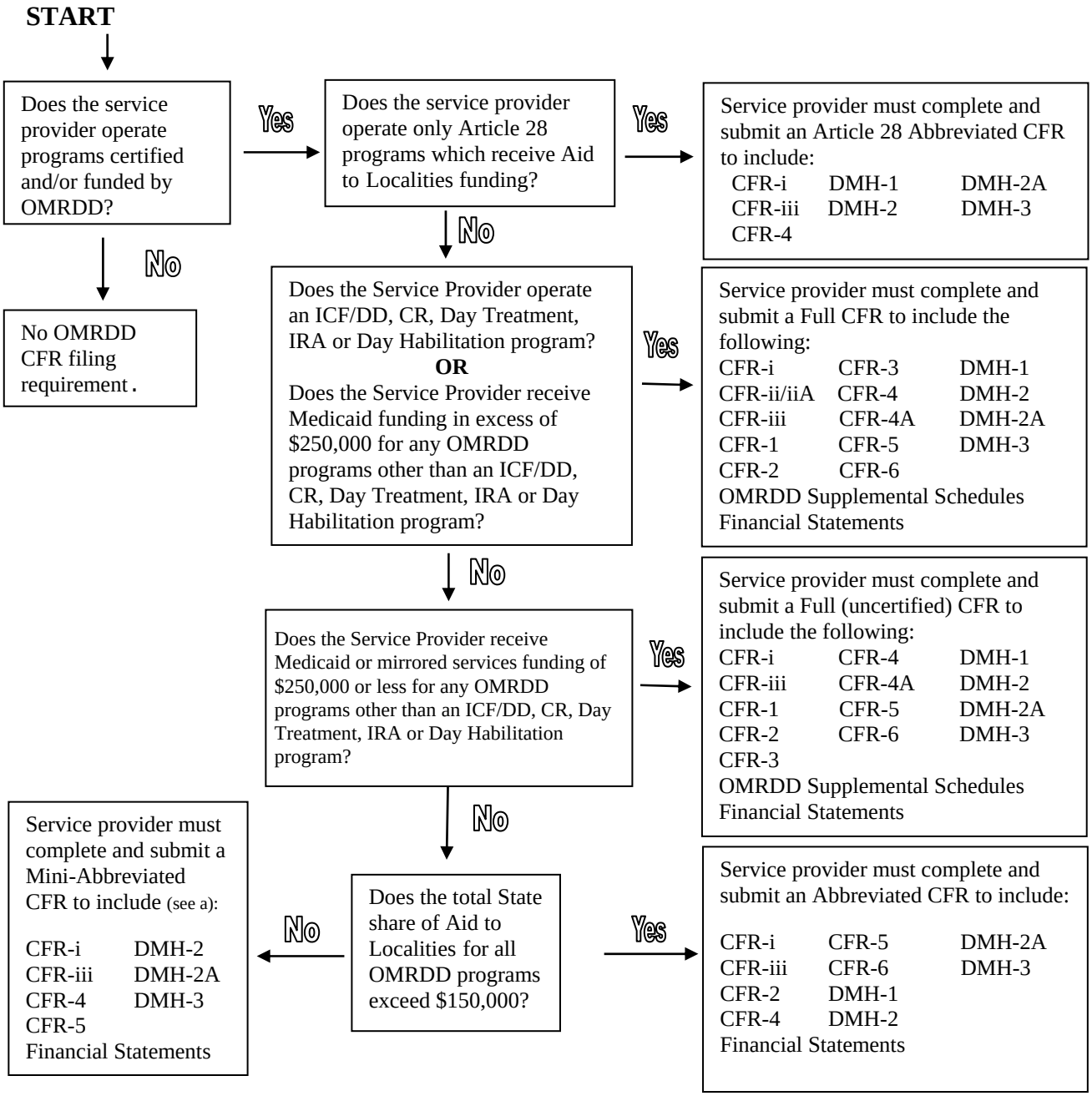


Notes:

a) All schedules of this CFR may be completed on accrual, modified accrual or cash basis accounting consistent with the service provider's approved budget.

b) Community Residence programs include Treatment/Congregate (6070), Support/Congregate (6080), Community Residence, Children and Youth (7050), Treatment/Apartment (7070), Support/Apartment (7080) and Community Residence, Single Room Occupancy (8050) programs.

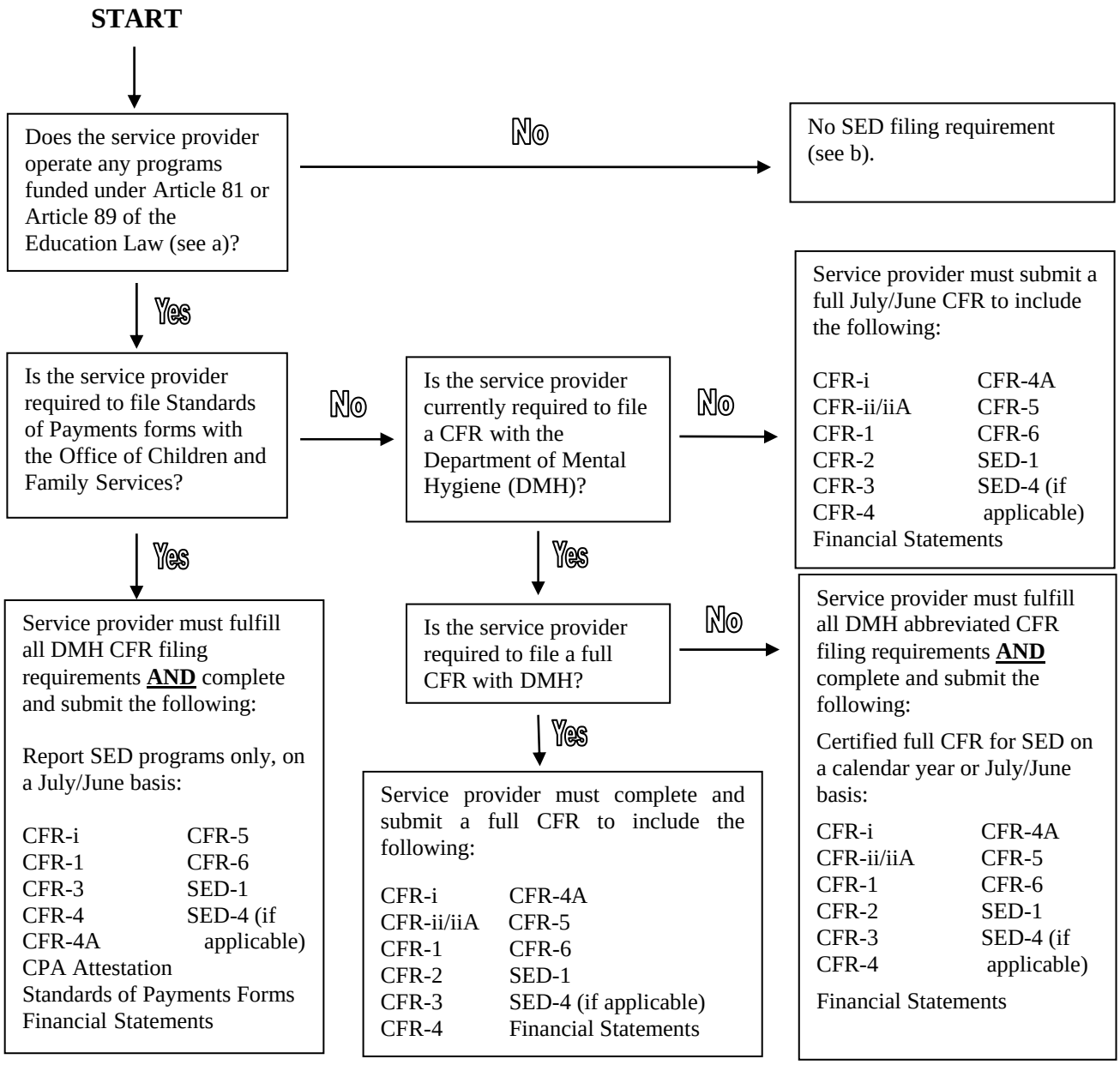
New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers Which Operate only OMRDD programs



Notes:

a) All schedules of this CFR may be completed on accrual, modified accrual or cash basis accounting consistent with the service provider's approved budget.

New York State Education Department (SED)
Consolidated Fiscal Report Document Submission Matrix



Notes:

a) Municipalities that operate special education programs under Article 81 or Article 89 of the Education Law will be sent a cost center report under separate cover.

b) VESID agencies that do not operate Article 81 or 89 programs do not need to submit a CFR to SED or cost out the VESID programs separately. Instead VESID programs for SED purposes are to be reported under the other column (col. 7) of the CFR-2 and in other programs on the CFR-3 line 48.

SED Reporting Requirements

Note: For all SED funded service providers, resubmissions of ***certified*** or ***attested*** Consolidated Fiscal Reports will ***ONLY*** be considered for errors in the reporting of student FTE enrollment, and only if verified with the student enrollment reported on the STAC system.

If a service provider is funded pursuant to Article 81 or 89 of the Education Law, the CFR is required. In general, the CFR submitted to SED must be a full agency-wide report containing the programs defined in Appendix H. General purpose financial statements certified by an independent certified public accountant must be submitted with the CFR. The following provisions and exceptions apply to SED service providers only:

a) If the service provider is not required to file the CFR with DMH and has a school age or preschool special education program, the CFR submitted to SED must be reported on a July to June basis.

b) If the service provider is required to file a calendar year CFR with DMH, SED will accept a calendar year CFR.

c) If the service provider is required to file an abbreviated CFR with DMH on a calendar year basis, the service provider must then file either a full calendar year CFR with SED/DMH **or** the abbreviated calendar year CFR with DMH and a full CFR on a July to June basis with SED.

d) If the service provider is required to file the Standards of Payments (SOP) report with the New York State Office of Children and Family Services which details the cost of SED programs, the service provider may file a July to June CFR with SED (Schedules CFR-1, 3, 4, 4A, 5, 6), SED-1 and SED-4 (if applicable). The CFR should include only SED programs and need not be certified. A CPA attestation is required. The method of allocating agency administration expenses used in completing the SOP report is permitted in lieu of the ratio value method in completing the CFR. The SED programs on the CFR must reconcile to the SED programs on the SOP report.

e) If the service provider is a hospital certified by the Department of Health and is not required to file a CFR with DMH, SED requires either a calendar year or fiscal year CFR (Schedules CFR 1, 3, 4, 4A, 5, 6), SED-1 and SED-4 (if applicable). The CFR should include only SED programs and need not be certified. A CPA attestation is required. The Step-Down method of allocating agency administrative expenses is permitted in lieu of the ratio value method in completing the CFR. Please note that service providers with DMH funding must also complete DMH CFR reporting requirements. Please refer to the applicable DMH submission matrix on pages 2.3 through 2.6.

f) If the service provider is required to file a calendar year CFR, each school age, preschool, infant, and preschool evaluation program needs to be reported in six-month segments, (January to June in one column and July to December in another column) for Schedules CFR-1, 4, 4A and SED-1. All infant/toddler programs should be combined (using program code 9300) and reported in six-month segments. VESID programs are not required to be reported in six-month segments.

g) If the only special education program a service provider operates is a special education itinerant teacher program (program 9135), schedule SED-4 is not required.

A completed CFR must be submitted in its entirety as follows:

All service providers will be expected to use CFR Interagency Committee approved CFRS software to complete and submit the appropriate CFR document via the Internet. The state agencies do not currently accept electronic signatures for the certification schedules (CFR-i, CFR-ii or CFR-iiA, and CFR-iii); therefore, signed paper copies of the certification schedules must be sent to each applicable State Agency along with a copy of the service provider's certified financial statements. Sending copies of the certification schedules to the County, local Developmental Disabilities Service Office (DDSO) or regional offices *does not* fulfill this requirement. Copies of the certification schedules MUST also be sent directly to the state agencies. The Document Control Number (DCN) on the certification schedules must match the DCN of the Internet submission.

The required information should be mailed to the applicable certifying/funding State Agency(ies) listed below:

- **New York State Office of Alcoholism and Substance Abuse Services**
  Bureau of Health Care Financing/Third Party Reimbursement
  1450 Western Avenue
  Albany, New York 12203-3526

  Note: In addition to their Internet submission, service providers funded through a direct contract with OASAS are expected to submit paper copies of CFR-i, CFR-iii, DMH-2, DMH-2A, DMH-3 and a final State Aid Voucher (AC-1171) to the OASAS Bureau of Financial and Emergency Services.

  If Aid to Localities funding is contracted through the NYC Department of Health and Mental Hygiene (DOHMH), submit a paper copy of the CFR to the NYC DOHMH.

- **New York State Office of Mental Health**
  CBFM CFR Unit
  44 Holland Avenue – 7th Floor
  Albany, New York 12229

- **New York State Office of Mental Retardation and Developmental Disabilities**
  CFR Processing Unit
  44 Holland Avenue – 5th Floor
  Albany, New York 12229-0001

  Note: If Aid to Localities funding is contracted through the Local Government Unit (LGU), submit one paper copy to that (those) LGU(s).

  If Aid to Localities funding is contracted through the NYC Department of Health and Mental Hygiene (DOHMH), submit one paper copy of the CFR to the NYC DOHMH.

  If funded and/or certified by OMRDD, submit one copy to the OMRDD Developmental Disabilities Service Office (DDSO) or New York City Regional Office in addition to the above requirements.

- **New York State Education Department**
  Rate Setting Unit
  Room 304 Education Building
  89 Washington Avenue
  Albany, New York 12234

Internet Submissions:

To transmit your agency's CFR via the Internet, please access this OMH website: http://www.omh.state.ny.us/omhweb/cfrsweb/default.asp and follow the appropriate links. The data from your agency's CFR submission will be saved to a central repository maintained by the OMH and forwarded to each applicable funding State Agency. For example, if your agency is funded by OMRDD and SED, you would submit your CFR by accessing the OMH website and following the appropriate steps. After a successful submission, your agency's CFR data will be transmitted to OMRDD and SED. Generally, the information will be forwarded to each funding State Agency on a daily basis.

A service provider's standard reporting period is generally based on the **geographic location of their corporate headquarters**.

Headquarter's Location	Standard Reporting Period
New York City (all five boroughs)	July 1 through June 30
Other than New York City	January 1 through December 31

Exceptions to the above reporting period requirements are listed below.

- A service provider receiving funding **only** from the State Education Department (and not from OMH, OMRDD or OASAS) pursuant to Article 81 or 89 of the Education Law will use the reporting period of July 1 through June 30.
- All OASAS ONLY service providers receiving cost based Medicaid rate or foster care rate from OASAS shall file on the calendar year basis.

Additional reporting requirements are listed below.

- A service provider receiving Aid to Localities funding through a county contract or direct contract with a specified reporting period that is not the same as the service provider's standard reporting period, will complete two CFRs:
    1. The regular submission will use the service provider's standard reporting period.
    2. The ***additional*** Abbreviated or Mini-Abbreviated CFR (see Section 2.0) will use the reporting period specified by the county or direct contract. Please contact the funding DMH State Agency(ies) to verify which type of CFR must be submitted.

       For example:

       A service provider that has its corporate headquarters in Manhattan and operates programs in both Manhattan and Westchester County, must submit their regular CFR on the standard reporting period of July 1 through June 30. This service provider would complete the CFR detailing expenses and revenues for all programs in operation during that time period, including the Westchester County programs. Note that the expenses and revenues reported for the Westchester programs would be the accrued amounts for the July 1 through June 30 period, not the amounts specified in the contract.

       This same service provider must also submit an ***additional*** Abbreviated or Mini-Abbreviated CFR on the January 1 through December 31 reporting period for the programs funded by Westchester County only. The expenses and revenues reported on this CFR would be related to the calendar year.

- A service provider receiving funding for Member Items (Special Legislative Grants) must complete an Abbreviated or Mini-Abbreviated CFR corresponding to the reporting period stated in the contract if this is different from their standard reporting period. The contract reporting period for the Special Legislative Grant often will not correspond to either the CFR calendar or fiscal reporting periods (it often runs from April 1 to March 31). If a service provider has additional CFR programs that require a regular CFR submission be filed on either the CFR calendar or fiscal reporting periods, the Special Legislative Grant must ***also*** be included in this CFR. Note that only the expenses and revenues of the Special Legislative Grant ***pertaining to the CFR calendar or fiscal reporting periods*** should be included in this CFR.

  For example:

  - XYZ, Inc. is required to file a Full CFR annually on a July/June fiscal reporting period reporting two (2) certified/funded outpatient clinics.
  - XYZ, Inc. receives a Special Legislative Grant of $15,000 with a contract reporting period of April 1, 2005 to March 31, 2006.

  Here's how XYZ, Inc. would file the appropriate CFRs:

  1. On XYZ, Inc.'s July 1, 2004 to June 30, 2005 Full CFR they would report all of the July 2004 to June 2005 expenses for the two (2) outpatient clinics ***AND*** the expenses for the Special Legislative Grant for the April 1, 2005 to June 30, 2005.
  2. On XYZ, Inc.'s July 1, 2005 to June 30 2006 Full CFR they would report all of the July 2005 to June 2006 expenses for the two (2) outpatient clinics ***AND*** the expenses for the Special Legislative Grant for the July 1, 2006 to March 31, 2006.
  3. A separate Mini-Abbreviated CFR covering the period April 1, 2005 to March 31, 2006 would be prepared by XYZ, Inc. and would only include those expenses associated with the Special Legislative Grant

  Had XYZ, Inc. received a Special Legislative Grant with a contract period of July 1, 2005 to June 30, 2006, only one (1) Full CFR would be completed for the reporting period. Included in that CFR would be all of the expenses for the two (2) outpatient clinics ***AND*** all of the expenses for the Special Legislative Grant.

Important Note: Only expenses and revenues for the proper CFR reporting period should be included in the CFR. CFRs submitted with expenses and revenues for a different reporting period will not be accepted.

All service providers must submit their completed CFRs to the applicable funding State Agency(ies) no later than 120 days after the end of the reporting period. If a pre-approved extension request form has been submitted, the due date is no later than 150 days after the end of the reporting period.

Document	Due Date	
	January – December Filers	July - June Filers
Full, Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFR	May 1st	November 1st
30-Day Extension Request	May 1st	November 1st

A 30-day extension beyond the due date will be granted by submitting the Consolidated Fiscal Report (CFR) Pre-approved 30-Day Extension Request form to the NY State Agency(ies) that **require you to file a CFR**. If you are funded by more than one NY State Agency, the request must be sent to each funding State Agency. The extension form can be obtained by accessing the SED website at http://www.oms.nysed.gov/rsu/home.html. **No response to this extension request will be sent, therefore, you must retain a copy for your files.**

LATE SUBMISSION OF A CFR MAY RESULT IN A SANCTION OR PENALTY BEING IMPOSED AGAINST THE SERVICE PROVIDER.

STATE AGENCIES WILL NOT BE RESPONSIBLE FOR ANY LOSS OF STATE AID WHICH RESULTS FROM NON-COMPLIANCE WITH THE REQUIRED DEADLINES OR LATE AMENDMENTS.

The pre-approved extension *DOES NOT* apply to the required Aid to Localities (State Aid) claim schedules CFR-i, CFR-iii, DMH-2 and DMH-3 for *ALL* OASAS funded service providers and OMRDD service providers funded by direct contract. Preliminary ("Estimated") claims schedules are due as follows:

Due Dates for Preliminary ("Estimated") Claims	
OASAS Jan. – Dec. Filers (Direct Contract funded)	Service providers with an approved 30-day extension for filing their CFR must submit preliminary ("Estimated") CFR-i, CFR-iii, DMH- 2 and DMH-3 claim schedules to OASAS no later than May 1st.
OASAS Jan. – Dec. Filers (LGU funded)	Service providers with an approved 30-day extension for filing their CFR must submit preliminary ("Estimated") CFR-i, CFR-iii, DMH- 2 and DMH-3 claim schedules to their LGU in time for the LGU to submit a preliminary final claim to OASAS no later than May 1st.
OASAS July – June Filers (Direct Contract funded)	Service providers with an approved 30-day extension for filing their CFR must submit preliminary ("Estimated") CFR-i, CFR-iii, DMH- 2 and DMH-3 claim schedules to OASAS no later than November 1st.
OASAS July – June Filers (NYC Department of Health and Mental Hygiene funded)	Service providers with an approved 30-day extension for filing their CFR must submit preliminary ("Estimated") CFR-i, CFR-iii, DMH- 2 and DMH-3 claim schedules to their LGU in time for the NYC DOH and Mental Hygiene to submit a preliminary final claim to OASAS no later than November 1st.
OMRDD Jan. – Dec. Filers (Direct Contract funded)	Service providers with an approved 30-day extension for filing their CFR must submit preliminary ("Estimated") DMH- 2 and DMH-3 claim schedules to the OMRDD Regional Office no later than May 1st .
OMRDD July – June Filers (Direct Contract funded)	Claims will be processed only following OMRDD acceptance of a final CFR. The DCN of the claim must be the same as the CFR that was accepted by the OMRDD CFR Processing Unit and must be accompanied by a copy of the letter of acceptance.

Preliminary (**"Estimated")** claims are used to ensure that appropriate Aid to Localities payments are prepared prior to the lapsing of available funding. Therefore, amended claiming schedules incorporated into a late CFR submission may not be processed.

Note: OASAS will consider preliminary ("estimated") claim schedules to be "final" if the final claim schedules associated with a completed CFR are not submitted within 60 days of the submission due dates indicated above.

All of the CFR state agencies expect that all CBRs, CQRs and CFRs will be completed using approved CFRS Software. CFR Interagency Committee approved software is available from private vendors and the New York State Office of Mental Health. CFRs generated by software not approved by the CFR Interagency Committee will not be accepted. All approved software vendors will possess a letter from the CFR Interagency Committee indicating the CFR fiscal reporting period covered by approval of their software.

Approved CFR software applications have been reviewed by the CFR Interagency Committee and contain the accepted calculation of agency administration distribution (ratio value), FTE(s), sub-totals, page totals and carry-forwards of amounts to all proper schedules.

Approved software will:

- Perform the edits required by the CFR Interagency Committee.
- Assign a unique Document Control Number (DCN) to the CFR submission each time the final edits are run successfully.
    - A CFR ***must*** have a DCN in order to be an acceptable submission.
    - A DCN indicates that final calculations and carry forwards have been completed.
    - The assigned DCN will appear on each page of a printed CFR.
- Create an upload file in the correct format.

CFR software is updated and approved for each specific reporting period. A CFR completed using an inappropriate software version will not be accepted.

Please Note: New York State CFR Software has a single version to be used for the current reporting period and for all reporting periods back to 2002/2003. That is, if an agency needs to revise a prior period CFR dating back to 2002/2003, they would download the current reporting period OMH CFR software from the OMH CFRS website, and then proceed to import and revise the prior period CFR accordingly.

CFRs generated by approved software must be submitted via the Internet. A document control number is required in order to create the upload file which will be transmitted via the Internet. The state agencies do not currently accept electronic signatures for the certification schedules (CFR-i, CFR-ii or CFR-iiA, and CFR-iii). Therefore, signed paper copies of the certification schedules must be sent to each applicable State Agency along with a copy of the service provider's certified financial statements. The DCN on the certification schedules must match the DCN of the Internet submission.

To obtain information concerning approved CFRS software, contact the appropriate New York State Agency(ies) listed in Section 8.0. A listing of approved CFRS software vendors is also available at http://www.omh.state.ny.us/omhweb/finance/vendor.htm

CFR submissions must be accompanied by the service provider's annual certified financial statements. The financial statements shall be certified by a certified public accountant **independent of the organization**.

These financial statements should correspond to the CFR reporting period if the service provider's fiscal year is the same as the CFR reporting period. If the service provider's fiscal year differs from the required CFR reporting period, the service provider's most recent financial statements will be accepted.

The required financial statements for not-for-profit service providers shall include a statement of financial position, a statement of activities and a statement of cash flows. The required financial statements for for-profit service providers shall include a balance sheet, an income statement and a statement of cash flows. For not-for-profit and for-profit service providers, notes to the financial statements, a management letter if available, and a report on the reliability of the systems of internal control, if available, shall also be included.

CFR submissions that do not include the most current set of certified financial statements will be considered incomplete and, as such, *may* result in imposition of sanctions or penalties against the service provider. Please refer to the applicable submission matrix in Section 2.0.

Note: Financial statements are not required for the following CFR submissions:

- OASAS, OMH and OMRDD do not require submission of financial statements for County Local Governmental Units (LGUs) or for municipalities.
- OASAS, OMH and OMRDD do not require submission of financial statements for Article 28 hospitals.
- OASAS and OMH do not require submission of financial statements for mini-abbreviated CFRs.

The State Education Department requires accrual accounting for CFR reporting purposes. The Department of Mental Hygiene recognizes the following three (3) methods of accounting:

- **Accrual Accounting -** Accrual accounting records revenues when earned or when levies are made and records expenditures at the time they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure will take place, in whole or in part, during another accounting period.
- **Modified Accrual Accounting -** Modified accrual accounting treats revenues and expenditures as follows:

  Revenues are recorded when received except for the following:

  1. Those revenues which are susceptible to accrual. Revenues are susceptible to accrual if they are measurable and **"available"** to finance the operations of the current year. **"Available"** means collectible within the current accounting period or soon enough **"thereafter"** to be used to pay liabilities of the current period. Generally, **"thereafter"** should not exceed 60 days.
  2. Those revenues of a material amount that have not been received at the normal time of receipt. Revenues of a material amount ordinarily recorded on a cash method will be accrued if receipt is delayed beyond the normal time of receipt.

  Expenditures are recorded when incurred. Compensation due to employees and related fringe benefits at the end of the year will be accrued. Liabilities for retirement costs of public retirement systems will be recorded as expenditures when due to that retirement system.
- **Cash Basis Accounting -** Cash basis accounting records revenues when received and records expenditures when paid. Although this method of accounting is recognized for use by DMH service providers receiving Aid to Localities funding, caution is advised in its use because it may cause a distorted view of the fiscal activity of an agency and does not provide comparable fiscal reports from period to period.

The cost reporting schedules CFR-1 through DMH-1 must be completed using accrual accounting according to generally accepted accounting principles.

Note: The exceptions to this reporting are detailed in the reporting requirements for each type of CFR submission outlined below.

The claiming schedules DMH-2 and DMH-3 may be completed using a method of accounting **other than accrual,** such as the modified accrual or cash basis accounting**.**

Each CFR submission type (Full, Article 28 Abbreviated, Abbreviated and Mini-Abbreviated) contains different combinations of schedules and has slightly different rules governing the methods of accounting used on those schedules. The requirements for each of the four (4) different CFR submission types are as follows:

Full CFRs

Schedules CFR-1 through CFR-6 and DMH-1 ***must*** be completed using accrual accounting according to generally accepted accounting principles**.** Claiming schedules DMH-2 and DMH-3 ***may*** be completed using a method of accounting other than accrual.

Abbreviated CFRs

Schedules CFR-2, CFR-4, CFR-5, CFR-6 and DMH-1 ***must*** be completed using accrual accounting according to generally accepted accounting principles**.** Claiming schedules DMH-2 and DMH-3 ***may*** be completed using a method of accounting other than accrual.

Article 28 Abbreviated CFRs

Schedules CFR-4, and DMH-1 ***must*** be completed using accrual accounting according to generally accepted accounting principles**.** Claiming schedules DMH-2 and DMH-3 ***may*** be completed using a method of accounting other than accrual.

Mini-Abbreviated CFRs

Schedules CFR-4, CFR-5 and claiming schedules DMH-2 and DMH-3 ***may*** be completed using accrual, cash basis or modified accrual accounting.

Note: Claiming schedules DMH-2 and DMH-3 may be completed on any method of accounting but *MUST* be consistent with the service provider's approved budget and *MUST* be consistent from year to year.

Service providers must have approval from each applicable DMH funding agency in order to change their method of accounting from the prior year's method. Additionally, service providers funded through a contract with a Local Governmental Unit (LGU) must also get prior approval from the contracting LGU.

RECOMMENDED ORDER OF SCHEDULE COMPLETION

Some of the fiscal information reported on certain lines of Consolidated Fiscal Report (CFR) schedules carries forward to specific lines on different CFR schedules. It is therefore recommended that certain schedules of the CFR are completed before others.

The recommended order of completion of the core CFR schedules is as follows:

Schedule	Schedule Name
CFR-4	Personal Services
CFR-4A	Contracted Direct Care and Clinical Personal Services
CFR-1	Program/Site Data, Lines 1 through 64
CFR-2	Agency Fiscal Summary, Lines 1 through 6 of Col. 7
CFR-3	Agency Administration, Lines 1 through 40
CFR-5	Transactions with Related Organizations/Individuals
CFR-3	Agency Administration, Lines 41 through 69
CFR-1	Program/Site Data, Lines 65 through 107
CFR-2	Agency Fiscal Summary
CFR-6	Governing Board and Compensation Summary

By default, data entry using approved CFRS software follows the recommended order of schedule completion; however, the schedules can be completed in any order.

Note: Approved CFRS software requires that the agency definition and program/site definition(s) be created before any data entry can occur.

CFRS SHARED PROGRAM REPORTING

Shared programs are specific individual program/sites funded by more than one New York State Agency.

- When reporting a shared program/site, the two (2) or more New York State Agencies funding that program/site must be designated.
- Shared program/sites are reported on a separate set of shared program/site schedules in the core of the CFR. Shared program/sites ***are not*** reported on the same set of core schedules with program/sites that are funded solely by one State Agency.
- Expenses and revenues for each shared program/site are reported in a single column in the core schedules of the CFR.

- Shared program/sites with different combinations of funding State Agencies are reported on different sets of shared program/site schedules reflecting each unique combination of State Agencies.

  For example, a sheltered workshop program [program code 0340] funded by both OMH and OMRDD is reported on a separate set of schedules from a Local Governmental Unit Administration program [program code 0890] funded by OASAS, OMH and OMRDD.

- Shared program sites are reported in a single column on the following schedules:

Schedule	Schedule Name
CFR-1	Program/Site Data
CFR-4	Personal Services
CFR-4A	Contracted Direct Care and Clinical Personal Services

CFRS PROGRAM TYPE vs. PROGRAM/SITE INFORMATION

Fiscal information in the CFR is reported on a **program type or program/site specific** basis. This means that the columns shown on the CFR schedules are related to program level or program/site level segregation of data.

Below is a listing of which schedules are completed on a program/site basis and which schedules are reported on a program type basis.

Reported By Program/Site	Reported By Program Type
CFR-1	DMH-1
CFR-4	DMH-2
CFR-4A	DMH-2A
OMRDD-1	DMH-3
OMRDD-2	SED-1
OMRDD-3	SED-4
OMRDD-4	
OMH-1	
OMH-2	
OMH-3	

Schedules CFR-2, CFR-3, CFR-5 and CFR-6 are completed using fiscal information for the entire provider agency and are not completed on a program/site or program type basis.

SED Note: All SED programs are reported on a program type basis.

Program Type (Program)

Program types are specified by law, regulation, policy or programmatic approval. Some of the factors used to define program types are:

- The population served.
- The setting where the service is provided.
- The method of service delivery.
- The function performed.

Program types are identified by a four (4) digit program code. Program types may be specific to one or more State Agencies. Valid State Agency program types are defined in Appendices E through H of this manual.

SED Note: All SED programs are reported by program type in the CFR.

OMRDD Note: OMRDD program code descriptions in Appendix G of this manual specify if the program is reported on a program/site basis or a program type basis.

Program/Site (Site)

A program/site is that entity which is reported discreetly on Core schedules CFR-1, CFR-4 and CFR-4A. A site is generally the specific location where a particular program is being provided. When program specific reporting is specified, a program/site represents the aggregate of all locations where a specific program is provided. The determining factors are listed in the program definition appendices of this manual.

Generally, each program/site must be defined in approved CFR software before expenses, revenues or statistics can be entered. Service providers should refer to page 13.2 of CFR-1 instructions for assistance in determining the appropriate program/site identification number for each program/site.

Program/Site Identification Numbers

Program/site Identification Numbers are used to identify the information reported on Consolidated Fiscal Reports (CFRs) at the individual site level. Each of the State Agencies uses different information to create Program/Site Identification Numbers. The Program/Site Identification Numbers to use for each State Agency's program/sites are as follows:

OASAS: Use the five-digit Program Reporting Unit (PRU) number. Exception: use 99999 when a program type with multiple PRUs is required to be aggregated into one column.

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs.

OMRDD: Use the Operating Certificate number for certified programs except when certified programs (i.e. supported apartment programs) are required to be aggregated into one column.

For the certified programs required to be aggregated and other non-certified programs, use the first four digits of the agency code and the last three digits of the program code. Where more than one program/site is assigned to the same program/site identifier, increase the number of the last digit by one.

For NYS OPTS (Program Code 0234) use the contract number replacing the starting letter of the contract number with "0" in order to create a seven digit number.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code.

STATE AGENCY SPECIFIC INSTRUCTIONS REGARDING PROGRAM/TYPE AND PROGRAM/SITE REPORTING

OASAS

- For all contracted services, whether the contract is between a service provider and a county (Aid to Localities) or between a service provider and OASAS (direct contract) each budgeted column is to be reported as a program/site.
- Supportive Living community residence programs with multiple sites should be combined into one column.
- Expenses and revenues for outpatient additional locations that do not have separate Program Reporting Unit (PRU) numbers should be combined with the main site.

OMH

- OMH requires that a program/site code be unique within a submission. Approved software will prevent the use of an identical code for more than one (1) OMH program/site.
- **OMH Satellites**

  A satellite is defined as a physical extension of a program and does not have its own separate operating certificate. **Do not report these satellite programs on a site specific basis.** The expenses, revenues, and units of service will be included in the certified program.

- **OMH Start-up**

  OMH programs having a start-up component (as approved on their budget) will treat the start-up as a separate program. For OMH start-ups, enter "A0" as the program code index. Example: 6070 A0. If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

- **OMH Discrete Programs**

  OMH programs should only be reported discretely if they are operated as individual programs and are not part of a larger program. For example, service providers may not report a case management program's expenses and revenues as a discrete program on one document, but include those same expenses and revenues as part of a clinic treatment program on a different document.

- **OMH Program/Sites Split by Funding**

  - OMH programs/sites split by funding source (i.e., reinvestment versus non-reinvestment funding, etc.) on the CBR may be split by funding source **ONLY** on the claiming schedules (DMH-2 and DMH-3) **NOT** on the cost reporting schedules (CFR-1 through CFR-6).
  - The columns reported on the claiming schedules must match the columns reported on the budget. This may result in single columns on the core schedules being split into multiple occurrences on the claim. Please refer to software instructions on the creation of additional sites on schedules DMH-2 and DMH-3 to accommodate these multiple occurrences.

- **OMH Programs Reported by Program/Site**

  The following programs must be reported by program/site throughout the CFR including schedules DMH-1, DMH-2 and DMH-3.

  - Permanent Housing (program code 1070);
  - Family Based Treatment (program code 2040);
  - Transient Housing (program code 2070);
  - Supported/Single Room Occupancy (program code 5070);
  - Treatment/Congregate (program code 6070);
  - Support/Congregate (program code 6080);
  - Community Residence, Children & Youth (program code 7050), and.
  - Community Residence/Single Room Occupancy (program code 8050**)**.

OMRDD

- For all contracted services, whether the contract is between a service provider and a county (local assistance) or between a service provider and OMRDD (direct contract) each budgeted column is to be reported as a program/site.
  Note: This does not apply to Program Code 0234 (NYS OPTS) where Service Type reporting is required (see Section 40.0 for specific instructions).
- Long-Term Sheltered Employment (LTSE) contracts must be reported as revenue to appropriate program(s).
- All rate or fee services for HCBS Waiver Services (except HCBS Freestanding Respite), Supported Apartment Room and Board, Supported Apartment Residential Habilitation are to be reported aggregated by program type.

- Site specific reporting is required for:
    - ICF/DD's
    - Supervised Community Residences - Room and Board
    - Supervised Community Residences- Residential Habilitation
    - Day Treatment Programs
    - HCBS Freestanding Respite

SED

- Effective July 1, 2005, Chapter 437 of the Laws of 2005 requires that the revenues and expenditures awarded by local education agencies' (LEAs) pursuant to Section 611 (g)(1) and Section 619 (g)(1) of the Individuals with Disabilities Act (IDEA) be reported in separate and discrete cost columns. Previously, these funds and related expenditures were reported within the program that benefited from LEA's suballocation. Program codes 9805 and 9806 are to be used to report the revenues and expenses of §611 and §619 suballocations, respectively. Accrual accounting is required.
- All programs are reported by program type.
- Infant/toddler (0-2) programs funded through the Department of Health must be reported as SED programs throughout the CFR. All infant/toddler programs should be aggregated and reported in one column using program code 9300. Refer to appendix H for a program description. Calendar year filers must separate this program into 2 six-month segments.
- For service providers operating approved 2.5 hours per day special classes in integrated settings, data related to preschool students with disabilities and preschool students without disabilities should be reported as a single column (2 six month columns for calendar year filers) using program code 9165 (program code range is 9165 - 9169). For service providers operating approved special classes in integrated settings for more than 2.5 hours per day, data related to preschool students with disabilities and preschool students without disabilities should be reported as a single column (2 six month columns for calendar year filers) using program code 9160 (program code range is 9160 - 9163). If there is one integrated program approved for both 2.5 hours and greater than 2.5 hours per day, the service provider must separate the data on the CFR between the two time periods as program codes 9165 and 9160. For all integrated programs, non-disabled revenues must be reported as either "Participant Fee" revenue on Schedule CFR-1, Section C, line 69, or, if Universal Pre-K revenue, on CFR-1, Section C, line 94. Non-disabled student FTEs should be reported on line 100 or line 101 of Schedule SED-1, as applicable.
- Day Care expenses in excess of the integrated program should be reported in a separate column (program code 9164). Calendar year filers must separate this program into two six-month segments.
- Expenses and revenues and FTE enrollment for approved 1:1 teacher aides (preschool and school age) must be reported as a separate column (program code 9230). Calendar year filers must separate this program into 2 six-month segments.

  Please note: Salary and fringes of the 1:1 aide(s) and ratio value allocation of agency administrative costs are the only expenditures required to be reported in this program code. An allocation of "Other Than Personal Services (OTPS)" is not required for this program.

- Expenses relating to projects funded or anticipated to be funded through bonds issued through the New York State Dormitory Authority as authorized by Chapter 698 of the Laws of 1991, Chapter 737 of the Laws of 1988, or Chapter 407 of the Laws of 1989 must be reported as a separate column (program code 9250). Calendar year filers must separate this program into 2 six-month segments.
- For service providers operating approved 2.5 hours per day special class segregated preschool programs, data should be reported as a single column (2 six month columns for calendar year filers) using program code 9115 (program code range is 9115 - 9119). For service providers operating approved special class segregated preschool programs in excess of 2.5 hours per day, data should be reported as a single column (2 six month columns for calendar year filers) using program code 9100 (program code range is 9100 - 9109). If there is one special class segregated preschool program approved for both 2.5 hours and greater than 2.5 hours per day, the service provider must separate the data on the CFR between the two time periods as program codes 9115 and 9100. If a service provider operates a 2.5 hour morning session and a 2.5 hour afternoon session, with one program approval, the expenses, revenues and FTE enrollment must be reported in a single column. Calendar year filers must separate this program into 2 six-month segments.
- For service providers operating programs funded through the Agency for Child Development (ACD), the revenues, expenses and related statistical data must be reported as a separate column (program code 9164). Calendar year filers must separate this program into 2 six-month segments. ACD revenues must be reported on CFR-1, line 94, "Other". Since day care and special education services are separate programs with distinct funding streams, expenses must be directly charged to either SED or ACD. All costs that cannot be directly charged to either funding source must be allocated with justification for the allocations. Expenditures for staff who are funded through SED and ACD should be based on actual hours of service. Enrollment for SED and ACD programs must be separately reported on schedule SED-1. SED enrollment must be in accordance with Section 175.6 of the Regulations of the Commissioner of Education. ACD enrollment should equal the day care contract capacity. New York State regulations specify that full-time day care service is a minimum of six hours per day. Preschool students with a disability who are enrolled in special class programs or special class in integrated settings programs are not considered to be receiving day care services during the hours of the special education program. These children, if ACD - eligible, may receive day care services before and/or after the special education classes. The general education students in an integrated setting are considered to be receiving ACD services during the instructional day.
- SED providers operating both VESID programs and SED rate-based programs (school age and/or preschool) must report all VESID programs under other programs, column 7, of the CFR-2. The operating costs for these programs must also be reported under other programs on the CFR-3 line 48. This relates to VESID programs previously reported under program codes 9680 and 9695.
- Providers funded by both DMH and SED and which operate VESID programs (and NO school age and/or preschool programs), must report all VESID programs under other programs, column 7, of the CFR-2. The operating costs for these programs must also be reported under other programs on the CFR-3, line 48. This relates to VESID programs previously reported under program code 9695. Please note that the CFR is NOT required to be filed with SED, but is required by DMH. Please do not submit this CFR to SED.
- Legislation has been signed into Law that permits Article 28 clinics that have a less-than-arm's length relationship with an approved preschool (Section 4410 of Education Law) provider to bill Medicaid for preschool services. The actual full cost of the IEP related services incurred by the clinic must be reported on the New York State Consolidated Fiscal Report (CFR) in the related preschool cost center in which the student is placed. The associated Medicaid revenue must be reported in the same manner.

- Universal Pre-K: The following pertains to Early Childhood programs for eligible 4 year olds provided at school and non-school sites pursuant to Chapter 436 of the Laws of 1997. If your agency operates Universal Pre-K in conjunction with a special class in an integrated setting program (program 9160 or 9165), report the revenues and expenses for Universal Pre-K in the same column(s) as 9160 and 9165. Revenues for Universal Pre-K should be reported as "Other Revenues" (CFR-1, line 94) and identified as such. Report non-disabled enrollment for Universal Pre-K on line 101 of Schedule SED-1. If the Universal Pre-K program is not operated in conjunction with a special class in an integrated setting program, report the expenses and revenues for this program in Column 7, "Other Programs", of Schedule CFR-2.

- Federal funds to supplement the education of individuals with disabilities were previously disbursed through the New York State Education Department via a grant process. These funds and related expenditures were previously reported in discrete cost columns within the program code range 9800-9810 (Federal Grants).

  Effective with the July 1, 2000 to June 30, 2001 reporting period, revenues are awarded from local education agencies (LEAs) pursuant to Sections 611 and 619 of the Individuals with Disabilities Education Act (IDEA). These revenues and related expenses must be reported on the full accrual basis of accounting. The expenses should be direct charged or allocated to the program(s) receiving the benefit. Revenues must be reported in the same manner as the related expenses. The revenue should be specifically identified on CFR-1, line 94 ("Other Revenue").

- Approved school-age programs that have received funding from the Excessive Teacher Turnover Prevention Program should report these revenues on CFR-1 line 80 as "State Grants" in the discrete program cost column that includes the salary of the targeted teacher positions.

MANUAL PREPARATION OF MINI-ABBREVIATED AND ABBREVIATED CFR SUBMISSIONS (OMRDD service providers only)

Please note: OASAS and OMH expect that all CFR Types (Full, Article 28 Abbreviated, Abbreviated and Mini-Abbreviated) will be completed using approved software and submitted via the Internet.

Although OMRDD will accept manually prepared Abbreviated and Mini-Abbreviated CFRs, we highly encourage and recommend using approved software for the completion of all CFR submission types.

OMRDD and SED require software usage for all full CFR filers.

- The CFR submission must use the CFR forms that are applicable to the cost reporting period.
- The CFR may be typed or hand written in ink. If the document is determined to be illegible, it will be returned to the provider as an unacceptable submission.
- All rows and columns must foot and cross foot.
- Do not use dollar signs.
- Round all cents to the nearest whole dollar (e.g. 47.49 = 47, 47.50 = 48).

  Exception: The Gross and Net Cost per Unit of Service on the DMH-3 which must be rounded to two decimal places.

- Round Staff FTE's to three (3) decimal places (e.g. 4.5344 = 4.534, 4.5335 = 4.534).
- Label program/sites in consistent column order within State agency on all applicable schedules. Program/sites must be assigned the same column number throughout all schedules and all pages within each schedule. Additional program/sites must be assigned the next sequential column number on additional pages when necessary.
- Please note that figures on many CFR schedules are carried forward to other CFR schedules; changes to one schedule may affect the figures on other schedules (i.e., OMH units of service reported on OMH-1 are carried forward to Schedules CFR-1 and DMH-1).
- All required schedules per the matrices in Section 2.0 must be submitted. If the schedule is not applicable, please note this on the schedule.
- Number the pages of the CFR consecutively.
- Please refer to Appendix T for more detailed information about Abbreviated CFRs.

MISCELLANEOUS INSTRUCTIONS

- **Unrealized gains and losses** on investments should be reported on schedule CFR-2, column 7 as revenues (unrealized gains) or contra-revenues (unrealized losses).

- For CFR reporting purposes, expenses related to **fundraising** are reported on Schedule CFR-2 in column 7, "Other Programs". Expenses related to fundraising must not be reported as an agency administration expense on Schedule CFR-3 (lines 1 through 42). Agency administration will be allocated to all programs including "Other Programs" via the Ratio Value Method allocation method. Revenues related to fundraising are reported on Schedule CFR-2, in column 7, "Other Programs" on lines 10 through 12.

  For CFR reporting purposes, fundraising expenses must not be netted against revenues received through fundraising. Refer to Sections 8.0 and 15.0.

- Expenses and revenues relating to **special events** are reported in column 7, "Other Programs", of Schedule CFR-2. If the expenses of special events are netted against revenue on your agency's financial statements, the expenses (costs of direct benefit to donors) should be netted in the revenue section in column 7 of CFR-2. Consequently, the costs of direct benefit to donors will not be included in the operating expenses (line 48 of CFR-3) used to allocate agency administration. Questions regarding the accounting standards for reporting special events should be directed to your agency's certified public accountant. For example, the cost of theatre tickets provided for a special event can be netted against the amount charged for attendance at a special event.

- When a CFR agency provides management services to another entity as a separate business activity through an ongoing contract, the expenses related to these services are not considered a part of the agency administration of the agency providing the services. They are, therefore, not reported on Schedule CFR-3. The expenses and related revenues must be reported on Schedule CFR-2, in column 7, "Other Programs". The management services expenses will be allocated agency administration expenses via the Ratio Value allocation method.

- Service providers should note that there are different guidelines for reporting in the different sections of the CFR. For example, the core schedules (Schedules CFR-1 through CFR-6) require the use of the full accrual method of accounting and the Ratio Value method of allocating agency administration expenses. In contrast, the claiming schedules (Schedules DMH-2 and DMH-3) may use the modified accrual or cash methods of accounting which allow for the expensing of equipment. Additionally, on the claiming schedules for OMH and OASAS programs, agency administration may be allocated among their programs using a method other than the Ratio Value allocation method. The alternate method of allocating agency administration for OMH and OASAS must be consistent with the approved budget and consistent from year to year. Please refer to page 22.1 of the CFR manual.

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- Please include your agency code and SED school code, if applicable, on any correspondence relating to your agency's CFR submission.

For further explanation of issues regarding the **Core schedules or Supplemental schedules** contact the appropriate New York State agency.

New York State Office of Alcoholism and Substance Abuse Services

Bureau of Health Care Financing &Third Party Reimbursement
1450 Western Avenue
Albany, New York 12203-3526

Phone #: (518) 485-2207
e-Mail: CFRS@oasas.state.ny.us

New York State Office of Mental Health

CBFM CFR Unit
44 Holland Avenue – 7th Floor
Albany, New York 12229

Phone #: (518) 473-3572
e-Mail: cfr@omh.state.ny.us

You can get to the OMH webpage using: www.omh.state.ny.us or go directly to the OMH Finance homepage using: www.omh.state.ny.us/omhweb/finance/main.htm

New York State Office of Mental Retardation and Developmental Disabilities

CFR Processing Unit
44 Holland Avenue – 5th Floor
Albany, New York 12229-0001

Phone #: (518) 402-4275

You can get to the OMRDD webpage using: www.omr.state.ny.us

New York State Education Department

Rate Setting Unit
Room 304 Education Building
89 Washington Avenue
Albany, New York 12234

Phone #: (518) 474-3227

You can get to the SED homepage using: http://www.nysed.gov (click on Program Office Listing, then on Rate Setting) or go directly to the Rate Setting Unit's homepage using: http://www.oms.nysed.gov/rsu/home.html.

For further explanation of issues regarding the **claiming schedules**, contact the appropriate New York State agency:

Office of Alcoholism and Substance Abuse Services

Bureau of Financial and Emergency Management
1450 Western Avenue
Albany, New York 12203-3526

Phone #: (518) 457-3562
e-Mail: CFRS@oasas.state.ny.us

Office of Mental Health

Community Budget and Financial Management Group
44 Holland Avenue – 7th Floor
Albany, New York 12229

Phone #: (518) 473-7885

Office of Mental Retardation and Developmental Disabilities

Bureau of Community Funding
44 Holland Avenue – 3rd Floor
Albany, New York 12229-0001

Phone #: (518) 402-4321

CFRS RESOURCES

Manuals:

- Consolidated Budget Reporting and Claiming Manual (CBR Manual):
  http://www.omh.state.ny.us/omhweb/cbr/
- Consolidated Fiscal Reporting and Claiming Manual (CFR Manual):
  http://www.oms.nysed.gov/rsu/Manuals_&_Forms/Manuals/CFR.html

Forms:

- Consolidated Budget Report (CBR):
  http://www.omh.state.ny.us/omhweb/cfrsweb/form_pages/index.htm
- Consolidated Quarterly Reports (CQR-1, CQR-2 and CQR-3):
  http://www.omh.state.ny.us/omhweb/cfrsweb/ form_pages/index.htm
- Consolidated Fiscal Report:
  http://www.oms.nysed.gov/rsu/Manuals_&_Forms/Forms/CFR_Forms.html
  http://www.omh.state.ny.us/omhweb/cfrsweb/ form_pages/index.htm

CFR Extension Requests:

http://www.oms.nysed.gov/rsu/Manuals_&_Forms/Manuals/CFR.html

New York State CFR Software:

- Interagency New York State Software:
  https://www.omh.state.ny.us/omhweb/cfrsweb/default.asp
  Phone: 1-800-HELPNYS (1-800-435-7697)
- Listing of Approved CFR Software:
  http://www.omh.state.ny.us/omhweb/finance/vendor.htm

Interagency CFRS Training:

http://www.omh.state.ny.us/omhweb/finance/train.htm

Question: What is the difference between cost reporting and State Aid claiming in the CFR?

Answer: Cost reporting is accomplished using the core schedules of the year-end Consolidated Fiscal Report (CFR). The CFR core schedules are CFR-i, CFR-ii/iiA, CFR-1, CFR-2, CFR-3, CFR-4, CFR-4A, CFR-5, CFR-6 and DMH -1. For Full CFR submissions these schedules are completed using full accrual accounting; major equipment and property assets are depreciated; and, agency administration expenses are distributed to all of a service provider's funding sources and programs using the ratio value allocation methodology.

State Aid claiming is accomplished using intra-year claim schedules (CQR-1s) and the year-end State Aid claiming schedules included as part of the Consolidated Fiscal Report. The CFR claiming schedules are DMH-2, DMH-2A and DMH-3. These three (3) schedules along with the CFR-i and CFR-iii certification schedules are also known as the Consolidated Claim Report (CCR).

CCRs may be completed using accrual, modified accrual or cash accounting and major equipment assets may be completely expensed in the year of purchase. Additionally, the total agency administration expenses allocated to OASAS and OMH using the ratio value methodology may be redistributed between programs within the OASAS and OMH schedules using an allocation methodology other than ratio value as long as the alternate methodology is consistent with the method used to develop the service provider's approved budget. OMRDD funded service providers must use ratio value on their claiming schedules as well as on their core schedules.

Question: When submitting a year end **State Aid claim** for net deficit funded programs, can total expenses include depreciation?

Answer: **For OMH and OMRDD:** Yes, if the provider is claiming on the full accrual basis of accounting. If a service provider has used a different method of accounting in previous years and has expensed the full purchase amount of a depreciable asset (asset with a unit cost of $1,000 or more and a useful life of 2 years or more), the provider cannot claim the depreciation on this asset. Refer to Appendix O.

For OASAS: No. OASAS does not allow service providers to budget for or claim vacation leave accruals, equipment depreciation or property depreciation expenses for Aid to Localities (State Aid) reimbursement. All equipment must be expensed in the year of purchase and all property expenses must be the actual cash amount paid for property expenses during the fiscal reporting period.

Note: Regardless of the treatment of an asset purchase on the claim, the rules for depreciating assets on the core schedules must be followed.

Question: When submitting a year end State Aid claim for net deficit funded programs, is the ratio value method of allocating agency administrative expenses required?

Answer: Yes, the ratio value method of allocating agency administration must be used when distributing these costs among State agencies on the core CFR schedules (CFR-1 through CFR-6 and DMH-1). Once these costs are at the State agency level, the following rules apply to Schedule DMH-2:

OMRDD: The ratio value method must be used to allocate agency administration to each OMRDD program.

OASAS and OMH: Agency administrative expenses may be allocated among programs consistent with the methodology in the service provider's approved budgets; however, ratio value is the preferred method to be used.

Note: It is not expected that you will recalculate the ratio value allocation based on the accounting method used on the claim. The total allocations from the DMH-1 are sufficient, modified as per the above notes.

Question: If my agency receives a final payment for a prior year in this year, where is this reported on the DMH schedules?

Answer: Direct and Local Contract revenue should be **accrued** in the contract year and reported on the corresponding CFR as Net Deficit Funding (CFR-1, Line 93; DMH-1, Line 29; DMH-2, Line 28). If the contract revenue was unable to be accrued in the contract year and is, therefore, not included in the corresponding CFR, it should not be reflected in the subsequent CFR, other than as a reconciling item for agencies filing a Full CFR.

Question: What is the difference between a non-funded cost and a non-allowable cost?

Answer: **Non-funded** cost is a DMH term which refers to expenses incurred during the reporting period but not approved for funding (State Aid reimbursement). Although a non-funded expense may consist of reasonable, necessary costs related to the provision of services (allowable costs), they are not reimbursable for State Aid claiming purposes. Non funded costs must still be included on the Core schedules without adjustment in the appropriate cost category.

Non-allowable costs are expenses that by regulation or State agency policy are not reimbursable. A listing of examples of DMH non-allowable costs can be found in Appendix X of this manual. SED providers should refer to the SED Reimbursable Cost Manual for specific items which are non-allowable for SED programs. If any non-allowable costs have been included as an expense on the CFR, they must also be included on the line for adjustments/non-allowable costs on the respective CFR schedule (line 66 of Schedule CFR-1, line 8 of Schedule CFR-2, line 41 of Schedule CFR-3, line 13 of Schedule DMH-1 and line 12 of Schedule DMH-2).

Question: Where are expenses and revenues related to fundraising reported on the CFR?

Answer: For CFR reporting purposes, expenses related to fundraising are reported on Schedule CFR-2 in column 7, "Other Programs." Expenses related to fundraising **must not** be reported as an agency administration expense on Schedule CFR-3 (lines 1 through 42). Agency administration will be allocated to all programs including "Other Programs" via the Ratio Value Method of allocation.
Revenues related to fundraising are reported on Schedule CFR-2, in column 7, "Other Programs" on lines 10 through 12

For CFR reporting purposes, fundraising expenses not related to special events (see the next question for special events reporting) **must not** be netted against revenues received through fundraising. Refer to Sections 8.0 and 15.0.

Question: Where are expenses and revenues related to special events reported on the CFR?

Answer: Expenses and revenues relating to special events are reported in column 7, "Other Programs", of Schedule CFR-2. If the expenses of special events are netted against revenue on your agency's financial statements, the expenses (costs of direct benefit to donors) should be netted in the revenue section in column 7 of CFR-2. For example, the cost of theatre tickets provided for a special event can be netted against the amount charged for attendance at a special event. Consequently, the costs of direct benefit to donors will not be included in the operating expenses (line 48 of CFR-3) used to allocate agency administration.

Questions regarding the accounting standards for reporting special events should be directed to your agency's certified public accountant.

Question: Where are unrealized gains reported on the CFR?

Answer: Unrealized gains and losses on investments should be reported on schedule CFR-2, column 7 as revenues (unrealized gains) or contra-revenues (unrealized losses).

Questions regarding the accounting standards for reporting unrealized gains and losses should be directed to your agency's certified public accountant.

Question: How are agency administration expenses for non-DMH and non-SED programs reported on the CFR?

Answer: Total agency administration expenses for the entire reporting entity, including those for non-DMH and non-SED related activities, must be reported on Schedule CFR-3, lines 1 through 42. The total agency administration expenses are then allocated to all programs, including the non-DMH and non-SED activities reported in Column 7 of Schedule CFR-2, using the ratio value method. Refer to Appendix I.

Question: Where should bad debt expense be reported on the CFR?

Answer: Bad debt expense should be reported as an expense on schedule CFR-1, line 40; schedule CFR-2, line 4, column 7; and/or schedule CFR-3, line 17. It **must** also be adjusted out of reported costs on either Schedule CFR-1, line 66; Schedule CFR-2, line 8, column 7; and/or Schedule CFR-3, line 41.

Question: How should start-up expenses be reported on the CFR Core schedules?

Answer: Service providers are advised to follow AICPA (American Institute of Certified Public Accounts) Statement of Position (SOP) 98-5 (Reporting on Costs of Start-up Activities) unless instructed differently by the State Agency that is funding the start-up expenses. This guidance allows a provider to expense specific costs related to the start up activities in the current year.

Providers should be aware that SOP 98-5 limits costs which should be considered as Start Up expenses and these costs may differ from those which are funded as a start up by NYS. Specifically excluded are costs which are eligible to be capitalized as part of inventory or as long-lived assets. Also excluded are the costs of fundraising, the costs of raising capital and organizational costs. If in doubt regarding the treatment of a specific expense, your accounting professional should be contacted.

Question: What is the definition of a Closely Allied Entity as referenced in the CFR-5?

Answer: The term Closely Allied Entity (CAE) includes corporations, partnerships, unincorporated associations or other bodies that have been formed or are organized to provide financial assistance and aid for the benefit of the service provider or to receive financial assistance and aid from the service provider. Financial assistance and aid include engaging in fund raising activities, administering funds, holding title to real property, having an interest in or donating personal property of any nature, and engaging in any other activities for the benefit of the service provider or the closely allied entity.

By "Financial Assistance and Aid" we are referring to donations or transactions (other than competitive transactions at fair market value made in the ordinary course of business) that benefit the receiver (either the service provider or CAE or both) whether in the form of cash, in-kind services, property, equipment or other assets.

Question: How should the expenses and revenues for management services provided to another entity be reported on the CFR?

Answer: When a CFR agency provides management services to another entity as a separate business activity through an ongoing contract, the expenses related to these services are not considered a part of the agency administration of the agency providing the services. They are, therefore, not reported on Schedule CFR-3. The expenses and related revenues must be reported on Schedule CFR-2, in column 7, "Other Programs". The management services expenses will be allocated agency administration expenses via the Ratio Value allocation method.

Question: How can an OMH funded provider manage their OMH program site codes?

Answer: The most efficient way to correct your Agency or Facility's program information (obtain a permanent CFR site ID, etc) is to submit corrections, openings and closures of programs using the Mental Health Provider Data Exchange (MHPD). Any corrections made through MHPD will be made in the agency's master directory (Concerts) and will be reflected in CAIRS, NIMRS and the CFR review process. You can self-register for MHPD access, enroll in Web-based training and submit program corrections all from http://www.omh.state.ny.us/programinfo/. You will need your *MHPD Facility Control ID*. If you cannot locate that ID, contact mhpd@omh.state.ny.us.

The CFR-i schedule *IS* required for submission with all four (4) CFR submission types (Full, Abbreviated, Article 28 Abbreviated and Mini-Abbreviated).

This schedule is used to report agency identifying data and serves as a certification statement by the service provider's chief executive officer attesting to the validity of the information contained in the document. **The state agencies do not currently accept electronic signatures for the CFR; therefore, a signed paper copy of this schedule must be sent to each funding/certifying CFR State Agency. Sending a copy of this certification schedule to the County or the local DDSO does not fulfill this requirement. A copy of this certification schedule MUST also be sent directly to the state agencies.**

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Address - Indicate the address of the organization that operated the program(s).

Note: Please check the box if the agency address changed since the previous reporting period.

Agency Code - Indicate the five digit code assigned to the organization that operated the program(s).

County Name - Indicate the county where the organization's headquarters is located.

County Code - Indicate the county code (See Appendix C).

Type of Ownership - Indicate the type of ownership:

Not-for-Profit: A group, institution, or corporation formed for the purpose of providing goods and services under a policy where no individual (e.g., trustee) will share in any profits or losses of the organization. Profit is not the primary goal of not-for-profit entities. All income and earnings will be used exclusively for the purpose of the corporation and no part shall inure to the benefit or profit of any private individual, firm or corporation.

Proprietary: A privately or publicly owned entity operated for-profit.

Governmental: An entity operated by a State, County or municipality.

Person to Contact - Indicate the person that can answer questions regarding the document. Include this person's telephone number, title, e-mail address and FAX number.

Note: Please check the box if the person to contact changed since the previous reporting period.

School Code (SED Only) - Indicate the twelve-digit code assigned to your organization.

Federal Employer Identification Number - Indicate the federal employer identification number assigned to the organization that operated the program(s). (Required for OMRDD providers.)

State Agency(ies) - Indicate the New York State Agency(ies) that fund(s)/certify(ies) the reported program(s).

CFR Submission Type - Indicate whether the document is a full report, abbreviated report, Article 28 abbreviated, mini-abbreviated report, or estimated claim. (See Section 2.0 for definitions of each report type.)

Date - Indicate the date the chief executive officer signs the certification statement.

Telephone Number - Indicate the chief executive officer's telephone number.

Name and Title - Indicate the name and title of the organization's chief executive officer.

Note: Please check the box if the chief executive officer changed since the previous reporting period.

Signature - Provide the signature of the organization's chief executive officer.

Number of Pages - Indicate the total number of pages submitted (including attachments to the CFR Report).

Note: A new CFR-i may be required if changes to the CFR are required following a desk review.

The CFR-ii and CFR-iiA schedules *ARE* required for Full CFR submissions.

Note: Certain OASAS, OMH and OMRDD providers who are required to file a Full CFR may not have to file CFR-ii/CFR-iiA schedules (Refer to Section 2.0).

The CFR-ii and CFR-iiA schedules *ARE NOT* required for Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFRs.

The CFR-ii and CFR-iiA schedules are the accountant's report for not-for-profit and proprietary service providers. These schedules must be completed after the required schedules have been audited and the overall financial statement presentation has been evaluated. The CFR-ii must be completed by service providers whose fiscal year corresponds to the CFR reporting period. The CFR-iiA must be completed by service providers whose fiscal year differs from the CFR reporting period. Not-for-profit and proprietary service providers should refer to Appendix AA – Audit Guidelines for additional information and instructions.

Local Governmental Units (LGUs) and municipalities may use the Compliance Review in lieu of Schedule CFR-ii/CFR-iiA. LGUs and municipalities should refer to Appendix CC – Compliance Review for additional information and instructions.

The state agencies do not currently accept electronic signatures for the CFR; therefore a signed paper copy of this schedule must be sent to each funding/certifying CFR State Agency.

The Document Control Number (DCN) assigned to the CFR submission must be displayed on CFR-ii/CFR-iiA.

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code - Indicate the five digit code assigned to the organization that operated the program(s).

School Code (SED Only) - Indicate the twelve-digit code assigned to your organization.

Document Control Number (DCN) - CFR submissions using approved software will reference the CFR DCN. The DCN reported on this line should be consistent with the CFR submission. If the certified public accountant submits the CFR-ii/iiA on his/her own company's letterhead, the CFR-ii/CFR-iiA should be an exact replica and should reference the DCN of the CFR submission.

Date CFR-ii Signed (Applies to CFR-ii only) - Indicate the date the independent certified public accountant signed the accountant's report.

Date Examination Report (Applies to CFR-iiA only) - Indicate the date examination procedures were completed.

Signature of Independent Accountant, Firm or Sole Practitioner - Provide the signature of the independent certified public accountant who audited the document.

CPA Firm Registration Number – The 7-digit number assigned to the firm by the NYS Office of Professions within the NYS Education Department. Sole proprietorships enter the certified public accountant's license number.

Date of Report (Applies to CFR-ii only) - Indicate the date of the audit report on the financial statements.

Firm Name - Indicate the name of the accounting firm.

Telephone Number - Indicate the telephone number of the accounting firm.

Firm Address - Indicate the address of the accounting firm.

Firm Contact Person – Provide the name of the person able to respond to questions regarding the CFR submission.

The CFR-iii schedule *IS* required for Abbreviated, Article 28 Abbreviated and Mini-Abbreviated CFRs. This schedule MAY be required for Full CFR submissions (see below for requirements).

The CFR-iii schedule is *NOT* required for submission with SED Only Full CFRs or proprietary service provider CFRs.

The CFR-iii County /NYC Certification Statement is only required of service providers receiving Aid to Localities funding (State Aid) from one (1) or more of the Department of Mental Hygiene (DMH) State Agencies. The DMH State Agencies consist of the Office of Alcoholism and Substance Abuse Services (OASAS), Office of Mental Health (OMH) and Office of Mental Retardation and Developmental Disabilities (OMRDD).

The CFR-iii must be signed by service providers funded through a direct contract with a DMH State Agency and/or a local contract with a county Local Governmental Unit (LGU). The LGU Director of Community Mental Health Services must also sign service provider CFR-iii schedules for those service providers funded through a local county contract. The CFR-iii schedule for county operated provider agencies must be signed by the LGU fiscal officer and the LGU Director of Community Mental Health Services.

The CFR-iii certification attests that:

a. The associated CFR is accurate;
b. Records and worksheets supporting the expenses and revenues reported are available;
c. All sources of revenue that can be used in support of program services have been applied for and if received, recorded and reported in the CFR;
d. If the service provider receives funding through a local county contract, that the contracting county has signed off on and approved of the State Aid being claimed by the service provider; and
e. The fiscal information reported in the associated CFR will be considered the basis for the payment of State Aid and gives the DMH State Agencies the right to recover any overpayments made.

The DMH State Agencies do not currently accept electronic signatures for the CFR certification pages; therefore, a signed paper copy of the CFR-iii must be mailed to the following parties:

Direct Contract Funded Service Providers:

i. One (1) copy to the funding DMH State Agency(ies).
ii. One copy to the appropriate OMRDD DDSO if funded by OMRDD.

Local Contract Funded Service Providers:

i. One (1) copy to the funding DMH State Agency(ies). ***Do not wait for the LGU to sign their portion of the CFR-iii.***
ii. One (1) copy to the funding LGU(s). LGUs are required to mail copies of local contract funded service provider CFR-iii schedules to the funding DMH State Agency(ies) and the service provider after signature by the Director of Community Mental Health Services.

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code - Indicate the five digit code assigned to the organization that operated the program(s).

County/NYC Operated or Voluntary Local Service Provider Certification

Signed - Provide the signature of the service provider's Chief Executive Officer or the LGU's Chief Fiscal Officer.

Note: Voluntary local service providers must complete the left-hand portion of this section. County/City operated local service providers must complete the right hand portion of this section.

Title - Indicate the title of the service provider's Chief Executive Officer or the LGU's Chief Fiscal Officer.

Date - Indicate the date the schedule was signed.

Local Governmental Unit (LGU) Certification

Signed - Provide the signature of the Director of Community Mental Health Services. LGU certification is required only when the service provider receives Aid to Localities funding from the LGU.

Local Governmental Unit - Specify the local governmental unit.

Date - Indicate the date the schedule was signed.

Note: Service providers funded through a contract with the County/NYC DOHMH should not delay the submission of the CFR to the OASAS, OMH, OMRDD and/or SED because the County/NYC DOHMH has not signed the LGU Certification Section of this form.

The CFR-1 schedule *IS* required for Full CFR submissions.

The CFR-1 schedule *IS NOT* required for submission with Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFRs.

This schedule is used to report Program Administration and Program/Site expenses and revenues for the designated reporting period on a program/site specific basis. Program/site expenses are costs directly associated with the provision of services. Program administration costs are administrative costs that are directly attributable to a specific program/site (i.e., personal services and fringe benefits of the Program Director, Billing Personnel, Program Coordinator, etc.).

Complete a separate schedule containing all programs funded/certified solely by one State Agency. Complete a separate schedule for each group of shared programs funded by the same configuration of State agencies.

Report all expenses incurred and revenues earned for the reporting period on the appropriate lines. If there is no applicable line, report the expense and revenue on the applicable "Other" line. If any "Other" line items are completed (lines 40, 47, 62, 94, 98, and 104), report the detail for any individual item in excess of $1,000 for a given program/site. When using approved CFRS software, service providers will enter the detail for "Other" line items directly into the software. In some instances, predefined choices will be presented.

State Agency* - Indicate the agency(ies) that fund(s)/certify(ies) the program/sites reported on that page.

Agency Name* - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code* - Indicate the five-digit code assigned to the organization that operated the program(s).

School Code (SED Only)* - Indicate the twelve-digit code assigned to your organization.

Column Number - Label program/sites in consistent column order within State Agency on all applicable schedules. Service providers using approved CFR software should note that this information is automatically generated by the software system.

Section A: General Information

1. **Program Type -** Report the type of program operated using the program names listed in Appendices E through H.

2. **Program Code* -** Report the program code using the codes listed in Appendices E through H.

   Program Code Index * **-** Enter the applicable program code index as appropriate:

   a) For OASAS net deficit funded programs, enter the applicable program code index from the approved budget (i.e., approval letter for programs funded through local contract and/or Appendix B for direct contract funded providers).

b) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

c) For all OMRDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OMRDD programs coded 0053, 0054, 0090, 0091, 0200, 0202, 0233, 1090, 1091, 2090, 2091, 3090, 3091, 4090, 5090, 5091, 6090, 6091, 7090 and 7091, enter "00". For OMRDD programs that use Service Type reporting (0234), use the two digit Service Type indicator as the index code. For all other OMRDD programs, enter "01" for the first occurrence of each program type, "02" for the second occurrence, etc.

d) For an SED program, enter one of the following, as appropriate:

SS = January - June six month period

FF = July - December six month period

CC = January - December twelve month period

YY = July - June twelve month period

MM = Other SED approved period

e) Except in letters a through d noted above, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00".

Note: For OASAS, OMH and OMRDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1.

- If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1.
- If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1.

For example:

- Two (2) OMH clinic programs entered as program code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1.
- Two OMH Treatment/Congregate programs entered as program code 6070, one with an index of 01 and one with an index of 02 will not be aggregated into a single column on Schedule DMH-1.

3. **Program/Site Identification Number*** - Indicate the program/site identification number.

OASAS: Use the five-digit Program Reporting Unit (PRU) number. Exception: use 99999 when a program type with multiple PRUs is required to be aggregated into one column.

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs.

*** Complete this at the top of each page of the CFR-1.**

OMRDD: Use the Operating Certificate number for certified programs except when certified programs (i.e. supported apartment programs) are required to be aggregated into one column.

For the certified programs required to be aggregated and other non-certified programs, use the first four digits of the agency code and the last three digits of the program code. Where more than one program/site is assigned to the same program/site identifier, increase the number of the last digit by one.

For NYS OPTS (Program Code 0234) use the contract number replacing the starting letter of the contract number with "0" in order to create a seven digit number.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code. For supported employment programs, report the contract number.

4. Program/Site Name - Indicate the name used by the service provider to identify the program/site.

5. and 6. Program/Site Address - Indicate the number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

7. Medicaid Provider Agreement Number (DMH Only) - Indicate the Medicaid Provider number issued by the Department of Health.

8. County Code - Indicate the county where the program/site is located using the codes listed in Appendix C.

9. Date Site Opened - Indicate the date the program/site was authorized to admit the first person/student. For certified programs, show the effective date of the initial operating certificate. Report this date as mm/dd/yyyy.

10. Certified Capacity (OASAS, OMRDD and SED Only)

OASAS: Indicate the maximum number of beds/slots as stated on the operating certificate.

OMRDD: Indicate the maximum number of beds/slots as stated on the operating certificate. Also, include the number of certified respite beds.

SED: Report the classroom capacity per the program approval letter. Students listed per the approved staffing ratio times the number of classrooms. For integrated programs count only special education students.

11. Actual Capacity (OMH, OMRDD and SED Only)

OMH and OMRDD Residential Program/Sites: Indicate the number of beds/slots occupied by program/site participants at the end of the CFR cost report period.

OMRDD Non-Residential Program/Sites: Indicate the average number of participants served per month during the year.

OMH Non-Residential Program/Sites: Leave blank.

SED: Report the physical plant capacity of your program based on the classroom space available to serve students. The actual capacity may vary from the certified capacity.

12. **Actual Days Program/Site Open -** Indicate the actual number of days the program/site was in operation during the cost report period.

SED: Leave blank.

13. **Units of Service** - Report the total units of service provided at this program/site for the cost reporting period. **Please note*** that this can be different from the number of units of service billed for the reporting period.

* See the following exceptions for reporting units of service:

OASAS: For OASAS treatment programs, this figure must equal the aggregate units of service reported to the OASAS monthly PRU Service Delivery Report (PAS-48 forms) for the CFR cost reporting period. For OASAS non-treatment programs, this figure must equal aggregate units of service for the CFR cost reporting period.

OMH: This figure must match the **weighted** visits or hours of service listed on Schedule OMH1line 18 of the weighted units/hours columns.

OMRDD: Do not include Temporary Use Beds (TUBS) or respite provided in Community Residences.

SED: Units of Service:

- For Preschool Evaluations (Program Code 9190), report the combined total number of CPSE mandated initial evaluation components performed during the reporting period.
- For any Special Education Itinerant Teacher program (Program Code 9135), report billable units (½ hour units) on the basis of enrollment as mandated by students' IEPs per section 200.9(ix)(d) of the Regulations of the Commissioner of Education.

14. **Respite or TUBS Units of Service (OMRDD Only) -** Indicate only the number of Temporary Use Beds or respite days.

15. **Program/Site Square Footage (OASAS and OMRDD Only) -** Indicate the actual interior dimensions of the program/site's usable space. If more than one program type occupies this site, the square footage must be allocated as follows.

1. Total the square feet specific to each individual program, i.e. not shared.
2. Total the square feet of spaces shared in common, i.e. lobby, conference room, rest rooms, etc.
3. Divide each program's specific amount by the total site amount, less the commonly shared area amount.
4. Multiply the factor derived in step 3 by the commonly shared square footage amount.
5. Add the product of step 4 to program specific square footage to determine the total square footage allocation.

OMRDD: This item is required for OMRDD programs ***only*** when two or more programs occupy the same site.

Section B: Expenses

Personal Services

16. Personal Services - Program/Site and Program Administration - Report the sum of the amounts paid for all Program/Site, Program Administration, LGU Administration staff (Position Title Codes 100 through 599 and 700 through 799) as reported on Schedule CFR-4.

17. Vacation Accruals - Program Site and Program Administration - Report the amount of change between the vacation leave accrual posted at the end of the prior cost report period and the end of the current cost report period. An amount only needs to be reported if a vacation accrual adjustment is made by the service provider at year end. This must correspond directly to the salaries reported on line 16 of this schedule.

Fringe Benefits:

Note: Service providers may use actual fringe benefits or a fringe benefit percentage applicable to each program/site.

18. Mandated Fringe Benefits - Report costs of all employer contributions for Social Security, Workers Compensation, Unemployment Insurance, and New York State Disability as mandated by Federal, State or Local Laws for program/site and program administration staff salaries reported on line 16.

OMH: Report participant fringe benefits for Sheltered Workshops and vocational programs on line 32.

OMRDD: Report participant fringe benefits for Sheltered Workshops and Supported Employment programs on line 32.

19. Non-Mandated Fringe Benefits - Report costs of all employer contributions for fringe benefits not mandated by Federal, State or Local laws for program/site and program administration staff salaries reported on line 16. Examples include, sick leave accruals (vested and funded), health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical), life insurance, and pension fund or retirement. Where cash is an option of the cafeteria plan, that cash is reported as salary, not fringe.

OMH: Report participant fringe benefits for Sheltered Workshops and vocational programs on line 32.

OMRDD: Report participant fringe benefits for Sheltered Workshops and Supported Employment programs on line 32.

20. Total Fringe Benefits - Report the sum of lines 18 and 19.

Other Than Personal Services (OTPS)

21. Food - Report costs incurred by the program/site in providing meals and/or snacks to the program/site participants.

OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

22. **Repairs and Maintenance -** Report costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life. Also include costs for contracted services, such as housekeeping, garbage removal (including medical waste) and snow removal. **Repairs and maintenance costs incurred which extend the useful life of or substantially increase the productivity of an asset, must be capitalized and depreciated.**

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

    OMRDD service providers should also see program type 1850, Voluntary Preservation Project, in Appendix G. The following defines the difference between a "capitalized" expenditure and a repairs and maintenance expense:

    For acquisition of a new asset, not funded through the preservation account, the cost would be a capitalized expense and depreciated if its useful life is equal to or greater than 2 years and the value is over $1,000. The cost of renovations/improvements that extend the useful life of or substantially increase the productivity of the asset must be capitalized and depreciated, unless funded through the preservation account. For example: 1) fixing a few shingles on a roof would constitute a repair while replacing the entire roof with new shingles would be a capitalized expense; 2) replacing a pane of glass of a broken window is a repair while replacing the entire window (frame and all) if over $1,000 would constitute a capitalized expense.

23. **Utilities -** Report the costs related to electricity, heat, water and sewage system charges. **Real estate taxes should be included on line 56.**

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

24. **Transportation Related – Participant -** Report costs related to site based vehicles used for transportation of students/clients, e.g., field trips, transportation between multiple locations within a program/site. Include vehicle fuel, repairs and maintenance. Any major repairs which extend the useful life of the vehicle should be capitalized (i.e., the cost should be added to the value of the vehicle and depreciated over the new estimated useful life, see Appendix O). Do not include vehicle lease costs, vehicle depreciation, vehicle interest costs or vehicle insurance costs which are reported on lines 42, 44, 46 and 39 respectively. Do not include garaging costs for vehicles which are, as appropriate, reported on lines 49, 51, 52 or 55.

    OMRDD: Do not report expenses for transportation to and from Day Treatment and/or HCBS Day Habilitation on this line. (See instructions for program codes 0670 and 0880 in Appendix G for reporting these expenses.)

25. **Staff Travel -** Report costs related to program/site and program administration incurred by employees who are traveling on official business of the service provider (i.e., transportation, lodging, meals, parking).

26. **Participant Incidentals -** Report costs associated with participant entertainment, recreation, summer camp, and clothing for which the service provider has paid. Do not include expenses that the participant has paid for personally.

    OMRDD: Not allowed for Program Codes 0054 and 1054.

27. Expensed Adaptive Equipment (OMRDD and SED Only) - Report the cost of all adaptive equipment purchased during the cost report period with a value of less than $1,000 **or** a useful life of less than two years. Refer to Appendix A for a definition of adaptive equipment.

OMRDD: Not allowed for Program Codes 0054 and 1054.

OMRDD service providers should also see program type 1850, Voluntary Preservation Project, in Appendix G.

SED: Use this line to report all **direct care** equipment purchased with a value of less than $1,000 **or** a useful life of less than two years.

28. Expensed Equipment - Report the cost of all program/site and/or program administration non-adaptive equipment purchased during the cost report period with a value of less than $1,000 **or** a useful life of less than two years.

OMRDD: OMRDD service providers should also see program type 1850, Voluntary Preservation Project, in Appendix G.

SED: Use this line to report all **non-direct care** equipment purchased with a value of less than $1,000 **or** a useful life of less than two years.

29. Sub-Contract Raw Materials - Report the total amount expended for the purchase of all materials necessary for the completion of prime manufacturing or sub-contract work.

OMH: Complete for Sheltered Workshop and vocational programs only.

OMRDD: Complete for Sheltered Workshop, Day Training, Day Habilitation, Prevocational and Supported Employment programs only.

30. Participant Wages Non-Contract - Report the total salaries paid to program participants by the service provider for their involvement in non-contract work.

OMRDD: Complete for Sheltered Workshop, Day Training, Day Habilitation, Prevocational and Supported Employment programs only.

SED: Report stipends paid to program participants. Note that stipends are not included in the calculation of tuition rates.

31. Participant Wages – Contract - Report the total salaries paid to program participants for their involvement in contract work or prime manufacturing by the service provider.

OMRDD: Complete for Sheltered Workshop, Day Training, Day Habilitation, Prevocational and Supported Employment programs only.

32. Participant Fringe Benefits - Report the total fringe benefits paid to program participants by the service provider.

OMRDD: Complete for Sheltered Workshop, Day Training, Day Habilitation, Prevocational and Supported Employment programs only.

33. **Section 43.04 Services Assessment (OMRDD Only) -** For all ICF/DD programs, report the actual expense incurred during the year. Sources for this information include the recoupment statement your agency received from the OMRDD Revenue Accounts Unit and the year-end confirmation request data your agency prepares and sends annually to the OMRDD Revenue Accounts Unit. Please refer questions regarding Medicaid Assessment to the OMRDD Revenue Accounts Unit at (518) 474-6432.

34. **Staff Development -** Report costs incurred for in-service training of staff or staff attending work related conferences, seminars, courses, etc.

    OMRDD: Not allowed for Program Codes 0054 and 1054, except for reporting program administration expense.

35. **Contracted Direct Care and Clinical Personal Services -** Report the total amount of all program/site direct care and clinical (Position title codes 200 through 399) contracted personal services. Contracted direct care and clinical personal services must be detailed on Schedule CFR-4A. All other program/site or program administration contracted services should be reported on the most appropriate line on Schedule CFR-1.

36. **Supplies and Materials - Non-Household -** Report costs for program and therapeutic supplies, medical supplies, and other expenses related to the operation of the program/site. Also, include general supplies, EDP software, printing, copying and postage used in the general administrative operations of the specific program/site.

    OMRDD: Not allowed for Program Codes 0054 and 1054, except for reporting program administration expenses.

    Schedule OMRDD-2 (Medical Supplies) must be completed if medical supply costs are included in the cost of an ICF/DD.

37. **Household Supplies -** Report cleaning and housekeeping supplies, bedding/linens, etc.

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

38. **Telephone** - Report costs for telephone service.

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

39. **Insurance-General -** Report insurance costs for general liability, bonding (crime/fidelity), professional and medical malpractice, vehicle or other insurance costs related to program/site and program administration. Do not report insurance expenses related to equipment or property on this line.

    OMRDD: Not allowed for Program Codes 0054 and 1054, except for reporting program administration expense.

Approved CFR software includes the following predefined general insurance entries for **OASAS and OMRDD:**

- Vehicle Insurance
- Professional Malpractice
- Medical Malpractice
- Crime/Fidelity
- General Liability
- Umbrella
- Other

Approved CFR software includes the following predefined entry for **OMH** and **SED**:

- Other Insurance

40. Other (OTPS) - Report other program/site and/or program administration OTPS items that cannot be reported on lines 21 through 39. **Report the detail (description and amount) for any individual item in excess of $1,000 for a given program/site.**

Approved CFR software includes the following predefined entries:
OASAS:

- Contracted Support Personal Services
- Contracted Program Administration Personal Services
- Data Processing

OMH:

- Atypical Antipsychotic Medications (OMH RTF Programs Only)
- Other Psychotropic Medications (OMH RTF Programs Only)
- All Other Prescription Medications (OMH RTF Programs Only)
- Contracted Support Personal Services
- Contracted Program Administration Personal Services
- Purchased PROS Rehabilitation and Support Services
- Data Processing

OMRDD:

- Contracted Program Administration Personal Services
- Data Processing

SED:

- Data Processing

41. Total Other Than Personal Services - Report the sum of lines 21 through 40.

Equipment - Provider Paid

42. **Lease/Rental Vehicle -** Report lease and/or rental expense for vehicles used exclusively in program/site and/or program administration functions.

43. **Lease/Rental Equipment -** Report lease and/or rental expense for fixed, major moveable, adaptive and minor equipment located at the program administrative offices and/or program/site.

44. **Depreciation-Vehicle** - Report expense associated with vehicles used by the program/site and/or program administration. Refer to Appendix O for depreciation guidelines and reporting requirements.

45. **Depreciation – Equipment** - Report expense associated with fixed, major movable, adaptive, and minor equipment located at the program administrative offices and/or program/site. Refer to Appendix O for depreciation guidelines and reporting requirements.

46. **Interest-Vehicle -** Report interest paid on funds borrowed to purchase vehicles used in program/site and/or program administration functions. Do not include principal payments.

47. **Other (Equipment) -** Report any program/site and/or program administration equipment related expense that cannot be reported on lines 42 through 46. **Report the detail (description and amount) for any individual item in excess of $1,000 for a given program/site.**

OMRDD: Refer to Appendix G for the instruction for reporting Environmental Modifications.

48. **Total Equipment -** Report the sum of lines 42 through 47.

<u>Property - Provider Paid</u>

49. **Lease/Rental-Real Property** - Report program/site and/or program administration rent or lease expense. If the lease itemizes charges for utilities, real estate taxes, and other expenses, report these items on the appropriate lines of this schedule. If these other expenses are provided for in the lease agreement, and the detail of each item is not available, report them here.

OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

50. **Leasehold/Leasehold Improvements -** Report the expense associated with program/site and/or program administration costs of improvements to leased property which are the responsibility of the service provider under terms of the lease. Refer to Appendix O for amortization guidelines and reporting requirements.

OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

51. **Depreciation- Building** - Report the program/site and/or program administration depreciation of building costs for the basic structure or shell and additions to the site. Land costs are not depreciable and should be excluded from building costs. Refer to Appendix O for depreciation guidelines and reporting guidelines.

OMRDD: For Individual Residential Alternatives (IRA) and Community Residence Programs, the useful life of the building is determined by using the greater of either the life of the mortgage or 15 years.

For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

52. **Depreciation-Building/Land Improvements -** Report any program/site and/or program administration depreciation costs of improvements to the building, which extend the building's useful life. Also, report any depreciation of cost of improvements to the land if replacement is the responsibility of the service provider. Land improvements can include paving, on-site sewer and water lines, parking lots, shrubbery, fences, etc. Refer to Appendix O for depreciation guidelines and reporting requirements.

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

53. **Mortgage/Capital Improvements Interest -** Report the program/site and/or program administration interest portion of mortgages on real property or loans on capital improvements. Do not include costs incurred resulting from payment of loan principal. Refer to Appendix O for amortization guidelines and reporting requirements. **Report MCFFA/DASNY Bond Interest on line 59.**

    Note: Interest costs incurred during the period of construction are considered to extend to the date the facility is put into use. If the construction is an addition to the existing facility, interest incurred during the construction period on funds borrowed to construct the addition must be capitalized as a cost of the addition. After the construction period, interest on the loan is allowable and is reported as mortgage interest expense.

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

54. **Mortgage Expenses -** Report any program/site and/or program administration mortgage expenses related to obtaining a mortgage, e.g., attorney fees, recording costs, transfer taxes, and service charges which include finder's fees and placement fees. Refer to Appendix O for amortization guidelines and reporting requirements.

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

55. **Insurance - Property and Casualty -** Report insurance costs that relate to property and equipment for the program/site and/or program administration. (Do not include vehicle insurance on this line.)

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

56. **Real Estate Taxes -** Report real estate taxes associated with the program/site and/or program administration. Include a lease add-on from a lease's base year directly attributed to an increase in the property's real estate tax or payments made to a municipality in lieu of real estate taxes. Do not include water and sewer assessments that are reported on line 23, "Utilities".

    OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

57. Interest on Capital Indebtedness - Report program/site and/or program administration interest expenses related to acquiring land and/or depreciable assets. Do not include interest costs incurred during the construction of or addition to a site. Such cost must be capitalized as part of facility costs. The period of construction is considered to extend to the date the facility is put into use for participant care. **After the construction period, the interest on the loan should be reported as mortgage interest on line 53. Report vehicle interest on line 46.**

OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

58. Start-Up Expenses - Report service provider costs that are incurred from the period the service provider receives approval to operate a new program/site to the date the first participant is admitted. Do not include any costs incurred after the period from the first admission. Report start-up expenses here if required by the specific contract or rate methodology. SED providers must report all start-up expenses here and submit an additional sheet detailing these costs with the certification schedules. OMRDD providers must report provider paid start-up here and use program code 0190 to report state paid start-up.

Start-up costs may include, but are not limited to personal service expenses, utility expenses, taxes, insurance expenses, employee training expenses, housekeeping expenses, repair and maintenance, and administrative expenses. The **exception is OMRDD Residential Habilitation** in which only personal service expense can be included.

59. MCFFA/DASNY Interest Expense - Report interest expenses related to the repayment of the bond issued through the Medical Care Facilities Finance Agency (MCFFA) or the Dormitory Authority of the State of New York (DASNY).

OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

60. MCFFA/DASNY Administration Fees - Report those administration fees related to the repayment of the bond issued through the Medical Care Facilities Finance Agency (MCFFA) or the Dormitory Authority of the State of New York (DASNY).

OMRDD: For Community Residence, allocate this expense to Room and Board and/or Residential Habilitation as appropriate, based on delivery of service.

61. Maintenance in Lieu of Rent (LGU only) - Report costs for renting premises or the cost of owning and maintaining the premises. If the building is occupied jointly with other tenants, this cost is allocated on the basis of the LGU's proportionate share of the total usable square footage of the building.

62. Other (Property) - Report program/site and/or program administration property related expenses that cannot be reported on lines 49 through 61. **Report the detail (description and amount) for any individual item in excess of $1,000 for a given program/site.**

OMRDD: Include Condo/Co-op maintenance fees.
Refer to Appendix G for the instruction for reporting Environmental Modifications.

63. Total Property - Provider Paid - Report the sum of lines 49 through 62.

Totals

64. Total Operating Costs - Report the sums of lines 16, 17, 20, and 41, minus line 29.

65. Agency Administration Allocation – For each program/site, multiply the six digit ratio value factor from Schedule CFR-3 (lines 65 through 69) by the operating costs reported on line 64. Enter zero for program types that are exempt from agency administration. **Refer to Appendix I for specifics on allocating agency administration.**

66. Adjustments/Non-Allowable Costs - Report all program/site and/or program administration items included in the cost report that are considered non-allowable expenses. If there are any program/site specific or program administration non-allowable costs reported on Schedule CFR-5, also include them here. Report the detail of adjustments to reported costs by program/site along with the corresponding amounts and line number where the cost is reported on Schedule CFR-1. Refer to Appendix X.

67. Total Program/Site Costs - Report the sum of lines 29, 48, 63, 64, 65, minus 66.

Note: All amounts reported on Schedule CFR-1, lines 16, 17, 20, 41, 48, 63, 65, and 66 are totaled by State Agency and transferred to the corresponding columns on Schedule CFR-2, lines 1 through 8.

68a. Other Than to/From Transportation Allocation (OMRDD Only - Informational) - Report the allocated expenses from Program Codes 0670 and 0880 that are associated with the provision of ***other than to and from*** Day Treatment or HCBS Day Habilitation transportation services to this program/site. The basis for this allocation must be reasonable and documented. Such allocation methods may include the number of trips or individuals transported.

68b. To/From Transportation Allocation (OMRDD Only - Informational) - Report only the allocated expenses from Program Codes 0670 and 0880 that are associated with the provision of ***to and from*** Day Treatment or HCBS Day Habilitation transportation services to this program/site. The basis for this allocation must be reasonable and documented. Such allocation methods may include the number of trips or individuals transported.

Section C: Revenues

69. Participant Fee (less SSI and SSA) - Report monies received from the participant which are in excess of SSI and SSA. This also includes private pay revenue. Except for private pay revenue for non-disabled students in Integrated programs, SED providers should report private pay revenue on line 94, "Other Revenue".

SED: Report revenues for all non-disabled students enrolled in Preschool Integrated Special Class programs except revenues for Universal Pre-K (UPK) students. Report revenues for UPK students on line 94, “Other Revenue”.

70. SSI and SSA - Report the amount of Supplemental Security Income and the Social Security Income from participants.

Note: If reporting the gross amount, report the necessary adjustments on line 96.

71. Home Relief/Public Assistance - Report amounts from Home Relief such as Congregate Care.

72. Medicaid - Report Medicaid revenue. Medicaid revenue should not be netted against related expenses. Report Medicaid transportation revenue on line 76.

OASAS and OMH: Do not report revenue received from Medicaid managed care plans on this line. Only the portion of the fee (including COPS for OMH programs) actually expected to be received from Medicaid would be reported on this line. The expected payment from the managed care plan would be reported on line 74, Other Third Parties.

OMH: Include the Comprehensive Outpatient Providers (COPS) payment. Include amounts up to the 110% limit. **Note:** This revenue is handled differently for claiming purposes. Please refer to Appendix DD.

Include Medicaid Community Support Program (CSP) payments up to the CSP threshold (budgeted amount). See Appendix DD.

Include Medicaid CSP revenue in the certified program (Clinic, Continuing Day Treatment and Day Treatment) which generated the revenue.

OMRDD: Refer to Appendix G for specific instructions for rate "add-ons" and To/From Day Program Transportation.

73. Medicare - Report Medicare revenue.

74. Other Third Parties - Report revenue from private health insurance coverage, which includes, but is not limited to, managed care organizations, Blue Cross, HMOs and other insurance carriers. Approved CFR software includes the following predefined entries:

OASAS and OMH: Medicaid Managed Care
Other Third Parties

75. OMRDD Residential Room and Board/NYS OPTS - Report the revenue received for Room and Board or NYS OPTS contracts. In addition, include any revenue from State Aid Grants (SAG) for Land. Do not include SSI and SSA.

76. Transportation, Medicaid - Report Medicaid transportation revenue to the program/site.

OMRDD: See program codes 0880 and 0670 for reporting transportation.

77. Transportation, Other (Specify) - Report transportation revenue not included on line 76.

78. Sales: Contract Total - Report industrial contract sales revenue.

OASAS: Report EAP contract revenue.

SED: For VESID funded programs, all revenues related to contract sales must be reported in the Sheltered Workshop Program.

79. Federal Grants (Attach Detail) - Report all federal grant revenue received directly from an administering Federal Government agency in support of the service provider's programs. Do not include Federal grant revenue received from OASAS, OMH and/or OMRDD as Aid to Localities funding.

80. State Grants (Attach Detail) - Report all state grant revenue in support of the provider's programs.

Note: This does not include monies received from OASAS, OMH, OMRDD, and/or SED and does not include Aid to Localities funding received from OASAS, OMH and/or OMRDD.

SED Exception: Report revenues received from the Excessive Teacher Turnover Prevention program.

81. LTSE Income Total (OMH and OMRDD Only) - Report all revenue from Long Term Sheltered Employment.

82. Food Stamps (OASAS Only)/Food Revenue (SED Only)

OASAS: Report food stamp revenue.

SED: Report all food revenue, i.e., National School Breakfast and Lunch Program Food Revenue.

83. Gifts, Legacies, Bequests, Restricted Donations - Report revenue from gifts, legacies, bequests, and restricted donations.

84. Section 202/8/811 HUD Funds - Report all revenue from Section 202/8/811 HUD funds.

OMRDD: If this line is completed, complete Schedule OMRDD-3.

85. Interest/Dividend Income - Report interest/dividend investment income.

86. Prior Period Rate Adjustments - Report revenue from a rate appeal, rate adjustment or retroactive contingency contracts. Do not include Net Deficit Funding amounts on this line.

SED: Report any reconciliation adjustments from a prior period, including any reconciliation tuition adjustments included as part of the prospective tuition rate, on this line.

OMH: This is not applicable to OMH Service Providers.

OMRDD: Medicaid recoveries should also be reported on this line.

87. VESID Revenue (SED Only) - Report all revenues for programs funded through the Office of Vocational and Educational Services for Individuals with Disabilities.

88. LDSS County Revenue (SED Only) - Report tuition income from local social service districts or municipalities for school age students (5 to 21 years old) enrolled in an approved special education program.

89. 4402 Revenue (School District In-State) (SED Only) - Report tuition income from school districts for school age students (5 to 21 years old) enrolled in an approved special education program for the months September through June. Report 1:1 aide tuition income in the 1:1 aide column (program code 9230). Report any reconciliation tuition adjustments on line 86, Prior Period Rate Adjustments.

90. Department of Health Chapter 428 Revenue (SED Only) - Report income from the public health district/municipality for eligible infants and toddlers for early intervention services.

91. 4408 Revenue (School District) (SED Only) - Report tuition income from school districts for school age students (5 to 21 years old) enrolled in an approved special education program for the months of July and August. Report any 1:1 aide tuition income in the 1:1 aide column (program code 9230). Report any reconciliation tuition adjustments on line 86, Prior Period Rate Adjustments.

92. 4410 Revenue (Preschool) (SED Only) - Report tuition income from municipalities for preschool students (3 to 4 years old) enrolled in an approved special education program as well as revenue received for CPSE evaluations. Report 1:1 aide tuition income in the 1:1 aide column (program code 9230).

Note: Revenue for non-disabled students in preschool integrated class programs must be reported on line 69, Participant Fees, or for Universal Pre-K students, on line 94, Other Revenue. Report any reconciliation tuition adjustments on line 86, Prior Period Rate Adjustments.

93. Net Deficit Funding (State and LGU Funding Only) - Report Aid to Localities revenue. This funding occurs in different ways as described below. The amount reported on this line may be determined by one or more of the methods below:

1. Money is received by the county from the state and passed on to the service provider.
2. Money is received from the county.
3. Money is received directly from the state through a direct contract.

Note: The service provider share (voluntary contributions) of net deficit funding is not reported on this line.

94. Other Revenue - Report all other revenue that cannot be reported above. **Report detail (description and amount) for any individual revenue item in excess of $1,000 for a given program/site.**

OASAS: Report revenues for DSH and Closely Allied Entity Revenue.

OMRDD: Report revenues for non-Medicaid eligible consumers receiving waiver services. (Do not include revenue associated with Room and Board. All Room and Board revenue should be reported on line 75.)

SED: Report revenue for private pay students (except private pay revenue for non-disabled students in Integrated Programs), Universal Pre-K, Local Education Agencies, ACD (Agency for Child Development), and other miscellaneous sources. Report the detail for each revenue category.

95. Gross Revenues - Enter the sum of lines 69 through 94.

GAAP Adjustments to Revenue

96. Participant Allowance - Report the total amount of the participant's personal allowance, income disregards, and work related exemptions. If participant allowance was included in revenue as stated in Section C above, an adjustment should be made.

97. Uncollectible Accounts Receivable - Report the change in the allowance for uncollectible accounts receivable.

98. Other (GAAP Adjustments to Revenue) - Report other GAAP adjustments to revenue not included on lines 96 and 97. **Report the detail (description and amount) for any individual revenue item in excess of $1,000 for any given program/site.**

99. Total GAAP Adjustments - Enter the sum of lines 96 through 98.

100. Net GAAP Revenues - Enter the result of line 95 minus line 99.

Note: All amounts reported on Schedule CFR-1, lines 95, 99 and 100 must be totaled by State Agency and transferred to the corresponding columns on Schedule CFR-2, lines 10 through 12.

Non-GAAP Adjustments to Revenue

101. Exempt Contract Income - Report exempt contract income (Contract sales minus participant wages minus raw materials). The calculation is as follows: Industrial contract sales minus participant wages minus raw materials equals exempt contract income.

Please Note: If your agency is employing non-consumers to work on industrial contracts, the portion of the contract income attributable to these employees, their wages, and the raw materials cannot be used in the exempt income calculation. Also, any of the resources above that are not attributable to industrial contracts, e.g. janitorial services for your agency cannot be used in the exempt income calculation

OMH: Exempt Contract Income reported on this line should relate to contract sales in employment programs only.

102. Exempt LTSE Income - Report exempt LTSE income (40% of the total LTSE income).

103. Net Deficit Funding - Report the amount entered on line 93.

104. Other (Non-GAAP Adjustments to Revenue) - Report other non-GAAP adjustments to revenue not included on lines 101 through 103. **Report detail (description and amount) for any individual item in excess of $1,000 for any given program/site.**

105. Total Non-GAAP Adjustments - Enter the sum of lines 101 through 104.

106. Total Adjustments to Revenue - Enter the sum of lines 99 and 105.

107. Total Net Revenues - Enter the result of line 95 minus line 106.

The CFR-2 schedule *IS* required for submission with Full and Abbreviated CFRs.

The CFR-2 schedule *IS NOT* required with Article 28 Abbreviated or Mini-Abbreviated CFRs.

***This schedule is used to report total expenses and revenues that are attributable to the service provider as a whole*.** Expenses and revenues reported on Schedule CFR-2, column 1, should equal the total expenses and total revenues reported on the service provider's certified financial statements if the CFR reporting period is the same as the service provider's fiscal year. **If the amounts on the certified financial statements *AND* the amounts on the CFR do not equal and the reporting periods of the CFR *AND* the financial statements are the same, a detailed reconciliation *MUST* be submitted with the CFR**. Service providers using approved CFR software can access and complete the reconciliation schedule as part of their CFR submission.

Agency Name - Indicate the name of the organization that operated the program(s).

Agency Code - Indicate the five-digit code assigned to the organization that operated the program(s).

School Code (SED Only) - Indicate the twelve-digit code assigned to your organization.

Column 1. Agency Totals - Report expenses and revenues of the **entire entity**. Report expenses and revenues for all program/sites, program administration, agency administration, and fundraising incurred by the service provider for all operations. Include programs and activities that are not funded by New York State agencies requiring the CFR. **The expenses and revenues reported in Column 1 must equal the sum of Columns 2 through 7.**

Column 2. OASAS Totals - Report expenses and revenues for all program/sites, program administration, and allocated agency administration for **all OASAS** operations.

Column 3. OMH Totals - Report expenses and revenues for all program/sites, program administration, and allocated agency administration for all OMH operations.

Column 4. OMRDD Totals - Report expenses and revenues for all program/sites, program administration, and allocated agency administration for all OMRDD operations.

Column 5. SED Totals - Report expenses and revenues for all program/sites, program administration, and allocated agency administration for all SED operations.

Column 6. Shared Program Totals - Report expenses and revenues for all program/sites, program administration, and allocated agency administration for all shared program**s.**

Column 7. Other Programs Totals - Report expenses and revenues for all program/sites, program administration, and allocated agency administration for all non-DMH/SED operations, including SED VESID programs. These programs were previously reported under program codes 9680 and 9695 and are to be reported under this column beginning January 1, 2004. Other types of revenues and expense to be reported in this column include **all fundraising, special events, management services contracts, programs funded by non-CFRS participating State Agencies, etc.**

Note: The expenses and revenues reported in column 7 are not detailed elsewhere in the CFR.

The following line by line instructions refer specifically to Columns 2 through 6. Column 7 figures are taken from the service provider's general ledger.

Expenses

1. **Personal Services**

   Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 16.

   Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 6.

2. **Vacation Leave Accruals**

   Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 17.

   Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 7.

3. **Fringe Benefits**

   Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 20.

   Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 8.

4. **OTPS**

   Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 41.

   Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 9.

5. **Equipment-Provider Paid**

   Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 48.

   Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1.

6. **Property-Provider Paid**

   Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 63.

   Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 11.

7. **Net Agency Administration**

   Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 65.

   Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 12.

8. Adjustment/Non-Allowable Costs

Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 66.

Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 13.

9. Total Adjusted Expenses

Full CFR Filers: For each State Agency, report the sum of lines 1 through 7 minus line 8. This line for Columns 2 through 6 must equal the sum of all columns completed on Schedule CFR-1, line 67.

Abbreviated CFR Filers: For each State Agency, report the sum of lines 1 through 7 minus 8. This line for columns 2, 3, 4 and 6 must equal the sum of all columns completed on Schedule DMH-1, line 14.

Revenues

10. Gross Revenues

Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 95.

Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 31.

11. GAAP Adjustments To Revenues

Full CFR Filers: For each State Agency, report the sum of all columns completed on Schedule CFR-1, line 99.

Abbreviated CFR Filers: For each State Agency, report the sum of all columns completed on Schedule DMH-1, line 35.

12. Net GAAP Revenues

Full CFR Filers: For each State Agency, report the result of line 10 minus line 11. Columns 2 through 6 must equal the sum of all columns completed on Schedule CFR-1, line 100.

Abbreviated CFR Filers: For each State Agency, report the result of line 10 minus line 11. This line for columns 2, 3, 4, and 6 must equal the sum of all columns completed on Schedule DMH-1, line 36.

The CFR-3 schedule IS required for submission with Full CFRs.

The CFR-3 schedule IS NOT required for submission with Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFRs.

This schedule is used to report and allocate the administrative costs that **are not directly related to specific programs/sites (See Appendix I)**, but are attributable to the overall operation of the agency. These include:

- Costs for the overall direction of the organization;
- Costs for general record-keeping, budget and fiscal management; agency-wide audit;
- Costs for governing board activities;
- Costs for public relations (excluding fundraising and special events);
- Costs for parent agency expenditures.

Agency administrative costs do not include fundraising costs, special events costs, costs of management services provided to another entity through an ongoing contract and Local Governmental Unit (LGU) Administration. Fundraising, special events and management services contract costs and their related revenues are reported on Schedule CFR-2 in Column 7, "Other Programs". For county operated service providers, LGU Administration costs are reported as a shared program using program code 0890 on the applicable Schedules CFR-1 through CFR-6 and DMH-1 (Refer to Appendix K).

Upon calculating total agency administrative costs, agency administrative costs must be allocated to each applicable program. In order to ensure equity of distribution and to provide uniformity in allocation, the DMH and SED require the **ratio value** (R/V) method of allocation to be used on the core CFR schedules (CFR-1 through CFR-6) and Schedule DMH-1. The ratio value method uses operating costs as the basis for allocating agency administration costs. The total of the expenses as reported on line 42 of Schedule CFR-3 must be allocated to OASAS, OMH, OMRDD, SED, Shared Programs and Other Programs based upon the ratio of the service provider's agency administration costs to the service provider's total operating costs. Operating costs include personal services, leave accruals, fringe benefits and OTPS. Operating costs do not include equipment, property, and/or raw materials.

In addition, expenses of certain programs are **not** included as operating costs and therefore, are exempt from an allocation of agency administration at the agency-wide level (on CFR-3, lines 43 through 47) and/or within each State Agency (CFR-3, lines 60 through 64). The programs that are exempt from agency administration allocation are identified in the instructions for lines 43 through 64 of this schedule.

Report expenses on the appropriate expense lines. If there is no applicable line, report the expense on the "Other" lines. If any "Other" line items are completed (lines 17, 24 and 36), detail any individual item greater than $1,000. When using approved CFR software, service providers will enter the detail for "Other" line items directly into the software. In some instances, predefined choices will be presented.

Agency Name* - Indicate the name of the organization that operated the program(s).

Agency Code* - Indicate the five-digit code assigned to the organization that operated the program(s).

School Code (SED Only)* - Indicate the twelve-digit code assigned to your organization.

*** Complete this at the top of each page of Schedule CFR-3**

Personal Services

1. **Total Personal Services -** Report the total amount paid from Schedule CFR-4 for agency administration (Position Title Codes 600 - 699).

2. **Vacation Leave Accruals -** Report the amount of change between the vacation leave accruals posted at the end of the prior cost reporting period and the end of the current reporting period. An amount only needs to be reported if a vacation accrual adjustment is made by the service provider at year end. This must correspond directly to the salaries reported on line 1 of this schedule.

Fringe Benefits

Note: Service providers may use actual fringe benefits or a fringe benefit percentage.

3. **Mandated Fringe Benefits** - Report costs of all employer contributions mandated by Federal, State or local laws for agency administration staff salaries reported on line 1 of this schedule (i.e., Social Security, Workers Compensation/Unemployment Insurance and New York State Disability).

4. **Non-Mandated Fringe Benefits -** Report costs of all employer contributions not mandated by Federal, State or local laws for agency administration staff salaries reported on line 1 of this schedule. Examples include: sick leave accruals (vested and funded), health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical), life insurance, and pension fund or retirement.

5. **Total Fringe Benefits** - Enter the sum of lines 3 and 4.

Other Than Personal Services (OTPS)

6. **Audit/Legal -** Report the annual agency-wide auditing costs for independent certified public accountants (such as the cost of completing the service provider's year end audit), the cost of other accounting services and the cost of legal services. **Management consulting should be included on line 14. Agency-wide auditing and legal costs cannot be directly charged as program/site costs on Schedule CFR-1.**

7. **Utilities** - Report the costs of electricity, heat, water and sewage system charges related to agency administration space or facilities.

8. **Telephone** - Report the costs for usage by agency administration staff.

9. **Repairs and Maintenance** - Report costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life related to agency administration. Also, include costs for contracted services, such as housekeeping, garbage removal (including medical waste) and snow removal. **Repairs and maintenance costs incurred which extend the useful life of or substantially increase the productivity of an asset, must be capitalized and depreciated.**

10. **Office Supplies and Postage -**Report office supplies, printing, copying and postage used in the general agency administration operations.

11. **Organizational Expense** - Report the amortized amount for organizational expenses incurred during the establishment of the service provider. Refer to Appendix O.

12. **Interest - Working Capital** - Report interest expense on loans that are secured for operational expenses.

13. **Expensed Equipment -** Report the cost of all expensed equipment related to agency administration purchased during the cost report period. Such equipment must have a value of less than $1,000 **or** a useful life of less than two years.

14. **Contracted Personal Services -** Report the contracted personal services associated with agency administration such as management consulting services.

15. **Staff Travel -** Report the staff travel costs associated with agency administration.

16. **Insurance-General** - Report insurance costs for general liability, bonding (crime/fidelity), professional malpractice, vehicle or other insurance costs related to agency administration. Do not report insurance expenses related to equipment or property on this line.

    Approved CFR software includes the following predefined entries:

    Vehicle Insurance
    Crime/Fidelity
    Directors & Officers Liability
    Fiduciary/Pension
    General Liability
    Other

17. **Other (Specify) -** Report other agency administrative OTPS items that cannot be included on line 6 through 16. **Report detail (description and amount) for any individual item in excess of $1,000.**

    Approved CFR software includes the following predefined entry:

    Data Processing

18. **Total OTPS** - Enter the sum of Lines 6 through 17.

<u>Equipment-Provider Paid</u>

19. **Lease/Rental-Vehicle -** Report the lease and/or rental expense for vehicles used for official agency administrative business.

20. **Lease/Rental-Equipment -** Report lease and/or rental expense for fixed, major moveable and minor equipment located at agency administrative offices.

21. **Depreciation-Vehicle -** Report depreciation expense associated with vehicles purchased by the agency and used exclusively in official agency administrative business. Refer to Appendix O.

22. **Depreciation-Equipment -** Report depreciation expense associated with office equipment purchased by the agency and used exclusively by the agency administration. Refer to Appendix O.

23. **Interest-Vehicle -** Report interest expense for vehicles used exclusively in official agency administrative business.

24. **Other -** Report any agency administrative equipment related expense that cannot be included on line 19 through 23. **Report the detail (description and amount) for any individual item in excess of $1,000.**

25. **Total Equipment -** Enter the sum of lines 19 through 24.

Property-Provider Paid

26. **Lease/Rental-Real Property -** Report rent or lease expense associated with agency administration. If the lease itemizes charges for utilities, real estate taxes, and other expenses separately, report these items on the appropriate lines in this schedule. If these other expenses are provided for in the lease agreement, but cannot be separated, include here.

27. **Leasehold/Leasehold Improvements -** Report the amortized agency administration costs of improvements to leased property which are the responsibility of the service provider under terms of the lease. Refer to Appendix O.

28. **Depreciation-Building -** Report the agency administration depreciation of building costs for the basic structure or shell and additions to the site. Refer to Appendix O.

29. **Depreciation-Building/Land Improvements -** Report the agency administration depreciation costs of improvements to the building which extends the building's useful life. Also, report any depreciation costs of improvements to the land if replacement is the responsibility of the service provider. Refer to Appendix O.

30. **Mortgage Interest -** Report the interest expense related to real property.

31. **Mortgage Expenses -** Report any agency administration mortgage expenses. Refer to Appendix O.

32. **Insurance - Property and Casualty -** Report equipment and property related insurance expenses for agency administration.

33. **Real Estate Taxes -** Report real estate taxes associated with agency administration such as school and property. Include a lease add-on from a lease's base year directly attributed to an increase in the property's real estate tax or payments made to a municipality in lieu of real estate taxes. Do not include water and sewer assessments that are reported on line 7, "Utilities".

34. **Maintenance in Lieu of Rent (LGU Only) -** Report the agency administrative portion of the costs of owning and maintaining the premises. If the building is occupied jointly with other tenants (or the LGU), this cost should be allocated on the basis of the LGU's proportionate share of the total usable square footage of the building.

35. **Interest on Capital Indebtedness -** Report interest expenses related to capital indebtedness for expenditures on fixed, major moveable, or minor equipment. Do not include interest costs incurred during construction of or addition to a building. Such costs must be capitalized. **After the construction period, interest on the loan should be reported as mortgage interest on line 30.**

36. Other - Report agency administrative property related expenses that cannot be included on lines 26 through 35. **Report detail (description and amount) for any individual item in excess of $1,000.**

37. Total Property - Enter the sum of lines 26 through 36.

38. Parent Agency Administration Allocation - Report the allocation of administration expense of a parent organization incurred in providing support and/or direction to its separately incorporated subsidiary agencies.

Supporting documentation for the parent agency administration allocation should be sent with the certification pages to each funding/certifying State Agency. Supporting documentation must include: total parent organization cost, total allocated cost to all subordinate agencies of the parent organization, and the basis used to allocate the cost to its subordinate agencies. If all necessary documentation is not submitted, the cost will be excluded from allowable cost.

OMRDD: Providers who are chapter members of the New York State Association for Retarded Children, Inc. are not required to submit parent agency expense documentation since this parent agency submits this information to OMRDD on their behalf.

39. County Wide Cost Allocation (LGU Only) - Report county wide cost allocation. (Refer to Appendix K).

40. Total Agency Administration - Enter the sum of lines 1, 2, 5, 18, 25, 37, 38, and 39.

41. Adjustments/Non-Allowable Costs - Report all agency administration items included on Schedule CFR-3 which are considered non-allowable expenses. If there are any administrative non-allowable costs reported on Schedule CFR-5, also include them here. Report the detail of adjustments to reported costs, the corresponding amount and line number where the cost is reported on Schedule CFR-3 (Refer to Appendix X).

42. Net Agency Administration - Report the result of line 40 minus line 41.

<u>Calculation of Operating Costs (Agency-wide)</u>

For lines 43 through 49, report operating costs. Total operating costs for DMH and SED Agencies (lines 43 through 47) will be the sum of Personal Services, Vacation Leave Accruals, Fringe Benefits, and OTPS, less raw materials. This amount is found on Schedule CFR-1, line 64.

Note: ***DO NOT*** **include property or equipment costs, raw material costs for workshop programs, costs for programs coded 0190, 0880, 0890 or agency administrative costs. The operating costs on lines 43 through 49 must be used as the basis for calculating the Ratio Value allocation to each State Agency, Shared Program or Other Programs.**

43. OASAS Subtotal - Report all operating costs as defined above for programs funded/certified by OASAS.

44. OMH Subtotal - Report all operating costs as defined above for programs funded/certified by OMH.

45. OMRDD Subtotal - Report all operating costs as defined above for all programs funded by OMRDD.

46. SED Subtotal - Report all operating costs as defined above for programs funded by SED.

47. **Shared Programs Subtotal -** Report all operating costs as defined above for programs that are funded by any two or more of the State agencies requiring the CFR.

48. **Other Programs Subtotal -** Report all operating costs as defined above for activities of the service provider that are not funded by one of the State Agencies (OMH, OMRDD, SED, and OASAS) utilizing the CFR including SED VESID programs. **Include operating costs for fundraising, special events, management services contracts, etc.** This figure should equal the sum of the amounts reported on lines 1 through 4 in column 7 of Schedule CFR-2.

49. **Total Agency Operating Costs -** Enter the sum of lines 43 through 48.

Calculation of Ratio Value Factor

50. **Net Agency Administration -** Enter the amount reported on Schedule CFR-3, line 42. This figure represents the total agency administration expenses less adjustments/non-allowable costs.

51. **Total Agency Operating Costs -** Enter the amount reported on Schedule CFR-3, line 49.

52. **Ratio Value Factor -** Enter the result of line 50 divided by line 51, calculated to six decimal places.

Allocation of Agency Administration Using Ratio Value

53. **OASAS Allocation -** Enter the result of line 43 multiplied by line 52.

54. **OMH Allocation -** Enter the result of line 44 multiplied by line 52.

55. **OMRDD Allocation -** Enter the result of line 45 multiplied by line 52.

56. **SED Allocation -** Enter the result of line 46 multiplied by line 52.

57. **Shared Programs Allocation -** Enter the result of line 47 multiplied by line 52.

58. **Other Programs Allocation -** Enter the result of line 48 multiplied by line 52.

59. **Total Agency Administration -** Report the sum of lines 53 through 58.

Calculation of Adjusted Operating Costs (within State Agency)

This section of CFR-3 is used to distribute the State Agency shares of agency administrative costs calculated on lines 53 through 57 to the program/sites. If a State Agency has designated certain program types to be exempt from agency administration allocation and one or more of those program types are reported on the CFR, the operating costs reported on lines 43 through 47 will be adjusted. The operating costs for the additional exempt program types will not be included when recalculating the adjusted operating costs for that State Agency on lines 60 through 64.

60. **OASAS Adjusted Subtotal -** Line 43 minus operating costs for specific OASAS programs exempt from ratio value. At this time, there are no specific OASAS programs exempt from ratio value.

61. **OMH Adjusted Subtotal -** Line 44 minus operating costs for the following specific OMH programs exempt from ratio value: programs coded 0860, 0870, 1690, 2820, 2830, 2860, 8810 and programs with an "A" program code index (startup).

62. **OMRDD Adjusted Subtotal -** Line 45 minus operating costs for the following specific OMRDD programs exempt from ratio value: programs coded 2091, 3091, 5091 and 7091.

63. **SED Adjusted Subtotal -** Line 46 minus operating costs for the following specific SED programs exempt from ratio value. At this time, there are no specific SED programs exempt from ratio value. However, providers may alter the agency administration allocated to programs 9800 through 9810 on CFR-1 using the ratio-value waiver option in approved CFRS Software. Options include allocating an amount of agency administration other than that determined via ratio value or allocating no administration to these programs in which case zeroes would be entered on the agency administration line of the CFR-1. If agency administration for programs 9800 – 9810 is altered through the waiver option, the software will distribute the remaining agency administration via ratio value to the other SED programs. See Appendix I for further details.

64. **Shared Programs Adjusted Subtotal -** Report all operating costs as defined above for programs that are funded by any two or more of the State agencies requiring the CFR.

Calculation of Adjusted Ratio Value Factor

65. **OASAS (Adjusted) Ratio Value Factor -** Enter the result of line 53 divided by line 60, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the OASAS Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each OASAS program/site.

66. **OMH (Adjusted) Ratio Value Factor -** Enter the result of line 54 divided by line 61, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the OMH Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each OMH program/site.

67. **OMRDD (Adjusted) Ratio Value Factor -** Enter the result of line 55 divided by line 62, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the OMRDD Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each OMRDD program/site.

68. **SED (Adjusted) Ratio Value Factor -** Enter the result of line 56 divided by line 63, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the SED Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each SED program/site.

69. **Shared Programs (Adjusted) Ratio Value Factor -** Enter the result of line 57 divided by line 64, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the Shared Programs Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each Shared Program program/site.

The CFR-4 schedule IS required for submission with all four (4) CFR submission types (Full, Abbreviated, Article 28 Abbreviated and Mini-Abbreviated).

This schedule is used to report the hours worked, amounts paid and the full time equivalents (FTEs) associated with each position title (job function) employed by the service provider. Please select the position title code in Appendix R that mostly reflects the job function the individual performs. In the Consolidated Fiscal Reporting System (CFRS) only personal services related to employees of the service provider are reported on schedule CFR-4. Individuals receiving W-2 tax forms are considered to be employees of the service provider. Individuals receiving 1099 tax forms are considered independent contractors.

Two (2) separate CFR-4s are completed:

i. One (1) reports program/site specific personal service expenses, and

ii. One (1) reports agency administration personal service expenses.

Note: Article 28 hospitals are not required to complete an agency administration CFR-4 schedule.

Program/Site Specific Instructions

1. A separate CFR-4 schedule is completed for each State Agency and/or shared program.
2. Program/site specific CFR-4s can only include program/site, program administration and/or LGU administration position title codes (100–599 and 700–799).

Agency Administration Specific Instructions

1. Article 28 hospitals are not required to complete an agency administration CFR-4.
2. Only one (1) agency administration CFR-4 is completed.
3. The agency administration CFR-4 schedule includes the *total* service provider agency administration personal services expenses *not* just those expenses associated with the State Agency(ies).
4. All agency administration is reported in one column on schedule CFR-4.
5. Agency administration CFR-4 schedules can only include agency administration position title codes (600-699).

General Instructions

These general instructions apply to the program/ site, shared program and agency administration CFR-4 schedules.

1. Amounts paid ***must*** be reported in whole dollars.
2. Include overtime, bonuses and cafeteria plan or split dollar benefits.
3. Calculate FTEs to three (3) decimal places.

4. Employee hours worked, amounts paid and FTEs must be allocated if any of the following circumstances occur:
   i. The employee works at more than one (1) program/site.
   ii. The employee works in more than one position title (job function).

   Please see Appendix J and/or Appendix L for more information on allocating expenses.

5. **Full CFRs:** Direct care and clinical independent contractor personal service expenses must be reported on Schedule CFR-4A (Contracted Direct Care and Clinical Personal Services). Questions regarding whether or not an individual is a contractor or an employee should be directed to the IRS, the service provider's accountant and/or tax attorney.

6. **Mini-Abbreviated CFRs:** CFR-4 schedules may be completed using the basis of accounting used to claim expenses on Schedules DMH-2 and DMH-3. (Providers should refer to the applicable submission matrix in Section 2.0 of this manual for specific requirements regarding basis of accounting.).

SED providers should use the data compiled on Schedule SED-4 to report CFR-4 information for direct care related service staff.

State Agency* - Indicate the agency(ies) that fund(s)/certify(ies) the program/site(s) reported on that page.

Agency Name* - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code* - Indicate the five-digit code assigned to the organization that operated the program(s).

School Code (SED Only)* - Indicate the twelve-digit code assigned to your organization.

Staffing Category - Check the appropriate staffing category. Each of the two staffing categories must be reported on a separate page.

Staffing Category	Position Type	Position Title Codes
Program/Site	Support	100 through 199
	Direct Care	200 through 299
	Clinical	300 through 399
	Production	400 through 499
	Program Administration	500 through 599
	LGU Administration	700 through 799
Agency Administration	Agency Administration	600 through 699

Note: *ALL* agency administration staff must be reported on a separate schedule in a single column. One and only one CFR-4 for Agency Administration must be completed per service provider. Article 28 Hospitals are not required to detail agency administration staff.

*** Complete this at the top of each page of the CFR-4.**

Column Number - Leave blank for agency administration. Label program/sites in consistent column order within State Agency on all applicable schedules. Service providers using approved CFR software should note that this information is automatically generated by the software system.

Program Code - Leave blank for agency administration. For each program/site, indicate the program code (see Appendices E through H) consistent with the program code as reported on Schedule CFR-1.

Program Code Index - Enter the applicable program code index as appropriate:

a) For net deficit funded OASAS programs, enter the applicable program code index from the approved budget (i.e., approval letter for programs funded through local contract and/or Appendix B for direct contract funded providers).

b) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

c) For all OMRDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OMRDD programs coded 0053, 0054, 0090, 0091, 0200, 0202, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091, 6090, 6091, 7090 and 7091 enter "00". For OMRDD programs that use Service Type reporting (0234), use the two digit Service Type indicator as the index code. For all other OMRDD programs, enter "01" for the first occurrence of each program type, "02" for the second occurrence, etc.

d) For an SED program, enter one of the following, as appropriate:

SS = January - June six month period

FF = July - December six month period

CC = January - December twelve month period

YY = July - June twelve month period

MM = Other SED approved period

e) Except in letters a through d noted above, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00".

Note: For OASAS, OMH and OMRDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1. If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1. If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1. For example, two OMH clinic programs entered as program code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1. Two OMH Treatment/Congregate programs entered as program code 6070, one with an index of 01 and one with an index of 02 will not be aggregated into a single column on Schedule DMH-1.

Program/Site Identification Number - Leave blank for agency administration. For each program/site, indicate the program/site identification number as follows:

OASAS: Use the Program Reporting Unit (PRU) number. Exception: use 99999 when a program type with multiple PRUs is required to be aggregated into one column.

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs.

OMRDD: Use the Operating Certificate number for certified programs except when certified programs (i.e. supported apartment programs) are required to be aggregated into one column. For the certified programs required to be aggregated and other non-certified programs, use the first four digits of the agency code and the last three digits of the program code. Where more than one program/site is assigned to the same program/site identifier, increase the number of the last digit by one.

For NYS OPTS (Program Code 0234) use the contract number replacing the starting letter of the contract number with "0" in order to create a seven digit number.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code.

Program/Site Name - Indicate the name used by the service provider to identify the program/site.

Program/Site Address (Line One and Line Two) - Indicate the number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's corporate headquarters.

County Code - Indicate the county where the program/site is located using the codes listed in Appendix C.

Position Title Code - Indicate the appropriate position title code by using the codes and functions listed in Appendix R.

Note: Certain position title codes are only valid for specific New York State agencies and/or specific types of programs. See Appendix R for specific details.

Multiple employees with the same position title code and the same standard work week must be combined and reported on the same line. All appropriate position title codes must be used when an employee performs job duties that relate to more than one position title.

Position Title - Indicate the position title for the position title code using the appropriate title as described in Appendix R.

Standard Work Week - Report the standard number of hours (35, 37.5, or 40) worked per week for a full time employee by indicating an "X" in the corresponding box. If the standard work week differs from what is pre-printed on the schedule, indicate the **number of hours** in the "Other" column. **A standard work week cannot be less than 35 hours or greater than 45 hours.**

Note: When reporting an employee who works part-time, check the number of standard work week hours the employee would be required to work if they were a full time employee. For example, if a social worker regularly works 20 hours, but would be required to work 40 hours as a full

time employee, the standard work week is 40, not 20 hours per week. The fact that the employee is part-time will be reflected in the calculated FTE.

Hours Paid - Report the actual number of hours paid to each employee within the position title for the reporting period. This total must include all overtime. All overtime hours must be reported as straight time hours. For example, 10 additional hours paid at time and one half should be reported as 10 hours, not 15 hours.

Note: If an employee works at multiple program/sites, allocate the hours paid to each program/site. Refer to Appendices J and L.

SED: Service providers should include hours spent on extracurricular activities (e.g., stipends for coaching) by direct care personnel in the hours paid column of position title "Other Direct Care Staff" (code 290).

FTE (Full Time Equivalent) - Calculate the FTE for each position title code to three decimal places. Calculate the FTE by dividing the number of hours paid by the product of the standard full-time work week times 52 weeks per year.

EXAMPLE 1: A social worker has a standard work week of 35 hours and worked 25 hours a week for 40 weeks during the reporting period. Total hours paid for the social worker is 25 hours x 40 weeks or 1,000 hours. The FTE calculation is:

$$\frac{\text{Hours paid}}{\text{Standard Work Week x 52}} = \frac{1000}{1820} = .549 \text{ FTE}$$

EXAMPLE 2: A psychologist has a standard work week of 37.5 hours and worked 37.5 hours a week for 52 weeks during the reporting period. Total hours paid for the social worker is 37.5 hours x 52 weeks or 1,950 hours. The FTE calculation is:

$$\frac{\text{Hours paid}}{\text{Standard Work Week x 52}} = \frac{1950}{1950} = 1.000 \text{ FTE}$$

Amount Paid - Report the actual amount earned by/paid to each employee within the position title for the reporting period. The amount must be reported in whole dollars. Cash paid as a cafeteria plan option is to be included here as salary.

Note: Include all overtime, bonuses, and cafeteria or split dollar benefits. If an employee works at multiple program/sites, allocate the amount paid to each program/site. Refer to Appendices J and L.

SED providers should include amounts paid for extracurricular activities (e.g., stipends for coaching) by direct care personnel in the amount paid column of position title "Other Direct Care Staff" (position title code 290).

Total Hours Paid – Enter the total hours paid for each program/site**.**

Total FTE - Enter the total FTEs for each program/site.

Total Amount Paid - Enter the total amount paid for each program/site.

Note: The program/site, program administration, and/or LGU administration totals must equal the amount reported on Schedule CFR-1, line 16. The agency administration total must equal the amount reported on Schedule CFR-3, line 1.

The CFR-4A schedule MAY be required for submission with Full CFRs (see below for requirements). The CFR-4A schedule IS NOT required for submission with Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFRs.

This schedule is used to report the amount paid to individuals/organizations that have contracted with the service provider to provide direct care and/or clinical personal services. All other contracted services must be reported on the appropriate expense line of Schedule CFR-1 or Schedule CFR-3. Complete a separate schedule for each State Agency or shared program.

Note: If a contractor works at multiple program/sites, allocate the hours paid and amount paid to each program/site. Refer to Appendices J and L.

Questions regarding whether or not an individual is a contractor or an employee should be directed to the IRS, the service provider's accountant and/or tax attorney.

SED providers should use the data compiled on Schedule SED-4 to report CFR-4A information for direct care related service staff.

State Agency* - Indicate the agency(ies) that fund(s)/certify(ies) the program/site(s) reported on this page.

Agency Name* - Enter the name of the organization (service provider) that operated the program(s).

Agency Code* - Enter the five-digit code assigned to the organization that operated the program(s).

School Code (SED Only)* - Enter the twelve-digit code assigned to your organization.

Column Number - Label program/sites in consistent column order within State Agency on all applicable schedules. Service providers using approved CFR software should note that this information is automatically generated by the software system.

Program Code - Indicate the program codes (see Appendices E through H) consistent with the program code as shown on Schedule CFR-1.

Program Code Index - Enter the applicable program code index as appropriate:

a) For net deficit funded OASAS programs, enter the applicable program code index from the approved budget (i.e., approval letter for programs funded through local contract and/or Appendix B for direct contract funded providers).

b) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

c) For all OMRDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OMRDD programs coded 0053, 0054, 0090, 0091, 0200, 0202, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091, 6090, 6091, 7090 and 7091 enter "00". For OMRDD programs that use Service Type reporting (0234), use the two digit Service Type indicator as the index code. For all other OMRDD programs, enter "01" for the first occurrence of each program type, "02" for the second occurrence, etc.

*** Complete this at the top of each page of Schedule CFR-4A.**

d) For an SED program, enter one of the following, as appropriate:

SS = January - June six month period

FF = July - December six month period

CC = January - December twelve month period

YY = July - June twelve month period

MM = Other SED approved period

e) Except in letters a through d noted above, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00".

Note: For OASAS, OMH and OMRDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1. If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1. If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1. For example, two OMH clinic programs entered as program code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1. Two OMH Treatment/Congregate programs entered as program code 6070, one with an index of 01 and one with an index of 02 will not be aggregated into a single column on Schedule DMH-1.

Program/Site Identification Number – For each program/site, indicate the program/site identification number as follows:

OASAS: Use the Program Reporting Unit (PRU) number. Exception: use 99999 when a program type with multiple PRUs is required to be aggregated into one column.

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs.

OMRDD: Use the Operating Certificate number for certified programs except when certified programs (i.e. supported apartment programs) are required to be aggregated into one column.

For the certified programs required to be aggregated and other non-certified programs, use the first four digits of the agency code and the last three digits of the program code. Where more than one program/site is assigned to the same program/site identifier, increase the number of the last digit by one.

For NYS OPTS (Program Code 0234), use the contract number replacing the starting letter of the contract number with “0” in order to create a seven digit number.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code. Supported employment programs should use the contract number.

Program/Site Name - Indicate the name used by the service provider to identify the program/site.

Program/Site Address (Line One and Line Two) - Indicate the number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's corporate headquarters.

County Code - Indicate the county where the program/site is located using the codes listed in Appendix C.
Position Title Code - Indicate the appropriate position title code by using the codes listed in Appendix R.

Note: Certain position title codes are only valid for specific New York State agencies and/or specific types of programs. See Appendix R for specific details.

Multiple contracted individuals/organization with the same position title code must be combined and reported on the same line.

Position Title - Indicate the position title for the position title code using the appropriate title as described in Appendix R.

Hours Paid - Report the actual number of hours paid for each contracted individual/organization within the position title for the reporting period.

Note: If a contractor works at multiple program/sites, allocate the hours paid to each program/site. Refer to Appendices J and L.

Amount Paid - Report the actual amount paid to each contracted individual/organization within the position title for the reporting period.

Note: If a contractor works at multiple program/sites, allocate the amount paid to each program/site. Refer to Appendices J and L.

Total Hours Paid – Indicate the total hours paid.

Total Amount Paid - Indicate the total amount paid.

Note: These totals must equal the amount reported on Schedule CFR-1, line 35 for each program/site.

The CFR-5 schedule IS required for submission with Full, Abbreviated and Mini-Abbreviated CFRs.

The CFR-5 schedule IS NOT required for submission with Article 28 Abbreviated CFRs.

This schedule is used to report all transactions between the reporting entity, its affiliates, principal owners, management and members of their immediate families and any other party (including an organization) with which the reporting entity may deal when one party has the ability to significantly influence management or operating policies of the other to the extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Note: (OASAS and OMRDD service providers only) For the purposes of this schedule, "related organizations and/or individuals" shall include closely allied entities as described and defined in Article 25.06 of Mental Hygiene Law ***and*** on page two of this section. OASAS providers are also directed to refer to Local Services Bulletin 1999-02.

Agency Name - Enter the name of the organization that operated the program(s).

Agency Code - Enter the five-digit code assigned to the organization that operated the program(s).

School Code (SED Only) - Enter the twelve-digit code assigned to your organization.

Section A:

Question #1: Determine if there were ***payments to*** any related organizations and/or individuals according to the definitions and relationships listed below. If there were payments to any related organization and/or individual during the cost reporting period, indicate yes and continue to Section B. If there were no ***payments to*** a related organization and/or related individual during the cost reporting, indicate "no". If the service provider operates OASAS and/or OMRDD programs, proceed to Question 2.

Question #2 (Applies only to OASAS and OMRDD service providers): Determine if there were transactions with any related organizations and/or individuals (according to the definitions and relationships listed below) ***from which*** the service provider received any financial aid or assistance or ***to which*** the service provider provided any financial aid or assistance. If there were transactions with any related organizations and/or individuals during the cost reporting period ***from which*** the service provider received any financial aid or assistance or ***to which*** the service provider provided financial aid or assistance, indicate yes and continue to Section D. If there were no transactions with any related organizations and/or related individuals during the cost reporting, indicate "no". No further entries are required.

Definitions:

Related to the provider means that the service provider to a significant extent is associated or affiliated with, or has control of, or is controlled by, the organization/individual furnishing the services, facilities, or supplies.

Common Ownership exists when an individual or individuals possess significant ownership or equity in the service provider and the institution or organization serving the provider.

Control exists where an individual or an organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution.

A **key person** may be defined as, but not limited to, an individual with sufficient authority within an organization to affect policies and procedures of that organization to a significant degree. If there is question as to whether an individual should be considered a key person, assume the individual should be considered a key person, assume the individual has sufficient authority to be included in the definition of key person for the purpose of this disclosure statement.

Closely allied entities (CAEs) include corporations, partnerships, unincorporated associations or other bodies that have been formed or are organized to provide financial assistance and aid for the benefit of the service provider or receive financial assistance and aid from the service provider. Financial assistance and aid include engaging in fund raising activities, administering funds, holding title to real property, having an interest in personal property of any nature, and engaging in any other activities for the benefit of the service provider or the closely allied entity.

Please refer to Appendix A for other definitions.

Relationship Key:

Types of related organizations/individuals may include, but are not limited to:

A. Individual has financial interest (stockholder, partner, etc.) in both the service provider and in the related organization.

B. Corporation, partnership, or other organization has financial interest in the service provider.

C. Service provider has financial interest in corporation, partnership, or other organization.

D. Director, officer, administrator, board of directors member or key person of provider or relative of such person has financial interest in the related organization.

E. Individual is director, officer, administrator, board of directors member or key person of the service provider and the related organization.

F. Director, officer, administrator, board of directors member or key person of related organization or relative of such person has a financial interest in, or received compensation from, the service provider.

G. Closely allied entity.

H. Other (financial or non-financial). Please specify.

Note: If there is difficulty in applying the definitions above, the assistance of the provider's public accountant and/or attorney should be sought.

Section B:

All payments to related organizations and/or individuals are captured in this section by transaction type (such as leased equipment, property rental, etc.) as follows:

Column **Description**

2. Assign a sequential item number. For example, if there are 20 transactions with related organizations/individuals, column 2 would reflect item numbers of 1 through 20. The item number provides a link between the transaction listed in total in Section B and the detail of the transaction by program/site or administration in Section C. Service providers using approved CFR software should note that the item number is automatically generated by the software.

3. Indicate the program/site identification number (code) and/or administration affected. If more than three program/sites are affected, enter the three program/sites that are most affected.

4. Indicate the description of the transaction, e.g. property rental agreement.

5. Indicate the name of the related organization/individual.

6. Indicate the organization's/individual's relationship to the service provider by using the letters A through H in the relationship key contained in this section.

7. Report the total amount of the transaction.

8. Report the total allowable cost of the transaction. The allowable cost of the transaction is the lower of the related organization's/individual's actual cost or the fair market value of providing the service or supply. For example, the related organization's actual cost in operating the building used by the service provider may include depreciation, amortization, mortgage interest, property taxes, insurance, utilities and repairs and maintenance.

9. Report the adjustments to reported costs by subtracting column 8 amounts from column 7 amounts. Adjustments greater than zero must be transferred to line 66 of CFR-1 or line 41 of CFR-3. Adjustments less than zero should not be transferred to line 66 of CFR-1 or line 41 of CFR-3.

Section C:

All space lease/rental transactions reported in Section B above must be detailed by program/site and/or Administration in this section. ***The expenses detailed in this section should be the related organization's/individual's actual costs in operating the building used by the service provider and not the rental payments made to the related organization/individual***. If a space lease/rental transaction relates to more than 3 program/sites and/or Administration, detail should be provided for the 3 most affected program/sites listed in Column 3 of Section B.

Column **Description**

2. Enter the item number assigned to this transaction in Section B above.

3. Enter the program/site identification number (code) or administration.

4.-8. In the appropriate column (depreciation, mortgage interest, insurance, property taxes and other), report the **related organization's/individual's** allowable costs corresponding to each

program/site/administration. All costs reported in column 8, other, must be detailed. Note: The amount paid to the related party, such as rent or lease payments, should ***not*** be reported here.

9. For each item, enter the sum of columns 4 through 8.

Section D (Section D is applicable to OASAS and OMRDD service providers only):

In this section, report each related party/related individual ***from which*** the service provider received any financial assistance and/or aid or ***to which*** the service provider provided any financial assistance and/or aid. By "Financial Assistance and Aid" we are referring to donations or transactions (other than competitive transactions at fair market value made in the ordinary course of business) that benefit the receiver (either the service provider or CAE or both) whether in the form of cash, in-kind services, equipment, property or other assets. Financial assistance and aid include, but are not limited to, engaging in fund raising activities, administering funds, holding title to real property or having an interest in personal property of any nature. The following is an example of in-kind services: an agency provides administrative oversight (payroll, bookkeeping, etc.) to a closely allied entity. Transactions with a fair market value of $1,000 or greater must be reported.

Column	Description
2.	Assign a sequential number to the Related Party/Related Individual
3.	Enter the name of the Related Party/Related Individual
4.-5.	Enter the address of the Related Party/Related Individual listed in column 3.
6.	Enter the type of financial support/aid.
7.	Indicate if the funding is funding to or funding from the related organization..
8.	Indicate the funding to/funding from amount.

The CFR-6 schedule IS required for submission with Full and Abbreviated CFRs.

The CFR-6 schedule IS NOT required for submission with Article 28 Abbreviated or Mini-Abbreviated CFRs.

This schedule is to be completed by service providers funded by OASAS, OMH, OMRDD and SED. This schedule is used to report:

- Compensation provided to governing board members;
- Compensation provided to the five highest paid:
  - Employees earning in excess of $50,000 per year in annualized salary/contracted payments, or;
  - Independent contractors paid in excess of $50,000.
- Compensation provided to all employees earning more than $125,000 per year in annualized salary/contracted payments.

Agency Name - Indicate the name of the organization that operated the program(s).

Agency Code - Indicate the five digit code assigned to the organization that operated the program(s).

School Code (SED Only) - Indicate the twelve digit code assigned to your organization.

1. **Members of the Governing Authority -** Indicate if any of your agency's employees serve as a member of the governing authority (Board Officers, Board of Directors or Board of Trustees) of your agency. If your agency does have employees who serve as members of the governing authority, provide the employee's name and title.

2. **Compensation of Board Officers or Members**

   Name: Provide the names of all individuals that receive compensation for their duties on the governing authority.

   Amount Paid: Report the amount(s) paid.

   Contracted Payment Amount: Report the amount(s) paid.

   Fringe Benefits: Report the amount(s) paid for employment benefits (i.e., Health Insurance) and received by all classes and categories of employees.

   Other Benefits: Report the cash value of awards, rewards, loans or other benefits made in lieu of or in addition to monetary compensation or regular fringe benefits.

   Total Compensation: Include salary, contracted payment amount, regular fringe benefits and other benefits.

3. Compensation of the Five Highest Paid Employees

Column (1) - Name: Provide the names of the five highest paid:

- Employees whose total ***annualized*** salary and/or contracted payment amount was in excess of $50,000.

AND

- ***All*** employees that received an ***annualized*** salary and/or contracted payment amount in excess of $125,000.

Column (2) - Position Title Code: Report the corresponding position title code. If this individual received compensation for functions relating to more than one position title code, enter the code that is listed on CFR-4 with the largest number of hours paid ***and*** check the box after the position title code.

Column (3) - Amount Paid: Report the employee's accrued salary for the CFR reporting period.

Column (4) - FTE: Report the result of the employee's ***total*** number of hours paid divided by the product of the standard work week times 52 weeks per year.

Column (5) - Annualized Salary: Report the result of the amount paid for the performance and completion of regular services (managerial, administrative, professional, direct care, support or other services) divided by the FTE. If the FTE is greater than 1.00, report the amount paid divided by 1.00.

Column (6) - Contracted Payment Amount: Report the amount paid to the individual reported in column 1.

Column (7) - Total Annualized Salary and Contracted Payment: Enter the sum of the annualized salary and/or contracted payment amount.

Column (8) - Fringe Benefits: Report all employer contributions for mandated and non-mandated fringe benefits corresponding to the individual reported in Column (1) (i.e., Payroll taxes).

Column (9) - Other Benefits: Report the cash value of awards, rewards, loans or other benefits made in lieu of or in addition to monetary compensation or regular fringe benefits corresponding to the individual reported in Column (1). Include amounts relating to indemnification arrangements, the value of the personal use of housing, automobiles or other assets owned or leased by the service provider.

4. Compensation of the Five Highest Paid Independent Contractors

Column (1) - Name: Provide the names of the five highest paid independent contractors (individual or, where applicable, firm name) who performed personal services of a professional nature for your agency and were compensated in excess of $50,000. Examples of independent contractors that provide services of a professional nature include, but are not limited to, accountants, attorneys and doctors.

Column (2) – Type of Service: Report the type of service provided.

Approved CFR software includes the following predefined entries:

1. Accounting
2. Legal
3. Medical
4. Consulting
5. Other

Column (3) - Amount Paid: Report the amount earned by/paid to the independent contractor for the reporting period.

5. Provide the number of **additional** employees and independent contractors earning an annualized salary and/or contracted payments in excess of $50,000 for the reporting period. **An entry must be made even if it is zero.**

This section of the manual applies only to service providers who receive Aid to Localities Funding (State Aid) through direct contracts with the DMH, contracts with the Local Governmental Units (LGU) or programs operated by the LGU.

Service providers receiving funding *ONLY* from SED do not complete the claiming schedules.

For the purposes of this manual, Aid to Localities and State Aid funding shall refer to service providers' programs that are indicated on a Local Governmental Unit's (LGU) State Aid Approval Letter and/or service providers' programs that are included as part of a direct contract between that service provider and a Department of Mental Hygiene (DMH) State Agency.

General Information

An integral component of the Consolidated Fiscal Reporting System (CFRS) is the claiming process for programs funded through Aid to Localities appropriations. The instructions contained in this section detail the procedures to be followed in completing the final year end claiming schedules.

For Aid to Localities (State Aid) claiming purposes, costs may be reported on any basis of accounting (cash, modified accrual or accrual) and equipment purchases with a value of $1,000 or more and a useful life of two years or more may be expensed. For OASAS and OMH programs, the basis of accounting, the method of reporting equipment, and the method of allocating agency administration ***must*** be identical to those utilized in the reporting service provider's approved budget. Supporting worksheets used to complete the claiming forms may be requested by DMH.

The DMH and/or the contracting LGU may establish additional requirements for the preparation and submission of claims as long as these requirements do not conflict with the instructions contained herein. LGUs are required to inform local contract funded service providers of the requirements in this manual and county-specific requirements as soon as possible.

A service provider that renders services in more than one county is required to allocate expenses and revenues to each county based upon units of service provided, or, the New York State approved percentage allocation between counties, whichever is appropriate.

LGU administrative expenses (program code 0890) include those expenses necessary to carry out the duties and responsibilities outlined in Article 41 of the Mental Hygiene Law (See Appendix K). Administrative expenses related to the duties and responsibilities in Article 41.47 are not to be included in Local Governmental Unit administrative expenses but rather included in "Monitoring and Evaluation (CSS)" (OMH program code 0870). **Agency administrative charges for county operated programs should not be included in LGU administrative expenses or in Monitoring and Evaluation (CSS).**

For claiming purposes, the DMH Offices will use the percentage splits for LGU Administrative expenses established in 1988 (See Appendix K).

> **Note: Local Governmental Units cannot allocate indirect costs as explained in Volume XI, Section 6.04 (Special Payments – Municipal Overhead Costs) of the New York State Accounting System User Procedures (See Appendix K).**

Year-End State Aid Claim Schedules

The year-end State Aid claiming schedules are included in the Consolidated Fiscal Report (CFR). These schedules along with two (2) of the CFR's certification schedules are also known as the Consolidated Claim Report (CCR). The CCR consists of the following schedules:

CFR-i	Agency Identification and Certification Statement
CFR-iii	County/New York City Certification Statement
DMH-2	Aid to Localities/Direct Contract Summary
DMH-2A *	Aid to Localities/Direct Contract Equipment Summary
DMH-3	Aid to Localities and Direct Contracts Program Funding Source Summary

* Schedule DMH-2A is not required for OMH programs.

The following four (4) sections of this manual provide the line item instructions for completing schedules DMH-1, DMH-2, DMH-2A and DMH-3. For more complete instructions on year-end State Aid claim submission requirements, please refer to the Consolidated Budget and Claiming Manual.

Note: Schedule DMH-1 is a transitional schedule. It is used to aggregate by program type the separate program sites reported on CFR-1, CFR-4 and CFR-4A. The DMH-1 cannot be used as a year-end State Aid claiming schedule and is considered to be one of the core CFR schedules. However, the DMH-1 can be used to help complete schedule DMH-2.

The County/NYC Local Government and the Department of Mental Hygiene may request additional information as they deem necessary.

For OASAS-Funded Service Providers:

Reporting of OASAS programs for claiming purposes must be consistent with the following criteria unless otherwise noted.

- The array of programs reported ***must*** be consistent with the service provider's approved budget.
- **Vacation leave accruals, equipment depreciation and property depreciation costs *cannot* be claimed for State Aid reimbursement. Only those *actual* equipment and property related costs incurred during the reporting period can be claimed for State Aid reimbursement.**
- A service provider operating a program type with more than one certified site must report each site separately by indexing the four (4) digit program code with a two (2) digit program code index consistent with the service provider's approved budget. For example, a provider operating three individually certified medically supervised outpatient clinics would report each clinic with the following program code and program code index: 3520-01, 3520-02, 3520-03.

- A service provider rendering non-certifiable program services (outreach, community education and intervention/information and referral) that are incidental to or a component part of a certified chemical dependence program must include the costs of these services in that certified program. However, the units of service for the non-certifiable services are ***not*** included in the units of service reported for that certifiable program.. For example, units of service and individuals served would reflect "visits" for a clinic, but not "contacts" for public education/information and referral services. In other words, the costs associated with providing public education/information and referral are legitimate and appropriate costs of doing business in the provision of clinic programs and should be included uniformly in determining the overall costs and cost per unit of service for clinic programs.
- A service provider rendering non-certifiable services (i.e., community education and intervention and referral) as independent program services that are not incidental to or a component part of a certified chemical dependence program should report expenses and revenues for those programs in separate columns consistent with the service provider's approved budget.
- A service provider with a program in the development stage should report fiscal needs for pre-operational, minor construction/renovation and operational phases in separate columns. Programs with major projects should not report such costs on the CFR. Separate applications and documents will be provided for such projects by the OASAS Capital Development Bureau.
- Where local government requirements stipulate separate accountability for programs financed in whole or in part with STOP-DWI fines, these expenses and revenues are to be reported in a separate column.
- OASAS may require separate accountability for programs or parts thereof financed from special funding sources.

Service providers that are funded by SED only are not required to complete this schedule.

This schedule is used to aggregate expenses, revenues and units of service by program type for all the individual sites operated by the service provider. Complete a separate schedule for each State Agency and/or shared program. This schedule must be completed using accrual accounting.

Example: If a service provider operates three OMH clinics, each clinic is reported in a separate column on CFR-1. The expenses, revenues and units of service for the three clinics are combined into one column on this schedule.

The following are the exceptions to the program type aggregation requirement:

- For OMH service providers, each Permanent Housing Program site (program code 1070), each Family Based Treatment (2040), each Transient Housing site (program code 2070), each Supported/Single Room Occupancy (5070), each Treatment/Congregate site (program code 6070), each Support/Congregate site (program code 6080), each Children and Youth Community Residence site (program code 7050) and each Single Room Occupancy Community Residence (program code 8050) is considered a program and must be reported in a separate column.

- OMRDD service providers must aggregate HCBS Freestanding Respite, ICF/DD, CR and/or Day Treatment sites into one column for each program type. All Aid to Localities (direct contracts and/or Local Assistance contracts) will continue to be reported in the same number of columns as was budgeted;

  Exception: Long-Term Sheltered Employment contracts must be reported as revenue to the appropriate program(s).

- OASAS service providers, except for OASAS supportive living programs, should report each program in a separate column, consistent with their approved budgets.

State Agency* - Indicate the agency(ies) that fund(s)/certify(ies) the program.

Agency Name* - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code* **-** Indicate the five-digit code assigned to the organization that operated the program(s).

Column Number -Label programs in consistent column order within State Agency on all applicable schedules. Service providers using approved CFR software should note that this information is automatically generated by the software system.

1. **Program Type -** Report the type of program operated using the program names listed in Appendices E through G.

2. **Program Code -** Report the program code using the codes listed in Appendices E through G.

Program Code Index - Enter the applicable program code index as appropriate:

a) For net deficit funded OASAS programs, enter the applicable program code index from the approved budget (i.e., approval letter for programs funded through local contract and/or Appendix B for direct contract funded providers).

b) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

c) For all OMRDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OMRDD programs coded 0053, 0054, 0090, 0091, 0200, 0202, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091, 6090, 6091, 7090 and 7091, enter "00". For OMRDD programs that use Service Type reporting (0234), use the two digit Service Type indicator as the index code. For all other OMRDD programs, enter "01" for the first occurrence of each program type, "02" for the second occurrence, etc.

d) Except in letters a through c noted above, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00".

Note: For OASAS, OMH and OMRDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1. If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1. If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1. For example, two OMH clinic programs entered as program code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1. Two OMH Treatment/Congregate programs entered as program code 6070, one with an index of 01 and one with an index of 02 will not be aggregated into a single column on Schedule DMH-1.

Units of Service:

3-5. Units of Service

Report on the appropriate line 3 through line 5 the units of service provided as related to that State Agency. For a shared program, report units of service for each State Agency. **Units of service (weighted visits or service hours) for OMH service providers are transferred from Schedule OMH-1. OMH abbreviated filers must follow the rules described in Section 25.0 of this Manual.**

Expenses:

Note: Program Administration expenditures for each program shall be reported in the appropriate category of expense lines 6 through 11 (e.g., program administration personal services shall be included on line 6.)
Agency administration personal services must be included on line 12.

6. Personal Services

Full CFR Filers: From Schedule CFR-1, line 16, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Sum all of the personal services from Schedule CFR-4 by program type unless noted as an exception on page 21.1.

7. Vacation Leave Accruals

Full CFR Filers: From Schedule CFR-1, line 17, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report total vacation leave accruals corresponding to the personal services reported on line 6.

8. Fringe Benefits

Full CFR Filers: From Schedule CFR-1, line 20, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report fringe benefits such as FICA, hospitalization, retirement benefits, etc. corresponding to the personal services reported on line 6.

9. Other Than Personal Services

Full CFR Filers: From Schedule CFR-1, line 41, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report OTPS expenditures such as food, repairs and maintenance, utilities, telephone, supplies and minor expensed equipment (purchases of less than $1,000 or a useful life of less than two years), etc. by program type unless noted as an exception on page 21.1.

10. Equipment-Provider Paid

Full CFR Filers: From Schedule CFR-1, line 48, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report equipment related expenditures such as vehicle and equipment leases and vehicle and equipment depreciation, etc. by program type unless noted as an exception on page 21.1.

11. Property-Provider Paid

Full CFR Filers: From Schedule CFR-1, line 63, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report property related expenditures such as property lease costs, building depreciation, real estate taxes, property and casualty insurance, etc. by program type unless noted as an exception on page 21.1.

12. Agency Administration

Full CFR Filers: From Schedule CFR-1, line 65, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the allocated agency administration by program type unless noted as an exception on page 21.1. Refer to Appendix I to determine the agency administration allocation.

13. Adjustments/Non-Allowable Costs

Full CFR Filers: From Schedule CFR-1, line 66, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report adjustments to expenses and/or non-allowable costs. Refer to Appendix X.

14. Total Adjusted Expenses - Sum of lines 6 through 12 minus line 13.

Revenues:

15. Participant Fees (less SSI and SSA)

Full CFR Filers: From Schedule CFR-1, line 69, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report monies from the participant which are in excess of SSI and SSA by program type unless noted as an exception on page 21.1. This also includes private pay revenue.

16. SSI and SSA

Full CFR Filers: From Schedule CFR-1, line 70, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the amount of Supplemental Security Income and the Social Security Income from participants by program type unless noted as an exception on page 21.1.

17. Home Relief/Public Assistance

Full CFR Filers: From Schedule CFR-1, line 71, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report amounts from Home Relief such as Congregate Care by program type unless noted as an exception on page 21.1.

18. Medicaid

Medicaid Managed Care: Revenues received from a Medicaid Managed Care organization should not be reported here. It should be reported on line 20, Other Third Parties.

Disproportionate Share (DSH): OASAS and OMH service providers receiving Disproportionate Share (DSH) revenue should report DSH revenues on line 30, Other Revenue.

OMH: Include the Comprehensive Outpatient Providers (COPS) payment. Include amounts up to the 110% limit. Amounts received over the 110% limit must be reported on line 39 of Schedule DMH-2.

Include Medicaid Community Support program (CSP) payments up to the CSP threshold (budgeted amount). See Appendix DD.

Include Medicaid CSP revenue in the certified program (Clinic, Continuing/Day Treatment and Day Treatment) which generated the revenue.

Full CFR Filers: From Schedule CFR-1, line 72, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report Medicaid revenue by program type unless noted as an exception on page 21.1. **For OMH Article 28 service providers, the COPS portion of the rate may still need to be reported here.**

19. Medicare

Full CFR Filers: From Schedule CFR-1, line 73, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report Medicare revenue by program type unless noted as an exception on page 21.1.

20. Other Third Parties

Full CFR Filers: From Schedule CFR-1, line 74, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report revenue from private health insurance coverage, which includes, but is not limited to, managed care organizations, Blue Cross, HMOs and other health insurance carriers, by program type unless noted as an exception on page 21.1. Approved CFR software includes the following predefined entries:

OASAS: Medicaid Managed Care
Other Third Parties

21. OMRDD Residential Room and Board/NYS OPTS

Full CFR Filers: From Schedule CFR-1, line 75, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Not applicable.

22. Transportation, Medicaid

Full CFR Filers: From Schedule CFR-1, line 76, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report Medicaid transportation revenue by program type unless noted as an exception on page 21.1.

23. Transportation, Other

Full CFR Filers: From Schedule CFR-1, line 77, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report transportation revenue not included on line 22 above by program type unless noted as an exception on page 21.1.

24. Sales: Contract Total - Report industrial contract sales revenue.

OASAS - Report EAP revenue.

Full CFR Filers: From Schedule CFR-1, line 78, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report industrial contract sales revenue by program type unless noted as an exception on page 21.1.

25. Federal Grants (Attach detail)

Report all federal grant revenue received directly from an administering Federal Government agency in support of the service provider's programs. Do not include Federal grant revenue received from OASAS, OMH and/or OMRDD as Aid to Localities funding.

Full CFR Filers: From Schedule CFR-1, line 79, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all federal grant revenue by program type unless noted as an exception on page 21.1.

26. State Grants (Attach detail) - Report all state grant revenue received in support of the service provider's programs.

Note: Do not include monies received from OASAS, OMH, OMRDD and/or SED.
Do not include Aid to Localities funding received from OASAS, OMH and/or OMRDD.

Full CFR Filers: From Schedule CFR-1, line 80, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the total State grants by program type unless noted as an exception on page 21.1.

27. LTSE Income Total (OMH and OMRDD Only)

Full CFR Filers: From Schedule CFR-1, line 81, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all revenue from Long Term Sheltered Employment by program type unless noted as an exception on page 21.1.

28. Food Stamps (OASAS Only)

Full CFR Filers: From Schedule CFR-1, line 82, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all revenue from food stamps by program type unless noted as an exception on page 21.1.

29. Net Deficit Funding (State and LGU Funding Only) - Report Aid to Localities revenue. This funding occurs in different ways as described below. The amount reported on this line may be determined by one or more of the methods below:

1. Money is received by the county from the state and passed on to the service provider.
2. Money is received from the county.
3. Money is received directly from the state through a direct contract.

Note: The service provider share (voluntary contributions) of net deficit funding is not reported on this line.

Full CFR Filers: From Schedule CFR-1, line 93, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the total State and/or Local Government Share (Local Tax) for Aid to Localities funding by program type unless noted as an exception on page 21.1.

30. Other Revenue (Report detail for individual items greater than $1,000)

Full CFR Filers: From Schedule CFR-1, lines 83 through 86 and 94, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all other revenues not included on lines 14 through 29 above by program type unless noted as an exception on page 21.1.

OASAS and OMH Only: Apply the Disproportionate Share (DSH) revenue in the program column(s) in which it replaced net deficit funding. If DSH is not the only revenue reported on this line, please provide detail.

31. Total Gross Revenue - Sum of lines 15 through 30.

GAAP Adjustments to Revenues:

32. Participant Allowance

Full CFR Filers: From Schedule CFR-1, line 96, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report participant's personal allowance, income disregards and work-related exemptions by program type unless noted as an exception on page 21.1.

33. Uncollectible Accounts Receivable

Full CFR Filers: From Schedule CFR-1, line 97, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report uncollectible accounts receivable by program type unless noted as an exception on page 21.1.

34. Other (Report detail for individual items greater than $1,000)

Full CFR Filers: From Schedule CFR-1, line 98, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report other GAAP adjustments to revenue by program type unless noted as an exception on page 21.1.

35. Total GAAP Adjustments - Sum of lines 32 through 34.

36. Net GAAP Revenues - Line 31 minus line 35.

Non-GAAP Adjustments to Revenue:

37. **Exempt Contract Income -** Report exempt contract income (Contract sales minus participant wages minus raw materials). The calculation is as follows: Industrial contract sales minus participant wages minus raw materials equals exempt contract income.

    Please Note: If your agency is employing non-consumers to work on industrial contracts, the portion of the contract income attributable to these employees, their wages, and the raw materials cannot be used in the exempt income calculation. Also, any of the resources above that are not attributable to industrial contracts, e.g. janitorial services for your agency cannot be used in the exempt income calculation.

    OMH: Exempt Contract Income reported on this line should relate to contract sales in employment programs only.

    Full CFR Filers: From Schedule CFR-1, line 101, sum the amounts by program type unless noted as an exception on page 21.1.

    Abbreviated CFR Filers: Report exempt contract income by program type unless noted as an exception on page 21.1.

38. **Exempt LTSE Income**

    Full CFR Filers: From Schedule CFR-1, line 102, sum the amounts by program type unless noted as an exception on page 21.1. (40% of LTSE Income is exempt.)

    Abbreviated CFR Filers: Report exempt Long Term Sheltered Employment (LTSE) income by program type unless noted as an exception on page 21.1. (40% of LTSE Income is exempt.)

39. **Net Deficit Funding**

    Full CFR Filers: From Schedule CFR-1, line 103, sum the amounts by program type unless noted as an exception on page 21.1. This amount should match the amount reported on line 29 above.

    Abbreviated CFR Filers: Include the amount reported on line 29 above.

40. **Other Non-GAAP Adjustments (Report detail for any individual item in excess of $1,000)**

    Full CFR Filers: From Schedule CFR-1, line 104, sum the amounts by program type unless noted as an exception on page 21.1.

    Abbreviated CFR Filers: Report other Non-GAAP adjustments to revenue by program type unless noted as an exception on page 21.1.

41. **Total Non-GAAP Adjustments -** Sum of lines 37 through 40.

42. **Subtotal Adjustment to Revenue -** Sum lines 35 and 41.

43. Total Net Revenues - Line 31 minus 42.

44. Net Operating Cost - Line 14 minus 43.

Service providers that are funded by SED only are not required to complete this schedule.

All service providers will use DMH-2 as the sole claiming form for OASAS, OMH and OMRDD.

This schedule is used to report claimed expenses, revenues and deficit funding amounts by program type or contract number. A separate DMH-2 must be prepared for each State Agency and Local Governmental Unit (LGU) from which the service provider receives Aid to Localities funding, either through direct contract or indirectly through the LGU. Each schedule must be county and State Agency specific. The array of programs on DMH-2 must match the array of programs on DMH-3. OMH service providers must report all program types on this schedule, both in-contract and out-of-contract. Refer to Appendix Z.

Total service provider agency administration expenses must be allocated among the funding DMH State Agencies using the ratio value methodology. Each funding DMH State Agency's share of agency administration is allocated among that DMH State Agency's funded and/or certified programs as follows:

OASAS: The total OASAS share of agency administration may be allocated among OASAS programs using ratio value or an approved alternative methodology. The allocation methodology used must remain constant from year-to-year and cannot be changed without prior OASAS and, if applicable, LGU approval.

OMH: The total OMH share of agency administration may be allocated among OMH programs using ratio value or an approved alternative methodology. The allocation methodology used must remain constant from year-to-year and cannot be changed without prior OMH and, if applicable, LGU approval.

OMRDD: The total OMRDD share of agency administration must be allocated among OMRDD programs using the ratio value methodology.

For service providers that are claiming on an accounting method other than accrual, the equipment and property included on DMH-1, lines 10 and 11, may be re-computed by substituting expensed amounts for elements which were depreciated. The Equipment and Property Adjustment Tables presented at the end of this section identify which amounts are to be adjusted and which are not. The same items for which depreciated amounts were included on line 12 of DMH-1 for Agency administration are to be adjusted on line 11 of this schedule. These amounts will be what the agency actually paid during this period. Any equipment over $5,000 must receive prior regional office approval.

Note: Article 28 Hospital service providers should refer to Appendix Y prior to completing this schedule.

State Agency * - Indicate the agency(ies) that fund(s)/certify(ies) the program.

Agency Name * - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code * - Indicate the five-digit code assigned to the organization that operated the program(s).

County Name and Code * - Indicate the county name and refer to Appendix C for county code.

*** Complete this at the top of each page of the DMH-2.**

Prepared by * - Provide the name of the person responsible for preparing the document. **Note**: Please check the box if the preparer changed from the previous submission.

Telephone * - Enter the preparer's telephone number.

Indicate Estimated or Final Claim * - Please check the type of claim being submitted.

Column Number - Label programs in consistent column order within State Agency on all applicable schedules. Service providers using approved CFR software should note that this information is automatically generated by the software system.

1. **Accounting Method -** For each program, indicate the accounting method used for claiming purposes, i.e., accrual, modified accrual or cash method of accounting. Refer to Section 7.0 for definitions.

2. **State Contract Number/LGU Contract Number** - For direct contracts, enter the State Contract Number. For local contracts, enter the local Contract Number, if applicable. A contract number must be entered. If a contract number is not applicable, enter the applicable county name or county abbreviation (up to 7 characters).

   Note: For OMH and OASAS service providers, this contract number must match the contract number provided for all funding source codes (except funding source code 090) on schedule DMH-3.

   For OMH service providers, each column (Unique program code + program code index) on DMH-3 should consist of a single State contract or an appropriate combination of local/county contracts. Direct and local contracts cannot be combined in a single column on this schedule.

3. **Program Type -** Report the type of program operated using the program names in Appendices E through G.

4. **Program Code -** Report the program code using the codes listed in Appendices E through G. All Aid to Localities program/sites (direct contracts and/or Local Assistance contracts) must be reported in the same manner as they were budgeted.

   OMH: Each Permanent Housing site (program code 1070), each Family Based Treatment (program code 2040), each Transient Housing site (program code 2070), each Supported/Single Room Occupancy (program code 5070), each Treatment/Congregate site (program code 6070), each Support/Congregate site (program code 6080), each Children and Youth Community Residence site (program code 7050) and each Single Room Occupancy Community Residence (program code 8050) is considered a program and must be reported in a separate column.

* **Complete this at the top of each page of the DMH-2.**

Program Code Index - Enter the applicable program code index as appropriate:

a) For OASAS net deficit funded programs, enter the applicable program code index from the approved budget (i.e., approval letter for programs funded through local contract and/or Appendix B for direct contract funded providers).

b) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

c) For OMRDD programs, enter "01" for the first occurrence of each program type, "02" for the second occurrence, etc.

d) If more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00".

Note: A program code and program code index combination appearing a single column on DMH-1 may be associated with funding from or services to more than one county. In these cases, each unique combination of program code, program code index and county should be reported as a separate column on DMH-2 and DMH-3 under the appropriate county. All programs under each county should be reported on DMH-2 and DMH-3 for that county.

Expenses:

Note: Adjust according to the service provider's accounting method.

Note: Program Administration expenditures for each program shall be reported in the appropriate category of expense lines 5 through 10 (e.g., program administration personal services shall be included on line 5.)

5. **Personal Services -** From Schedule CFR-4, sum the personal service amounts by program type. **Do not include agency administration personal services on this line.**

6. **Vacation Leave Accruals -** Report the vacation leave accruals (current year adjustments) corresponding to the personal services listed on Line 5. **Do not include agency administration leave accruals on this line.**

   Note: OASAS does not allow service providers to budget for or claim vacation leave accruals for Aid to Localities (State Aid) reimbursement.

7. **Fringe Benefits -** Report the fringe benefits corresponding to the personal services listed on Line 5. Include FICA, hospitalization, retirement benefits, group life insurance, etc. **Do not include agency administration fringe benefits on this line.**

8. **Other Than Personal Services (OTPS) -** Report OTPS expenditures by program type. Include food, repairs and maintenance, utilities, telephone, minor expensed equipment (purchases of less than $1,000 or a useful life of less than two years), supplies, etc. **Do not include agency administration OTPS on this line.**

   OMH: Community residence providers should refer to the most recent Community Residence Guidelines.

9. **Equipment-Provider Paid -** Report equipment related expenditures by program type. Include vehicle and equipment lease costs and depreciation. **Do not include agency administration equipment costs on this line.**

   Note: Do NOT include any equipment claimed in OTPS (line 8) or Agency Administration (line 11).

   Note: OASAS does not allow service providers to budget for or claim equipment depreciation expense for Aid to Localities (State Aid) reimbursement. All equipment must be expensed in the year of purchase.

   OMH: OMH would prefer service providers to substitute actual equipment costs instead of depreciation on this schedule. This cost should be claimed in the same fashion as budgeted.

10. **Property-Provider Paid -** Report property related expenditures by program type. Include property lease costs and depreciation, real estate taxes, property and casualty insurance, etc. **Do not include agency administration property costs on this line.**

    OMH: Community residence providers refer to the Community Residence Guidelines.

    Note: OASAS does not allow service providers to budget for or claim property related depreciation for Aid to Localities (State Aid) reimbursement.

11. **Agency Administration -** Enter the allocated agency administration.

12. **Adjustments/Non-Allowable Costs -** Enter adjustments to expenses and/or non allowable costs. Refer to Appendix X.

13. **Total Adjusted Expenses -** Sum of lines 5 through 11 minus line 12.

<u>Revenues:</u>

Note: Adjust according to the service provider's accounting method.

14. **Participant Fees (less SSI and SSA) -** Report monies from the participant which are in excess of SSI and SSA. This also includes private pay revenue.

15. **SSI and SSA -** Report the amount of Supplemental Security Income and the Social Security Income from participants.

16. **Home Relief/Public Assistance -** Report amounts from Home Relief such as Congregate Care.

17. **Medicaid -** Report Medicaid revenue.

    Medicaid Managed Care: Revenues received from a Medicaid Managed Care organization should not be reported here. It should be reported on line 19, Other Third Parties. (For OMH service providers, the COPS portion of the rate may still need to be reported here.)

    Disproportionate Share (DSH): OASAS and OMH service providers receiving Disproportionate Share (DSH) revenue should report DSH revenues on line 29, Other Revenue.

OASAS and OMRDD: Report Base Medicaid.

OMH: If using approved CFR software, OMH service providers should note that additional drop-down lines have been provided for Base Medicaid, COPS, CSP and Non-COPS funding. **Note**: This detail must be manually entered in the drop down box to replace the single figure brought forward from the core schedules.

Include the entire amount of Comprehensive Outpatient Providers (COPS) payment. Include amounts in excess of the 110% limit.

Medicaid Community Support Program (CSP): Refer to Appendix DD.

18. **Medicare -** Report Medicare revenue.

19. **Other Third Parties -** Report revenue from private health insurance coverage, which includes, but is not limited to, managed care organizations, Blue Cross, HMOs and other health insurance carriers. Approved CFR software includes the following predefined entries:

    OASAS: Medicaid Managed Care
    Other Third Parties

20. **OMRDD Residential Room and Board/NYS OPTS -** Report the revenue received from Room and Board or NYS OPTS contracts. Do not include SSI and SSA.

21. **Transportation, Medicaid -** Report Medicaid transportation revenue.

22. **Transportation, Other -** Report transportation revenue not included on line 21.

23. **Sales: Contract Total -** Report industrial contract sales revenue.

    OASAS: Report EAP revenue.

24. **Federal Grants (Report detail) -** Report all federal grant revenue in support of the service provider's programs. Do not include Federal grant revenue received from OASAS, OMH and/or OMRDD as Aid to Localities funding.

25. **State Grants (Report detail) -** Report all state grant revenue in support of the service provider's programs.

    Note: This does not include monies received from OASAS, OMH, OMRDD and/or SED. This does not include Aid to Localities funding.

26. **LTSE Income Total (OMH and OMRDD Only) -** Report all revenue from Long Term Sheltered Employment.

27. **Food Stamps (OASAS Only) -** Report all revenue from food stamps.

28. Net Deficit Funding (State and LGU Funding Only) - Report Aid to Localities revenue. This funding occurs in different ways as described below. The amount reported on this line may be determined by one or more of the methods below:

1. Money is received by the county from the state and passed on to the service provider.

2. Money is received from the county.

3. Money is received directly from the state through a direct contract.

Note: The service provider share (voluntary contributions) of net deficit funding is not reported on this line.

29. Other Revenue - Report all other revenue not reported above. If using approved CFR software, service providers should note that a drop down screen has been provided for reporting purposes.

OMH Only: Detail will be provided for:

- Federal Salary Sharing. (Refer to Appendix V for Federal Sharing procedures.)
- COPS reserve from the prior year.
- Non-COPS prior years.
- CSP Reserve prior years.
- ICM Prior year
- SCM Prior year
- BCM Prior year
- ACT Prior year
- Accrued DSH Revenue
- Non-Medicaid CR's prior years.
- Other

OMRDD Only: Report Revenue under "Other".

OASAS Only: Detail will be provided for:

- Accrued DSH Revenue
- Closely Allied Entity Revenue
- Voluntary Contributions (Article 26 Only)
- TANF
- Prior Year Revenue

30. Total Gross Revenue - Sum of lines 14 through 29.

<u>GAAP Adjustments to Revenue</u>:

31. Participant Allowance - Report the total amount of the participant's personal allowance, income disregards, and work related exemptions.

32. Uncollectible Accounts Receivable - Report the change in the allowance for uncollectible accounts receivable.

33. **Other (Report detail for individual items greater than $1,000) -** Report other sources of revenue deducted from gross revenue. Provide detail for any item in excess of $1,000 for any given program type. If using approved CFR software, service providers should note that a drop-down screen has been provided for reporting purposes.

34. **Total GAAP Adjustments -** Sum of lines 31 through 33.

35. **Net GAAP Revenues -** Line 30 minus line 34.

Non-GAAP Adjustments to Revenue:

36. **Exempt Contract Income -** Report exempt contract income. Contract sales minus participant wages minus raw materials equals contract exempt income. Calculations must be maintained by the service provider.

37. **Exempt LTSE Income -** Report exempt LTSE income (40% of the total LTSE income).

38. **Net Deficit Funding -** Report the amount entered on line 28.

39. **Other Non-GAAP Adjustments** (Report detail for any individual item in excess of $1,000) - Report other non-GAAP adjustments to revenue. If using approved CFR software, service providers should note that a drop down screen has been provided for reporting purposes.

    OASAS and OMRDD Only: Non-Applied Revenue.

    OMH Only: Detail will be provided for:
    - OMH Share Medicaid CR Exempt Income
    - Provider Share Medicaid CR Exempt Income and Non-Medicaid CR
    - COPS Reserve
    - CSP Reserve
    - ICM Current Year Exempt Income
    - SCM Current Year Exempt Income
    - BCM Current Year Exempt Income
    - ACT Current Year Exempt Income
    - Current Year Exempt Income
    - Non-COPS Reserve
    - Other

40. **Total Non-GAAP Adjustments -** Sum of lines 36 through 39.

41. **Subtotal Adjustments to Revenue -** Sum lines 34 and 40.

42. **Total Net Revenues -** Line 30 minus 41.

43. **Net Operating Cost -** Line 13 minus 42.

Deficit Funding

Deficit funding consists of those funding sources (i.e., State, Local Government, Voluntary Contributions, Non-Funded) used to offset the net operating costs. Since the overall claim of an agency must balance, the net operating costs (line 43) must equal the total net deficit funding (line 49). **Software users should note that the splits between these funding sources is not done by the software.**

44. State Share - Indicate the amount of State funds to be applied against net operating costs (line 43). These State funds will partially or fully finance the net operating costs of the service provider. This includes any Federal funds received from the funding DMH State Agency.

Note: Entries on this line are calculated by applying the percentages for each applicable funding source (refer to Appendix N – DMH Funding Source Codes) and then totaling all the results. Providers operating in Unified Services counties should use the Unified Services rate, or the percentage indicated, whichever is higher. Please see the Unified Services Counties Rates listed below.

45. Local Government Share - Indicate the amount of Local Government (public) funds available through either a tax levy or other means, used to finance the required match of State funds. State and voluntary contributions must be excluded.

46. Service Provider Share (Voluntary Contributions) - Indicate the amount of Voluntary contributions, if any, used to finance the required match of State funds as expressed in the contract between the local government and the service provider for local assistance, regular programs.

47. Total Approved Deficit Funding - Sum of lines 44 through 46.

48. Non-Funded - Indicate the amount of all other funding used to support the net operating costs which does not fall into lines 44 through 47 above.

49. Total Net Deficit - Sum of lines 47 and 48. Line 49 must equal line 43.

Percentage of Net Costs for Unified Services Counties Only:

Service providers operating in Unified Services Counties should use the Unified Services rate indicated below or the applicable funding source code percentage, whichever is higher.

Unified Services Rates

County	Disability	Percentage
Rensselaer County	All	86.85%
Rockland County	All	69.50%
Warren County	All	87.10%
Washington County	All	96.99%
Westchester County	All	69.32%

Note: In some cases, the surplus generated by a program(s) may be used to offset a deficit(s) generated by another program(s) funded by the same DMH agency. Service providers should refer to the definition for In-contract/Out-of-contract in the glossary and Appendix Z for a policy statement and procedure.

The following Equipment Adjustment Table and Property Adjustment Table are to be used by service providers claiming on other than accrual accounting.

EQUIPMENT ADJUSTMENT TABLE

Items Included in Equipment Category on CFR-1 and CFR-3	Amount(s) Subtracted	Amount(s) Added	Amount(s) Unchanged
Vehicle Depreciation	X		
Vehicle Expensed		X	
Vehicle Lease/Rental			X
Vehicle Interest			X*
Equipment Depreciation	X		
Equipment Expensed		X	
Equipment Lease/Rental			X
Interest on Capital Indebtedness			X*
*** Indicates items not allowed by OMH**			

PROPERTY ADJUSTMENT TABLE

Items Included in Property Category on CFR-1 and CFR-3	Amount(s) Subtracted	Amount(s) Added	Amount(s) Unchanged
Insurance - Property and Casualty			X
Lease/Rental of Real Property			X
Building Depreciation			X*
Building Improvements Depreciation			X*
Land Improvements Depreciation			X
Leasehold and Leasehold Improvements Amortized	X		
Leasehold and Leasehold Improvements Expensed		X	
Mortgage Expense Amortized	X		
Mortgage Expense Expensed		X**	
Start-Up Expense Amortized	X		
Start-Up Expense Expensed		X	
Real Estate Taxes			X***
Mortgage Interest			X

*** Depreciation is allowed only for expenses incurred by the service provider not those funded by State or Federal monies**

**** Not allowable under OMRDD operating Expenses.**

*****Paid only as part of a lease or purchase agreement.**

Note: Guidelines applicable to OMH service providers who operate Community Residence Programs and have exempt income can be found in Appendix Q.

Service providers are not required to complete this schedule for their OMH and SED funded programs.

This schedule is used to provide an itemized listing of equipment assets purchased during the reporting period which are included in the amount claimed on line 9 of Schedule DMH-2. A separate schedule must be prepared for each State Agency from which the service provider receives Aid to Localities funding. Each schedule must be county and State Agency specific.

The following guidelines should be followed in completing this schedule:

- The actual costs of the equipment asset purchases should be indicated on this schedule not the depreciation value.
- This schedule must be completed by all service providers claiming expenses on line 9 of the DMH-2 submitted as their final claim.
- The equipment items reported on this schedule should correspond only to those expenses claimed on line 9 of the DMH-2 submitted. Do **not** include any expensed equipment with a value of less than $1,000 or a useful life of less than two years if it was budgeted and claimed as part of OTPS.
- All items of equipment costing over $2,500 each must be listed individually. (Except as indicated in the next item below.)
- All multiple or bulk purchases of like items whose total aggregate cost is equal to or greater than $2,500 must be detailed as indicated in the examples below.

  Example: 12 desks @ $250 each, or, 3 vans @ $15,000 each.

- Systems purchases such as telephone systems and office automation systems should be treated as a bulk purchase.
- All miscellaneous individual items of equipment costing less than $2,500 each and not purchased in bulk can be aggregated into one total amount on line 23.
- The array of column numbers indicated on the DMH-2A must be consistent with those on the DMH-2 and DMH-3 submitted.

State Agency - Indicate the agency(ies) that fund the program.

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code - Indicate the five-digit code assigned to the organization that operated the program(s).

Column Number - Label programs in consistent column order within State Agency on all applicable schedules. Service providers using approved CFR software should note that this information is automatically generated by the software system.

1. **Program Type -** Report the type of program operated using the program names in Appendices E and G.

2. **Program Code -** Report the program code using the codes listed in Appendices E and G.

OMRDD: Each OMRDD Family Support, Day Training and Supported work site is a program. **All Aid to Localities (direct contracts and/or Local Assistance contracts) must be reported in the same manner as they were budgeted, in separate columns.**

OASAS: All Aid to Localities (direct contracts and/or Local Assistance contracts) must be reported in the same manner as they were budgeted, in separate columns.

Program Code Index - Report the program code index as entered on DMH-2.

3-22. **Equipment Greater Than or Equal To $2,500 -** Describe each individual item of equipment or bulk purchase greater than or equal to $2,500 as noted in the guidelines on page 23.1. In each program column, report the dollar value of the equipment applicable to that program.

23. **Equipment Less Than $2,500 -** Report the total dollar value of all items of equipment costing less than $2,500 which are applicable to that program. This should be reported as described in the guidelines on page 23.1.

24. **Total Equipment -** Enter the sum of lines 3 through 23.

Note: **If Schedule DMH-2 is used to claim State Aid to include expensed equipment costing $1,000 or more and having a useful life of 2 years or more, then the amount entered on line 24 of Schedule DMH-2A must equal the amount entered on line 9 of Schedule DMH-2. However, if line 9 of Schedule DMH-2 also includes expenses relating to leased equipment, line 24 of Schedule DMH-2A will not equal line 9 of Schedule DMH-2.**

Service providers that are funded by SED only are not required to complete this schedule.

This schedule is used to list, by funding code and funding source, claimed expenses, revenues and deficit funding amounts by program type and contract number. A separate DMH-3 must be prepared for each State Agency and Local Governmental Unit (LGU) from which the service provider receives Aid to Localities funding either through direct contract or indirectly through the LGU. Schedule DMH-3 is used to present the data entered on Schedule DMH-2 by funding source, contract and program type. Therefore, the array of programs indicated on the DMH-3 must be consistent with those on the DMH-2 submitted. For Aid to Localities funding, program data is aggregated into total adjusted expenses, less applied revenue and net operating costs by funding source. In addition, number of persons served, number of units of service, as well as gross and net costs per unit of service are to be provided. OMH service providers must report all program types on this schedule, both in-contract and out-of-contract. Refer to Appendix Z.

State Agency - Indicate the agency(ies) that fund(s) the program.

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code - Indicate the five-digit code assigned to the organization that operated the program(s).

County Name and Code - Indicate the county name and refer to Appendix C for county code.

Prepared by - Provide the name of the person responsible for preparing the document. **Note**: Please check the box if the preparer changed from the previous submission.

Telephone - Enter the preparer's telephone number.

Indicate Estimated or Final Claim - Please check the type of claim being submitted.

Column Number - Label programs in consistent column order within State Agency on all applicable schedules. Service providers using approved CFR software should note that this information is automatically generated by the software system.

1. **Accounting Method -** For each program, indicate the accounting method used for claiming purposes, i.e., accrual, modified accrual or cash method of accounting. Refer to Section 7.0 for definitions.

2. **Program Type -** Report the type of program operated using the program names in Appendices E through G.

3. **Program Code -** Report the program code using the codes listed in Appendices E through G.

   Program Code Index - Report the program code index as entered on DMH-2.

4. **Total Persons Served/Month -** Enter the actual average number of persons served on a monthly basis.

5. **Total Units of Service -** Report the actual units of service provided by program for this reporting period in each column. Claiming of units of service may not be applicable to some programs (such as OMH PDGs and startups). Refer to Appendices E through G to determine applicability.

   Note: For each program, total units of service must match the total units of service reported on Schedule DMH-1 (lines 3, 4, or 5).

6. **Gross Cost/Unit of Service -** For each program, divide the amount reported on Schedule DMH-2, line 13, by the total units of service, if applicable.

7. **Net Cost/Unit of Service -** For each program, divide the amount reported on Schedule DMH-2, line 43, by the total units of service, if applicable.

8. **Please check if Participant Methodology is Used (OMRDD Only): -** Indicate if the revenue reported in the funding sources is on a Non-participant Specific basis or a Participant Specific basis. Use the following guidelines:

   - **Non-participant Specific Revenue**: Allocates revenues to State Agencies based on the percentage of units of service provided to each State Agency. The revenues reported on Schedule DMH-2 must be designated as appropriate for each program. In order to allocate revenues for the same program by State Agency, the percentage of the Total Units of Service indicated at the top of Schedule DMH-3 must be used. For example, if 35% of the total units of service is for an OMRDD Workshop, then 35% of the gross expenditures, revenue and net operating cost are allocated to the OMRDD. This methodology also applies when allocating among funding sources within the same program for one State Agency. The only exception to this methodology would be a funding source within that program which requires a separate site and separate records.

   - **Participant Specific Revenu**e: Allocates revenues on a program participant specific basis by funding source. Service providers using this methodology must maintain records supporting the allocations to funding sources. The revenues reported on Schedule DMH-2 must be allocated for each program by funding source. Participant specific revenue includes all of the revenue categories that are specific to program participants. Allocating these revenues involves an accurate recording of revenues received. Also, this process automatically classifies revenues by State Agency. Gross expenditures must be allocated using units of service for each funding source. The participant specific revenue is then applied to each funding source as recorded in the service provider's ledger.

     Note: An exception to the program participant specific revenue allocation methodology is as follows. Some of the lines may be allocated on the basis of units of service. For example, a service provider may elect to identify sales revenue (line 23 of Schedule DMH-2) on a participant specific basis by State Agency, but other revenue sources would be allocated according to units of service. It is important to note that a service provider allocating all of the revenue lines on the basis of units of service is in fact allocating revenues on a non-participant basis.

<u>Funding Source Code (Blocks A - C):</u> Within each funding source code block, the Funding Source Code/Index (lines 9, 16 and 23), number of persons served/month (lines 10, 17, and 24), number units of service (lines 11, 18, and 25), total adjusted expenses (lines 12, 19, and 26), less applied net revenue (lines 13, 20, and 27), net operating costs (lines 14, 21, and 28), and contract number (lines 15, 22, and 29) must be completed as indicated below:

Funding Source Code/Index (Index used for OMH and OASAS Only) (lines 9, 16 and 23) - For each program reported, enter the code number listed in Appendix N of this manual. This should be completed for each funding source associated with each program type. **Funding source codes must be consistent across the page for each funding block. Funding source codes are displayed in ascending numerical order.**

- **Local Assistance Funding Source Block**

  The first funding source block (Block A) is for Local Assistance Regular (funding code "001").

- **Non-Funded Block**

The difference between program total adjusted expenses, applied revenue and net operating costs and the adjusted expenses, applied revenue and net operating costs eligible for Aid to Localities reimbursement (including direct contracts) is the non-funded amount. Number of Persons Served and Units of service need not be entered for this Non-funded block.

OMH Only: **OMH funded service providers must use funding source codes as listed in Appendix N of this manual. Where applicable, enter the appropriate alphabetic funding source code index in the index box to the right of the funding source code box on lines 9, 16 and 23.**

The funding source code(s) used should be consistent with the service provider's most recently approved budget as indicated on the county LGU Funding Authorization (Approval Letter) or Appendix B of OMH direct contracts.

OASAS Only: **OASAS funded service providers should indicate each program's source of funds in the index box to the right of the funding source code box on lines 9, 16 and/or 23 using the appropriate alphabetic funding source code (F, R, O, S, T, C, L or P).**

The funding source code(s) used should be consistent with the service provider's most recently approved budget as indicated on the county LGU Funding Authorization (Approval Letter) or Appendix B of OASAS direct contracts.

Number Persons Served/Month (lines 10, 17 and 24) - For each program reported, enter the average number of persons served on a monthly basis.

Number Units of Service (lines 11, 18 and 25) - For each program reported, enter the total units of service associated with each funding source within a program during the claiming period. The sum of the units of service reported on lines 11, 18 and 25 must match the total units of service reported on line 5. Units of service may not be applicable to some programs (such as OMH PDGs and startups). Refer to Appendices E through G to determine applicability.

Total Adjusted Expenses (lines 12, 19 and 26) - For each program reported, enter the allocated portion of the amount reported on DMH-2, line 13.

Less Applied Net Revenue (lines 13, 20 and 27) - For each program reported, enter the allocated portion of the amount reported on DMH-2, line 42.

Net Operating Costs (lines 14, 21 and 28) - For each program reported, enter the allocated portion of the amount reported on DMH-2, line 43.

State Contract Number/LGU Contract Number (lines 15, 22 and 29) - For direct contracts, enter the State contract number. For local contracts, enter the local Contract Number, if applicable. A contract number must be entered. Except for funding source code 090, the contract number entered on DMH-3 must match the contract number entered on DMH-2.

- For OMRDD services providers that may have multiple contract numbers for a single program column on DMH-3, at least one of the contract numbers entered on DMH-3 must match the contract number entered for that program column on DMH-2.
- For OMH service providers, each column (Unique program code + program code index) on DMH-3 should consist of a single State contract or an appropriate combination of local/county contracts. Direct and local contracts cannot be combined in a single column on this schedule.

D. <u>Totals from A - C Above:</u>

30. Total Adjusted Expenses - Enter the sum of the amounts listed above for total adjusted expenses. This should match line 13 of Schedule DMH-2. If a number of continuation DMH-3s are prepared, their grand total should equal DMH-2, line 13. This grand total should appear on the last continuation page of the series. Block D should not be completed on the previous pages.

31. Less Net Revenue - Enter the sum of the amounts listed above for applied net revenue. This should match line 42 of Schedule DMH-2. If a number of continuation DMH-3s are prepared, their grand total will equal DMH-2, line 42. This grand total should appear on the last continuation page of the series. Block D should not be completed on the previous pages.

32. Net Operating Costs - Enter the sum of the amounts listed above for net operating costs. This should match line 43 of Schedule DMH-2. If a number of continuation DMH-3s are prepared, their grand total should match equal DMH-2, line 43. This grand total should appear on the last continuation page of the series. Block D should not be completed on the previous pages.

<u>Total Column</u> - Enter the sum of amounts listed in all columns going across the page for **each** funding source code. This grand total should appear on the last continuation page of the series.

All OMH service providers must complete this schedule. This schedule must include all units of service and, depending on program type, either the weighted visits or service hours rendered by program/site. Refer to Appendix F for OMH program type, units of service definitions and OMH program code numbers. For shared programs, enter only the OMH units of service.

Weighted Visits/Service Hours - The weighted units of service methodology is based on Medicaid reimbursement rate levels as set forth by the federal government and by the reimbursement levels established by Part 579 and 588 of Title 14 of the Codes, Rules and Regulations of New York State (14NYCRR) for Medical Assistance payment for outpatient programs for mental illness (Clinic Treatment – 2100, Non-Inpatient Crisis – 0700 and Emergency Units Treatment – 0130). Service providers must use the values which have been determined for each type of visit. Weighted visits are not applicable for Continuing Day Treatment, Partial Hospitalization and Intensive Psychiatric Rehabilitation programs. For these programs, indicate the number of actual hours rendered for each program/site by category of visit.

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code - Indicate the five-digit code assigned to the organization that operated the program(s).

Column Number - Report all OMH program/sites in consistent column order as shown on Schedule CFR-1. If there is no units of service information required for a program/site, identify the program/site, but leave the column blank.

Program Code - Report the program code using the codes listed in Appendix F.

Program Type - Report the type of program operated using the program names listed in Appendix F.

Program/Site Identification Number - Indicate the program/site identification number. Use the operating certificate number for certified programs and the facility-unit code for non-certified programs.

1310 - Continuing Day Treatment (Lines 1 to 4) - Detail the number of visits and service hours of each type by program/site.

1. **Regular Visits**: Regular visits shall be at least one hour and up to five hours.
2. **Collateral Visits**: These visits shall be at least 30 minutes and up to 120 minutes. Collaterals are members of the patient's family or household, who regularly interact with the patient and are directly affected by, or have the capacity of affecting the patient's condition.
3. **Group Collateral Visits**: These visits shall be at least one hour and up to two hours.
4. **Crisis Visits**: Crisis visits shall be at least one hour and up to five hours.

2200 - Partial Hospitalization (Lines 1 to 4) - Detail the number of visits and service hours of each type by program/site.

1. **Regular Visits**: Regular visits shall be at least four hours and up to seven hours.
2. **Collateral Visits**: These visits shall be at least 30 minutes and up to 120 minutes. Collaterals are members of the patient's family or household, who regularly interact with the patient and are directly affected by, or have the capacity of affecting the patient's condition.
3. **Group Collateral Visits**: These visits shall be at least one hour and up to two hours.
4. **Crisis Visits**: Crisis visits shall be at least one hour and up to seven hours.

2320 - Intensive Psychiatric Rehabilitation (Line 5) - Detail the number of visits and service hours by program/site.

5. **Regular Visits**: These visits shall be at least one hour and up to five hours.

2100 - Clinic Treatment (Lines 6 to 11)
0700 - Non-Inpatient Crisis Services (Lines 6 to 8)
0130 - Emergency Unit Clinic Treatment (Lines 6 and 7)

Detail the number of visits and weighted visits of each type by program/site. Weighted visits are calculated by multiplying the total visits by the weighting factor.

Note: Billable case management visits rendered within a clinic treatment setting should be included in the applicable clinic category based upon duration.

6. **Brief Visits**: Brief visits are at least 15 minutes, but less than 30 minutes.
7. **Regular Visits**: Regular visits are at least 30 minutes in length.
8. **Group Visits**: Group visits shall be at least 60 minutes in length. A group visit shall be provided to a group of 2 to 12 patients. (Not applicable to Emergency Unit Clinic Treatment).
9. **Collateral Visits**: These visits shall be at least 30 minutes. (Not applicable to Non-Inpatient Crisis Services or Emergency Unit Clinic Treatment).
10. **Group Collateral Visits**: Group collateral visits shall be at least 1 hour and up to two hours. This should include collaterals of more than one client. (Not applicable to Non-Inpatient Crisis Services or Emergency Unit Clinic Treatment).
11. **Crisis Visits**: Crisis visits shall be at least 30 minutes in length. (Not applicable to Non-Inpatient Crisis Services or Emergency Unit Clinic Treatment).

0200 - Day Treatment (Lines 12 to 15)
0340 - Sheltered Workshop (Lines 12 to 15)
0320 - On-Site Rehabilitation (Lines 12 to 15)

Detail the number of visits and weighted visits of each type by program/site. Weighted visits are calculated by multiplying the total visits by the weighting factor. For shared programs, enter only OMH units of service.

Note: Billable Case Management visits rendered within a Day Treatment setting should be included in the Day Treatment category based upon duration.

12. **Brief Day**: These visits are at least one hour and less than three hours. These visits must be clinically justified, documented in the treatment plan and utilized primarily to enable the client to participate in the program for longer periods.
13. **Half Day**: These visits shall be at least three hours and less than five hours.
14. **Full Day**: These visits shall be at least five hours.
15. **Collateral**: These visits are at least 30 minutes in length.

All Other (Line 16): This line should include ALL visits related to OMH programs that are not listed separately on lines 1 through 15 and 17. See Appendix F for information on how units of service are calculated for each program.

Residential (Patient Days) (Line 17): This line should reflect all patient days for all OMH residential programs.

Total (Line 18): Enter the total number of visits and either the weighted visits or total hours for each program/site.

This schedule captures all Medicaid Units of Service. Any service provider that bills Medicaid for OMH services must complete this schedule. Refer to Appendix F for OMH program type, units of service definitions and OMH program code numbers. This schedule should contain only Medicaid billable units or hours of service for each program/site. The units of service reported here are a sub-group of the units of service reported on the OMH-1. Units of service for a program/site on Schedule OMH-2 should not exceed what is reported on the comparable line of Schedule OMH-1. For shared programs, enter only OMH units of service.

Note: Services provided under Medicaid Managed Care programs are only listed on this schedule if a portion of the service is billed to Medicaid. This would include the COPS portion of the rate. If any portion of the visit is billed to Medicaid, the visit should be fully counted as a Medicaid visit. The same rules apply for Medicaid/Medicare crossovers if any portion of the visit is billed to Medicaid. If the entire service is billed to the insurance carrier or HMO, it should not be counted as a Medicaid visit.

Weighted Visits/Service Hours - The weighted units of service methodology is based on Medicaid reimbursement rate levels as set forth by the federal government and by the reimbursement levels established in Part 579 and 588 of Title 14 of the Codes, Rules and Regulations of New York State (14NYCRR) for Medical Assistance payments for outpatient programs for mental illness (Clinic Treatment – 2100, Non-Inpatient – 0700 and Emergency Units Treatment – 0130). Service providers must use the values which have been determined for each type of visit. Weighted visits are not applicable for Continuing Day Treatment, Partial Hospitalization and Intensive Psychiatric Rehabilitation programs. For these programs, indicate the number of actual hours rendered for each program/site by category of visit.

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code - Indicate the five-digit code assigned to the organization that operated the program(s).

Column Number - Report all OMH program/sites in consistent column order as shown on Schedule CFR-1. If there is no units of service information for a program/site, identify the program/site, but leave the column blank.

Program Code - Report the program code using the codes listed in Appendix F.

Program Type - Report the type of program operated using the program names listed in Appendix F.

Program/Site Identification Number - Indicate the program/site identification number. Use the operating certificate number for certified programs and the facility-unit code for non-certified programs.

1310 - Continuing Day Treatment (Lines 1 to 4)

1. **Regular Visits**: Regular visits shall be at least one hour and up to five hours.
2. **Collateral Visits**: These visits shall be at least 30 minutes and up to 120 minutes. Collaterals are members of the patient's family or household, who regularly interact with the patient and are directly affected by, or have the capacity of affecting the patient's condition.
3. **Group Collateral Visits**: These visits shall be at least one hour and up to two hours.
4. **Crisis Visits**: Crisis visits shall be at least one hour and up to five hours.

2200 - Partial Hospitalization (Lines 1 to 4)

1. **Regular Visits**: Regular visits shall be at least four hours and up to seven hours.

2. **Collateral Visits**: These visits shall be at least 30 minutes and up to 120 minutes. Collaterals are members of the patient's family or household, who regularly interact with the patient and are directly affected by, or have the capacity of affecting the patient's condition.
3. **Group Collateral Visits**: These visits shall be at least one hour and up to two hours.
4. **Crisis Visits**: Crisis visits shall be at least one hour and up to seven hours.

2320 - Intensive Psychiatric Rehabilitation (Line 5) - Detail the number of visits and service hours by program/site.

5. **Regular Visits**: These visits shall be at least one hour and up to five hours.

2100 - Clinic Treatment (Lines 6 to 11) - Detail the number of visits and weighted visits of each type by program/site. Weighted visits are calculated by multiplying the total visits by the weighting factor.

Note: Billable case management visits rendered within a clinic treatment setting should be included in the applicable clinic category based upon duration.

6. **Brief Visits**: Brief visits are at least 15 minutes, but less than 30 minutes.
7. **Regular Visits**: Regular visits are at least 30 minutes in length.
8. **Group Visits**: Group visits shall be at least 60 minutes in length. A group visit shall be provided to a group of 2 to 12 patients.
9. **Collateral Visits**: Collateral visits shall be at least 30 minutes in length.
10. **Group Collateral Visits**: Group collateral visits shall be at least 60 minutes in length. This should include collaterals of more than one client.
11. **Crisis Visits**: Crisis visits shall be at least 30 minutes in length.

0200 - Day Treatment (Lines 12 to 15) - Detail the number of visits and weighted visits of each type by program/site. Weighted visits are calculated by multiplying the total visits by the weighting factor.

Note: Billable Case Management visits rendered within a Day Treatment setting should be included in the Day Treatment category based upon duration.

12. **Brief Day**: These visits are at least one hour and less than three hours. These visits must be clinically justified, documented in the treatment plan and utilized primarily to enable the client to participate in the program for longer periods.
13. **Half Day**: These visits shall be at least three hours and less than five hours.
14. **Full Day**: These visits shall be at least five hours.
15. **Collateral**: These visits are at least 30 minutes in length.

All Other (Line 16): This line should include ALL Medicaid billable visits related to OMH programs that are not listed separately on lines 1 through 15 and 17. See Appendix F for information on how units of service are calculated for each program.

Residential (Patient Days) (Line 17): This line should reflect all Medicaid billable patient days for all OMH residential programs as defined in Appendix F.

Total (Line 18): Enter the total number of visits and either the weighted visits or total hours for each program/site.

All OMH service providers must complete this schedule. This schedule captures the number of persons served by program/site. For programs that do not have an ongoing caseload, report the number of individuals the program/site serves on lines 2 (New persons added to rolls) and 3 (Persons removed from rolls) of this schedule. In these instances, the beginning and end-of-year totals would be zero.

Agency Name - Enter the name of the organization (service provider) that operated the program(s).

Agency Code - Enter the five-digit code assigned to the organization that operated the program(s).

Column Number - Report all OMH program/sites in consistent column order as shown on Schedule CFR-1. If there is no information required for a program/site, identify the program/site, but leave the column blank.

Program Code - Report the program code using the codes listed in Appendix F.

Program Type - Report the type of program operated using the program names listed in Appendix F.

Program/Site Code Numbers - Indicate the program/site identification number. Use the operating certificate number for certified programs and the facility-unit code for non-certified programs.

Persons Served During the Year:

1. **Persons on Rolls, Beginning of Year -** Indicate the number of persons on the active caseload as of January 1st for non-New York City agencies and July 1st for New York City agencies. This figure should match the number reported as "Persons on Rolls, End of Year" from the previous CFR reporting period.

2. **New Persons Added to Rolls** – For programs with ongoing caseloads, indicate the number of new persons admitted to the program/site during the year. For programs without ongoing caseloads, indicate the number of persons served.

3. **Persons Removed from Rolls** – For programs with ongoing caseloads, indicate the number of persons terminated from active program enrollment during the reporting period at the program/site. (This should include all persons not seen or contacted within ninety (90) days.) For programs without ongoing caseloads, indicate the number of persons served.

4. **Persons on Rolls, End of Year -** Determine active caseload as of December 31st for any non-New York City agencies and June 30th for New York City agencies. The number of persons at the end of the cost report period is calculated by adding line 1 and 2, then subtracting line 3 for each program/site.

Note: Please enter the number of people, not the number of admissions. A person can be admitted more than once during the CFR reporting period.

This schedule is used to report services and supplies provided within ICF/DD programs (Program Codes 0090 and 1090) operated by OMRDD funded service providers. Complete a separate schedule for each site.

Agency Name - Indicate the name of the organization (service provider) operating the site.

Agency Code - Indicate the five-digit code assigned to the organization operating the site.

Site Address - Indicate the full address (street, city, state and zip code) of the site.

Operating Certificate Number - Indicate the site operating certificate number.

Service Type

For each service type or supply, place an "x" in either Column 1, 2 or 3. If Column 2 or 3 is checked, show the associated dollar amount in Column 4.

Column 1 – "Exclusively Purchased w/Medicaid Card": Place an "x" in Column 1 to report a service type or supply purchased exclusively with resident Medicaid cards. If this column is blacked out, the service type or supply cannot be purchased with resident Medicaid cards.

Column 2 – "Exclusively Purchased by ICF" – Place an "x" in Column 2 to report a service type or supply that is always purchased by the ICF and funded via the ICF rate reimbursement. If Column 2 is selected, report the total amount the ICF expended for the service type or supply in Column 4. If Column 2 is blacked out, ICF rate reimbursement cannot be used to purchase the particular service type or supply.

Column 3 – "ICF Purchases Made Only Where MA (Medicaid) Card Did Not Cover Items" – Place an "x" in Column 3 to report a service type or supply generally purchased with resident Medicaid cards but for which, due to Medicaid coverage limits, the ICF incurred some cost. If Column 3 is selected, report in Column 4 only the dollar amount of ICF purchases funded via ICF rate reimbursement.

Column 4 – "ICF Purchase Amount Associated with Column 2 or 3" - Use Column 4 to report dollar amounts for Column 2 or Column 3. If Column 3 was selected, report only the dollar amount of ICF purchases funded via ICF rate reimbursement, in Column 4.

Notes:

1. For therapy services, please use the following definitions in completing the chart:
   - Consultation – Practitioner provides training, oversight and direction to direct care staff.
   - Direct Service – Practitioner directly treats the consumer.
2. If either Column 2 or Column 3 is checked for line 3 – Medical Supplies, please complete Schedule OMRDD-2 for each site as well.
3. Lines 35 through 38 should only be completed if this site is funded for Day Services within the ICF/DD Rate. If Line 35 (Day Programming) is completed, please attach a list of consumers whose day service costs are included in the ICF/DD rate. Also include Medicaid Identification numbers for each consumer. This attachment should only be sent to OMRDD.

This schedule is used to report medical supplies that are included on the CFR. Complete this schedule only if "YES" was checked on line 3 (Medical Supplies) in either column 2 or 3 of Schedule OMRDD-1. A separate schedule must be completed for each certified site.

Agency Name - Indicate the name of the organization (service provider) that operated the program.

Agency Code - Indicate the five-digit code assigned to the organization that operated the program.

Operating Certificate Number - Indicate the operating certificate number. For the aggregated supportive CRs, use the first four digits of the agency code and the last three digits of the program type code.

Medicaid Provider Agreement Number - Indicate the Medicaid provider agreement number issued by the New York State Department of Health.

Program Type and Code - Indicate the type of program and the corresponding code as listed in Appendix G.

County Code - Indicate the county code where the program/site is located using the codes listed in Appendix C.

Medical Supplies Included - Place an "X" to indicate which costs for medical supplies are reported on Schedule CFR-1.

Medical Supplies Not Included - Place an "X" to indicate which costs for medical supplies are not reported on Schedule CFR-1.

This schedule is used to report all expenses and revenues associated with the Housing and Urban Development (HUD) funding for OMRDD residential sites only. If these expenses are included in the amounts reported on the CFR-1, break out the HUD related amounts, list them on this schedule and indicate which lines on the CFR-1 include the amounts reported.

Agency Name - Indicate the name of the organization (service provider) that operated the program.

Agency Code - Indicate the five-digit code assigned to the corporate organization that operates the program.

Operating Certificate Number - Indicate the operating certificate number. For the aggregated supportive CRs, use the first four digits of the agency code and the last three digits of the program type code.

Medicaid Provider Agreement Number - Indicate the Medicaid provider agreement number issued by the New York State Department of Health.

Program Type and Code - Indicate the type of program and the corresponding code as listed in Appendix G.

County Code - Indicate the county code where the program/site is located using the codes listed in Appendix C.

A. HUD Section 8/811 Subsidy - Report the estimated project gross income based on the number of units multiplied by the unit rent per month at 100% occupancy. **Note: The amount of gross income listed on HUD form #9226-4 "Rental Housing Project Income Analysis and Appraisal".**

B. Revenue - Report the HUD Section 8/811 and "Other" revenues on Lines 1 through 5.

C. Revenue Offsets

1. **Replacement Reverse Offset** - Report the amount of the replacement reserve offset.
2. **Participation Contribution** - Report 30% of the adjusted participant income.

3-5. **Other Revenue Offsets** - Report any other revenue offsets.

D. Expenses Included on Schedule CFR-1 - Indicate the line number on Schedule CFR-1 where the HUD expense has been included.

Report the amount of the expense shown on the CFR-1. **Note: Report only the amount of the actual HUD expense.**

Total Expenses - Add the expenses listed for items D1 through D13.

This schedule is used to report detail of fringe benefit expenses and program administration expenses that have been reported on Schedule CFR-1 for ICF/DD (Program Codes 0090 and 1090), Day Program Service included in an ICF/DD (Program Codes 6090 and 6091), Community Residence (Program Codes 0053, 0054, 1053, and 1054), HCBS IRA (Program Codes 0231 and 0232), Day Treatment (Program Codes 0200 and 0202), HCBS Residential Habilitation – At Home and Family Care (Program Codes 0219 and 0220), HCBS Overnight and Hourly Respite (Program Codes 0217 and 0218), HCBS Group Day Habilitation Service (Program Code 0223), HCBS Supplemental Group Day Habilitation Service (Program Code 0224), HCBS Individual Day Habilitation Service (Program Code 0225), HCBS Supplemental Individual Day Habilitation Service (Program Code 0226), HCBS Prevocational Services (Program Code 0227), HCBS Freestanding Respite (Program Code 0233), Options for People Through Services (Program Code 0234), HCBS Other Than Freestanding Respite (Program Code 0235) and VOICF/DD, Day Services (Program Code 7090).

Agency Name - Indicate the name of the organization that operated the program.

Agency Code - Indicate the five-digit code assigned to the organization that operated the program.

Column Number - Label program/sites using the corresponding column number from CFR-1.

Program/Site Identification Number - Indicate the program/site identification number using the Operating Certificate number when appropriate.

Program Type and Code - Indicate the type of program and corresponding codes as listed in Appendix G.

Fringe Benefits

1. **Social Security** - Report the amount of social security included on CFR-1, Line 20.

2. **Worker's Compensation** - Report the amount of worker's compensation included on CFR-1, Line 20.

3. **Unemployment Insurance** - Report the amount of unemployment insurance included on CFR-1, Line 20.

4. **New York State Disability** - Report the amount of New York State disability included on CFR-1, Line 20.

5. **Sick Leave Accruals** - Report the amount of sick leave accruals included on CFR-1, Line 20.

6. **Health/Dental Insurance** - Report the amount of health/dental insurance included on CFR-1, Line 20.

7. **Life Insurance** - Report the amount of life insurance included on CFR-1, Line 20.

8. **Pension/Retirement** - Report the amount of pension/retirement included on CFR-1, Line 20.

9. **Other** - Report any "Other" amount included on CFR-1, Line 20.

10. **Total** - Add lines 1 through 9. **Note: This amount must be equal to the amount reported on CFR-1, Line 20.**

Program Administration

11. **Personal Services** - Report only the amount of personal services on CFR-1, Line 16 that is directly associated with program administration. This must equal the total amount paid to position title codes 500 through 590 on the CFR-4.

12. **Vacation Leave Accruals** - Report only the amount of vacation leave accruals on CFR-1, line 17, that is directly associated with program administration.

13. **Fringe Benefits** - Report only the amount of fringe benefit accruals on CFR-1, Line 20 that is directly associated with program administration.

14. **Repairs and Maintenance** - Report only the amount of repairs and maintenance on CFR-1, Line 22, that is directly associated with program administration.

15. **Utilities** - Report only the amount of utilities on CFR-1, Line 23, that is directly associated with program administration.

16. **Staff Travel** - Report only the amount of staff travel on CFR-1, Line 25, that is directly associated with program administration.

17. **Expensed Equipment** - Report only the amount of expensed equipment on CFR-1, Line 28, that is directly associated with program administration.

18. **Staff Development** - Report only the amount of staff development on CFR-1, Line 34, that is directly associated with program administration.

19. **Supplies and Materials – non-Household** - Report only the amount of supplies and materials – non-Household on CFR-1, Line 36, that is directly associated with program administration.

20. **Telephone** - Report only the amount of telephone on CFR-1, Line 38, that is directly associated with program administration.

21. **Insurance – General** - Report only the amount of insurance – general on CFR-1, Line 39, that is directly associated with program administration.

22. **Other OTPS** - Report only the amount of other than personal services on CFR-1, Line 40, that is directly associated with program administration. *Please note*: Approved CFR software includes the predefined entries: Contracted Program Administration Personal Services and Data Processing.

23. **Equipment** - Report only the amount of equipment on CFR-1, Line 48 that is directly associated with program administration.

24. **Property** - Report only the amount of property on CFR-1, Line 63 that is directly associated with program administration.

25. **Adjustments** - Report only the amount of adjustments on CFR-1, Line 66 that is directly associated with program administration.

26. **Totals** - Add Lines 11 through 24 minus line 25. **Note: This amount must be equal to the portion of CFR-1, Line 67 that is directly associated with program administration**.

This schedule is to be completed by all service providers requiring tuition rates from the New York State Education Department for school age (5-21 year olds) and preschool (3-4 year olds) programs. This schedule should also be completed by service providers operating infant (0-2 year olds) programs (report FTE enrollment). In addition, report FTE enrollment for students receiving 1:1 aide services in a separate column (program code 9230) on this schedule. If the student receiving 1:1 aide services receives the 1:1 aide services for less than the full day or for less than the full enrollment period, the student FTE reported in the 1:1 aide column (9230) must be prorated accordingly. The 1:1 aide FTE enrollment reported in the Special Education program should be calculated in accordance with Section 175.6 of the Commissioner's regulations.

July-June Service providers

Service providers that file a July-June CFR are to report actual program and enrollment data for the July-June fiscal year by program (one program per column).

January-December Service providers

Service providers that file a January-December CFR are to separate actual program and enrollment data for the January-December calendar year into two 6 month columns (January-June; July-December). The July-December data should further be broken down by summer (July-August) and school year (September-December). **Please refer to Section 3.0 to identify your agency's reporting period.**

General Rules for Completing Schedule SED-1:

A. The following applies for program codes 9000-9014, 9020-9021, 9030-9038, 9039, 9100-9109, 9115-9119, 9160-9163, 9164, 9165-9169, 9180-9185, 9230, 9260, 9279, 9300 and 9315:

1. "Enrollment" means the student is physically present or legally absent from the special education program in accordance with Section 175.6 of the Commissioner's Regulations.

2. A student is considered to be enrolled (and thus in attendance) for reimbursement purposes until the student is discharged in accordance with the Education Commissioner's Regulations. All schools must maintain written evidence of reasons for each student's absences, of attempts to reduce extended absences of students for reasons other than illness, and of attempts to determine the reason for all absences when the reasons for all absences cannot be obtained.

3. A student is counted as full-time (1.000 FTE) unless admitted after the start of the school year or discharged before the end of the school year or determined to be illegally absent.

4. Full-time equivalent (FTE) enrollment for students enrolled less than the maximum period of enrollment, is calculated as follows:

   - Determine the number of weeks in the full-time programs (10-month school year and 2-month summer programs are calculated separately.*) Include vacations and holidays when calculating the number of weeks in the full-time program and, when applicable, as weeks enrolled;

   - Determine the number of weeks the child is actually enrolled. Three consecutive days of enrollment within the same week shall be equivalent to one week of enrollment, provided that no more than four weeks of enrollment may be counted in any calendar month.* When

counting the total number of weeks in the summer program, you may count more than four weeks in a month.

- Determine the FTE to three decimal places (do not round) by using the proportion between the actual number of weeks a student is enrolled divided by the number of weeks in the full-time program.

5. **Preschool Partial Day Program**:
A base of five hours per day is used for all Preschool Centerbased programs. The student FTE enrollment for any Preschool Centerbased program that operates less than five hours a day must be prorated using the ratio: Program Hours Per Day/5.0 Hours Per Day. For example: 2.5 hours/5.0 hours = .500 FTE.

Example: Below are the total enrollment FTE calculations for 25 students enrolled for the full 10-month school year using various program lengths:

* The beginning and ending months are analyzed separately to determine the number of weeks. Each of the full months in between the beginning and ending months are counted as four weeks each.

Program Length	Fractional Equivalent for 1.000 FTE		FTE Base		Prorated FTE to be Reported
5 hours/day	5/5	x	25.000	=	25.000
4 hours/day	4/5	x	25.000	=	20.000
3 hours/day	3/5	x	25.000	=	15.000
2.5 hours/day	2.5/5	x	25.000	=	12.500
5.5 hours/day	5/5**	x	25.000	=	25.000

**Programs in excess of 5.0 hours/day will be considered 5.0 hours/day for student FTE calculation purposes.

B. The following applies for program codes 9135-9139 and 9200-9229: FTE enrollment should be reported in accordance with Section 175.6 (a)(1) and (2) of the Commissioner's Regulations.

C. The following are examples of FTE calculations for January to December service providers:

Total Number of Weeks in each Full-Time Program:

A. September 8, 1997 - June 19, 1998 = 38 weeks

B. July 6, 1998 - August 12, 1998 = 6 weeks in summer session

C. September 7, 1998 - June 16, 1999 = 39 weeks

Student Enrolled:

A. January 5, 1998 - June 10, 1998 (1997/98 school year) = 22 weeks in period

B. July 6, 1998 - August 5, 1998 (1998 summer session) = 5 weeks in period

C. September 21, 1998 - December 23, 1998 (1998/99 school year) = 14 weeks in period

School Age Program:

Example AA 1997/98 School Year	=	22 weeks/38 weeks	=	.578 FTE
Example BB 1998 Summer Session	=	5 weeks/6 weeks	=	.833 FTE
Example CC 1998/99 School Year	=	14 weeks/39weeks	=	.358 FTE

Preschool Program (2.5 hrs/day)

Example AA:	.578 FTE	x	2.5 hrs/day / 5.0 hrs/day	=	.289 FTE
Example BB:	.833 FTE	x	2.5 hrs/day / 5.0 hrs/day	=	.416 FTE
Example CC:	.358 FTE	x	2.5 hrs/day / 5.0 hrs/day	=	.179 FTE

Instructions for Schedule SED-1

1. **Enrollment by Funding Source (Lines 100-107)**: Enter the full-time-equivalent enrollment by funding source. These enrollment figures should correspond to the tuition revenues reported on lines 69 and/or 88-92 and/or line 94 of Schedule CFR-1.

2. **Total by Funding Source (Line 108)**: Enter the sum of lines 102-107. Do not include line 100 or line 101.

3. **Number of Days in Session (Line 109) - July-June Year:** Enter the number of days in the full-time program during the September-June school year, and the number of days in the full-time program during the preceding July and August if the program was approved to operate during that period. The September-June school year must be at least 180 days. The July-August summer program must report a minimum of 30 days.

   Number of Days in Session (Line 109) - January-December Year: Enter the number of days in the full-time program during January-June in the school year column on the first set of columns. On the second set of columns, enter the number of days in the full-time program during July and August in the summer column and the number of days in the full-time program for September-December in the school year column.

4. **Care Days (Line 110)**: Multiply the total full-time-equivalent program enrollment by funding source (from line 108) by the number of session days (from line 109) to calculate the total number of care days. Round the care days to the nearest whole number. Calculate the number of care days separately for the school year and for the summer.

The following section applies only to preschool and schoolage centerbased programs. Do not use this section for infant programs, evaluation programs or SEIT programs.

5. **Approved Classroom Ratio (Lines 201, 301, 401 and 501):** For each program, enter the approved classroom ratio from your SED program approval letter (i.e., 6 disabled students approved to be in a classroom with one special education teacher and one teacher aide would have an approved classroom ratio of 6:1:1).

Note: For Special Class in an Integrated Setting programs, <u>do not include non-disabled students in your ratio</u>. For example: For a program approved as 15:1:2 with 1 special education teacher and 1 paraprofessional for 7 disabled students and 1 paraprofessional for 8 non-disabled students, report the ratio as 7:1:1 (not 15:1:2)

Enter the ratios for both the summer and school year. Enter only ratios that are approved and currently operating. If your program has multiple approved classroom ratios, use lines 301, 401 and 501 to report these additional ratios. Do not include 1:1 teacher aides in your ratio. Do not include non-disabled students in your ratio.

2. **Number of Classrooms (Lines 202, 302, 402 and 502):** For each program, enter the weighted average number of classrooms operated for the approved classroom ratio reported on lines 201, 301, 401 and 501 for the summer and school year. If your program has multiple approved classroom ratios, report the weighted average number of classrooms for those additional ratios on lines 302, 402 and 502. Please refer to the following examples:

   1) **Full Day:** 3 full day classrooms operated for 10 months and 2 full day classrooms operated for 4 months during the school year at a ratio of 6:1:1, the weighted average number of classrooms for that ratio would be: ((3 x 10) + (2 x 4)))/10 = 3.8.

   2) **Half-day:** Half-day programs that operate in a classroom used only in the A.M. or P.M. should count this as one classroom. Half-day programs that operate in a classroom used both in the A.M. and P.M. should count this as two classrooms. In instances where the A.M. session classroom is used by one program and the P.M. session classroom is used by a different program, each program counts the classroom as 1.0 in the appropriate program code. Examples:

      a) 2 half-day (9115) classrooms operated in the A.M. for 10 months and 1 half day (9115) classrooms operated in the A.M. for 7 months during the school year at a ratio of 12:1:2. The classrooms were vacant in the P.M.. The weighted average numbers of classrooms for that ratio would be: ((2x10) + (1x7))/10 = 2.7

      b) 2 half-day (9115) classrooms operated in the A.M. for 10 months and 2 half day (9115) classrooms operated in the P.M. for 10 months during the school year. All classrooms operated at a ratio of 12:1:4. The weighted average number of classrooms for that ratio would be: ((2 x 10) + (2 x 10))/10 = 4.00

      c) 4 half day (9115) classrooms operated in the A.M. for 10 months at a ratio of 6:1:1 and 2 half day integrated classrooms (9165) operated in the P.M. for 10 months and 1 half day integrated classroom (9165) operated for 4 months in the P.M. at a ratio of 6:1:1. The weighted average number of classrooms for that ratio would be:

         Program 9115: (4 x 10) /10 = 4.00

         Program 9165: ((2 x 10) + (1 x 4)) /10 = 2.4

   Consistent with the reporting requirements of full-time equivalent student enrollment for calendar year providers, the weighted average number of classrooms should be reported using the total number

of months the program is approved to operate. For example, if your agency operated the following number of classrooms for the specified time period:

a) 2 classes for January- June
1 class for April – June

b) 2 classes for July – August
1 class for August

c) 7 classes for September – December
3 classes for November – December

The weighted average number of classes would be calculated as follows:

a) January – June
[(2 classes x 6 months) + (1 class x 3 months)]/10 months = 1.50 classes

b) July – August
[(2 classes x 2 months) + (1 class x 1 month)]/2 months = 2.50 classes

c) September - December
[(7 classes x 4 months) + (3 classes x 2 months)]/10 months = 3.40 classes

It is important to note that the denominator in these calculations is the total number of months the program was approved to operate, i.e. typically 2 months or 10 months.

7. **Student FTE (Lines 203, 303, 403 and 503):** For each program, enter the total full-time equivalent student enrollment for the number of classrooms reported on lines 202, 302, 402 and 502. Enter the student FTE for the summer and school year. If your program has multiple approved classroom ratios, report the student FTE for those additional classroom ratios on lines 303, 403 and 503. Do not include non-disabled student FTEs.

8. **Total Student FTE (Line 601):** For each program, sum lines 203, 303, 403 and 503 and report the total on line 601. Line 601 should reconcile to line 108 for each program operated.

Note: Schedules SED-2 and SED-3 which were previously included in past versions of the CFR manual are not applicable. There is no filing requirement for SED-2 and SED-3.

This schedule is used to determine the capacity, need and productivity of related services for school age and preschool special education programs. Complete this schedule on a July – June basis, even if you are a calendar year CFR filer. For calendar 2003 filers, complete SED-4 for the July 1, 2002 to June 30, 2003 fiscal year.

The following programs (codes) are to be reported. Report each program on a separate schedule:

- 9000-9009 - School Age-Special Class
- 9010-9014 - School Age-Special Class-Half Day
- 9015 – School Age – Related Services Only
- 9020-9021 - School Age-Children's Residential Project
- 9025 – School Age-Related Services with Specialized Instruction
- 9030-9038 - School Age-Residential Treatment Facility
- 9100-9109 - Preschool-Special Class over 2.5 hours per day
- 9115-9119 - Preschool-Special Class 2.5 hours per day
- 9160-9163 - Preschool-Integrated Special Class over 2.5 hours per day
- 9165-9169 - Preschool-Integrated Special Class 2.5 hours per day
- 9180-9185 - Preschool-Residential Program
- 9200-9229 - Preschool-Related Services Only
- 9039 - 4201 Residential Treatment Facility Education Program
- 9260 - 4201 State Supported Education Program (ages 3-21)
- 9315 - 4204 State Supported Deaf Infant Program (ages 0-2)

Refer to the CFR manual for a definition of each program.

Column 1 "Related Service"

Related services are defined in Section 200.1 (gg) of the Commissioner's Regulations. Report data for speech therapy, physical therapy, occupational therapy, counseling and skilled nursing on the appropriate lines. Report data for all other related services on the line labeled "Other".

Column 2a "Annual Related Service Employee FTE Allocated to Program"

Report the related service employee FTE allocated to the program during the specific time period. Typically, full-time staff should be counted as follows: 12 month staff = .885 FTE; 10 month staff = .769 FTE, 2month staff = .115 FTE. Part-time staff should be prorated accordingly. For example, three full-time speech therapists at .885 FTE each plus one half-time speech therapist at .443 FTE (all employed for 12 months), would be counted as 3.098 FTE speech therapists. For July/June filers, the FTE for each related service discipline must reconcile to the FTE reported on Schedule CFR-4.

Column 2b "Annual Contracted Related Service Hours"

Report the annual hours for each contracted related service type, if applicable. For July/June filers, the annual hours for each related service discipline must reconcile to the "hours paid" reported on Schedule CFR-4A.

Column 3 "Annual Capacity of Related Service Time in Half-Hour Units"

Multiply the FTE in column 2a by 2600 (52 weeks x 25 program hours per week x 2). Add to that the total number of contracted related service hours during the period (from column 2b) x 2. For preschool and school age related service only programs (program codes 9015 and 9200 through 9229), use an employee standard work week of 35 hours in place of the 25 program hours per week in the above formula.

Column 4a "Annual IEP Mandated Individual Related Service Sessions on All Students' IEPs"

From schedule RS-2, column 6a – total by therapy type. Report sessions in half-hour blocks of time. Prorate as needed (e.g. 45 minutes = 1.5 sessions, etc.)

Column 4b "Annual IEP Mandated Group Related Service Sessions on All Students' IEPs"

From schedule RS-2, column 6b – total by therapy type. Report sessions in half-hour blocks of time. Prorate as needed (e.g. 45 minutes = 1.5 sessions, etc.).

Column 4c "Average Number of Students Served in Group"

For each related service, report the average number of students served in a group. This will be an estimate based on the provider's experience during the year. For example, 100 group sessions with an average of 2 students being served in each group would result in 50 related service sessions.

Column 4d "Annual Group Sessions"

Divide column 4b by column 4c.

Column 4e "Annual IEP Mandated Half-Hour Related Service Sessions"

Sum columns 4a and 4d.

Column 5 "Annual IEP Mandated Half-Hour Related Service Sessions Provided"

Report the number of direct service sessions. Direct service is considered to be contact time with the student and does not include pre-session planning or post-session write-up time. The total of RS-2, column 7a, plus the sum of RS-2, column 7b, divided by SED-4, column 4c.

Column 6 "Percentage of Time Related Service Sessions Provided"

Column 5 divided by column 3.